

Alpharetta

GEORGIA ♦ USA



Budget Narrative

Fiscal Year 2018

(July 1, 2017 through June 30, 2018)

City of Alpharetta, GA

Prepared by:
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Annual Operating & Capital Budget Narrative

for Fiscal Year 2018

(July 1, 2017 through June 30, 2018)



TABLE OF CONTENTS

Contents

Table of Contents	1
Mayor and City Council	6
Vision	7
Executive Management Team	8
Organizational Structure	9
Reader's Guide	10
Acronyms and Abbreviations	12
GFOA Distinguished Budget Presentation Award	13
Introduction and Overview	15
Transmittal Letter	15
About Alpharetta	32
History	32
Government	34
Mission	36
Vision	36
Financial Accounting Structure	37
Fund Classification	37
Fund Structure	39
Fund Descriptions	40
Financial Reporting	45
Operating and Capital Budget Documents (June-August)	45
Financial Reporting to the City Council (monthly)	46
Comprehensive Annual Financial Report (November-December)	46
Annual Citizens Report (November-December)	46
Budget Process	47
Annual Budget Process	47
Budget Methodology	47
Performance Measurement	48
Council Retreat (January-February)	48
Budget Preparation and Analysis (February-April)	49
City Council Budget Workshops (May-June)	50
Budget Adoption (June)	51
Budget Calendar	52

TABLE OF CONTENTS

Budget Basis and Structure _____	53
Citywide Budget Summaries _____	55
Overview _____	55
Summary by Fund Type _____	56
Summary by Fund _____	57
Summary by Revenue Source _____	59
Summary by Department Expenditures _____	60
Summary by Expenditure Category _____	61
Consolidated Summary (Revenues by Source/Expenditures by Department) _____	62
Consolidated Summary (Revenues by Source/Expenditures by Category) _____	64
Citywide Statement of Revenues, Expenditures, and changes in Fund Balances (all Funds) _____	66
Personnel Listing by Department _____	69
General Fund Summary _____	70
Overview _____	70
Summary by Revenue Source _____	71
Summary by Department Expenditures _____	71
Statement of Budgetary Comparisons _____	72
Statement of Revenues, Expenditures, and changes in Fund Balance _____	73
Budget Narrative _____	74
Special Revenue Fund Summaries _____	89
Overview _____	89
Emergency 911 Fund Summary _____	90
Statement of Budgetary Comparisons _____	92
Statement of Revenues, Expenditures, and changes in Fund Balance _____	93
Impact Fee Fund Summary _____	94
Statement of Budgetary Comparisons _____	95
Statement of Revenues, Expenditures, and changes in Fund Balance _____	95
Drug Enforcement Agency Fund Summary _____	96
Statement of Budgetary Comparisons _____	98
Statement of Revenues, Expenditures, and changes in Fund Balance _____	98
Hotel/Motel Fund Summary _____	100
Statement of Budgetary Comparisons _____	101
Statement of Revenues, Expenditures, and changes in Fund Balance _____	102

TABLE OF CONTENTS

Enterprise Fund Summary _____	103
Overview _____	103
Solid Waste Fund Summary _____	104
Statement of Budgetary Comparisons _____	106
Statement of Revenues, Expenditures, and changes in Fund Balance _____	107
Internal Service Fund Summaries _____	108
Overview _____	108
Risk Management Fund Summary _____	109
Statement of Budgetary Comparisons _____	110
Statement of Revenues, Expenditures, and changes in Fund Balance _____	111
Medical Insurance Fund Summary _____	112
Statement of Budgetary Comparisons _____	113
Statement of Revenues, Expenditures, and changes in Fund Balance _____	114
Capital Project Fund Summaries _____	115
Overview _____	115
Funding Methodology _____	117
FY 2018 Capital Funding _____	119
Capital Improvement Plan _____	119
FY 2018 Capital Project Listing _____	120
Debt Service Fund Summary _____	164
Overview _____	164
Debt Issuance Methodology _____	165
Debt Issuance Activity _____	165
Bond Ratings _____	166
Bond Smoothing _____	167
General Obligation Bond Debt _____	168
Development Authority Revenue Bond Debt _____	169
Legal Debt Margin _____	171
Statement of Budgetary Comparisons _____	172
Statement of Revenues, Expenditures, and changes in Fund Balance _____	173
Department Summaries _____	175
Overview _____	175
Mayor and City Council _____	176
City Administration _____	180

TABLE OF CONTENTS

Community Development	187
Public Works	195
Finance	202
Human Resources	209
Municipal Court	214
Public Safety	219
Recreation and Parks	228
Information Technology	241
Financial Management Policies	247
Section I: General Budget Policies	247
Section II: Operating Budget Policies	249
Section III: Cash-flow Budget Policies	252
Section IV: Capital Project Improvement Plan Policies	253
Section V: Revenue Administration Policies	255
Section VI: Capital Asset Policies	257
Section VII: Non-Capital Operating Inventory Policies	261
Section VIII: Accounting, Auditing and Financial Reporting Policies	263
Section IX: Debt Management Reporting	268
Section X: Grant Management Policies	270
Community Profile	272
Glossary of Terms	278

MAYOR AND CITY COUNCIL

Mayor and City Council

DONALD MITCHELL
CITY COUNCIL (POST 1)



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MIKE KENNEDY
CITY COUNCIL (POST 2)



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CHRIS OWENS
CITY COUNCIL (POST 3)



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DAVID BELLE ISLE
MAYOR



DBelleIsle@alpharetta.ga.us

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)



JGilvin@alpharetta.ga.us

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



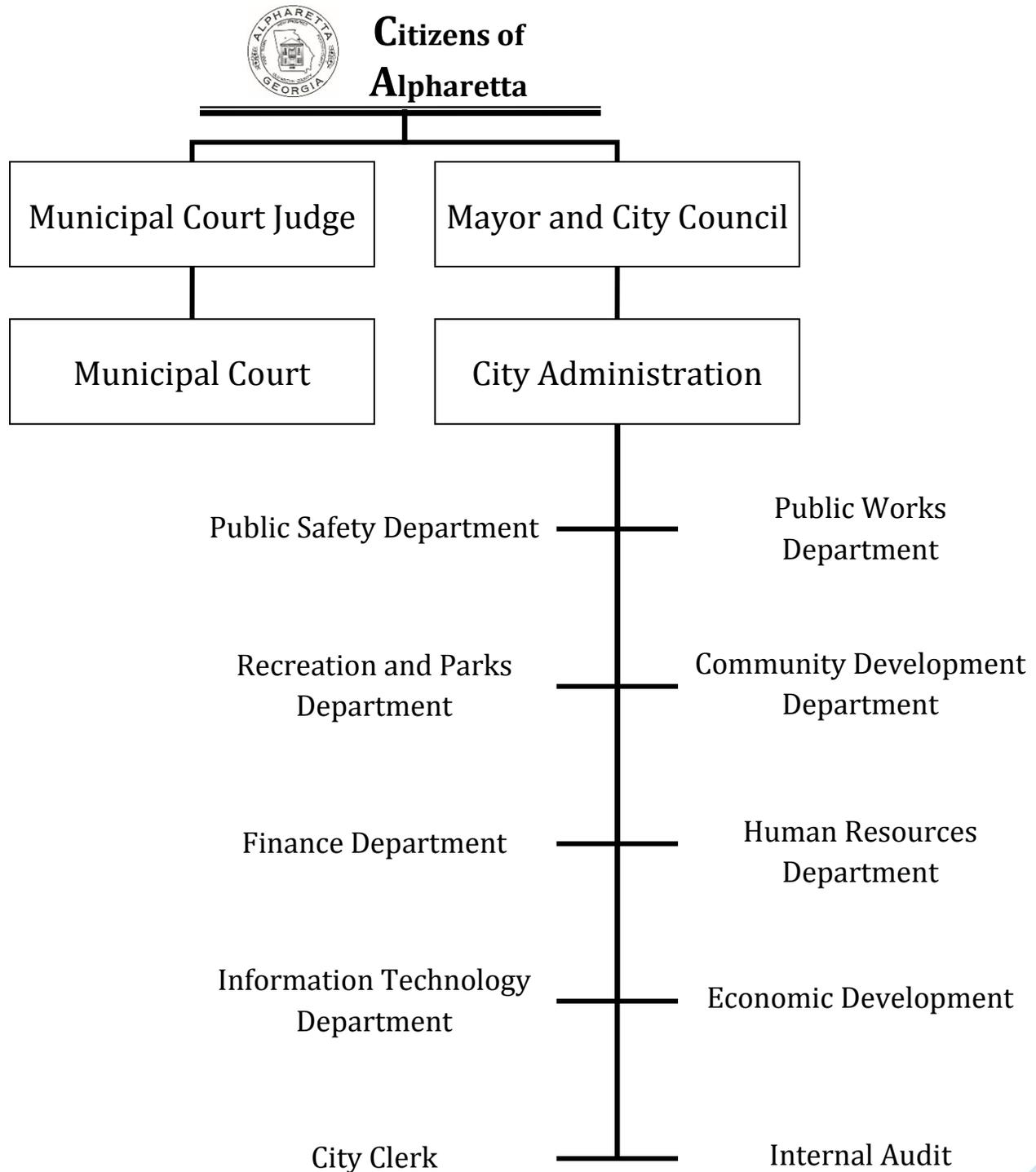
BRegus@alpharetta.ga.us

EXECUTIVE STAFF

Randy Bundy	RBundy@alpharetta.ga.us	Director of Information Technology
James Drinkard	JDrinkard@alpharetta.ga.us	Assistant City Administrator
John Robison	JRobison@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
Morgan Rodgers	MRodgers@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 2018 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 2018 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 2018 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 2017 and FY 2018); statement of revenues, expenditures, and

READER'S GUIDE

changes in fund balance (FY 2014 through the FY 2020 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 2018 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 2017 and FY 2018); and statements of revenues, expenditures, and changes in fund balance (FY 2014 through the FY 2020 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 2018 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, 2016. 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 19, 2017

To the City Council and Citizens of Alpharetta:

We are pleased to present our Annual Operating and Capital Budget Narrative for Fiscal Year 2018 (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* within this transmittal letter for more information).
 - Maintenance of the city’s millage rate at 5.750 mills (flat with FY 2017) 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.).
- Forecasted funding totaling \$35 million for capital investment within our city (includes the \$4.5 million in recurring capital discussed above) and described in detail under the *Capital and Debt* tab.
- Continuation of the same high service levels our citizenry, business owners, and stakeholders have to expect from our city.
- Expanded service levels within multiple departments are available for your review and described in detail under the Operating Initiatives section of this transmittal letter.

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

Budget Process and Overview

The Fiscal Year 2018 Budget process was refined through an update of the city’s financial condition which was presented during the City Council retreat (January 29-30, 2017). 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 2017 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.). 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 2018 Budget is balanced for all funds and totals \$133 million with the breakdown by fund type as follows:

FUNDS BY TYPE	\$	
General Fund	\$72,920,069	
Special Revenue Funds	13,844,384	(1)
Debt Service Fund	5,479,658	
Capital Project Funds	29,108,576	(1)
Solid Waste Fund	3,304,006	
Risk Management Fund	1,338,000	
Medical Insurance Fund	6,991,662	
Total	\$132,986,355	

(1) Amounts contained herein represent new appropriations for FY 2018. Unexpended FY 2017 appropriations for City Council approved projects are re-appropriated annually pursuant to city policy.

Several of the major points of the FY 2018 Budget are as follows.

- **Property Taxes:** The FY 2018 Budget is based on maintenance of the city’s millage rate at 5.750 mills. 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.

INTRODUCTION AND OVERVIEW

- Operating expenditures of the General Fund are up 2.8% over FY 2017. This figure includes the incremental budget impact for the initiatives approved during the FY 2017 Mid-Year Budget (seasonal customer service personnel for Community Development, growth in landscape maintenance contract costs, etc.), funding for the November 2017 general election, and operating initiative funding for FY 2018¹.
 - Management of personnel and compensation program to align with current market environment:
 - ✓ Staffing level at 444.5 full-time equivalents (including the addition of an Assistant Fire Marshall position and Police Officer position approved as part of the 2018 Operating Initiative requests).
 - ✓ Continuation of a performance-based merit program of 3% on April 1, 2018, per authorized/funded position (estimated cost of \$237,000 citywide²). 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 (5% premium increase; \$395,857³ incremental budget impact citywide). The premium growth is less than the market growth for comparably sized entities due to city claims patterns that are trending at 75% of premiums (industry standard is 80-85%).
 - ✓ Increase in the actuarially determined defined benefit pension contribution of 5%, or \$125,000 (citywide), compared to FY 2017. This increase is due to new pronouncements and their impact on certain actuarial assumptions which offset accrued liabilities as well as adjustments recommended by our actuary.
- Targeted growth (2% or \$324,622) in departmental maintenance and operations budgets (General Fund) including FY 2018 operating initiatives⁴.
- 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.). During FY 2017, the Fire Apparatus included as part of the retired FY 2007 Capital Lease Program were replaced as part of the 2017 Capital Leases. Increases in overall Capital Lease program expenses are associated with inflationary cost increases in the underlying apparatus that were

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

² This represents the financial impact in FY 2018 (i.e. April-June 2018).

³ The General Fund increased \$429,162 while the other operating funds (combined) decreased -\$33,305.

⁴ Please refer to the Operating Initiatives section of this letter for detailed information.

INTRODUCTION AND OVERVIEW

replaced. Additionally, the Phillips Heart Monitor replacements approved during FY 2017 were not delivered due to technical defects which necessitated moving to the next highest rated vendor (Physio) which cost more and resulted in an increased lease payment.

- 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); and continuation of funding for the Police Athletic League (\$35,000) and Friends of the Library (\$10,000).

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 2017.

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 28, 2017	Distribute 2018 Mayor's Recommended Budget
May 1, 2017	Council Meeting
May 15, 2017	Council Meeting
May 22, 2017	Council Meeting
June 5, 2017	Public Hearing and Council Meeting (Budget)
June 12, 2017	Public Hearing and Council Meeting (Budget) <i>1st reading of Budget Ordinance</i> <i>E-911 Resolution</i>
June 19, 2017	Public Hearing and Council Meeting (Budget) <i>2nd reading of Budget Ordinance</i>
September 18, 2017	Public Hearing (Millage Rate Levy)
September 18, 2017	Public Hearing and Council Meeting (Millage Rate Levy) <i>1st reading of Millage Rate Levy Ordinance</i>
September 25, 2017	Public Hearing and Council Meeting (Millage Rate Levy) <i>2nd reading of Millage Rate Levy Ordinance</i>

INTRODUCTION AND OVERVIEW

Budget Issues and Priorities

The FY 2018 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 July 2016 in conjunction with the sale of \$51 million (par) of City of Alpharetta General Obligation Bonds, Series 2016, for 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 active and passive park systems.

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 2018 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 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) during 2016.

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

INTRODUCTION AND OVERVIEW

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 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.

INTRODUCTION AND OVERVIEW

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 2018 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.

Fiscal Year	Operating Millage Levy	Debt Service Millage Levy	Total Millage Levy	% Increase (Decrease)
2018	4.720	1.030	5.750	0.0%
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 decrease from 1.13 mills in FY 2017 to 1.03 mills in FY 2018. Estimated growth in the property tax digest, coupled with available cash in the Debt Service Fund, allows for a reduction in

the millage rate dedicated for debt service. The FY 2018 Budget proposes to program the debt service millage reduction into the General Fund for funding of operating initiatives⁵.

The portion of the millage rate funding operations and recurring capital investment (General Fund) will increase from 4.62 mills in FY 2017 to 4.72 mills in FY 2018. Property tax revenue estimates for FY 2018 total \$21.2 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.

Taxpayer Savings

The FY 2018 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.

⁵ Please refer to the *Operating Initiatives* section of this letter for detailed information.

INTRODUCTION AND OVERVIEW

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. The Alpharetta Development Authority, a component unit of the city that is focused on economic development within our borders, issued bonds in 2016 to fund construction of a new state-of-the-art Conference Center. These bonds are funded by a portion of the Hotel/Motel Tax.

Principal and interest payments for fiscal year 2018 are budgeted at \$6.5 million with the following forecast: 2019 - 2041⁶: \$7.2 million (annual average). These figures include city and Development Authority obligations.

Expansion of Departmental Service Levels (Operating Initiatives)

Recommended operating initiative funding for FY 2018 totals \$520,920 and is allocated as follows:

	General Fund	E-911 Fund
FY 2018 Operating Initiatives		
City Administration	\$ 10,000	\$ -
Municipal Court	20,000	-
Public Safety	322,750	72,500
Recreation and Parks	95,040	-
	\$ 447,790	\$ 72,500

Operating initiative funding for FY 2018 has been programmed into the General Fund and E-911 Budget. The capital initiative investment associated with the recommended operating initiatives totals \$175,000 and is included within the FY 2018 Capital Budget request. Operating Initiatives not recommended for funding total \$126,450.

- **General Fund**

City Administration

Community Affinity Campaign/Promotion \$10,000

This request is for the development and first-level implementation of a public relations campaign designed to increase resident affinity and connectivity to the community and promote the positive aspects of Alpharetta. This would be the first true, focused public relations campaign that the city has ever undertaken. Elements of the campaign could include marketing materials,

⁶ Represents the final maturity of the Series 2016 Alpharetta Parks and Transportation Bonds issued in FY 2017.

INTRODUCTION AND OVERVIEW

specialty promotions, video, online content, email marketing, and event management. Operational costs are estimated at \$10,000 annually.

Municipal Court

Court Management Software/Fingerprint Equipment \$20,000

This request is for an upgraded Court Management Software and associated equipment. The current software does not meet the needs of either the external or internal customers (e.g. Public Safety). The Judicial Council's Administrative Office of the Courts (AOC) provides a court management software solution through Journal Tech Inc. (eCourts) that meets our functionality needs and also provides judicial data exchange functionality that will improve the quality, accuracy, and consistency of data by reducing data entry (i.e. integration of data between the various levels of the Court system). Milton and Roswell are both planning to implement eCourts as well giving a solid local customer base to aid in dialogue and cross training opportunities. The current plan is to enter into an MOU with AOC for the court management software. Also, the Department desires to purchase a LiveScan Plus fingerprinting system (similar to what is in use at Public Safety) so fingerprinting (in certain situations) can be done at Courts as opposed to having to send the users to Public Safety Headquarters.

Startup costs total \$20,000 in year one and include one-time equipment costs for LiveScan Plus fingerprint equipment, one laptop, three signature pads, etc. Licensing fees for the court management software would start in year 2 (FY 2019; AOC funds the first year of licensing fees) and are estimated at \$17,500 annually (approximately 10 court management user licenses).

Public Safety

Assistant Fire Marshal position (1.0 FTE) \$89,000 (operations); \$48,000 (capital)

This request is for the addition of one (1) Assistant Fire Marshal position to the Public Safety Department to assist the Fire Marshal's office in maintaining its existing level of service to the community.

With the growth of commercial and multifamily residential construction, the Fire Marshal's office is struggling to keep pace with the demands of fire plan reviews and the annual business inspections. The current projections for the next five years show an increase of over 1,800 man hours per year. After the plan review process is complete, each building and business is required by law to have annual fire inspections completed. On top of the additional building permit and inspections increase, the request for Fire Prevention education

INTRODUCTION AND OVERVIEW

programs has increased from 114 events in 2015 to 243 so far in 2016. We have had over 27,000 attend these fire prevention events so far this year. Each event takes at least 2-3 staff hours.

This position will assist in multiple areas including fire safety inspections, public education, fire investigations and plan review. Additionally, this position requires annual training and maintenance of applicable certifications.

Operational costs total \$89,000 and includes \$78,500 for salary/benefits and \$10,500 for general operations (e.g. cell phone, iPad, associated cellular service, uniforms, etc.). Capital costs total \$48,000 and include the acquisition of one (1) pickup truck and associated upfitting costs (\$33,000) and the redesign of the workspace layout (i.e. cubicles) within Community Development to make (1) additional space and (2) improve the workflow and efficiency of the area (\$15,000). The capital request is a component of the FY 2018 Capital Budget Request. This position is funded through development and permit related fees.

**Police Officer position (1.0 FTE)
\$80,750 (operations); \$33,000 (capital)**

This request is for the addition of one (1) Police Officer position focused on alcoholic beverage license compliance and permitting.

Currently we have one police officer that handles all alcohol beverage license compliance and permitting checks for Alpharetta. The number of licenses in the City of Alpharetta has increased dramatically over the last 5-years. Due to the increased numbers, our current officer can complete a compliance check of each business only once or twice a year which is not sufficient. More frequent compliance checks is beneficial to ensure compliance with alcohol beverage excise taxes (enforce collection efforts), alcohol beverage permits, etc.

This position will enable the Department to double compliance checks to four times a year. Also, the two permitting officers would also be available to handle calls for service in the lobby. Currently we receive about 4-5 calls for service in the lobby per day. Most of these calls require a police officer to come off the streets to meet the customer service needs of our citizens. This additional position would allow the uniform patrol division to spend more time on the road patrolling their zones.

Operational costs total \$80,750 and includes \$72,750 for salary/benefits and \$8,000 for general operations (e.g. cell phone, iPad, associated cellular service, uniforms, etc.). Capital costs total \$33,000 for the acquisition of one (1)

INTRODUCTION AND OVERVIEW

unmarked police car and associated upfitting costs. The capital request is a component of the FY 2018 Capital Budget Request.

Body and In-Car Cameras \$135,000 (operations); \$70,000 (DEA capital)

This request is for the implementation of a body camera video recording system to be utilized by public safety to record their interactions with the public, gather video evidence at crime scenes, etc. and has been known to increase both officer and citizen accountability. Also included is the replacement of in-car camera units to maximize integration with the new system.

This program involves the acquisition of 70 body camera units and associated equipment (vest carriers, duty shirts, antennas, etc.), the replacement of existing in-car cameras (front and rear cameras), support, maintenance, and unlimited cloud storage. Startup costs are estimated at \$70,000 for the equipment (initial capital investment through the DEA Fund) and \$135,000 annually for support and maintenance costs. The capital request is a component of the FY 2018 Capital Budget Request (DEA Fund).

Electronic Warrant Interface System/Services \$18,000

This request is for the purchase, installation, and maintenance (year 1) of a computer based Electronic Warrant Interface (EWI) which will facilitate a timely response during all working hours when making application for search warrants – especially those for DUI blood search warrants which are quickly becoming a required item for a successful DUI prosecution.

The Chief Judge will hear cases during normal business hours. The Associate Judge will hear blood search warrant applications after-hours on an on-call basis. EWI facilitates compliance with OCGA 17-5-21 for the issuance of search warrants by video conference. Included in this request is funding for a firm to complete blood-draws which are currently planned to be conducted at an Alpharetta Fire Station or other suitable location. Said firm will respond to the designated location, draw the blood, package blood and/or urine in the GBI Blood Kit and turn it over to the police officer (market prices for each blood draw approximates \$60). The EWI system will enable officers to have a better conviction rate on DUI offenders who refuse implied consent.

Operational costs total \$18,000 in year one and include \$1,200 in one-time equipment costs (desktop video communicator) and \$16,800 in annually recurring fees (\$9,000 for three EWI software licenses; \$600 for MiFi mobile

INTRODUCTION AND OVERVIEW

data connection for Municipal Court Judge; and \$7,200 in professional service fees for an estimated 120 DUI warrant blood draws).

Recreation and Parks

Janitorial Services Expansions (Parks Facilities) \$35,000

This request is to expand janitorial services at city park restroom facilities. The current level of service is 3 days per week (Friday, Saturday, & Sunday) for 9 months per year (March through November). The expanded level of service would be to 7 days per week, 12 months per year. Janitorial service of park restrooms is currently being completed by city staff on the days when the cleaning company is not scheduled to clean. Expanding the janitorial services contract will allow parks staff to focus on more pressing and/or skilled duties such as park beautification efforts, preventive maintenance, athletic field maintenance, facility repairs (fencing, playgrounds, windscreens, bridges, pavilions, picnic tables/benches, etc.). Staff would still make periodic checks of the facilities on busy days, but the deep cleaning provided by a contracted vendor whose specialty is janitorial services would reduce the amount of time staff spends cleaning park restrooms by two to three hours per day (depending on the park location). It should be noted that the pool restrooms are only cleaned mid-April through mid-September.

Alpharetta Concert Series (3 Events) \$51,200

This request is for the creation and implementation of a new event (Alpharetta Concert Series) hosted in the bandstand behind City Hall. Attendees would bring their own chairs/blankets and food for the event. The events could be themed around decades (70's, 80's, etc.) or genres of music (country, rock, etc.). These themes would rotate for variety or per requests.

Operational costs for the 3 events total \$51,200 and include funding for band fees, advertising, printing, supplies, etc.

Sponsorships can be sought to offset costs. However, if corporate sponsorships are sought, staff recommends adding this scope to Premiere Events' contract which would result in additional annual costs (not included above) that should be recouped through said sponsorships.

INTRODUCTION AND OVERVIEW

Bike Share Program Expansion (Zagster)

\$8,840

The Alpharetta Bike Share Program provides residents and visitors a bike-friendly transportation alternative. Alpharetta currently has 4 locations (North Point, Rock Mill Park, YMCA, and Avalon). All locations are funded by Alpharetta with the exception of the Avalon location.

There are 2 additional Bike Share Program locations planned – Thompson Street Park and City Center. The concrete pads are already funded and planned for construction. This request is for the one-time capital and annual operating costs for the 2 additional stations.

- One-time fees include the installation of bike stations at each location which has spaces for 8 bicycles. The cost per station is \$2,000 (\$4,000 total for the two stations).
- Recurring fees are comprised of monthly maintenance charges of \$110 per bicycle which totals \$10,560 annually (4 bicycles * 2 locations * \$110 monthly maintenance charge * 12 months).

Early forecasts indicate the Thompson Street Park site could be open by November 2017 (8 months of service in FY 2018) and the City Center site open by April 2018 (3 months of service).

Operational costs total \$8,840 in year one and include \$4,000 in one-time setup costs (bike station expenses detailed above) and \$4,840 in recurring fees estimated in FY 2018 (based on service dates detailed above). Recurring fees related to the 2 additional Bike Share locations will total \$10,560 annually beginning in FY 2019.

- **E-911 Fund**

Public Safety

Alarm Interface Module \$2,500 (operations); \$24,000 (capital)

This request is for the purchase, installation, and maintenance (year 1) of the Automated Secure Alarm Protocol Interface (ASAP) which is an add-on module to the current 911 Computer Aided Dispatch (CAD) system. This module interfaces between our CAD system and participating alarm companies and automatically dispatches a police officer when there is an alarm activation - eliminating telephone calls from the alarm companies to the E-911 Center. In 2015, the Alpharetta E-911 Center processed a total of 8,880 alarm calls. The average talk time for processing an alarm call is 2 minutes, 49 seconds. That equals out to roughly 417 hours a year processing alarm calls.

INTRODUCTION AND OVERVIEW

This costs the city \$10,158 a year in processing alarm calls while inhibiting our communications officers from processing 911 calls.

The ASAP module will transfer calls to the E-911 Center without the use of a phone call, thus impacting operator workloads in several critical areas: (1) reduce the que/hold times for incoming 911 and admin calls by freeing operators from answering alarm calls; (2) reduce response times; (3) reduce the error rate of imputing information; (4) provides alarm company with dispatch, en route, and arrival times in real time; and (5) allows operators to view streaming video for video equipped alarms which enhances officer safety. Also, in major storm events, dispatchers can setup a rejection for certain alarm types freeing officers to respond to higher priority events.

Estimated costs total \$26,500 in year one and include \$24,000 in one-time capital installation/licensing fees (\$8,000 licensing fee for ASAP; \$9,000 professional services fee for SunGard OSSI integration services; and \$7,000 professional services fee for ASAP implementation services) and \$2,500 in annually recurring software maintenance fees (operations).

Mobile Radios Upgrade/Replacement \$70,000 (annual payment)

\$560,000 (capital lease financing)

Mobile radio units for all apparatus, patrol cars, Mobile Command vehicle and specialty units need to be upgraded to the new radio firmware. This will allow all units to be able to communicate with the new system and provide a digital clarity volume inside the vehicle. The digital system also takes our nine (9) channel system to an eighteen (18) channel system for conversations.

The Public Safety Department has approximately 91 mobile radio units in need of replacement. Radio costs range from \$5,500 to \$8,100 per unit depending on the model and have a life expectancy of 10-years. Estimated costs for this investment total \$560,000 will be financed through a capital lease with the E-911 Fund providing the annual appropriation for lease payment. Estimated lease terms include the following: \$560,000 principal amount; 10-year term; 3.5% annual interest rate; \$70,000 annual payment.

INTRODUCTION AND OVERVIEW

Maintaining an Effective Capital Improvement Program (Capital Initiatives)

The FY 2018 Capital Plan includes funding of \$35 million for capital initiatives. As part of the capital planning process, departments submitted capital/one-time initiative funding requests totaling \$38.8 million. Recommended capital projects total \$31.6 million, with an additional \$3.7 million set aside for future capital initiatives, and is described in detail under the Capital Initiatives section of this report.

FY 2018 Capital Improvement Program								
Source and Use								
	General Fund	Impact Fee Fund	E-911 Fund /DEA Fund	Hotel/ Motel Fund	T-SPLOST Fund	Subtotal (3)	Other Sources (4)	Total
Sources:								
Available Fund Balance (General Fund)	\$ 8,842,313	\$ 1,080,000	\$ 709,200	\$ -	\$ 1,650,901	\$ 12,282,414	\$ -	\$ 12,282,414
(1) Recurring Capital Program	3,245,000	-	-	-	-	3,245,000	-	3,245,000
(1) Recurring Stormwater Capital Program	1,255,000	-	-	-	-	1,255,000	-	1,255,000
Pay-as-you-go Capital Investment	680,050	550,000	-	550,000	13,000,000	14,780,050	-	14,780,050
(5) Available Fund Balance (Capital Fund)	410,000	-	-	-	-	410,000	-	410,000
(2) Other Sources	45,312	-	-	-	-	45,312	3,287,226	3,332,538
	\$14,477,675	\$1,630,000	\$ 709,200	\$550,000	\$ 14,650,901	\$ 32,017,776	\$ 3,287,226	\$ 35,305,002
Uses:								
(2) Capital/Grant-Matching	\$ 11,728,065	\$ 1,630,000	\$ 709,200	\$ 550,000	\$ 13,650,901	\$ 28,268,166	\$ 3,287,226	\$ 31,555,392
	\$11,728,065	\$1,630,000	\$ 709,200	\$ 550,000	\$ 13,650,901	\$ 28,268,166	\$ 3,287,226	\$ 31,555,392
Non-Allocated:								
Future Capital/one-time Initiatives	\$ 2,749,610	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 3,749,610	\$ -	\$ 3,749,610

(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, T-SPLOST Capital Fund, and Operating Grant Fund.

(3) Represents capital appropriations included in the base FY 2018 Budget.

(4) Represents capital appropriations that will be appropriated upon (1) receipt of the funds or (2) receipt of executed grant agreements or comparable documentation in accordance with the FY 2018 Budget Ordinance. Sources include LMIG Grants, Avalon parkland funding, other potential grant funding/developer contributions, etc.

(5) Represents the FY 2017 Non-Allocated balance within the Capital Project Fund.

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

Proper Use of Fund Balance

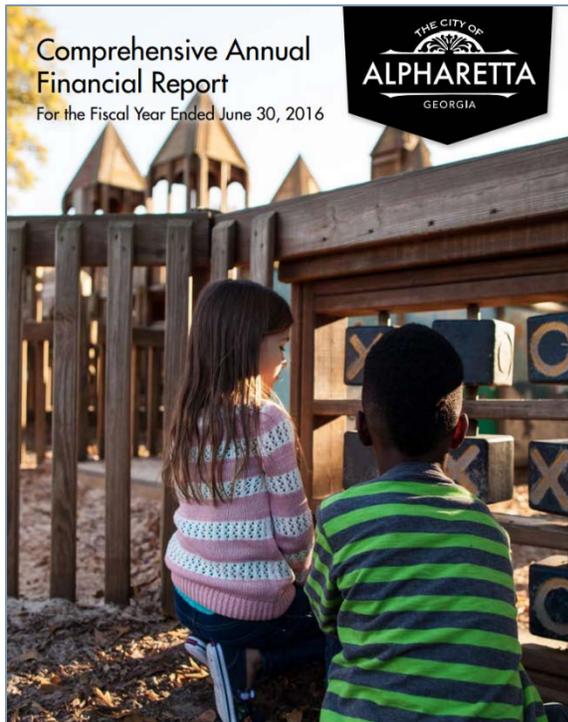
General Fund - Based on audited financial statements for the year ended June 30, 2016, the city's fund balance totaled \$27.3 million. Of this amount, approximately \$6.1 million was appropriated in the FY 2017 Budget for capital/one-time initiatives and \$13 million has been designated as an emergency 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 resulting from FY 2016 operations totals \$8.2 million. Additionally, an estimated \$619,773 in FY 2017 Hotel/Motel collections (expanded 0.6 pennies) is available for capital/one-time initiative funding in FY 2018. In summary, available capital/one-time initiative funding for FY 2018 totals \$8.8 million.

INTRODUCTION AND OVERVIEW

Funding Recurring Capital from Operating Budget

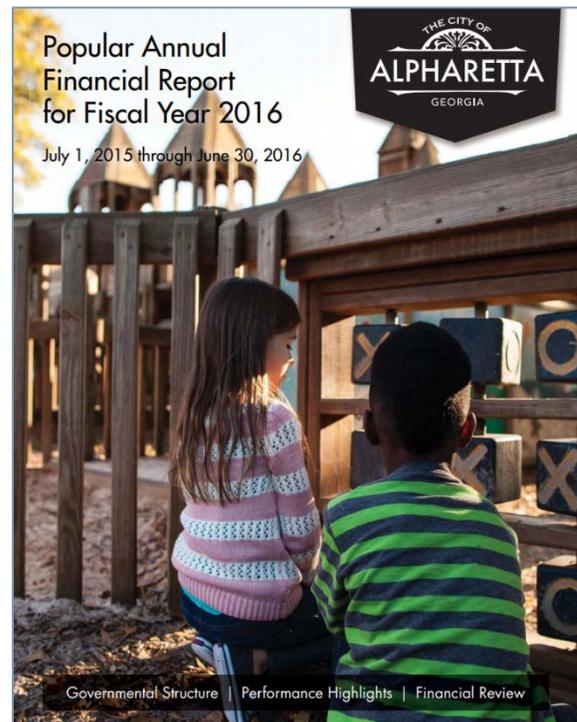
FY 2018 includes appropriations totaling \$4.5 million within the General Fund for recurring capital initiatives (e.g. milling and resurfacing of city streets; traffic equipment replacement; drainage maintenance; etc.). By programming the capital program into the operating budget, the city is announcing 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

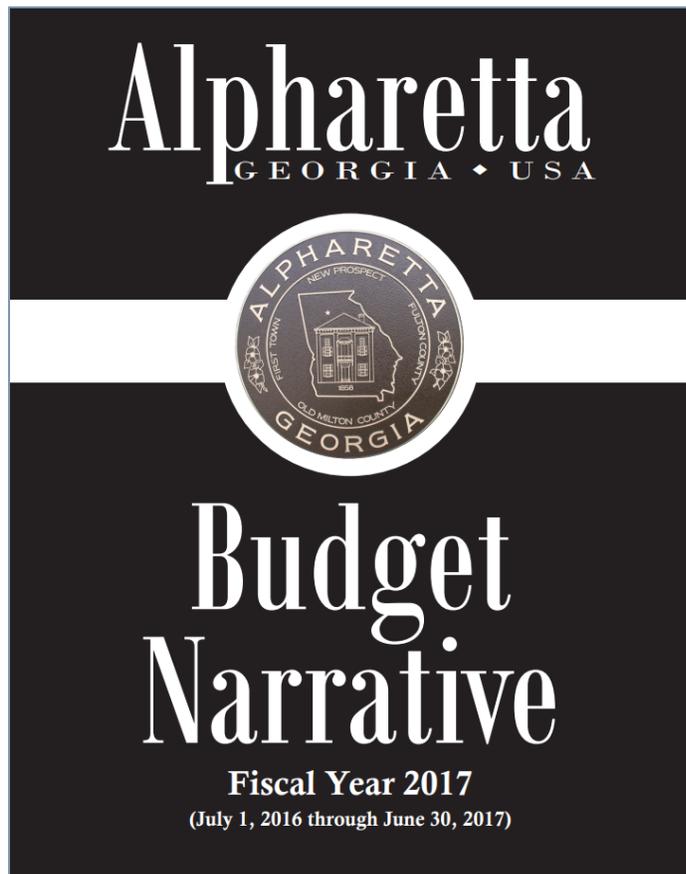


Citizens Reporting: The city also received the GFOA Popular Annual Financial Reporting Award (“PAFR”) for our annual citizens’ report for the fiscal year ended June 30, 2016. This program recognizes those governments that produce high quality popular annual financial reports specifically designed to be readily accessible and easily understandable to the general public and other interested parties without a background in public finance. This was the 14th consecutive year that the city has received this prestigious award.

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, 2016. 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 28th consecutive year that the city has received this prestigious award.



INTRODUCTION AND OVERVIEW



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, 2017. 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 14th 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,

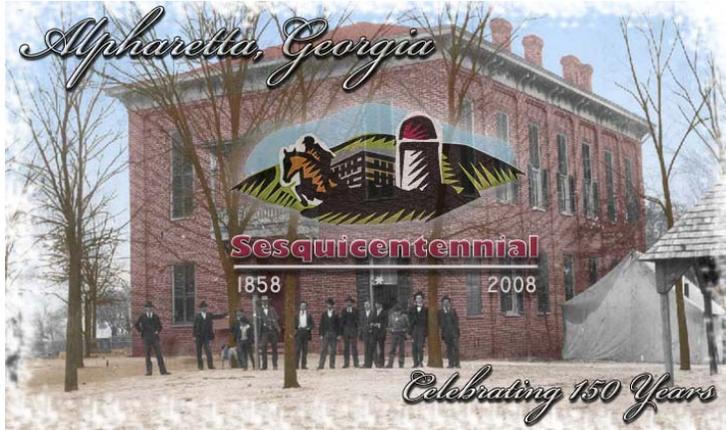
David Belle Isle
Mayor

Robert J. Regus
City Administrator

Thomas G. Harris
Finance Director

ABOUT ALPHARETTA

About Alpharetta



History⁷

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 for

⁷ 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

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.

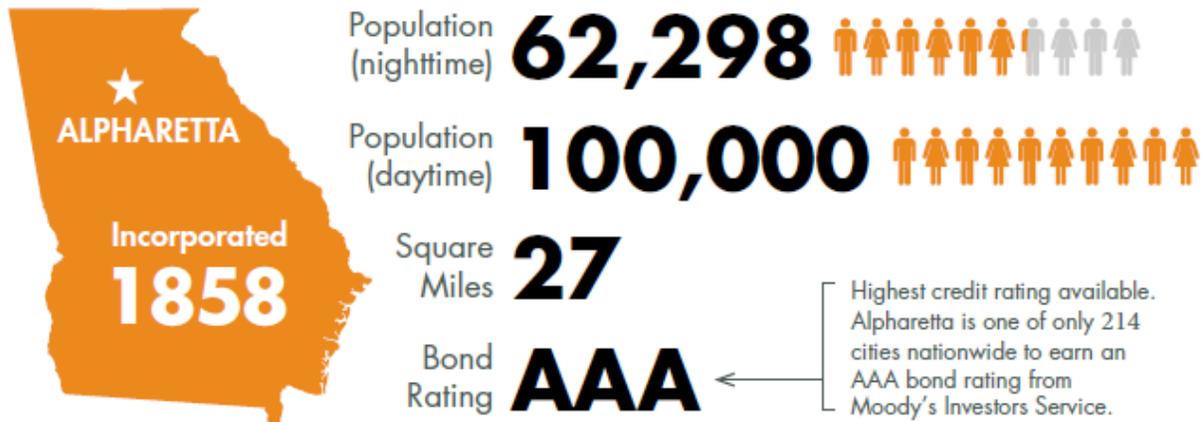
When the depression of the early 1930's devastated the nation's economy, Milton County found itself near bankruptcy. In order to save the area from disaster, it was decided that a merger of Milton County with Fulton County would be to everyone's advantage. It was because of this merger that the first 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.

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

ABOUT ALPHARETTA

(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

Mission⁸

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.

Vision⁹

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.

⁸ The Mission Statement details our City's reason for existence and embodies our philosophies, goals, ambitions, and character.

⁹ 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.

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.

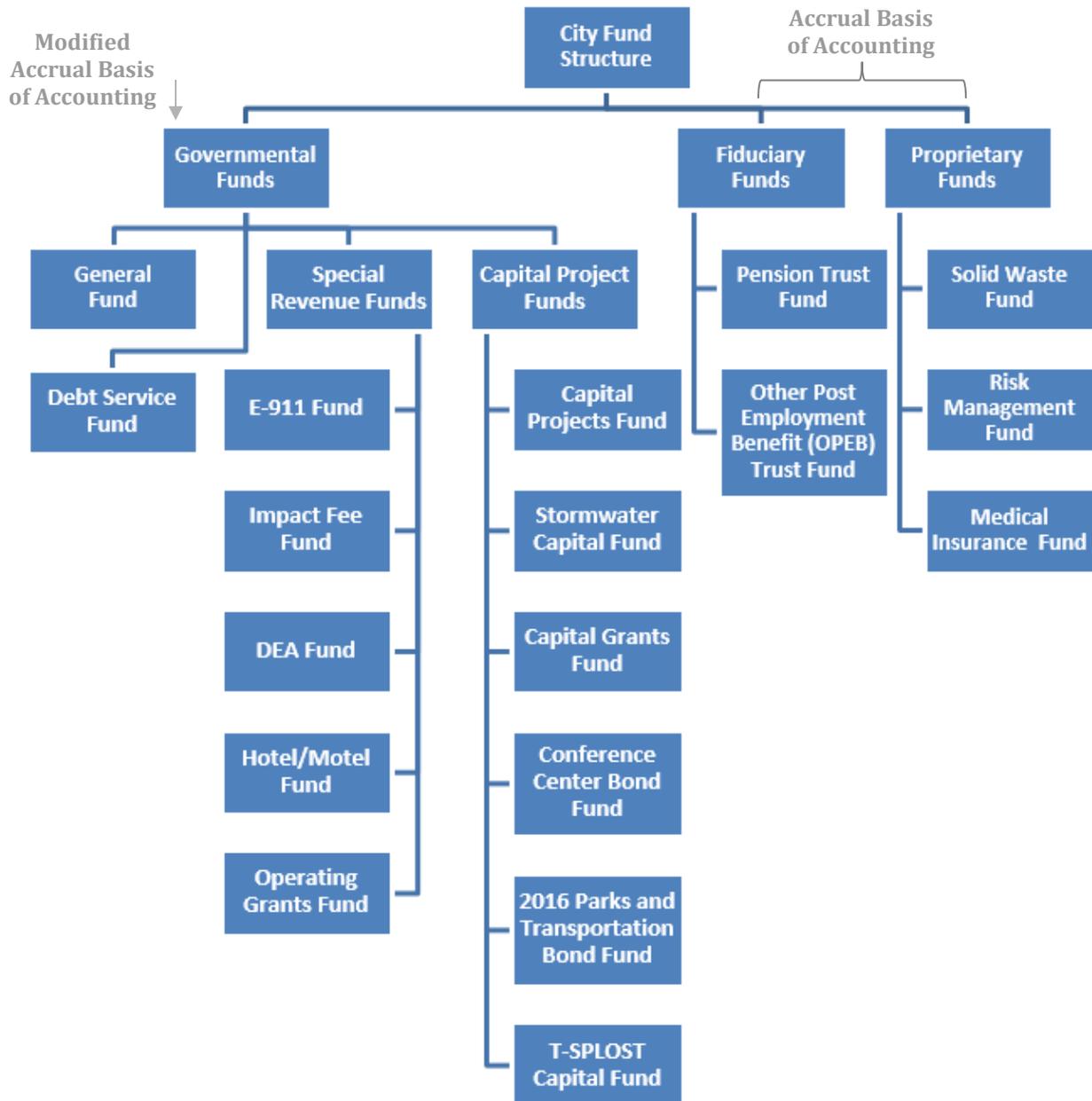
Fiduciary Funds

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 13 governmental funds, 3 proprietary funds, and 2 fiduciary funds as detailed below.



FINANCIAL ACCOUNTING STRUCTURE

Fund Descriptions

The following section provides a narrative on each of the city's 18 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 \$13 million as of audited fiscal-year-ending September 30, 2016). 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 2018 budget includes a carryforward of excess fund balance totaling \$8.2 million. Additionally, an estimated \$619,773 in FY 2017 Hotel/Motel collections (expanded 0.6 pennies) is available for capital/one-time initiative funding. In summary, available capital/one-time initiative funding for FY 2018 totals \$8.8 million.

The city understands the importance of programming appropriations in the operating budget for on-going renewal & replacement of capital initiatives. FY 2018 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

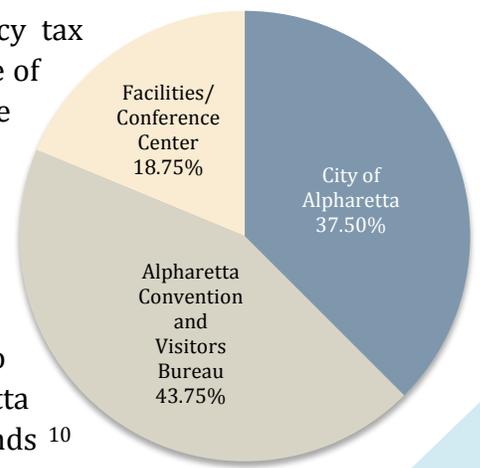
FINANCIAL ACCOUNTING STRUCTURE

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 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 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.

- **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 Bonds ¹⁰



¹⁰ The City is obligated via Interlocal Agreement to fund the debt service on this obligation.

FINANCIAL ACCOUNTING STRUCTURE

which were issued in 2016 to fund construction of a state-of-the-art conference center at the Avalon Development.

- **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 2016;** 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 (6) 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); 2016 Parks and Transportation Bond Fund (account for proceeds from GO Bonds, Series 2016, which were issued in July 2016); and the T-SPLOST Capital Fund. 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.

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.
- **T-SPLOST Capital Fund:** This fund accounts for the collection of T-SPLOST (Transportation Special Purpose Local Option Sales Taxes) revenue and the expenditure on eligible transportation improvements and congestion mitigation initiatives. Fund appropriations are perpetual with only new appropriations recognized in the annual budget.

FINANCIAL ACCOUNTING STRUCTURE

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.
- **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

FINANCIAL REPORTING

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, 2016. The FY 2017 and 2018 Budgets contain sufficient funding to cover the annual required contributions of the OPEB liability. This fund is used to account for the OPEB assets.

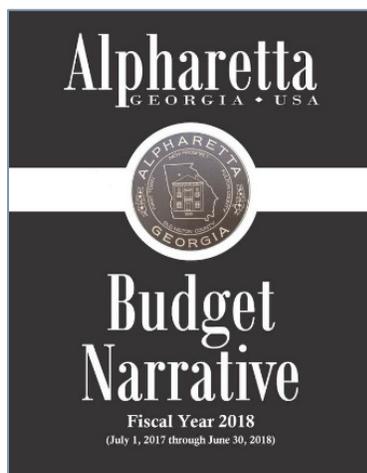
Financial Reporting

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.

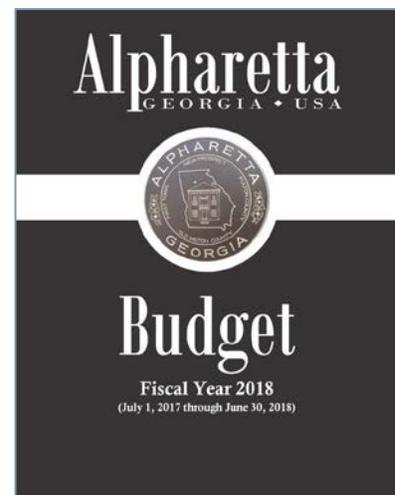
Operating and Capital Budget Documents¹¹ (June-August)

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.

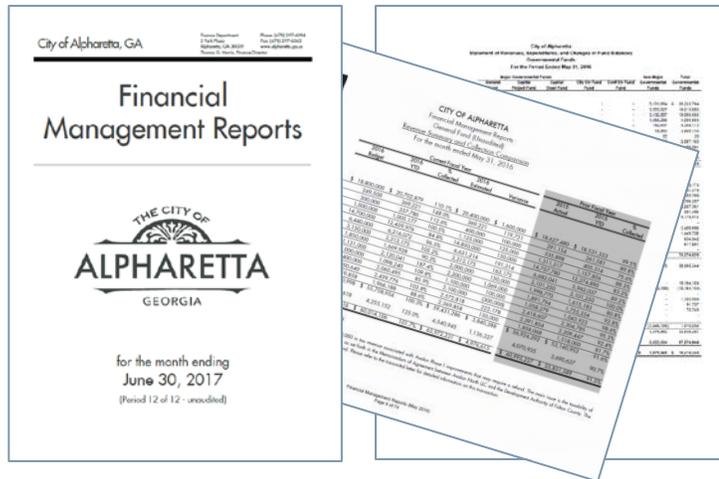


¹¹ Available for download from the City's website: www.alpharetta.ga.us.

FINANCIAL REPORTING

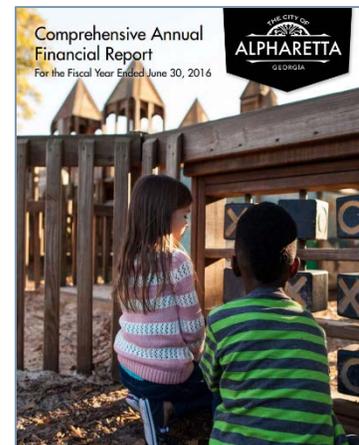
Financial Reporting to the City Council¹² (monthly)

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.



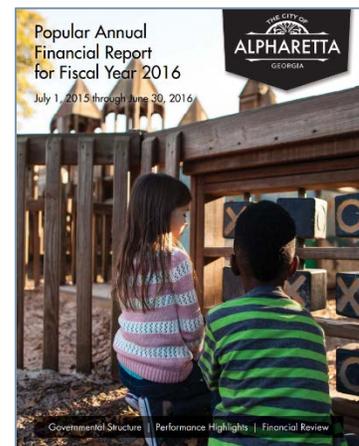
Comprehensive Annual Financial Report¹³ (November-December)

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 Report¹⁴ (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.



¹² Available for download from the City's website: www.alpharetta.ga.us.

¹³ Available for download from the City's website: www.alpharetta.ga.us.

¹⁴ 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 2018 Budget Narrative is prepared for the fiscal year commencing July 1, 2017 and ending June 30, 2018.

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.



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

BUDGET PROCESS

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).

Fiscal Year 2018 Update

Operating expenditures of the General Fund are up 2.8% over FY 2017. This figure includes the incremental budgetary impact for the initiatives approved during the FY 2017 Mid-Year Budget (seasonal customer service personnel for Community Development, growth in landscape maintenance contract costs, etc.), funding for the November 2017 general election, and operating initiative funding for FY 2018.

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.

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.

Fiscal Year 2018 Update

Expanded service levels within multiple departments were approved for FY 2018 and are detailed within the Transmittal Letter.

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

Fiscal Year 2018 Update

Revenue collections are forecasted to grow by 3.7% due primarily to increases in property tax collections (growth due to new construction as existing value assessments remained flat), licenses and permits, charges for services, etc.

BUDGET PROCESS

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.

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 (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

BUDGET PROCESS

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.



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BUDGET PROCESS

Budget Calendar



City of Alpharetta Fiscal Year 2018 Budget Calendar

January 29-30	City Council Retreat
February 3-7	<p>Budget kickoff meetings</p> <p>Budget target data distributed to departments</p> <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 2016 actual vs. target (results) • FY 2017 year-to-date actual • FY 2017 target • FY 2018 target - Departmental organizational charts - Departmental goals and objectives
February 22	<p>Due to Finance:</p> <ul style="list-style-type: none"> - Phase II and III Budget data - Updated PM data - Updated organizational charts, - Updated goals and objectives
March-April	Mayor, City Administrator and Finance Director Budget overview meetings
April 28	Distribute Mayor's Recommended FY 2018 Operating and Capital Budget (line-item detail)
May 1	<p>City Council Meeting</p> <ul style="list-style-type: none"> - Finance Department presentation <ul style="list-style-type: none"> • FY 2018 Budget work session (operating and capital)
May 15/22	<p>City Council Meeting</p> <ul style="list-style-type: none"> - Finance Department presentation <ul style="list-style-type: none"> • FY 2018 Budget work session (capital)

BUDGET ADOPTION		MILLAGE ADOPTION	
June 5	Public Hearing (6:30 p.m.) City Council Meeting 1 st reading of Budget Ordinance E-911 Resolution	September 18	Public Hearing (11:30 a.m.)
June 12	Public Hearing (6:30 p.m.)	September 18	Public Hearing (6:30 p.m.) City Council Meeting 1 st reading of Millage Rate Ordinance
June 19	Public Hearing (6:30 p.m.) City Council Meeting 2 nd reading of Budget Ordinance	September 25	Public Hearing (6:30 p.m.) City Council Meeting 2 nd 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 2018 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 2018 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 2018 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 2018 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 2018 budget data by expenditure category (e.g. Personnel Services, Maintenance & Operations, etc.).

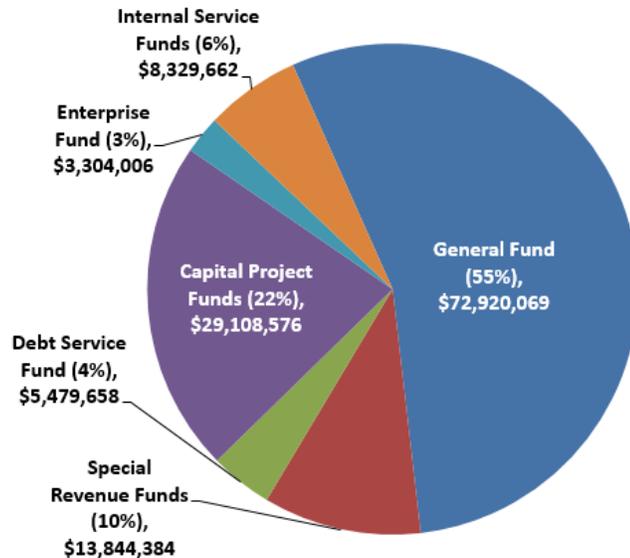
- **Citywide Statement of Revenues, Expenditures, and changes in Fund Balance**

This schedule provides citywide (all funds) revenue and expenditure data for fiscal years 2014-2018 including changes in fund balance.

CITYWIDE BUDGET SUMMARIES

Summary by Fund Type

FY 2018 Citywide Budget
totals \$133 Million



The Fiscal Year 2018 budget for all funds totals \$133 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 2018 is from fund balance, T-SPLOST collections, and transfers from other funds. Unspent appropriations from fiscal year 2017 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	\$ 72,920,069	\$ 72,920,069	√
Special Revenue Funds:			
E-911 Fund	\$ 4,426,678	\$ 4,426,678	√
Impact Fee Fund	1,630,000	1,630,000	√
Drug Enforcement Agency (DEA) Fund	517,706	517,706	√
Hotel/Motel Fund	7,250,000	7,250,000	√
Operating Grants Fund	20,000	20,000	√
	\$ 13,844,384	\$ 13,844,384	√
Debt Service Fund	\$ 5,479,658	\$ 5,479,658	√
Capital Project Funds:			
Capital Projects Fund	\$ 13,202,675	\$ 13,202,675	√
Stormwater Capital Fund	1,255,000	1,255,000	√
T-SPLOST Capital Fund	14,650,901	14,650,901	√
	\$ 29,108,576	\$ 29,108,576	√
Enterprise Fund:			
Solid Waste Fund	\$ 3,304,006	\$ 3,304,006	√
Internal Service Funds:			
Risk Management Fund	\$ 1,338,000	\$ 1,338,000	√
Medical Insurance Fund	6,991,662	6,991,662	√
	\$ 8,329,662	\$ 8,329,662	√
Total	\$ 132,986,355	\$ 132,986,355	√

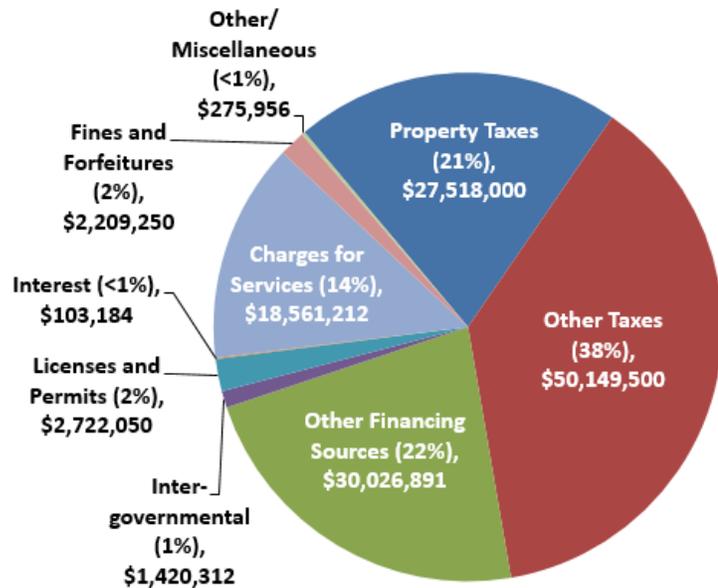


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CITYWIDE BUDGET SUMMARIES

Summary by Revenue Source

FY 2018 Citywide Budget
totals \$133 Million



The chart above segments the FY 2018 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 2018 totals 5.750 mills and is composed of the following: Operating Millage Rate of 4.72 mills (used to fund general city operations and the recurring capital program); and a Debt Service Millage Rate of 1.03 mills (used to fund debt service on voter approved general obligation bonds).

Other Taxes: Includes local option sales taxes (i.e. LOST), T-SPLOST collections (transportation special purpose local option sales taxes), 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, code enforcement board fines, etc.

Interest: Includes investment earnings on city funds.

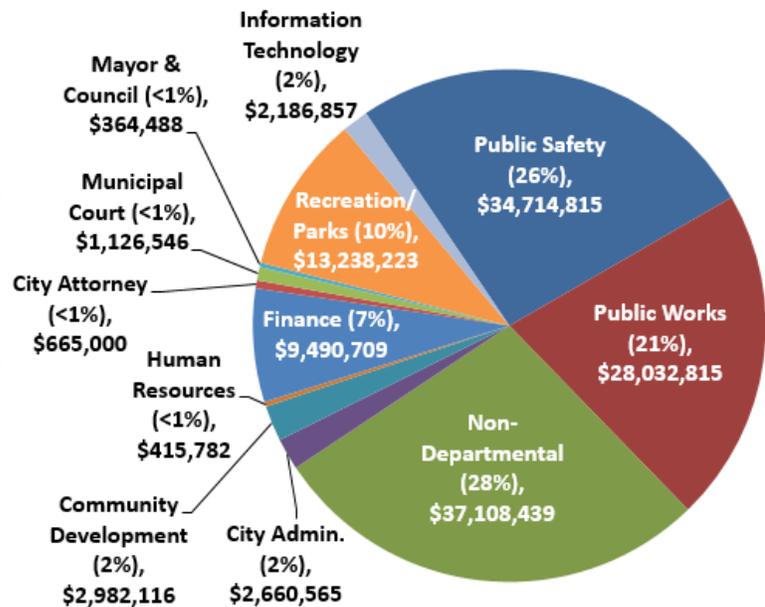
Other/Miscellaneous: Includes the sale of surplus assets, donations, and other miscellaneous revenues.

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

CITYWIDE BUDGET SUMMARIES

Summary by Department Expenditures

FY 2018 Citywide Budget
totals \$133 Million



The chart above segments the FY 2018 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

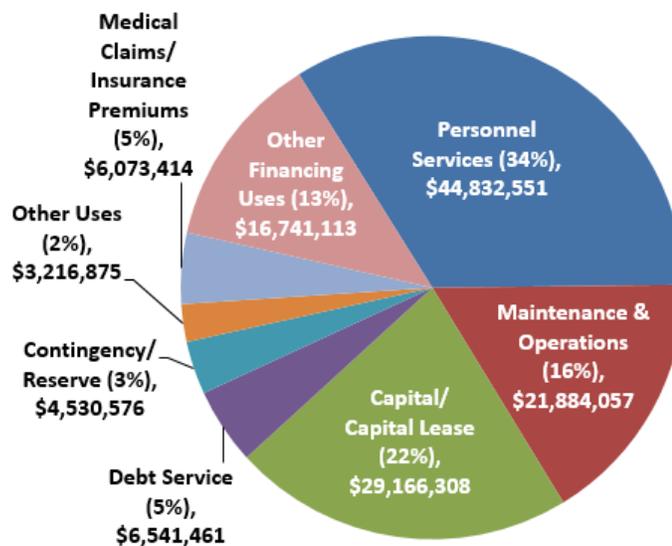
Non-Departmental (interfund transfers, contingency/reserves, Hotel/Motel Fund distributions, debt service, Medical Insurance Fund activity, etc.)

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 2018 Citywide Budget
totals \$133 Million



The chart above segments the FY 2018 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	\$ 22,354,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,164,000
Local Option Sales Taxes/T-SPLOST	15,200,000	-	-	-	-	-	-
Other Taxes	14,699,500	-	-	-	7,250,000	-	-
Licenses and Permits	2,722,050	-	-	-	-	-	-
Intergovernmental Revenue	435,000	940,000	-	-	-	-	-
Charges for Services	3,388,250	3,000,000	550,000	-	-	-	-
Fines and Forfeitures	2,209,250	-	-	-	-	-	-
Interest Earnings	75,000	5,478	-	-	-	-	12,000
Other/Miscellaneous	275,956	-	-	-	-	-	-
<i>subtotal</i>	\$ 61,359,006	\$ 3,945,478	\$ 550,000	\$ -	\$ 7,250,000	\$ -	\$ 5,176,000
Other Financing Sources							
Interfund Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -
Interfund Transfer from Hotel/Motel Fund	2,718,750	-	-	-	-	-	-
Budgeted Fund Balance	8,842,313	481,200	1,080,000	517,706	-	-	303,658
<i>subtotal</i>	\$ 11,561,063	\$ 481,200	\$ 1,080,000	\$ 517,706	\$ -	\$ 20,000	\$ 303,658
Total Revenues	\$ 72,920,069	\$ 4,426,678	\$ 1,630,000	\$ 517,706	\$ 7,250,000	\$ 20,000	\$ 5,479,658
EXPENDITURES:							
Mayor and City Council	\$ 364,488	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City Administration	2,190,565	-	-	-	-	-	-
Legal Services	665,000	-	-	-	-	-	-
Community Development	2,857,116	-	-	-	-	-	-
Public Works	8,377,022	-	-	-	-	-	-
Finance	3,347,009	-	-	-	-	-	-
Public Safety	27,238,258	4,426,678	80,000	517,706	-	-	-
Human Resources	415,782	-	-	-	-	-	-
Municipal Court	1,126,546	-	-	-	-	-	-
Recreation and Parks	8,987,223	-	1,550,000	-	550,000	-	-
Information Technology	1,681,857	-	-	-	-	-	-
Non-Departmental	-	-	-	-	-	-	5,000
Insurance Premiums (Risk Fund)	665,000	-	-	-	-	-	-
Medical Claims	-	-	-	-	-	-	-
Contingency	650,000	-	-	-	-	-	-
Non-Allocated (Reserve)	-	-	-	-	29,412	20,000	-
Alpharetta Convention and Visitors Bureau	-	-	-	-	3,171,875	-	-
Debt Service (Principal and Interest)	286,840	-	-	-	779,963	-	5,474,658
Donations/Contributions	45,000	-	-	-	-	-	-
<i>subtotal</i>	\$ 58,897,706	\$ 4,426,678	\$ 1,630,000	\$ 517,706	\$ 4,531,250	\$ 20,000	\$ 5,479,658
Other Financing Uses							
Interfund Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ 2,718,750	\$ -	\$ -
Interfund Transfer to Grant/Capital Funds	14,022,363	-	-	-	-	-	-
<i>subtotal</i>	\$ 14,022,363	\$ -	\$ -	\$ -	\$ 2,718,750	\$ -	\$ -
Total Expenditures	\$ 72,920,069	\$ 4,426,678	\$ 1,630,000	\$ 517,706	\$ 7,250,000	\$ 20,000	\$ 5,479,658

CITYWIDE BUDGET SUMMARIES

	Capital Project Funds			Enterprise Fund	Internal Service Funds		TOTAL
	Capital Projects Fund	Stormwater Capital Fund	T-SPLOST Capital Fund	Solid Waste Fund	Risk Management Fund	Medical Insurance Fund	
REVENUES:							
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,518,000
Local Option Sales Taxes/T-SPLOST	-	-	13,000,000	-	-	-	28,200,000
Other Taxes	-	-	-	-	-	-	21,949,500
Licenses and Permits	-	-	-	-	-	-	2,722,050
Intergovernmental Revenue	45,312	-	-	-	-	-	1,420,312
Charges for Services	-	-	-	3,296,300	1,335,000	6,991,662	18,561,212
Fines and Forfeitures	-	-	-	-	-	-	2,209,250
Interest Earnings	-	-	-	7,706	3,000	-	103,184
Other/Miscellaneous	-	-	-	-	-	-	275,956
<i>subtotal</i>	\$ 45,312	\$ -	\$ 13,000,000	\$ 3,304,006	\$ 1,338,000	\$ 6,991,662	\$ 102,959,464
Other Financing Sources							
Interfund Transfer from General Fund	\$ 12,747,363	\$ 1,255,000	\$ -	\$ -	\$ -	\$ -	\$ 14,022,363
Interfund Transfer from Hotel/Motel Fund	-	-	-	-	-	-	2,718,750
Budgeted Fund Balance	410,000	-	1,650,901	-	-	-	13,285,778
<i>subtotal</i>	\$ 13,157,363	\$ 1,255,000	\$ 1,650,901	\$ -	\$ -	\$ -	\$ 30,026,891
Total Revenues	\$ 13,202,675	\$ 1,255,000	\$ 14,650,901	\$ 3,304,006	\$ 1,338,000	\$ 6,991,662	\$ 132,986,355
EXPENDITURES:							
Mayor and City Council	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 364,488
City Administration	470,000	-	-	-	-	-	2,660,565
Legal Services	-	-	-	-	-	-	665,000
Community Development	125,000	-	-	-	-	-	2,982,116
Public Works	4,749,892	1,255,000	13,650,901	-	-	-	28,032,815
Finance	-	-	-	3,304,006	1,338,000	1,501,694	9,490,709
Public Safety	2,452,173	-	-	-	-	-	34,714,815
Human Resources	-	-	-	-	-	-	415,782
Municipal Court	-	-	-	-	-	-	1,126,546
Recreation and Parks	2,151,000	-	-	-	-	-	13,238,223
Information Technology	505,000	-	-	-	-	-	2,186,857
Non-Departmental	-	-	-	-	-	-	5,000
Insurance Premiums (Risk Fund)	-	-	-	-	-	-	665,000
Medical Claims	-	-	-	-	-	5,408,414	5,408,414
Contingency	-	-	-	-	-	-	650,000
Non-Allocated (Reserve)	2,749,610	-	1,000,000	-	-	81,554	3,880,576
Alpharetta Convention and Visitors Bureau	-	-	-	-	-	-	3,171,875
Debt Service (Principal and Interest)	-	-	-	-	-	-	6,541,461
Donations/Contributions	-	-	-	-	-	-	45,000
<i>subtotal</i>	\$ 13,202,675	\$ 1,255,000	\$ 14,650,901	\$ 3,304,006	\$ 1,338,000	\$ 6,991,662	\$ 116,245,242
Other Financing Uses							
Interfund Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,718,750
Interfund Transfer to Grant/Capital Funds	-	-	-	-	-	-	14,022,363
<i>subtotal</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,741,113
Total Expenditures	\$ 13,202,675	\$ 1,255,000	\$ 14,650,901	\$ 3,304,006	\$ 1,338,000	\$ 6,991,662	\$ 132,986,355

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	\$22,354,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$5,164,000
Local Option Sales Taxes/T-SPLST	15,200,000	-	-	-	-	-	-
Other Taxes	14,699,500	-	-	-	7,250,000	-	-
Licenses and Permits	2,722,050	-	-	-	-	-	-
Intergovernmental Revenue	435,000	940,000	-	-	-	-	-
Charges for Services	3,388,250	3,000,000	550,000	-	-	-	-
Fines and Forfeitures	2,209,250	-	-	-	-	-	-
Interest Earnings	75,000	5,478	-	-	-	-	12,000
Other/Miscellaneous	275,956	-	-	-	-	-	-
<i>subtotal</i>	\$61,359,006	\$3,945,478	\$550,000	\$-	\$7,250,000	\$-	\$5,176,000
Other Financing Sources							
Interfund Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$20,000	\$ -
Interfund Transfer from Hotel/Motel Fund	2,718,750	-	-	-	-	-	-
Budgeted Fund Balance	8,842,313	481,200	1,080,000	517,706	-	-	303,658
<i>subtotal</i>	\$11,561,063	\$481,200	\$1,080,000	\$517,706	\$-	\$20,000	\$303,658
Total Revenues	\$72,920,069	\$4,426,678	\$1,630,000	\$517,706	\$7,250,000	\$20,000	\$5,479,658
EXPENDITURES:							
Personnel Services	\$42,016,006	\$2,501,047	\$ -	\$240,759	\$ -	\$ -	\$ -
Maintenance and Operations	14,411,665	1,398,431	-	-	-	-	5,000
Capital/Capital Lease	823,195	527,200	1,630,000	276,947	550,000	-	-
Other							
Insurance Premiums (Risk Fund)	665,000	-	-	-	-	-	-
Medical Claims	-	-	-	-	-	-	-
Contingency	650,000	-	-	-	-	-	-
Non-Allocated (Reserve)	-	-	-	-	29,412	20,000	-
Alpharetta Convention and Visitors Bureau	-	-	-	-	3,171,875	-	-
Debt Service (Principal and Interest)	286,840	-	-	-	779,963	-	5,474,658
Donations/Contributions	45,000	-	-	-	-	-	-
<i>subtotal</i>	\$58,897,706	\$4,426,678	\$1,630,000	\$517,706	\$4,531,250	\$20,000	\$5,479,658
Other Financing Uses							
Interfund Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$2,718,750	\$ -	\$ -
Interfund Transfer to Grant/Capital Funds	14,022,363	-	-	-	-	-	-
<i>subtotal</i>	\$14,022,363	\$-	\$-	\$-	\$2,718,750	\$-	\$-
Total Expenditures	\$72,920,069	\$4,426,678	\$1,630,000	\$517,706	\$7,250,000	\$20,000	\$5,479,658

CITYWIDE BUDGET SUMMARIES

	Capital Project Funds			Enterprise Fund	Internal Service Funds		TOTAL
	Capital Projects Fund	Stormwater Capital Fund	T-SPLIST Capital Fund	Solid Waste Fund	Risk Management Fund	Medical Insurance Fund	
REVENUES:							
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,518,000
Local Option Sales Taxes/T-SPLIST	-	-	13,000,000	-	-	-	28,200,000
Other Taxes	-	-	-	-	-	-	21,949,500
Licenses and Permits	-	-	-	-	-	-	2,722,050
Intergovernmental Revenue	45,312	-	-	-	-	-	1,420,312
Charges for Services	-	-	-	3,296,300	1,335,000	6,991,662	18,561,212
Fines and Forfeitures	-	-	-	-	-	-	2,209,250
Interest Earnings	-	-	-	7,706	3,000	-	103,184
Other/Miscellaneous	-	-	-	-	-	-	275,956
<i>subtotal</i>	\$ 45,312	\$ -	\$ 13,000,000	\$ 3,304,006	\$ 1,338,000	\$ 6,991,662	\$ 102,959,464
Other Financing Sources							
Interfund Transfer from General Fund	\$ 12,747,363	\$ 1,255,000	\$ -	\$ -	\$ -	\$ -	\$ 14,022,363
Interfund Transfer from Hotel/Motel Fund	-	-	-	-	-	-	2,718,750
Budgeted Fund Balance	410,000	-	1,650,901	-	-	-	13,285,778
<i>subtotal</i>	\$ 13,157,363	\$ 1,255,000	\$ 1,650,901	\$ -	\$ -	\$ -	\$ 30,026,891
Total Revenues	\$ 13,202,675	\$ 1,255,000	\$ 14,650,901	\$ 3,304,006	\$ 1,338,000	\$ 6,991,662	\$ 132,986,355
EXPENDITURES:							
Personnel Services	\$ -	\$ -	\$ -	\$ 74,739	\$ -	\$ -	\$ 44,832,551
Maintenance and Operations	-	-	-	3,229,267	1,338,000	1,501,694	21,884,057
Capital/Capital Lease	10,453,065	1,255,000	13,650,901	-	-	-	29,166,308
Other							
Insurance Premiums (Risk Fund)	-	-	-	-	-	-	665,000
Medical Claims	-	-	-	-	-	5,408,414	5,408,414
Contingency	-	-	-	-	-	-	650,000
Non-Allocated (Reserve)	2,749,610	-	1,000,000	-	-	81,554	3,880,576
Alpharetta Convention and Visitors Bureau	-	-	-	-	-	-	3,171,875
Debt Service (Principal and Interest)	-	-	-	-	-	-	6,541,461
Donations/Contributions	-	-	-	-	-	-	45,000
<i>subtotal</i>	\$ 13,202,675	\$ 1,255,000	\$ 14,650,901	\$ 3,304,006	\$ 1,338,000	\$ 6,991,662	\$ 116,245,242
Other Financing Uses							
Interfund Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,718,750
Interfund Transfer to Grant/Capital Funds	-	-	-	-	-	-	14,022,363
<i>subtotal</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,741,113
Total Expenditures	\$ 13,202,675	\$ 1,255,000	\$ 14,650,901	\$ 3,304,006	\$ 1,338,000	\$ 6,991,662	\$ 132,986,355

CITYWIDE BUDGET SUMMARIES

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

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual
Beginning Fund Balance: (1)	\$ 63,975,925	\$ 51,547,824	\$ 38,910,522
Revenues:			
Property Taxes	\$ 23,696,658	\$ 24,274,577	\$ 25,841,451
Local Option Sales Taxes	13,575,938	14,757,780	14,953,985
Other Taxes	16,837,353	18,520,227	21,007,620
Licenses and Permits	2,400,059	2,912,433	3,814,821
Intergovernmental	2,691,949	3,570,796	8,870,676
Charges for Services	10,171,257	11,359,819	19,249,441
Fines and Forfeitures	2,865,931	3,537,448	2,453,134
Interest	132,238	80,771	213,741
Other Revenue	864,387	567,809	1,029,917
	<u>\$ 73,235,770</u>	<u>\$ 79,581,660</u>	<u>\$ 97,434,786</u>
Expenditures:			
Mayor and City Council	\$ 282,367	\$ 308,237	\$ 321,095
City Administration	2,651,745	2,718,565	1,893,792
Legal Services	504,045	608,630	726,165
Community Development (2)	4,742,837	5,127,170	5,356,302
Engineering and Public Works (3)	6,891,550	7,084,379	7,364,019
Finance	7,604,137	7,390,169	13,869,947
Public Safety	26,723,264	31,126,492	29,140,486
Human Resources	351,050	380,542	393,603
Municipal Court	954,463	969,417	955,841
Recreation and Parks	6,248,603	6,670,048	8,129,640
Information Technology	1,389,411	1,467,121	1,520,628
Capital Outlay (4)	23,061,757	23,759,144	23,107,198
Non-Departmental:			
Contingency	221,353	224,249	84,663
Reserve for Future Capital	-	-	-
Debt Service	3,799,916	3,869,538	3,850,338
Insurance Premiums (Risk fund)	690,800	545,000	607,000
Medical Claims	-	-	-
Other	272,363	133,058	136,743
	<u>\$ 86,389,661</u>	<u>\$ 92,381,759</u>	<u>\$ 97,457,460</u>
Other Financing Sources (Uses):			
Proceeds from the sale of Capital Assets	\$ 549,213	\$ 162,797	\$ 1,293,189
Proceeds from Bond/Capital Lease	17,695,000	-	25,429,742
Payment to Refunding Escrow	(17,518,423)	-	-
Transfers In	9,750,177	9,325,180	12,184,381
Transfers Out	(9,750,177)	(9,325,180)	(12,184,381)
	<u>\$ 725,790</u>	<u>\$ 162,797</u>	<u>\$ 26,722,931</u>
Ending Fund Balance: (5)	<u>\$ 51,547,824</u>	<u>\$ 38,910,522</u>	<u>\$ 65,610,779</u>
<i>Changes in Fund Balance (actual/est.)</i>	<u>\$ (12,428,101)</u>	<u>\$ (12,637,302)</u>	<u>\$ 26,700,257</u>

CITYWIDE BUDGET SUMMARIES

	FY 2017 Amended Budget	FY 2018 Adopted Budget
Beginning Fund Balance: (1)	\$ 65,610,779	\$ 56,461,172
Revenues:		
Property Taxes	\$ 26,914,000	\$ 27,518,000
Local Option Sales Taxes	18,100,000	28,200,000
Other Taxes	21,284,500	21,949,500
Licenses and Permits	2,352,050	2,722,050
Intergovernmental	1,527,826	1,420,312
Charges for Services	19,346,903	18,561,212
Fines and Forfeitures	2,503,329	2,209,250
Interest	90,291	103,184
Other Revenue	199,366	175,956
	\$ 92,318,265	\$ 102,859,464
Expenditures:		
Mayor and City Council	\$ 360,977	\$ 364,488
City Administration	2,037,438	2,190,565
Legal Services	650,000	665,000
Community Development (2)	5,844,912	6,028,991
Engineering and Public Works (3)	7,907,543	8,377,022
Finance	9,257,293	9,490,709
Public Safety	32,210,317	32,182,642
Human Resources	401,756	415,782
Municipal Court	1,092,257	1,126,546
Recreation and Parks	8,793,641	8,987,223
Information Technology	1,599,441	1,681,857
Capital Outlay (4)	15,494,291	27,538,966
Non-Departmental:		
Contingency	605,000	650,000
Reserve for Future Capital	1,663,963	3,880,576
Debt Service	6,874,377	6,541,461
Insurance Premiums (Risk fund)	640,000	665,000
Medical Claims	5,714,666	5,408,414
Other	50,000	50,000
	\$ 101,197,872	\$ 116,245,242
Other Financing Sources (Uses):		
Proceeds from the sale of Capital Assets	\$ 105,000	\$ 100,000
Proceeds from Bond/Capital Lease	-	-
Payment to Refunding Escrow	-	-
Transfers In	12,799,857	16,741,113
Transfers Out	(13,174,857)	(16,741,113)
	\$ (270,000)	\$ 100,000
Ending Fund Balance: (5)	\$ 56,461,172	\$ 43,175,394
Changes in Fund Balance (actual/est.)	\$ (9,149,607)	\$ (13,285,778)

- (1) This schedule includes two distinct presentations of financial data. Fiscal Years (FYs) 2014-2016 include actual financial activity for all City Funds. FYs 2017-2018 include budgeted appropriations for those city Funds that experienced new appropriations in the given year.
- (2) This schedule assigns disbursements for *Alpharetta Business Community* and *Alpharetta Convention & Visitor's Bureau* to the Community Development Department.
- (3) T-SPLOST tax collections and expenditures began in FY 2017.
- (4) This schedule assigns all capital outlay for FYs 2017-2018 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.).
- (5) 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 2017-2018 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. Willis Park Pool replacement, Rucker Road Corridor improvements, etc.), DEA Fund balance (Public Safety Headquarters expansion). Additionally, the budgetary presentation for FYs 2017-2018 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 2014-2016 Fund Balance usage was primarily related to construction costs for the City Center project (Series 2012, General Obligation Bond Issue).

CITYWIDE BUDGET SUMMARIES



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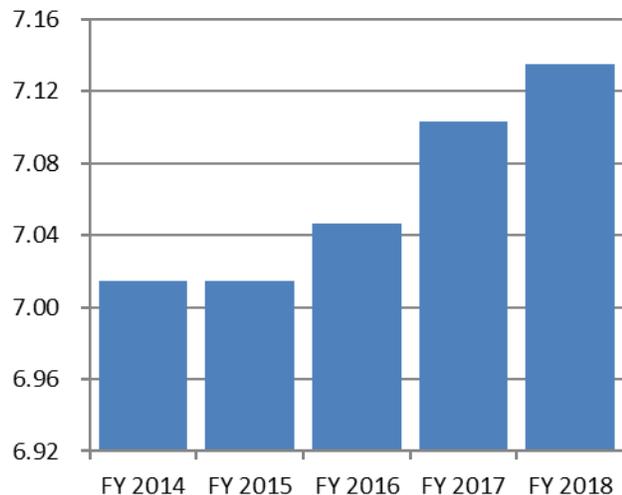
CITYWIDE BUDGET SUMMARIES

Personnel Listing by Department

	Actual FY 2014	Actual FY 2015	Actual FY 2016	Actual FY 2017	Actual FY 2018	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	11.0	10.0	10.0	-
Community Development	22.0	22.0	23.0	26.0	26.0	-
Public Works	55.0	55.0	55.0	52.0	52.0	-
Finance	21.5	21.5	21.5	21.5	21.5	-
Public Safety	217.5	217.5	218.5	219.0	221.0	2.0
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	51.0	51.0	51.0	-
Information Technology	11.0	11.0	11.0	11.0	11.0	-
subtotal	407.0	407.0	409.0	408.5	410.5	2.0
E-911 Fund (Special Revenue Fund)						
Public Safety	25.0	25.0	25.0	29.0	29.0	-
Information Technology	1.0	1.0	1.0	1.0	1.0	-
subtotal	26.0	26.0	26.0	30.0	30.0	-
DEA Fund (Special Revenue Fund)						
Public Safety	3.0	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	437.0	437.0	439.0	442.5	444.5	2.0
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: 2016 for the addition of one Building Inspector position and two part-time Parking Enforcement Officer positions; 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; and 2018 for addition of one Police Officer (alcoholic license beverage compliance) and one Assistant Fire Marshall.



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 2018 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 2017 and 2018. 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 2014-2018 as well as a forecast for fiscal years 2019-2020. 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.).

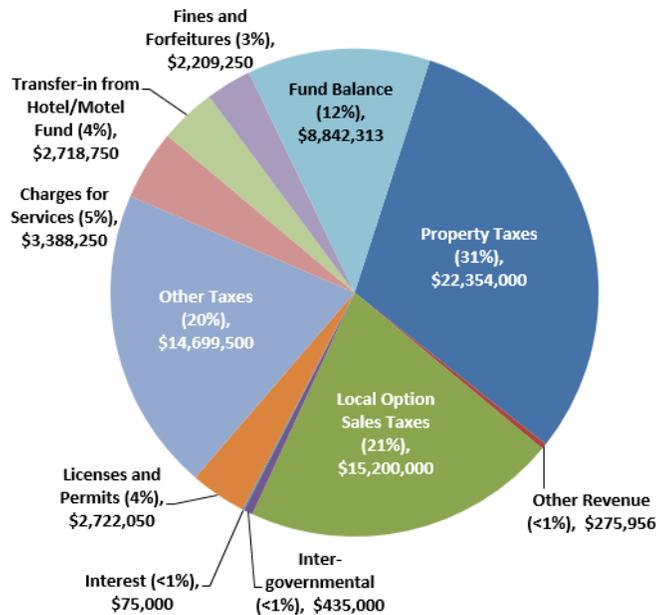
- **Budget Narrative**

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

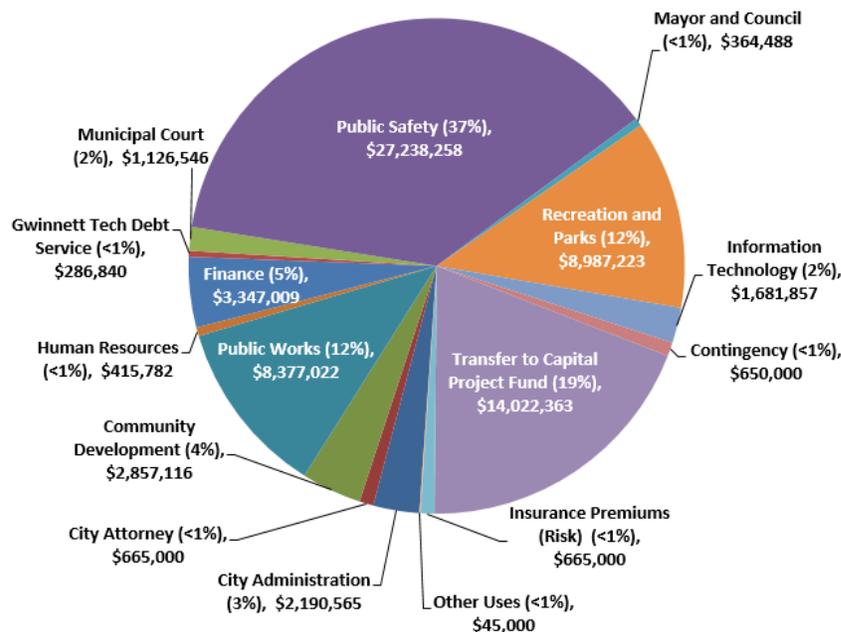
GENERAL FUND SUMMARY

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 2018 General Fund Budget
 totals \$73 Million

GENERAL FUND SUMMARY

Statement of Budgetary Comparisons

	FY 2017 AMENDED BUDGET	FY 2018 RECOMMENDED BUDGET	Variance	Variance
Revenues:				
Property Taxes:				
Current Year	\$ 19,900,000	\$ 21,160,000	\$ 1,260,000	6.3%
Motor Vehicle	250,000	180,000	(70,000)	-28.0%
Motor Vehicle Title Tax Fee	1,000,000	775,000	(225,000)	-22.5%
Prior Year/Delinquent	259,000	239,000	(20,000)	-7.7%
Local Option Sales Tax	15,100,000	15,200,000	100,000	0.7%
Other Taxes:				
Franchise Fees	6,725,000	6,640,000	(85,000)	-1.3%
Insurance Premium Tax	3,390,000	3,620,000	230,000	6.8%
Alcohol Beverage Excise Tax	2,015,000	2,100,000	85,000	4.2%
Other Taxes	2,154,500	2,339,500	185,000	8.6%
Licenses & Permits	2,352,050	2,722,050	370,000	15.7%
Intergovernmental	511,000	435,000	(76,000)	-14.9%
Charges for Services	3,108,900	3,388,250	279,350	9.0%
Fines & Forfeitures	2,404,000	2,209,250	(194,750)	-8.1%
Interest	60,000	75,000	15,000	25.0%
Other Revenues	304,366	275,956	(28,410)	-9.3%
Other Financing Sources:				
Interfund Transfer (Hotel/Motel Fund)	2,250,000	2,718,750	468,750	20.8%
Total Operating Revenues	\$ 61,783,816	\$ 64,077,756	\$ 2,293,940	3.7%
Fund Balance Carryforward	6,067,830	8,842,313		
Total Revenues	\$ 67,851,646	\$ 72,920,069		
Expenditures (by Category):				
Personnel Services:				
Salaries	\$ 26,174,583	\$ 26,980,197	\$ 805,614	3.1%
Group Insurance	7,573,002	8,002,164	429,162	5.7%
Pension (Defined Benefit)	2,387,665	2,500,954	113,289	4.7%
Pension (401A)	1,482,671	1,688,463	205,792	13.9%
Miscellaneous Benefits	2,788,234	2,844,228	55,994	2.0%
<i>subtotal</i>	\$ 40,406,155	\$ 42,016,006	\$ 1,609,851	4.0%
Maintenance and Operations:				
Professional Services	\$ 2,350,678	\$ 2,597,642	\$ 246,964	10.5%
Repair/Maintenance	1,386,984	1,519,350	132,366	9.5%
Maintenance Contracts	2,279,562	2,202,791	(76,771)	-3.4%
Professional Services (IT)	1,396,932	1,433,777	36,845	2.6%
General Supplies	988,706	992,935	4,229	0.4%
Utilities	2,629,810	2,607,475	(22,335)	-0.8%
Fuel	616,000	467,150	(148,850)	-24.2%
Legal Services	650,000	665,000	15,000	2.3%
Miscellaneous	1,788,371	1,925,545	137,174	7.7%
<i>subtotal</i>	\$ 14,087,043	\$ 14,411,665	\$ 324,622	2.3%
Capital/Lease:				
Fire Truck/Cardiac Monitor Leases	\$ 522,972	\$ 578,669	\$ 55,697	10.7%
Tyler ERP Lease	109,263	110,904	1,641	1.5%
Work Order Software Lease	76,307	76,622	315	0.4%
Miscellaneous	73,109	57,000	(16,109)	-22.0%
<i>subtotal</i>	\$ 781,651	\$ 823,195	\$ 41,544	5.3%
Other Uses:				
Contingency	\$ 605,000	\$ 650,000	\$ 45,000	7.4%
Insurance Premiums (Risk Fund)	640,000	665,000	25,000	3.9%
Gwinnett Tech Contribution (Debt Svc)	286,940	286,840	(100)	0.0%
Conference Ctr Debt Service Reserve	450,000	-	(450,000)	-100.0%
Donations/Contributions	45,000	45,000	-	0.0%
<i>subtotal</i>	\$ 2,026,940	\$ 1,646,840	\$ (380,100)	-18.8%
Total Operating Expenditures	\$ 57,301,789	\$ 58,897,706	\$ 1,595,917	2.8%
Interfund Transfer:				
Capital Project/Grant Funds	10,549,857	14,022,363		
Total Expenditures	\$ 67,851,646	\$ 72,920,069		
<i>Personnel (full-time-equivalent)</i>	408.5	410.5		

GENERAL FUND SUMMARY

Statement of Revenues, Expenditures, and changes in Fund Balance

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Amended Budget	FY 2018 Adopted Budget	FY 2019 Forecast	FY 2020 Forecast
Beginning Fund Balance:	\$ 20,951,279	\$ 20,873,496	\$ 23,586,068	\$ 27,290,370	\$ 21,222,540	\$ 12,380,227	\$ 13,233,164
Revenues:							
Property Taxes	\$ 19,892,754	\$ 20,765,849	\$ 22,321,490	\$ 21,409,000	\$ 22,354,000	\$ 22,801,080	\$ 23,279,903
Local Option Sales Taxes	13,575,938	14,757,780	14,953,985	15,100,000	15,200,000	15,656,000	16,156,992
Other Taxes	12,706,783	13,875,057	14,615,779	14,284,500	14,699,500	14,892,021	15,393,108
Licenses and Permits	2,400,059	2,912,433	3,814,821	2,352,050	2,722,050	2,803,712	2,887,823
Intergovernmental	376,000	386,458	495,916	511,000	435,000	435,000	443,700
Charges for Services	2,857,898	3,264,768	3,767,927	3,108,900	3,388,250	3,484,990	3,585,163
Fines and Forfeitures	2,360,816	2,767,465	2,208,782	2,404,000	2,209,250	2,251,395	2,296,423
Interest	51,065	40,334	119,786	60,000	75,000	75,000	75,000
Other Revenue	166,200	204,218	181,625	199,366	175,956	175,956	175,956
	<u>\$ 54,387,513</u>	<u>\$ 58,974,363</u>	<u>\$ 62,480,110</u>	<u>\$ 59,428,816</u>	<u>\$ 61,259,006</u>	<u>\$ 62,575,153</u>	<u>\$ 64,294,068</u>
Expenditures:							
Mayor and City Council	\$ 282,367	\$ 308,237	\$ 321,095	\$ 360,977	\$ 364,488	\$ 372,611	\$ 381,131
City Administration	2,651,746	2,722,528	1,893,792	2,037,438	2,190,565	2,236,940	2,284,608
Legal Services	504,045	608,630	726,165	650,000	665,000	678,300	691,866
Community Development	2,257,827	2,340,068	2,345,022	2,782,412	2,857,116	2,931,673	3,008,614
Engineering and Public Works	6,891,550	7,084,379	7,364,018	7,907,543	8,377,022	8,545,863	8,642,269
Finance	2,894,001	2,953,855	3,087,059	3,199,142	3,347,009	3,310,087	3,386,303
Public Safety	23,051,613	24,212,086	24,672,611	26,496,171	27,238,258	27,909,367	28,638,841
Human Resources	351,050	376,580	393,603	401,756	415,782	422,247	428,869
Municipal Court	954,463	969,417	955,841	1,092,257	1,126,546	1,150,917	1,176,001
Recreation and Parks	6,238,989	6,669,756	8,127,231	8,747,712	8,987,223	9,147,375	9,311,939
Information Technology	1,389,411	1,467,121	1,520,628	1,599,441	1,681,857	1,724,720	1,768,919
Adjustments/Reconciliations	-	-	(2,958)	-	-	-	-
Non-Departmental:							
Contingency	221,353	224,249	84,663	605,000	650,000	663,000	676,260
(1) Insurance Premiums (Risk Fund)	690,800	545,000	607,000	640,000	665,000	671,650	678,367
Gwinnett Tech Debt Service	153,465	288,640	290,340	286,940	286,840	286,590	291,190
Conference Ctr Debt Svc Reserve	-	-	-	450,000	-	-	-
Donations/Contributions	45,000	45,000	45,000	45,000	45,000	45,000	45,000
	<u>\$ 48,577,680</u>	<u>\$ 50,815,544</u>	<u>\$ 52,431,110</u>	<u>\$ 57,301,789</u>	<u>\$ 58,897,706</u>	<u>\$ 60,096,340</u>	<u>\$ 61,410,177</u>
Other Financing Sources (Uses):							
Proceeds from the sale of Capital Asset	\$ 549,213	\$ 162,797	\$ 168,544	\$ 105,000	\$ 100,000	\$ 101,000	\$ 102,010
Interfund Transfer:							
Hotel/Motel Fund	1,656,674	1,858,068	2,429,994	2,250,000	2,718,750	2,773,125	2,828,588
Operating Grant Fund	-	-	-	(20,000)	(20,000)	-	-
Capital Project Fund	(8,093,503)	(7,467,112)	(8,943,236)	(8,854,857)	(12,747,363)	(4,500,000)	(4,590,000)
Stormwater Capital Fund	-	-	-	-	-	-	-
	<u>\$ (5,887,616)</u>	<u>\$ (5,446,248)</u>	<u>\$ (6,344,698)</u>	<u>\$ (8,194,857)</u>	<u>\$ (11,203,613)</u>	<u>\$ (1,625,875)</u>	<u>\$ (1,659,403)</u>
Ending Fund Balance: (2)	\$ 20,873,496	\$ 23,586,068	\$ 27,290,370	\$ 21,222,540	\$ 12,380,227	\$ 13,233,164	\$ 14,457,653
<i>Changes in Fund Balance (actual/est.)</i>	\$ (77,783)	\$ 2,712,572	\$ 3,704,302	\$ (6,067,830)	\$ (8,842,313)	\$ 852,938	\$ 1,224,489
<i>Personnel (full-time-equivalent)</i>	407.0	407.0	409.0	408.5	410.5		

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 2017 and 2018 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 2018 General Fund operating revenues are forecasted to grow by 3.7%, or \$2.3 million, compared to Amended FY 2017.

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

	FY 2017 AMENDED BUDGET	FY 2018 RECOMMENDED BUDGET	\$ Variance	% Variance
Revenues:				
Property Taxes:				
Current Year	\$ 19,900,000	\$ 21,160,000	\$ 1,260,000	6.3%
Motor Vehicle	250,000	180,000	(70,000)	-28.0%
Motor Vehicle Title Tax Fee	1,000,000	775,000	(225,000)	-22.5%
Prior Year/Delinquent	259,000	239,000	(20,000)	-7.7%
Local Option Sales Tax	15,100,000	15,200,000	100,000	0.7%
Other Taxes:				
Franchise Fees	6,725,000	6,640,000	(85,000)	-1.3%
Insurance Premium Tax	3,390,000	3,620,000	230,000	6.8%
Alcohol Beverage Excise Tax	2,015,000	2,100,000	85,000	4.2%
Other Taxes	2,154,500	2,339,500	185,000	8.6%
Licenses & Permits	2,352,050	2,722,050	370,000	15.7%
Intergovernmental	511,000	435,000	(76,000)	-14.9%
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Fines & Forfeitures	2,404,000	2,209,250	(194,750)	-8.1%
Interest	60,000	75,000	15,000	25.0%
Other Revenues	304,366	275,956	(28,410)	-9.3%
Other Financing Sources:				
Interfund Transfer (Hotel/Motel Fund)	2,250,000	2,718,750	468,750	20.8%
Total Operating Revenues	\$ 61,783,816	\$ 64,077,756	\$ 2,293,940	3.7%
Fund Balance Carryforward	6,067,830	8,842,313		
Total Revenues	\$ 67,851,646	\$ 72,920,069		

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 report¹⁵. 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
 Account Number: 10090000-311100/100-0000-311-10-00
 Revenue Category: Taxes
 Date: _____

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.

MONTH	FY 2013 Actual	% Change	FY 2014 Actual	% Change	FY 2015 Actual	% Change	FY 2016 Actual	% Change	FY 2017 Actual	% Change	FY 2018 Actual	% Change
July	-	-	221.33	-	-	-100.0%	-	-	-	-	-	-
SUB-TOTAL			221.33		-	-100.0%	-	-	-	-	-	-
August	-	-	(221.33)	-	-	-100.0%	-	-	-	-	-	-
September	3,524.93	-92.4%	13,647.84	287.2%	61,720.34	352.2%	12,109.48	-80.4%	8,618.23	-28.8%	-	-100.0%
October	2,553,636.20	11.6%	2,485,337.70	-2.7%	2,666,046.81	7.3%	3,030,714.27	13.7%	2,484,928.41	-18.0%	-	-100.0%
November	11,902,820.98	25.8%	11,955,949.99	0.4%	11,786,700.76	-1.4%	12,485,278.46	5.9%	13,519,627.58	8.3%	-	-100.0%
December	1,908,878.23	-29.3%	2,003,101.30	4.9%	3,275,540.87	63.5%	4,248,433.99	29.7%	2,900,525.82	-31.7%	-	-100.0%
January	316,894.08	-33.3%	247,859.94	-21.8%	152,400.48	-38.5%	140,021.15	-8.1%	291,218.44	108.0%	-	-100.0%
February	106,713.83	-40.8%	197,033.49	84.6%	103,374.05	-47.5%	257,163.57	148.8%	109,786.59	-57.3%	-	-100.0%
March	301,886.66	357.3%	113,105.47	-62.5%	122,480.45	8.3%	93,902.22	-23.3%	116,898.44	24.5%	-	-100.0%
April	177,121.63	190.3%	220,449.24	24.5%	272,661.13	23.7%	292,420.31	7.2%	347,971.31	19.0%	-	-100.0%
May	35,212.19	-49.8%	205,825.20	484.5%	90,407.71	-56.1%	142,835.05	58.0%	87,865.11	-38.5%	-	-100.0%
June	15,822.97	-62.9%	116,877.32	638.7%	98,608.44	-15.6%	12,570.80	-87.3%	(88,047.51)	-800.4%	-	-100.0%
Adj. Period (July)	-	-	-	-	(2,460.57)	-	(322,039.90)	12988.0%	-	-100.0%	-	-
SUB-TOTAL	17,322,511.70	12.6%	17,558,966.16	1.4%	18,627,480.47	6.1%	20,393,409.40	9.5%	19,779,392.42	-3.0%	-	-100.0%
TOTAL	17,322,511.70	12.6%	17,559,187.49	1.4%	18,627,480.47	6.1%	20,393,409.40	9.5%	19,779,392.42	-3.0%	-	-100.0%
ORIGINAL BUDGET	16,555,000		17,550,000		18,100,000		18,800,000		19,900,000		21,160,000	
AMENDED BUDGET	16,555,000		17,550,000		18,100,000		18,800,000		19,900,000		21,160,000	
% OVER AMENDED BUDGET	0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	
Current Period % to Actual	0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	
Current Period % to Budget												
Variance: Actual to Budget	767,512		9,187		527,480		1,593,409		(120,608)		(21,160,000)	

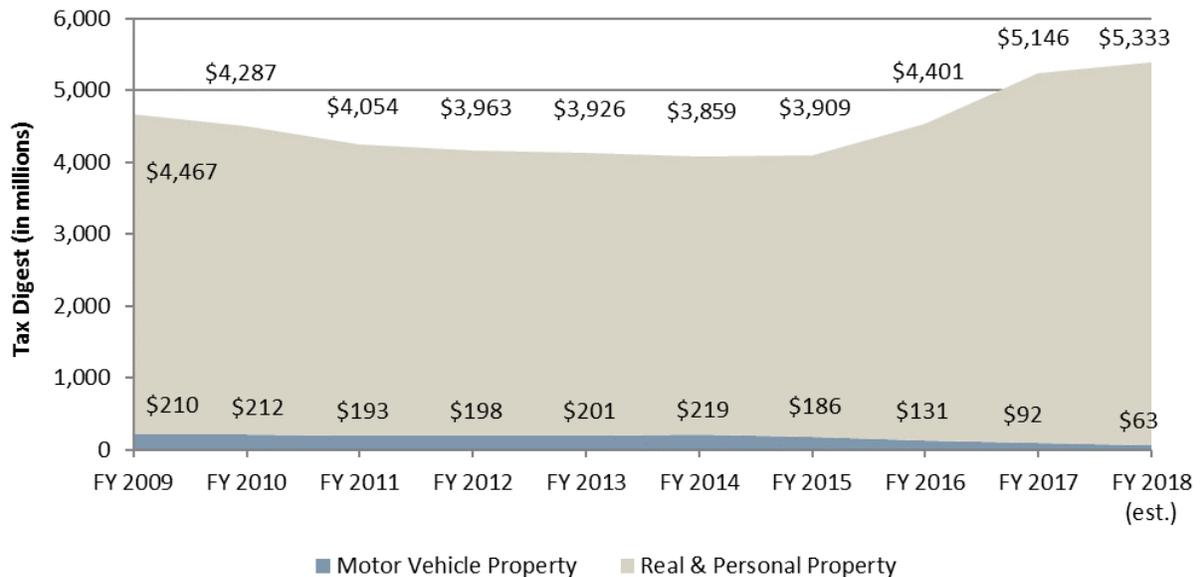
Property Taxes

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.

¹⁵ Please refer to the Financial Management Policies (*Section VIII: Financial Reporting*).

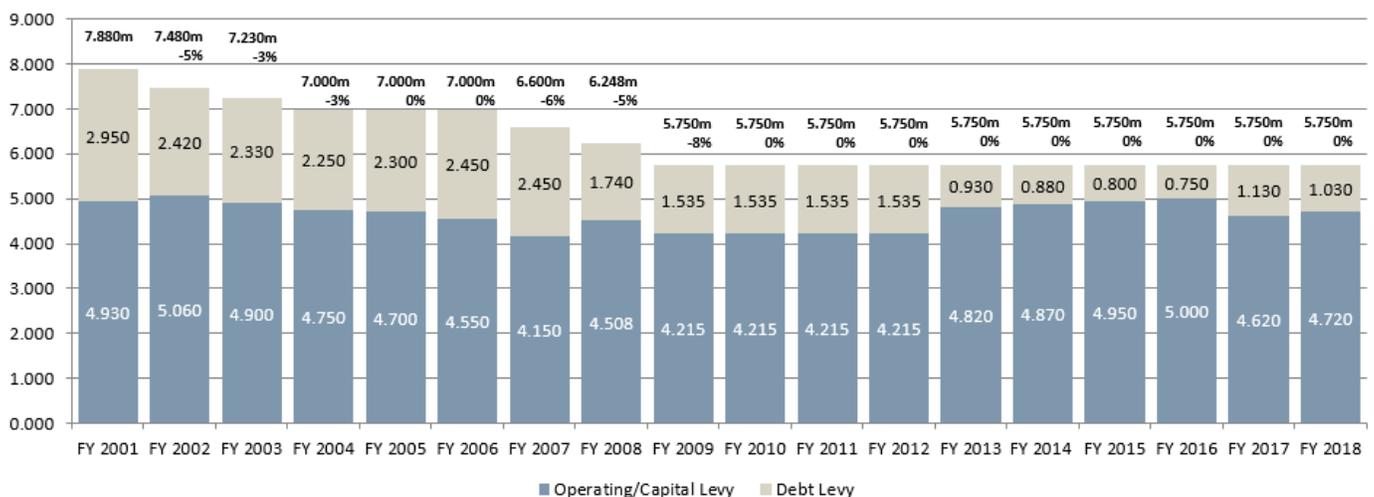
GENERAL FUND SUMMARY

The chart below illustrates the tax base growth (net of exemptions) within the city for the last 10 years including the forecast for FY 2018.



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 18 years.



GENERAL FUND SUMMARY

The FY 2018 Budget is based on maintenance of the city's millage rate at 5.750 mills. Property tax digest growth in FY 2018 totaled 4% due primarily to new construction as existing residential property valuations were held at FY 2017 values by Fulton County pending a review of the Fulton County Tax Assessor's valuation processes.

- The portion of the millage rate funding debt service (Debt Service Fund) will decrease from 1.13 mills in FY 2017 to 1.03 mills in FY 2018. Estimated growth in the property tax digest, coupled with available cash in the Debt Service Fund, allows for a reduction in the millage rate dedicated for debt service. The FY 2018 Budget proposes to program the debt service millage reduction into the General Fund for additional funding of capital initiatives (discussed below).
- The portion of the millage rate funding operations and recurring capital investment (General Fund) will increase from 4.62 mills in FY 2017 to 4.72 mills in FY 2018. Property tax revenue estimates for FY 2018 total \$21.2 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.

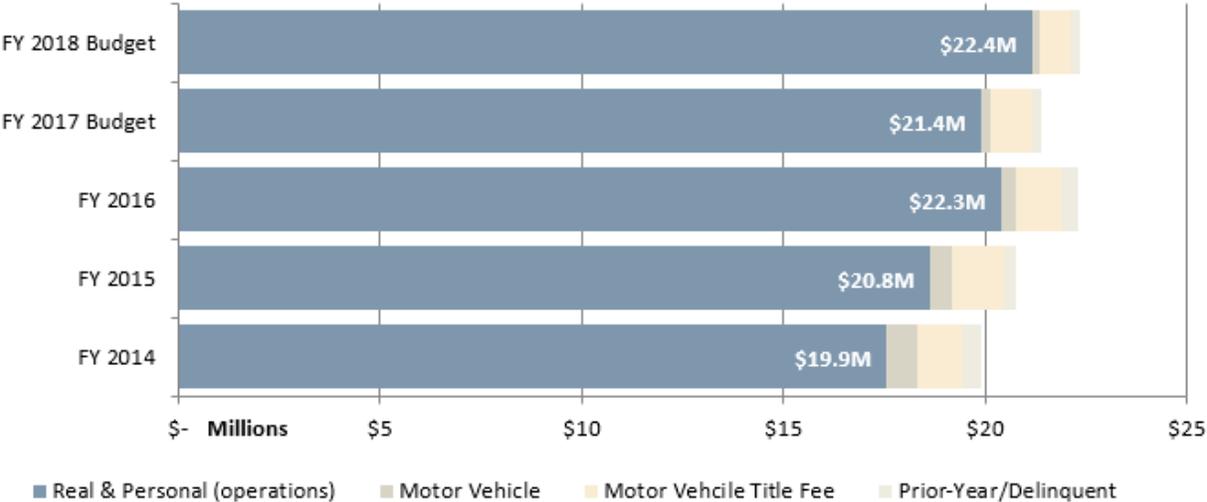
The property tax revenue estimates are net of the city's \$40,000 homestead exemption which saves our homeowners \$2.4 million annually (e.g. equates to a 1.3 mill reduction for the average homeowner). The city's homestead exemption is more than double the amounts offered from our companion cities and 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. A reduction of -23% is forecasted for FY 2018 for motor vehicle title fees from a budget-to-budget standpoint. However, actual collections are estimated at \$750,000 in FY 2017 which equates to a revised growth rate of 3%. The main driver for the variances is a revision in the title fee revenue sharing formula (State/Counties/Cities) that reduced the local share during 2016 from 45% to 41%. Starting January 1, 2017, the local share increased to 45% which will improve collections moving forward and is reflected in the forecast.

GENERAL FUND SUMMARY

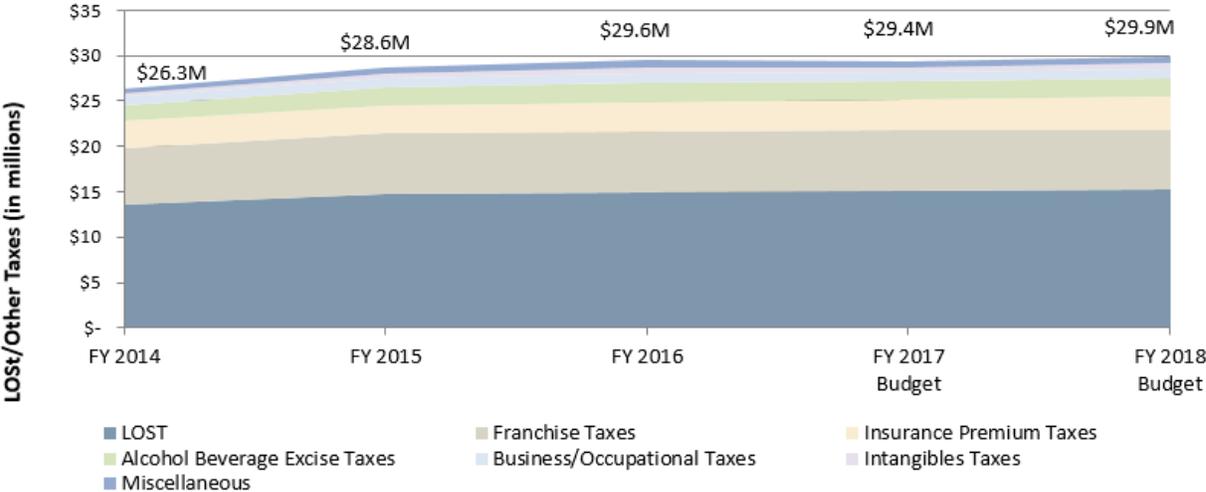
General Fund property taxes are budgeted at \$22.4 million in FY 2018 and represent approximately 31% of General Fund revenues. The chart below depicts a 5-year history of General Fund property tax collections by type.

Property Tax Collection History (General Fund) in millions



Other Taxes (including LOST)

Other taxes account for 41%, or \$29.9 million, of total General Fund revenue for FY 2018. 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 (not counting T-SPLOST levy) and totals \$15.2 million for FY 2018.

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).

Growth of 1% is forecasted for FY 2018 and is based on year-to-date growth in FY 2017. Market indicators highlight continued growth in the economy but that has not translated into increased spending on taxable goods/services over the last several years.

- **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. A reduction of -1.3% is forecasted for FY 2018 from a budget-to-budget standpoint. 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 \$4.1 million in FY 2017 and represents a -\$223,464 decrease over the prior year (\$4.3 million was collected in FY 2016) due primarily to relatively milder seasons (e.g. cooler summer and warmer winter) that reduced energy usage needs.

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 \$3.6 million in FY 2018. Growth of 6.8% is forecasted for FY 2018 from a budget-to-budget standpoint. However, actual collections during FY 2017 totaled \$3.6 million which equates to a revised growth rate of 1%.

GENERAL FUND SUMMARY

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 \$2.1 million in FY 2018. Growth of 4% is forecasted for FY 2018 from a budget-to-budget standpoint. However, actual collections are estimated at \$2.1 million for FY 2017 which is flat compared to the FY 2018 forecast.

Licenses & Permits

Licenses & permits account for 4%, or \$2.7 million, of total General Fund revenue for FY 2018. 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 16% is forecasted for FY 2018 based on current collection patterns and permit activity. Actual collections are estimated at \$3.4 million in FY 2017 which is greater than the FY 2018 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 (\$1.6 million forecast for FY 2018; \$2 million conservatively estimated for FY 2017) 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 (Windward Park) 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 \$435,000, of total General Fund revenue for FY 2018. This revenue is generated from Intergovernmental Agreements with the City of Milton related to the sharing of public safety and recreation/parks capabilities.

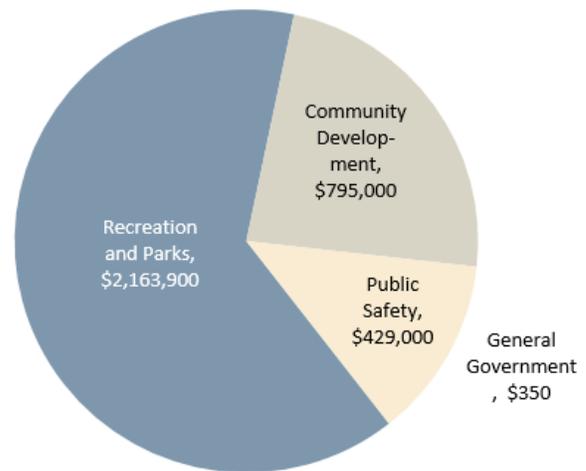
GENERAL FUND SUMMARY

Charges for Services

Charges for services account for 5%, or \$3.4 million, of total General Fund revenue. Growth of 9% is forecasted for FY 2018 from a budget-to-budget standpoint. However, actual collections are estimated at \$3.4 million in FY 2017 which is essentially flat with the 2018 budget forecast. Specific revenue sources for FY 2018 include Recreation Program Activity Fees (\$2 million), Special Event collections (\$209,900), etc.

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.).

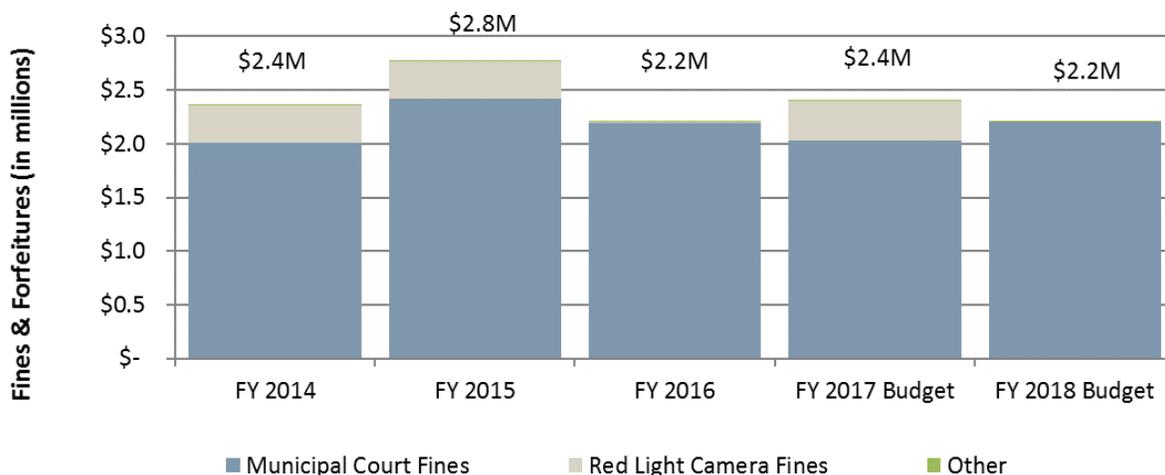
Charges for Services: \$3.4M



Fines & Forfeitures

Fines & forfeitures account for 3%, or \$2.2 million, of total General Fund revenue for FY 2018. A reduction of -8% is forecasted for FY 2018 from a budget-to-budget standpoint. However, actual collections are estimated at \$2.2 million in FY 2017 which is essentially flat with the 2018 budget forecast. The revenue decline is due primarily to the elimination of the Red Light Camera Program pending a review by the City Council (similar reduction in lease payment expenditures as the program was generally self-sufficient)

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



GENERAL FUND SUMMARY

Interest

Interest earnings account for <1%, or \$75,000, of total General Fund revenue for FY 2018. 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 4%, or \$2.7 million, of total General Fund revenue for FY 2018 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 12%, or \$8.8 million, of total General Fund appropriations for FY 2018. 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 2.8% over FY 2017. This figure includes the incremental budget impact for the initiatives approved during the FY 2017 Mid-Year Budget (seasonal customer service personnel for Community Development, growth in landscape maintenance contract costs, etc.), funding for the November 2017 general election, and operating initiative funding for FY 2018¹⁶. The following table compares departmental appropriations within the General Fund:

	FY 2017 AMENDED BUDGET	FY 2018 RECOMMENDED BUDGET	\$ Variance	% Variance
Expenditures (by Department):				
Mayor and Council	\$ 360,977	\$ 364,488	\$ 3,511	1.0%
City Administration	2,037,438	2,190,565	153,127	7.5%
Legal Services	650,000	665,000	15,000	2.3%
Community Development	2,782,412	2,857,116	74,704	2.7%
Public Works	7,907,543	8,377,022	469,479	5.9%
Finance	3,199,142	3,347,009	147,867	4.6%
Public Safety	26,496,171	27,238,258	742,087	2.8%
Human Resources	401,756	415,782	14,026	3.5%
Municipal Court	1,092,257	1,126,546	34,289	3.1%
Recreation and Parks	8,747,712	8,987,223	239,511	2.7%
Information Technology	1,599,441	1,681,857	82,416	5.2%
Non-Departmental:				
Contingency	605,000	650,000	45,000	7.4%
Insurance Premiums (Risk Fund)	640,000	665,000	25,000	3.9%
Gwinnett Tech Contribution (Debt Svc)	286,940	286,840	(100)	0.0%
Conference Ctr Debt Service Reserve	450,000	-	(450,000)	-100.0%
Donations/Contributions	45,000	45,000	-	0.0%
Total Operating Expenditures	\$ 57,301,789	\$ 58,897,706	\$ 1,595,917	2.8%
Interfund Transfer:				
Capital Project Fund	8,854,857	12,747,363		
Operating Grant Fund	20,000	20,000		
Stormwater Capital Fund	1,675,000	1,255,000		
Total Expenditures	\$ 67,851,646	\$ 72,920,069		

¹⁶ 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 2017 AMENDED BUDGET	FY 2018 RECOMMENDED BUDGET	\$ Variance	% Variance
Expenditures (by Category):				
Personnel Services:				
Salaries	\$ 26,174,583	\$ 26,980,197	\$ 805,614	3.1%
Group Insurance	7,573,002	8,002,164	429,162	5.7%
Pension (Defined Benefit)	2,387,665	2,500,954	113,289	4.7%
Pension (401A)	1,482,671	1,688,463	205,792	13.9%
Miscellaneous Benefits	2,788,234	2,844,228	55,994	2.0%
<i>subtotal</i>	\$ 40,406,155	\$ 42,016,006	\$ 1,609,851	4.0%
Maintenance and Operations:				
Professional Services	\$ 2,350,678	\$ 2,597,642	\$ 246,964	10.5%
Repair/Maintenance	1,386,984	1,519,350	132,366	9.5%
Maintenance Contracts	2,279,562	2,202,791	(76,771)	-3.4%
Professional Services (IT)	1,396,932	1,433,777	36,845	2.6%
General Supplies	988,706	992,935	4,229	0.4%
Utilities	2,629,810	2,607,475	(22,335)	-0.8%
Fuel	616,000	467,150	(148,850)	-24.2%
Legal Services	650,000	665,000	15,000	2.3%
Miscellaneous	1,788,371	1,925,545	137,174	7.7%
<i>subtotal</i>	\$ 14,087,043	\$ 14,411,665	\$ 324,622	2.3%
Capital/Lease:				
Fire Truck/Cardiac Monitor Leases	\$ 522,972	\$ 578,669	\$ 55,697	10.7%
Tyler ERP Lease	109,263	110,904	1,641	1.5%
Work Order Software Lease	76,307	76,622	315	0.4%
Miscellaneous	73,109	57,000	(16,109)	-22.0%
<i>subtotal</i>	\$ 781,651	\$ 823,195	\$ 41,544	5.3%
Other Uses:				
Contingency	\$ 605,000	\$ 650,000	\$ 45,000	7.4%
Insurance Premiums (Risk Fund)	640,000	665,000	25,000	3.9%
Gwinnett Tech Contribution (Debt Svc)	286,940	286,840	(100)	0.0%
Conference Ctr Debt Service Reserve	450,000	-	(450,000)	-100.0%
Donations/Contributions	45,000	45,000	-	0.0%
<i>subtotal</i>	\$ 2,026,940	\$ 1,646,840	\$ (380,100)	-18.8%
Total Operating Expenditures	\$ 57,301,789	\$ 58,897,706	\$ 1,595,917	2.8%
Interfund Transfer:				
Capital Project Fund	8,854,857	12,747,363		
Operating Grant Fund	20,000	20,000		
Stormwater Capital Fund	1,675,000	1,255,000		
Total Expenditures	\$ 67,851,646	\$ 72,920,069		

GENERAL FUND SUMMARY

Meeting the Internal Needs of Operating Departments

Several of the major points of the FY 2018 Budget are as follows:

- Management of personnel and compensation program to align with current market environment:
 - Staffing level at 444.5 full-time equivalents (including the addition of an Assistant Fire Marshall and Police Officer positions approved as part of the 2018 Operating Initiative requests).
 - Continuation of a performance-based merit program of 3% on April 1, 2018, per authorized/funded position (estimated cost of \$237,000 citywide¹⁷). 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 (5% premium increase; \$395,857¹⁸ incremental budget impact citywide). The premium growth is less than the market growth for comparably sized entities due to city claims patterns that are trending at 75% of premiums (industry standard is 80-85%).
 - Increase in the actuarially determined defined benefit pension contribution of 5%, or \$125,000 (citywide), compared to FY 2017. 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 (2% or \$324,622) in departmental maintenance and operations budgets (General Fund) that is primarily attributable to the following:
 - Increase in professional services of \$246,964 due primarily to the following: (1) costs associated with conducting the November 2017 election; (2) increases in the bank processing fees (e.g. credit card processing fees) due to increased permit activity, the need for additional engineering and architectural support services, as well as on-call radio frequency consulting services; (3) additional funding for GBI fingerprint check expenses and LEADS Online transaction expenses; (4) funding established for general professional studies (e.g. engineering, architectural, CityWorks training, etc.) as well as increases in instructor fees due to growth in program utilization (also results in program revenue growth); (5) 2018 Operating Initiative funding for the Alpharetta Concert Series; etc.

¹⁷ This represents the financial impact in FY 2017 (i.e. April-June 2017).

¹⁸ The General Fund increased \$411,477 while the other operating funds (combined) increased \$69,192.

GENERAL FUND SUMMARY

- Increase in repair/maintenance (facility, vehicle, grounds, etc.) of \$132,366 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); additional grounds repair/maintenance growth at parks based on historical and year-to-date expenditure trends; and growth in facility maintenance appropriations based on year-to-date expenditure trends. Now that all facility maintenance is managed by the Public Works Department under the CityWorks asset management program, staff expectation levels have aligned with the Public Works facility maintenance team's capabilities which is resulting in growth of maintenance work orders (items that previously would not have been reported/repaired).
 - Increase in legal service fees of \$15,000 based on historical and year-to-date usage of legal services coupled with planned initiatives requiring legal review.
 - Increase in travel and training of \$63,115 based on anticipated training and certification needs in addition to additional funding to cover training needs due to staff turnover.
 - Increase in equipment rental of \$30,905 due primarily to the Wire and Wood event (tents, tables, chairs, etc.) and general growth based on historical and year-to-date expenditure trends.
 - Decrease in maintenance contracts of -\$76,771 due to the elimination of funding for the Red Light Camera Program pending a review by the City Council (similar reduction in revenue as the program was generally self-sufficient) which is partially offset through 2018 Operating Initiatives (Body Camera program) and growth in expenses associated with support costs from North Fulton Regional Radio System Authority (43 radios within Public Works) as well as cost growth under the generator maintenance, ROW landscape maintenance, parks landscape maintenance, HVAC maintenance, Equestrian Center stall cleaning, and Fulton County Animal Control contracts.
 - Decrease in fuel of -\$148,850 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.). During FY 2017, the Fire Apparatus included as part of the retired 2007 Capital Lease Program were replaced as part of the 2017 Capital Leases. Increases in overall Capital Lease program expenses are associated with inflationary cost increases in the underlying apparatus that were replaced. Additionally, the Phillips Heart Monitor replacements approved during FY 2017 were

GENERAL FUND SUMMARY

not delivered due to technical defects which necessitated moving to the next highest rated vendor (Physio) which cost more and resulted in an increased lease payment.

- 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); and continuation of funding for the Police Athletic League (\$35,000) and Friends of the Library (\$10,000).

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



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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 2018 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 2017 and 2018. 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 2014-2018 as well as a forecast for fiscal years 2019-2020. 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

Authorized personnel total 30.0 FTEs.

	FTEs					Variance
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	
Communications Officer	14.0	14.0	13.0	17.0	17.0	-
Communications Shift Supervisor	5.0	5.0	5.0	5.0	4.0	(1.0)
Communications Training Coord. (Captain)	1.0	1.0	1.0	1.0	1.0	-
Public Safety Administrator (Battalion Chief)	1.0	-	-	-	-	-
Division Chief - Technology	-	1.0	1.0	1.0	1.0	-
Sr. Communications Officer	4.0	4.0	5.0	5.0	5.0	-
911 Operations Manager	-	-	-	-	1.0	1.0
IT Systems Administrator	1.0	1.0	-	-	-	-
Network Analyst II	-	-	1.0	1.0	1.0	-
	26.0	26.0	26.0	30.0	30.0	-

The Maintenance and Operations category decreased -2.8%, or -\$40,781, due primarily to the following activity:

- Decrease in communications of -\$17,000 based on multiple factors including: increased costs relating to the upgraded phone system's PRI requirement to make outbound calls; increased cost estimates related to Bellsouth service; all of which is offset through reduced cost estimates for E-911 Cost Recovery charges.
- Decrease in travel and training of -\$13,000 based on historical and year-to-date expenditure trends.
- Decrease in professional services (IT) and maintenance contracts of -\$8,919 due primarily to reduced operational cost estimates (Alpharetta's allocable share) for the North Fulton Regional Radio System Authority.

The Capital and Other categories include funding totaling \$527,200 to cover additional funding needs for the Public Safety Headquarters expansion project and lease payments associated with the financing of replacement mobile radios.



E-911 Call Center

SPECIAL REVENUE FUND SUMMARIES

Statement of Budgetary Comparisons

	FY 2017 Amended Budget	FY 2018 Recommended Budget	\$ Variance	% Variance
Charges for Services:				
E-911 Service Fees (land lines)	\$ 1,310,000	\$ 1,425,000	\$ 115,000	8.8%
E-911 Service Fees (cell phones)	1,335,000	1,460,000	125,000	9.4%
E-911 Service Fees (prepaid cell cards)	95,000	115,000	20,000	21.1%
Intergovernmental:				
City of Milton	925,000	940,000	15,000	1.6%
Interest	5,259	5,478	219	4.2%
Other Financing Sources: (2)				
Budgeted Fund Balance ("FB")	1,532,857	481,200	(1,051,657)	-68.6%
Total Revenues (All Sources): (1)	\$ 5,203,116	\$ 4,426,678	\$ (776,438)	-14.9%
Personnel Services:				
Salaries	\$ 1,603,232	\$ 1,630,236	\$ 27,004	1.7%
Benefits	899,885	870,811	(29,074)	-3.2%
Maintenance and Operations:				
Communications	445,000	428,000	(17,000)	-3.8%
Maintenance Contracts	504,310	505,045	735	0.1%
Professional Services (IT)	257,858	248,939	(8,919)	-3.5%
Utilities	52,375	48,725	(3,650)	-7.0%
Miscellaneous	179,669	167,722	(11,947)	-6.6%
Capital:				
Capital (3)	386,309	457,200	70,891	18.4%
North Fulton Radio System (COA)	343,748	-	(343,748)	-100.0%
Capital Lease Payments	-	70,000	70,000	
Other Uses: (2)				
Non-Allocated/Reserve	530,730	-	(530,730)	-100.0%
Transfer to Capital Project Fund	-	-	-	0.0%
Total Expenditures (All Uses): (1)	\$ 5,203,116	\$ 4,426,678	\$ (776,438)	-14.9%

Personnel (full-time-equivalent)	30.0	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 2018 will occur subsequent to adoption of the budget.

(3) FY 2018 includes funding for capital initiatives (\$457,200 for the E-911 allocable portion of the PS Headquarters Expansion project; and \$24,000 for costs related to the Alarm Interface Module) and operating initiatives (\$2,500 for annual support/maintenance costs related to the Alarm Interface Module; and \$70,000 for annual lease financing payment for the upgrade of mobile radios). Please refer to the Capital Initiative Requests and Operating Initiative Requests section of this document for detailed information.

SPECIAL REVENUE FUND SUMMARIES

Statement of Revenues, Expenditures, and changes in Fund Balance

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Amended Budget	FY 2018 Recommended Budget	FY 2019 Forecast	FY 2020 Forecast
Beginning Fund Balance:	\$ 3,325,910	\$ 3,971,701	\$ 2,150,701	\$ 2,122,860	\$ 1,120,733	\$ 639,533	\$ 615,293
Revenues:							
Charges for Services	\$ 2,705,732	\$ 3,235,946	\$ 3,020,347	\$ 2,740,000	\$ 3,000,000	\$ 3,030,000	\$ 3,060,300
Interest	10,211	3,803	5,777	5,259	5,478	5,533	5,588
City of Milton Agreement	1,033,485	898,734	921,918	925,000	940,000	949,400	958,894
Other	-	6,912	-	-	-	-	-
	<u>\$ 3,749,428</u>	<u>\$ 4,145,396</u>	<u>\$ 3,948,042</u>	<u>\$ 3,670,259</u>	<u>\$ 3,945,478</u>	<u>\$ 3,984,933</u>	<u>\$ 4,024,782</u>
Expenditures:							
Public Safety	\$ 3,103,637	\$ 5,966,396	\$ 3,975,883	\$ 4,672,386	\$ 4,426,678	\$ 4,009,173	\$ 4,049,265
	<u>\$ 3,103,637</u>	<u>\$ 5,966,396</u>	<u>\$ 3,975,883</u>	<u>\$ 4,672,386</u>	<u>\$ 4,426,678</u>	<u>\$ 4,009,173</u>	<u>\$ 4,049,265</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>\$ 3,971,701</u>	<u>\$ 2,150,701</u>	<u>\$ 2,122,860</u>	<u>\$ 1,120,733</u>	<u>\$ 639,533</u>	<u>\$ 615,293</u>	<u>\$ 590,810</u>
<i>Changes in Fund Balance (actual/est.) (2)(3)</i>	\$ 645,791	\$ (1,821,000)	\$ (27,841)	\$ (1,002,127)	\$ (481,200)	\$ (24,240)	\$ (24,482)
<i>Personnel (full-time-equivalent)</i>	26.0	26.0	26.0	30.0	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.
- 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. FYs 2016/2017 fund balance usage is for multiple one-time capital initiatives
- (2) 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.
- FY 2018 includes funding for capital initiatives (\$457,200 for the E-911 allocable portion of the PS Headquarters Expansion project; and \$24,000 for costs related to the Alarm Interface Module) and operating initiatives (\$2,500 for annual support/maintenance costs related to the Alarm Interface Module; and
- (3) \$70,000 for annual lease financing payment for the upgrade of mobile radios). Please refer to the Capital Initiative Requests and Operating Initiative Requests section of this document for detailed information.

SPECIAL REVENUE FUND SUMMARIES

Statement of Budgetary Comparisons

	FY 2017 Amended Budget	FY 2018 Recommended Budget	\$ Variance	% Variance
Charges for Services:				
Impact Fees (streets/highways)	\$ 200,000	\$ -	\$ (200,000)	-100.00%
Impact Fees (recreation/parks)	320,000	550,000	230,000	71.88%
Impact Fees (public safety)	85,000	-	(85,000)	-100.00%
Interest	3,000	-	(3,000)	-100.00%
Other Financing Sources:				
Budgeted Fund Balance	2,927,264	1,080,000	(1,847,264)	-63.11%
Total Revenues (All Sources):	\$ 3,535,264	\$ 1,630,000	\$ (1,905,264)	-53.89%
Non-Departmental/Other Uses:				
Impact Fee Administration	18,150	-	(18,150)	-100.00%
Capital	3,099,298	1,630,000		
(1) Non-Allocated/Reserve	417,816	-	(417,816)	-100.00%
Total Expenditures (All Uses):	\$ 3,535,264	\$ 1,630,000	\$ (435,966)	-53.89%

Notes:

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

Statement of Revenues, Expenditures, and changes in Fund Balance

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimated Actual	FY 2018 Recommended Budget	FY 2019 Forecast	FY 2020 Forecast
Beginning Fund Balance:	\$ 796,084	\$ 1,119,410	\$ 1,582,560	\$ 2,927,264	\$ 1,479,267	\$ 399,267	\$ 1,399,267
Revenues:							
Charges for Services	\$ 337,108	\$ 529,004	\$ 1,425,667	\$ 1,642,723	\$ 550,000	\$ 1,000,000	\$ 1,000,000
Interest	2,581	2,204	10,779	8,578	-	-	-
	\$ 339,689	\$ 531,208	\$ 1,436,446	\$ 1,651,301	\$ 550,000	\$ 1,000,000	\$ 1,000,000
Expenditures:							
Non-Departmental	\$ 16,363	\$ 68,058	\$ 17,055	\$ -	\$ -	\$ -	\$ -
Capital	-	-	74,688	3,099,298	1,630,000	-	-
	\$ 16,363	\$ 68,058	\$ 91,743	\$ 3,099,298	\$ 1,630,000	\$ -	\$ -
Other Financing Sources (Uses):							
Interfund Transfer:							
Debt Service Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance: (1)	\$ 1,119,410	\$ 1,582,560	\$ 2,927,264	\$ 1,479,267	\$ 399,267	\$ 1,399,267	\$ 2,399,267
<i>Changes in Fund Balance (actual/est.)</i>	\$ 323,326	\$ 463,150	\$ 1,344,704	\$ (1,447,997)	\$ (1,080,000)	\$ 1,000,000	\$ 1,000,000

Notes:

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

(2) Impact Fee monies for FY's 2014-2016 are being reserved for future system improvements. FY's 2017-2018 includes the appropriation of impact fee monies toward eligible projects.

SPECIAL REVENUE FUND SUMMARIES

Authorized personnel total 3 FTEs.

	FTEs					Variance
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	
Officer	3.0	3.0	3.0	3.0	3.0	-
	3.0	3.0	3.0	3.0	3.0	-

The Maintenance and Operations category decreased -100%, or -\$112,383, due primarily to the cessation of all operational costs. 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 implementation of a body camera program, replacement/upgrade of the LiveScan fingerprinting equipment, and additional funding for the Public Safety Headquarters expansion²².



K-9 Unit Demonstration

²² Please refer to the Capital and Debt section of this document for detailed information on the capital investment for FY 2018.

SPECIAL REVENUE FUND SUMMARIES

Statement of Budgetary Comparisons

	FY 2017 Amended Budget	FY 2018 Recommended Budget	\$ Variance	% Variance
Fines and Forfeitures	\$ 99,329	\$ -	\$ (99,329)	-100.00%
Interest	976	-	(976)	-100.00%
Other Financing Sources:				
Budgeted Fund Balance	1,742,859	517,706	(1,225,153)	-70.30%
Total Revenues (All Sources): (1)	\$ 1,843,164	\$ 517,706	\$ (1,325,458)	-71.91%
Personnel Services	\$ 259,630	\$ 240,759	\$ (18,871)	-7.27%
Maintenance and Operations	122,383	-	(122,383)	-100.00%
Capital (3)	562,886	276,947	(285,939)	-50.80%
Other Uses:				
Non-Allocated/Reserve (2)	898,265	-	(898,265)	-100.00%
Total Expenditures (All Uses):	\$ 1,843,164	\$ 517,706	\$ (1,325,458)	-71.91%

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 -2%.

(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 2018 will occur subsequent to adoption of the budget.

(3) FY 2018 capital initiative funding includes: \$100,000 in additional funding for the Public Safety Headquarters expansion; \$70,000 for the purchase of Body Cameras; and \$58,000 for the upgrade of two Live Scan Fingerprinting units. Please refer to the Capital Initiative Requests and Operating Initiative Requests section of this document for detailed information.

Statement of Revenues, Expenditures, and changes in Fund Balance

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Amended Budget	FY 2018 Recommended Budget	FY 2019 Forecast	FY 2020 Forecast
Beginning Fund Balance:	\$ 2,116,149	\$ 2,096,209	\$ 1,974,754	\$ 1,742,859	\$ 898,265	\$ 380,559	\$ 380,559
Revenues:							
Fines and Forfeitures	\$ 505,142	\$ 769,983	\$ 244,352	\$ 99,329	\$ -	\$ 100,000	\$ 100,000
Interest	(28)	1,276	1,435	976	-	-	-
Miscellaneous	-	-	-	-	-	-	-
	\$ 505,114	\$ 771,259	\$ 245,786	\$ 100,305	\$ -	\$ 100,000	\$ 100,000
Expenditures:							
Public Safety	\$ 525,054	\$ 892,714	\$ 477,682	\$ 944,899	\$ 517,706	\$ 100,000	\$ 100,000
	\$ 525,054	\$ 892,714	\$ 477,682	\$ 944,899	\$ 517,706	\$ 100,000	\$ 100,000
Ending Fund Balance: (1),(2)	\$ 2,096,209	\$ 1,974,754	\$ 1,742,859	\$ 898,265	\$ 380,559	\$ 380,559	\$ 380,559
<i>Changes in Fund Balance (actual/est.)</i>	\$ (19,940)	\$ (121,455)	\$ (231,895)	\$ (844,594)	\$ (517,706)	\$ -	\$ -

Notes:

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

(2) FYs 2014-2016 fund balance is being used for various capital initiatives (e.g. North Fulton Radio Initiative, Jail Door Lock improvements, etc.). FY 2017 fund balance is being used for the Public Safety Headquarters expansion project. FY 2018 fund balance is being used to fund operations, taser lease, and FY 2018 Capital Initiatives (\$100,000 in additional funding for Public Safety Headquarters expansion; \$70,000 for the purchase of Body Cameras; and \$58,000 for the upgrade of two Live Scan Fingerprinting units). Please refer to the Capital Initiatives section of this document for detailed information.

SPECIAL REVENUE FUND SUMMARIES



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SPECIAL REVENUE FUND SUMMARIES

investment such as the \$550,000 funded towards the Alpharetta Arts Center development in FY 2018.

The Alpharetta Conference Center (state-of-the-art 44,000 square foot conference center) is being constructed through a public-private partnership with North American Properties (developer of Avalon). Along with the Alpharetta Conference Center, North American Properties will construct a 325-room Marriott Autograph hotel abutting the Center. North American Properties is operating the 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 2018 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.

Hotel/Motel Tax collections are forecasted to grow to \$7.3 million (FY 2017 collections are estimated at \$7 million) due primarily to an increase in business spending on travel and training.

Statement of Budgetary Comparisons

	FY 2017 Amended Budget	FY 2018 Recommended Budget	\$ Variance	% Variance
Other Taxes:				
Hotel/Motel Taxes	\$ 6,000,000	\$ 7,250,000	\$ 1,250,000	20.8%
Interest:	-	-	-	0.0%
Other:				
Budgeted Fund Balance	950,566	-	(950,566)	0.0%
Total Revenues (All Sources):	\$ 6,950,566	\$ 7,250,000	\$ 299,434	4.3%
Other Uses:				
Alpharetta Business Community	\$ -	\$ -	\$ -	-
Alpharetta Convention & Visitor's Bureau	2,625,000	3,171,875	546,875	20.8%
City of Alpharetta	2,250,000	2,718,750	468,750	20.8%
Facility Portion of the Hotel/Motel Tax:				
Series 2016 Bonds (Principal/Interest)	775,630	779,963	4,333	0.0%
Alpharetta Arts Center	-	550,000	550,000	0.0%
Non-Allocated (Reserve)	-	29,412	29,412	0.0%
Debt Service Reserve	1,299,936	-	(1,299,936)	-100.0%
Total Expenditures (All Uses):	\$ 6,950,566	\$ 7,250,000	\$ 299,434	4.3%

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.

SPECIAL REVENUE FUND SUMMARIES

Statement of Revenues, Expenditures, and changes in Fund Balance

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimated Actual	FY 2018 Recommended Budget	FY 2019 Forecast	FY 2020 Forecast
Beginning Fund Balance:	\$ 11,114	\$ 0	\$ (0)	\$ 950,567	\$ 1,487,437	\$ 1,516,849	\$ 1,937,042
Revenues:							
Other Taxes	\$ 4,130,570	\$ 4,645,169	\$ 6,391,842	\$ 7,000,000	\$ 7,250,000	\$ 7,467,500	\$ 7,691,525
Interest	-	-	-	-	-	-	-
	<u>\$ 4,130,570</u>	<u>\$ 4,645,169</u>	<u>\$ 6,391,842</u>	<u>\$ 7,000,000</u>	<u>\$ 7,250,000</u>	<u>\$ 7,467,500</u>	<u>\$ 7,691,525</u>
Expenditures:							
Alpharetta Business Community	\$ 690,419	\$ 774,350	\$ 220,403	\$ -	\$ -	\$ -	\$ -
Alpharetta Convention & Visitor's Bureau	1,794,592	2,012,752	2,790,878	3,062,500	3,171,875	3,267,031	3,365,042
City of Alpharetta	1,656,674	1,858,068	2,429,994	2,625,000	2,718,750	2,800,313	2,884,322
Facility Portion of the Hotel/Motel Tax:							
Facility Debt Service	-	-	-	775,630	779,963	979,963	975,963
Alpharetta Arts Center	-	-	-	-	550,000	-	-
	<u>\$ 4,141,684</u>	<u>\$ 4,645,170</u>	<u>\$ 5,441,275</u>	<u>\$ 6,463,130</u>	<u>\$ 7,220,588</u>	<u>\$ 7,047,307</u>	<u>\$ 7,225,327</u>
Ending Fund Balance:	<u>\$ 0</u>	<u>\$ (0)</u>	<u>\$ 950,567</u>	<u>\$ 1,487,437</u>	<u>\$ 1,516,849</u>	<u>\$ 1,937,042</u>	<u>\$ 2,403,240</u>
<i>Changes in Fund Balance (actual/est.)</i>	\$ (11,114)	\$ (1)	\$ 950,567	\$ 536,870	\$ 29,412	\$ 420,193	\$ 466,198

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).

Enterprise Fund Summary

Overview

The *Enterprise Fund Summary* section is intended to provide readers with an overall understanding of the fiscal year 2018 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 2017 and 2018. Revenues are presented by source and expenditures are presented by use.

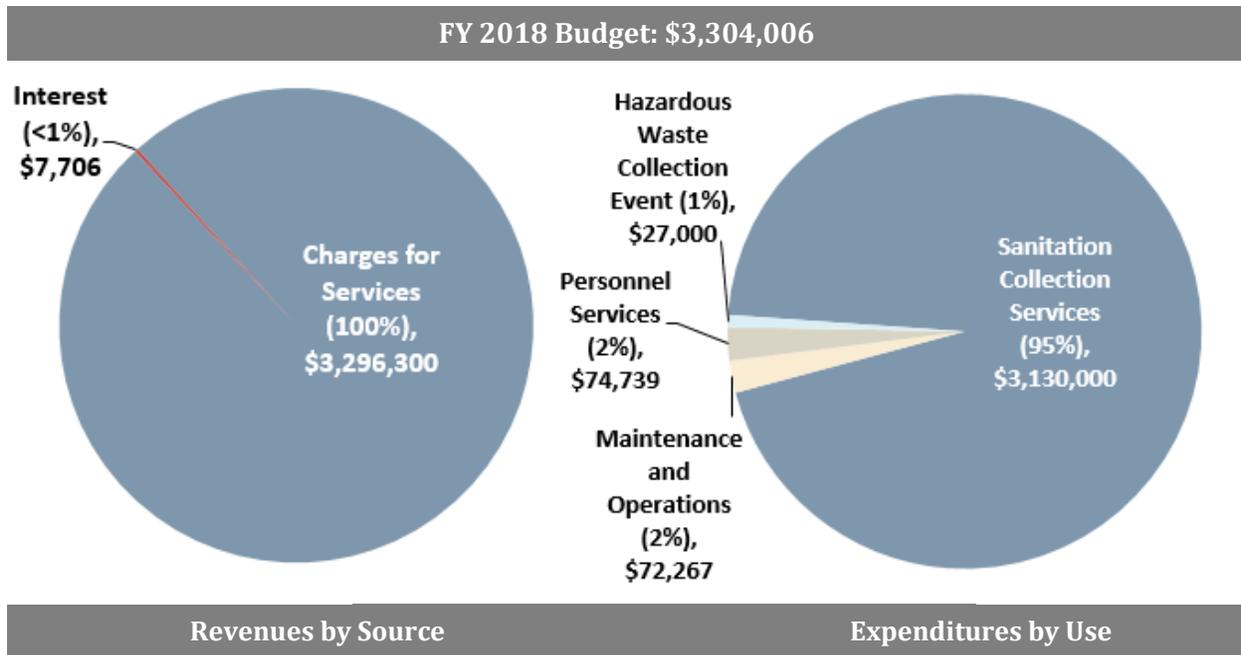
- **Statement of Revenues, Expenditures, and changes in Fund Balances**

This statement provides a historical comparison of revenues and expenditures for fiscal years 2014-2018 as well as a forecast for fiscal years 2019-2020. 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 2018 Budget for the Solid Waste Fund totals \$3,304,006 and represents a decrease of -15.2%, or -\$594,261, compared to FY 2017. The main driver of this variance is the non-allocated reserve (i.e. available fund balance) budgeted in FY 2017²⁴. After adjusting for the non-allocated reserve, the operational budget is flat with FY 2017.

The Personnel Services category increased 17.4%, or \$11,072, due primarily to: wage increases associated with the 3% performance-based merit program scheduled for April 1,

²⁴ 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 2018 will occur subsequent to adoption of the budget.

ENTERPRISE FUND SUMMARY

2018; increases in group insurance premiums and changes employee health care coverage elections (e.g. family coverage vs. employee only coverage).

Authorized personnel total 1.0 FTE and represent the following:

	FTEs					Variance
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	
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 primarily flat with FY 2017 (-0.4% variance). The main expense is our private solid waste hauling contract (growth in the service base).



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ENTERPRISE FUND SUMMARY

Statement of Budgetary Comparisons

	FY 2017 Amended Budget	FY 2018 Recommended Budget	\$ Variance	% Variance
Licenses and Permits:				
Solid Waste Permits (Penalties/Interest)	\$ -	\$ -	\$ -	0.00%
Charges for Services:				
Solid Waste Collection Fees	3,250,000	3,240,000	(10,000)	-0.31%
Solid Waste Tag Fees	500	1,000	500	100.00%
Solid Waste Commercial Hauler Fees	25,000	25,000	-	0.00%
Solid Waste Fees (Penalties/Interest)	25,000	30,000	5,000	20.00%
Bad Check Fees	300	300	-	0.00%
Interest	3,478	7,706	4,228	121.56%
Other:				
Miscellaneous Revenue	-	-	-	0.00%
Other Financing Sources:				
Budgeted Fund Balance	593,989	-	(593,989)	-100.00%
Total Revenues (All Sources): (1)	\$ 3,898,267	\$ 3,304,006	\$ (594,261)	-15.24%
Personnel Services:				
Salaries	\$ 38,393	\$ 38,542	\$ 149	0.39%
Benefits	25,274	36,197	10,923	43.22%
Maintenance & Operations:				
Professional Fees	3,188,360	3,175,360	(13,000)	-0.41%
Miscellaneous	52,251	53,907	1,656	3.17%
Capital/Other Uses:				
Non-Allocated/Reserve (2)	593,989	-	(593,989)	-100.00%
Total Expenditures (All Uses): (1)	\$ 3,898,267	\$ 3,304,006	\$ (594,261)	-15.24%
<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. Operational budget growth is flat (0%) after adjusting for non-operating items.

(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 2018 will occur subsequent to adoption of the budget.

ENTERPRISE FUND SUMMARY

Statement of Revenues, Expenditures, and changes in Fund Balance

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Amended Budget	FY 2018 Recommended Budget	FY 2019 Forecast	FY 2020 Forecast
Beginning Fund Balance:	\$ 1,026,865	\$ 1,013,493	\$ 967,766	\$ 1,123,991	\$ 1,123,991	\$ 1,123,991	\$ 1,157,031
Revenues:							
Licenses and Permits	\$ 368	\$ 763	\$ 743	\$ -	\$ -	\$ -	\$ -
Charges for Services	3,194,401	3,214,475	3,224,290	3,300,800	3,296,300	3,362,226	3,429,471
Interest	5,250	3,131	8,598	3,478	7,706	7,860	8,017
Miscellaneous Revenue	-	-	-	-	-	-	-
	\$ 3,200,019	\$ 3,218,369	\$ 3,233,631	\$ 3,304,278	\$ 3,304,006	\$ 3,370,086	\$ 3,437,488
Expenditures:							
Solid Waste Operations	\$ 3,213,391	\$ 3,264,095	\$ 3,077,407	\$ 3,304,278	\$ 3,304,006	\$ 3,337,046	\$ 3,370,417
	\$ 3,213,391	\$ 3,264,095	\$ 3,077,407	\$ 3,304,278	\$ 3,304,006	\$ 3,337,046	\$ 3,370,417
Other Financing Sources (Uses):							
Interfund Transfer:							
General Fund (subsidy/other)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				\$ -	\$ -	\$ -	\$ -
Ending Fund Balance: (1)	\$ 1,013,493	\$ 967,766	\$ 1,123,991	\$ 1,123,991	\$ 1,123,991	\$ 1,157,031	\$ 1,224,102
<i>Changes in Fund Balance (actual/est.)</i>	\$ (13,372)	\$ (45,727)	\$ 156,224	\$ -	\$ -	\$ 33,040	\$ 67,071
<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 2018 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 2017 and 2018. 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 2014-2018 as well as a forecast for fiscal years 2019-2020. Also included are changes in fund balance.

INTERNAL SERVICE FUND SUMMARIES

Statement of Budgetary Comparisons

	FY 2017 Amended Budget	FY 2018 Recommended Budget	\$ Variance	% Variance
Charges for Services				
Risk Fund	\$ 1,310,000	\$ 1,335,000	\$ 25,000	1.9%
Interest Earnings	2,200	3,000	800	100.0%
Other:				
Budgeted Fund Balance	589,041	-	(589,041)	-100.0%
Total Revenues (All Sources):	\$ 1,901,241	\$ 1,338,000	\$ (563,241)	-29.6%
Maintenance & Operations: (1)				
Professional Services	\$ 125,000	\$ 125,000	\$ -	0.0%
Vehicle Insurance	137,000	150,000	13,000	9.5%
Property and Equipment Insurance	88,000	90,000	2,000	2.3%
General Liability Insurance	60,000	60,000	-	0.0%
Law Enforcement Liability Insurance	100,000	100,000	-	0.0%
Public Entity Liability Insurance	55,000	60,000	5,000	9.1%
Workers Comp. Excess Liability Insurance	90,000	105,000	15,000	16.7%
Criminal Liability Insurance	4,200	5,000	800	19.0%
Cyber Liability Insurance	8,000	8,000	-	100.0%
Umbrella Liability Insurance	60,000	60,000	-	0.0%
Medical Services (PS Custody)	40,000	30,000	(10,000)	-25.0%
Claims and Judgments	545,000	545,000	-	0.0%
Other Uses: (2),(3)				
Reserve	589,041	-	(589,041)	-100.0%
Total Expenditures (All Uses):	\$ 1,901,241	\$ 1,338,000	\$ (563,241)	-29.6%

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 2%.

(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 2018 will occur subsequent to adoption of the budget.

INTERNAL SERVICE FUND SUMMARIES

Statement of Revenues, Expenditures, and changes in Fund Balance

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Amended Budget	FY 2018 Recommended Budget	FY 2019 Forecast	FY 2020 Forecast
Beginning Fund Balance:	\$ 646,622	\$ 334,110	\$ 367,912	\$ 589,042	\$ 589,042	\$ 589,042	\$ 612,712
Revenues:							
Charges for Services	\$ 1,075,800	\$ 1,115,000	\$ 1,262,000	\$ 1,310,000	\$ 1,335,000	\$ 1,375,050	\$ 1,416,302
Interest Earnings	2,815	1,724	3,984	2,200	3,000	-	-
Other:							
Insurance Proceeds	105,618	89,298	25,537	-	-	-	-
	<u>\$ 1,184,232</u>	<u>\$ 1,206,021</u>	<u>\$ 1,291,522</u>	<u>\$ 1,312,200</u>	<u>\$ 1,338,000</u>	<u>\$ 1,375,050</u>	<u>\$ 1,416,302</u>
Expenditures:							
Maintenance & Operations:							
Workers Comp. Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Services	116,273	122,141	93,457	125,000	125,000	126,250	127,513
Vehicle Insurance	109,997	128,809	135,169	137,000	150,000	151,500	153,015
Property and Equipment Insurance	65,384	62,856	84,628	88,000	90,000	90,900	91,809
General Liability Insurance	71,942	52,315	54,387	60,000	60,000	60,600	61,206
Law Enforcement Liability Insurance	93,996	91,350	93,429	100,000	100,000	101,000	102,010
Public Entity Liability Insurance	55,175	48,825	49,295	55,000	60,000	60,600	61,206
Workers Comp. Excess Liability Insurance	74,829	79,485	87,050	90,000	105,000	106,050	107,111
Employee Benefits Liability Insurance	-	-	-	-	-	-	-
Criminal Liability Insurance	4,075	4,075	4,075	4,200	5,000	5,050	5,101
Cyber Liability Insurance	-	-	6,584	8,000	8,000	8,080	8,161
Umbrella Liability Insurance	59,393	52,115	53,602	60,000	60,000	60,600	61,206
Medical Services (PS Custody)	25,336	19,210	6,608	40,000	30,000	30,300	30,603
Claims and Judgments	820,343	511,038	402,107	545,000	545,000	550,450	555,955
	<u>\$ 1,496,745</u>	<u>\$ 1,172,219</u>	<u>\$ 1,070,391</u>	<u>\$ 1,312,200</u>	<u>\$ 1,338,000</u>	<u>\$ 1,351,380</u>	<u>\$ 1,364,894</u>
Ending Fund Balance: (1)	<u>\$ 334,110</u>	<u>\$ 367,912</u>	<u>\$ 589,042</u>	<u>\$ 589,042</u>	<u>\$ 589,042</u>	<u>\$ 612,712</u>	<u>\$ 664,120</u>
<i>Changes in Fund Balance (actual/est.) (2)</i>	\$ (312,512)	\$ 33,802	\$ 221,131	\$ -	\$ -	\$ 23,670	\$ 51,408

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 was used in FY 2014 to supplement the reserve for claims and judgments.

INTERNAL SERVICE FUND SUMMARIES

Statement of Budgetary Comparisons

	FY 2017 Amended Budget	FY 2018 Adopted Budget	\$ Variance	% Variance
Charges for Services:				
Medical Insurance Premiums				
Employer Contribution	\$ 6,520,032	\$ 6,289,453	\$ (230,579)	-3.5%
Employee Contribution	724,448	702,209	(22,239)	-3.1%
Interest	-	-	-	0.0%
Other Financing Sources:				
Budgeted Fund Balance	867,483	-	(867,483)	100.0%
Total Revenues (All Sources):	\$ 8,111,963	\$ 6,991,662	\$ (1,120,301)	-13.8%
Maintenance and Operations				
Medical Premiums	\$ 1,441,673	\$ 1,501,694	\$ 60,021	4.2%
Other				
Medical Claims	5,714,666	5,408,414	(306,252)	-5.4%
Reserve	955,624	81,554	(874,070)	-91.5%
Total Expenditures (All Uses):	\$ 8,111,963	\$ 6,991,662	\$ (1,120,301)	-13.8%

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 2018 Budget totals \$7 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 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Amended Budget	FY 2018 Recommended Budget	FY 2019 Forecast	FY 2020 Forecast
Beginning Fund Balance:	\$ -	\$ -	\$ -	\$ 665,623	\$ 753,764	\$ 835,318	\$ 920,949
Revenues:							
Charges for Services	\$ -	\$ -	\$ 6,538,496	\$ 7,244,480	\$ 6,991,662	\$ 7,341,245	\$ 7,708,307
Interest	-	-	116	-	-	-	-
	\$ -	\$ -	\$ 6,538,612	\$ 7,244,480	\$ 6,991,662	\$ 7,341,245	\$ 7,708,307
Expenditures:							
Medical Premiums	\$ -	\$ -	\$ 1,334,740	\$ 1,441,673	\$ 1,501,694	\$ 1,576,779	\$ 1,655,618
Medical Claims	-	-	4,538,250	5,714,666	5,408,414	5,678,835	5,962,776
	\$ -	\$ -	\$ 5,872,990	\$ 7,156,339	\$ 6,910,108	\$ 7,255,613	\$ 7,618,394
Other Financing Sources (Uses):							
Interfund Transfer:							
Debt Service Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance:	\$ -	\$ -	\$ 665,623	\$ 753,764	\$ 835,318	\$ 920,949	\$ 1,010,863
<i>Changes in Fund Balance (actual/est.)</i>	\$ -	\$ -	\$ 665,623	\$ 88,141	\$ 81,554	\$ 85,632	\$ 89,913

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 six (6) 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 (account for bond proceeds), 2016 Parks and

CAPITAL PROJECT FUND SUMMARIES

Transportation Bond Fund (account for bond proceeds), and the T-SPLOST Fund (account for collections from the Transportation Special Local Option Sales Tax). For the purposes of this budget document, only the Capital Projects Fund, Stormwater Capital Fund, T-SPLOST Capital Fund are presented as new appropriation activity was approved for FY 2018. 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. The Conference Center and companion hotel are set to open in January 2018.

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.
- **T-SPLOST Capital Fund**: This fund accounts for the collection of T-SPLOST (Transportation Special Purpose Local Option Sales Taxes) revenue and the expenditure on eligible transportation improvements and congestion mitigation initiatives. 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, 2016, the city's fund balance totaled \$27.3 million. Of this amount, approximately \$6.1 million was appropriated in the FY 2017 Budget for capital/one-time initiatives and \$13 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 resulting from FY 2016 operations totals \$8.2 million. Additionally, an estimated \$619,773 in FY 2017 Hotel/Motel collections (expanded 0.6 pennies) is available for capital/one-time initiative funding in FY 2018. In summary, available capital/one-time initiative funding for FY 2018 totals \$8.8 million.

- **Funding Recurring Capital from Operating Budget**

FY 2018 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.).

CAPITAL PROJECT FUND SUMMARIES

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.

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



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

CAPITAL PROJECT FUND SUMMARIES

FY 2018 Capital Funding

The FY 2018 Budget includes funding of \$35 million for capital initiatives. As part of the capital planning process, departments submitted capital/one-time initiative funding requests totaling \$38.8 million. Recommended capital projects total \$31.6 million with an additional \$3.7 million set aside for future capital initiatives.

	General Fund	Impact Fee Fund	E-911 Fund /DEA Fund	Hotel/Motel Fund	T-SPLOST Fund	Subtotal (3)	Other Sources (4)	Total
Sources:								
Available Fund Balance (General Fund)	\$ 8,842,313	\$ 1,080,000	\$ 709,200	\$ -	\$ 1,650,901	\$ 12,282,414	\$ -	\$ 12,282,414
(1) Recurring Capital Program	3,245,000	-	-	-	-	3,245,000	-	3,245,000
(1) Recurring Stormwater Capital Program	1,255,000	-	-	-	-	1,255,000	-	1,255,000
Pay-as-you-go Capital Investment	680,050	550,000	-	550,000	13,000,000	14,780,050	-	14,780,050
(5) Available Fund Balance (Capital Fund)	410,000	-	-	-	-	410,000	-	410,000
(2) Other Sources	45,312	-	-	-	-	45,312	3,287,226	3,332,538
	\$14,477,675	\$ 1,630,000	\$ 709,200	\$ 550,000	\$ 14,650,901	\$ 32,017,776	\$ 3,287,226	\$ 35,305,002
Uses:								
(2) Capital/Grant-Matching	\$ 11,728,065	\$ 1,630,000	\$ 709,200	\$ 550,000	\$ 13,650,901	\$ 28,268,166	\$ 3,287,226	\$ 31,555,392
	\$11,728,065	\$ 1,630,000	\$ 709,200	\$ 550,000	\$ 13,650,901	\$ 28,268,166	\$ 3,287,226	\$ 31,555,392
Non-Allocated:								
Future Capital/one-time Initiatives	\$ 2,749,610	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 3,749,610	\$ -	\$ 3,749,610

- (1) Represents funding programmed within the General fund budget to cover recurring capital needs (e.g. milling & resurfacing of city roadways, fleet replacement, etc.).
 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, T-SPLOST Capital Fund, and Operating Grant Fund.
- (2) Represents capital appropriations included in the base FY 2018 Budget.
- (3) Represents capital appropriations that will be appropriated upon (1) receipt of the funds or (2) receipt of executed grant agreements or comparable documentation in accordance with the FY 2018 Budget Ordinance. Sources include LMIG Grants, Avalon parkland funding, other potential grant funding/developer contributions, etc.
- (4) Represents the FY 2017 Non-Allocated balance within the Capital Project 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 2018).

Investment by Department/Entity	Fiscal Years					
	2018 Budget ⁽¹⁾	2018 Other ⁽²⁾	2019-2021	2022-2024	2025-2027	Total
General Government	\$ 490,000	\$ -	\$ 1,035,800	\$ 962,900	\$ 1,018,500	\$ 3,507,200
Information Technology	505,000	-	1,531,400	2,188,700	1,274,600	5,499,700
Public Safety	3,241,373	-	3,698,900	3,252,000	3,334,600	13,526,873
Public Works	19,955,793	3,287,226	56,438,540	28,127,052	20,611,900	128,420,511
Recreation and Parks	3,951,000	-	6,925,500	3,795,800	1,582,100	16,254,400
Community Development	125,000	-	334,100	248,500	263,800	971,400
	\$ 28,268,166	\$ 3,287,226	\$ 69,964,240	\$ 38,574,952	\$ 28,085,500	\$ 168,180,084
Reserve for Future Capital	3,749,610	-	460,970	3,923,744	7,091,280	15,225,604
Capital Plan Total	\$ 32,017,776	\$ 3,287,226	\$ 70,425,210	\$ 42,498,696	\$ 35,176,780	\$ 183,405,688
Net Impact to Operations Budget	\$ 161,900	\$ -	\$ 607,588	\$ 711,158	\$ 780,192	

(1) Includes \$16.5 million in capital projects funded within the Impact Fee Fund (\$1.6 million), DEA Fund (\$228,000), E-911 Fund (\$481,200), Hotel/Motel Fund (\$550,000), and the T-SPLOST Fund (\$13.7 million).

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

CAPITAL PROJECT FUND SUMMARIES

FY 2018 Capital Project Listing

The following section provides both a (1) summary list of FY 2018 capital investment and (2) a detailed narrative of each capital project.

	General/ Capital Project Fund	Impact Fee Fund	DEA Fund	E-911 Fund	Hotel/ Motel Fund	T-SPLOST Fund	Total	Other Sources	Total
City Administration									
Roof Replacement (2970 Webb Bridge Rd.)	\$ 140,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 140,000	\$ -	\$ 140,000
Economic Development Toolbox	125,000	-	-	-	-	-	125,000	-	125,000
ATC Operational Funding (Development Authority)	95,000	-	-	-	-	-	95,000	-	95,000
Alpharetta Public Arts Initiative	85,000	-	-	-	-	-	85,000	-	85,000
Senior Citizen History Project	25,000	-	-	-	-	-	25,000	-	25,000
Subtotal	\$ 470,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 470,000	\$ -	\$ 470,000
Community Development									
Recurring Fleet Replacement (F150's; Qty: 2)	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000
Design Services	75,000	-	-	-	-	-	75,000	-	75,000
Subtotal	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,000	\$ -	\$ 125,000
Information Technology									
Recurring Technology Replacement (City departments)	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ 300,000
GIS Parcel Corrections	80,000	-	-	-	-	-	80,000	-	80,000
Application and Desktop Virtualization (Phase 1)	125,000	-	-	-	-	-	125,000	-	125,000
Subtotal	\$ 505,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 505,000	\$ -	\$ 505,000
Public Works									
Haynes Bridge Rd Capacity Improvements (COA Share)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000	\$ 5,000,000	\$ -	\$ 5,000,000
Old Milton Parkway Capacity Improvements (design)	-	-	-	-	-	1,707,120	1,707,120	-	1,707,120
Windward Pkwy/Union Hill Rd. Capacity Imp. (design)	-	-	-	-	-	2,000,000	2,000,000	-	2,000,000
Academy St/Webb Bridge Rd Operational Imp. (design)	-	-	-	-	-	1,000,000	1,000,000	-	1,000,000
Morris Road Operational Improvements (construction)	-	-	-	-	-	2,423,286	2,423,286	-	2,423,286
Bethany Rd at Mayfield Intersection Imp. (construction)	-	-	-	-	-	1,120,495	1,120,495	-	1,120,495
Bethany Rd at Mid-Broadwell Intersection Imp. (ROW)	-	-	-	-	-	400,000	400,000	-	400,000
Recurring Traffic Signal System Maintenance	75,000	-	-	-	-	-	75,000	-	75,000
Recurring Milling and Resurfacing	2,000,000	-	-	-	-	-	2,000,000	500,000	2,500,000
Recurring Traffic Control Equipment	100,000	-	-	-	-	-	100,000	-	100,000
Recurring Traffic Striping and Signage	180,000	-	-	-	-	-	180,000	-	180,000
Recurring Traffic Calming/Intersection Safety Imp.	35,000	-	-	-	-	-	35,000	-	35,000
Recurring Bridge Maintenance	175,000	-	-	-	-	-	175,000	-	175,000
Recurring Tree Planting and Landscape Improvements	100,000	-	-	-	-	-	100,000	-	100,000
Recurring Sidewalk Maintenance and Repair	100,000	-	-	-	-	-	100,000	-	100,000
Recurring Fleet Replacement (F-350 Crew Cab Truck)	55,000	-	-	-	-	-	55,000	-	55,000
Recurring Fleet Replacement (F-750 Box Dump Truck)	110,000	-	-	-	-	-	110,000	-	110,000
Recurring Equipment Replacement (Mini Excavator)	45,000	-	-	-	-	-	45,000	-	45,000
Recurring SW Pipes/Structure Repair and Maint.	905,000	-	-	-	-	-	905,000	-	905,000
Recurring Stormwater Drainage Maintenance	150,000	-	-	-	-	-	150,000	-	150,000
Recurring Stormwater Inspections	100,000	-	-	-	-	-	100,000	-	100,000
Recurring Stormwater Design/Studies	100,000	-	-	-	-	-	100,000	-	100,000
City Center Development (Phase 2) - Sidewalks/Utilities	325,000	300,000	-	-	-	-	625,000	-	625,000
Parking Decks (west side of Main Street)	1,256,524	-	-	-	-	-	1,256,524	437,226	1,693,750
AlphaLoop (City Trail)	78,368	-	-	-	-	-	78,368	2,350,000	2,428,368
Design Services	115,000	-	-	-	-	-	115,000	-	115,000
Subtotal	\$ 6,004,892	\$ 300,000	\$ -	\$ -	\$ -	\$ 13,650,901	\$ 19,955,793	\$ 3,287,226	\$ 23,243,019

CAPITAL PROJECT FUND SUMMARIES

	General/ Capital Project Fund	Impact Fee Fund	DEA Fund	E-911 Fund	Hotel/ Motel Fund	T-SPLOST Fund	Total	Other Sources	Total
Public Safety									
Recurring Fleet Replacement (2018 Qty: 16)	\$ 635,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 635,000	\$ -	\$ 635,000
Recurring Public Safety Equipment Replacement	56,000	-	58,000	-	-	-	114,000	-	114,000
Recurring Roof Replacement (PS HQ; Evidence Bldg.)	175,000	-	-	-	-	-	175,000	-	175,000
Recurring RAPSTC Repairs/Improvements (COA Share)	45,070	-	-	-	-	-	45,070	-	45,070
PS Headquarters Expansion	1,460,103	80,000	100,000	457,200	-	-	2,097,303	-	2,097,303
New Fleet - 2018 Operating Initiatives (Qty: 2)	81,000	-	-	-	-	-	81,000	-	81,000
Body and In-Car Camera Program	-	-	70,000	-	-	-	70,000	-	70,000
Alarm Interface Module	-	-	-	24,000	-	-	24,000	-	24,000
Subtotal	\$ 2,452,173	\$ 80,000	\$ 228,000	\$ 481,200	\$ -	\$ -	\$ 3,241,373	\$ -	\$ 3,241,373
Recreation and Parks									
Recurring Athletic Scoreboards Replacement	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000
Recurring Park Equipment Replacement	47,000	-	-	-	-	-	47,000	-	47,000
Community Center Bleacher Replacement	35,000	-	-	-	-	-	35,000	-	35,000
Synthetic Turf Field Replacement (Webb Bridge Park)	600,000	-	-	-	-	-	600,000	-	600,000
Recurring Park Repairs/Improvements	100,000	-	-	-	-	-	100,000	-	100,000
Recurring Roof Replacements/Wall Restorations	86,000	-	-	-	-	-	86,000	-	86,000
North Park Restroom Replacement (design)	30,000	-	-	-	-	-	30,000	-	30,000
Recurring Playground Equipment Repair/Replacement	50,000	-	-	-	-	-	50,000	-	50,000
Lightning Prediction System Replacement	65,000	-	-	-	-	-	65,000	-	65,000
Wills Park Pool Renovation	1,000,000	1,100,000	-	-	-	-	2,100,000	-	2,100,000
Design Services	50,000	-	-	-	-	-	50,000	-	50,000
Park Master Plans for newly acquired Park Land	68,000	-	-	-	-	-	68,000	-	68,000
Alpharetta Arts Center Development	-	-	-	-	550,000	-	550,000	-	550,000
Cultural Arts/Parkland Acquisition	-	150,000	-	-	-	-	150,000	-	150,000
Subtotal	\$ 2,151,000	\$ 1,250,000	\$ -	\$ -	\$ 550,000	\$ -	\$ 3,951,000	\$ -	\$ 3,951,000
General Government									
Matching Funds for City Grants	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000
Subtotal	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000
TOTAL	\$ 11,728,065	\$ 1,630,000	\$ 228,000	\$ 481,200	\$ 550,000	\$ 13,650,901	\$ 28,268,166	\$ 3,287,226	\$ 31,555,392
NON-ALLOCATED (future capital/one-time initiatives):	\$ 2,749,610				\$ -	\$ 1,000,000	\$ 3,749,610		\$ 3,749,610
Budgeted as part of FY 2018 Budget							Budgeted once earned/received		

(1) All Capital Initiative funding will be transferred and accounted for within the Capital Projects Fund, Stormwater Capital Fund, T-SPLOST Fund, and/or Grant Funds.

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: Roof Replacement (2970 Webb Bridge Road)
Department: City Administration
Strategic Priority: Fostering strong sense of community including safety and security



Scope

Description: This request is for the replacement of the roof at 2970 Webb Bridge Road (old Finance Department Offices). A roof inspection was completed in January 2014 that identified a Ballasted EPDM roof membrane that is over 18-years old, becoming brittle, and is beginning to pull away from the flashings and walls leaving access points for moisture to leak through the structure. The roof area totals approximately 10,000 square feet. Numerous leaks have been reported and repaired over the previous 18-months.

Scope of Work includes: (1) remove ballast and remove EPDM Membrane and dispose of properly; (2) review existing insulation and provide per sq. ft. cost for removal and replacement of damaged areas. Replace as necessary and ensure it is fastened to deck per I-90 specifications (withstands an uplift force of 90 pounds per square foot); (3) fasten down 1/2 in recovery board per I-90 specs; (4) squeegee down 80 mil SBS modified base sheet in cold applied adhesive at 2 and 1/2 gal per square foot; (5) squeegee down 120 mil cap sheet in cold applied adhesive at 2 and 1/2 gal per square foot; (6) install Flashings with flashing adhesive (parapet avg. height is 1 ft.); (7) coat all field and wall flashings with reflective aluminizer in 2 coats at 1/2 gal per coat (must wait 30 days for membrane to lose glossiness); (8) paint all perimeter copings with 1 coat rust-go primer (.5 gal per square foot) and 2 coats (.5 gal per square foot) rust-go top coat; and (8) replace damaged upper wall coping (approximately 90 lineal feet) with 22 gal Kynar metal copings. Additionally, due to the condition of the Metal Copings from the upper roof, and poorly sealed windows, the EIFS walls have become damaged and streaked with mildew or mold. This request also includes funding for the full repair and restoration treatment. These walls and windows could also be a future source of leaks. This scope would be identical to the crabapple wall and window work completed last year.

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

		Financial Status	
Funding Source:	Local:	\$	140,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	140,000

CAPITAL PROJECT FUND SUMMARIES

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



Scope

Description: The City of Alpharetta provides local incentives through its economic development toolbox and facilitated by our team of experienced economic development professionals. New or growing businesses that demonstrate a serious economic impact through job creation and capital investment qualify for these programs. The programs funded in this request include the Alpharetta360 Video Marketing Fund which has been influential in marketing the city as a business destination and has been directly responsible for the location of new businesses to the city. A new tool-kit item will be created with this funding called the Start-Up Relocation Grant which is aimed at attracting out-of-state technology start-ups to relocate and grow in the city. We will target 5 mid-stage tech based start-up for the pilot program of this tool-kit item. Relocated start-up companies will be placed in the Alpharetta Innovation Center to help fuel our innovative community and attract more venture capital investment.

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

Financial Status

Funding Source:	Local:	\$	125,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	125,000

Project: ATC Operational Funding (Development Authority)
Department: City Administration
Strategic Priority: Providing a business climate that attracts the top echelon companies



Scope

Description: This request is to provide operational funding for the Alpharetta Technology Commission (ATC) including funding for the ATC Director pursuant to terms set forth in the MOU between the ATC and the Development Authority of Alpharetta. The Director performs the day-to-day tasks and responsibilities necessary for the delivery of operational management services. Specifically, the MOU is for a period of two years (February 2017 - February 2019) with compensation approximating \$125,000 annually. The Development Authority has residual funds approximating \$30,000 leaving a balance needed for FY 2018 of \$95,000.

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

Financial Status

Funding Source:	Local:	\$	95,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	95,000

CAPITAL PROJECT FUND SUMMARIES

Project: Alharetta Public Arts Initiative
Department: City Administration
Strategic Priority: Offering the highest quality of environment for our residents and businesses



Scope

Description: Arts Alharetta is a nonprofit organization dedicated to bringing quality arts to Alharetta. At the request of staff, Arts Alharetta formed a steering committee to look at introducing outdoor public art to the exciting new Thompson Street Greenway trail. Arts Alharetta feels that by lining the trail with unique, high quality temporary installations, residents and visitors like will be enticed to use and explore the trail. The working title for this project is Phase II - Outdoor Art Gallery loan project. Phase I is the Instruments of Inspiration permanent installations currently approved by the City Council in December 2016.

Briefly, the works would be on loan from the artists for a 9-month period tentatively March through November 2018. This would become an annual event where new and returning artists would be selected each year. The artists would receive a loan-fee, half paid at installation and half at the end of the loan period. Several communities around Alharetta have a similar program but what is unique about this initiative is that the Thompson Street Greenway allows us to select and prep the sites while the trail is being built. Further the steering committee feels that we do not merely want to replicate what others communities have done but rather we strive to elevate the project to the highest possible quality art and experience. Costs total \$75,000 for year one and include funding for the loan of an estimated 12 art installations including installation, marketing, events, juror stipends, with additional funding for the purchase of an estimated one/two art pieces for permanent display in Alharetta. Arts Alharetta is also requesting \$10,000 in seed funding from the City to assist in meeting their core mission as stated above.

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

Financial Status

Funding Source:	Local:	\$	85,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	85,000

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.

<i>Financial Status</i>			
Funding Source:	Local:	\$	25,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	25,000



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 one 2000 Ford F-150 and one 2004 Ford F-150 (Unit CD5527 has 85,702 miles, and Unit CD2110 has 48,522 miles) for the Building Safety and Development Services 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.

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

CAPITAL PROJECT FUND SUMMARIES

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

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

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 2018 request includes funding for the replacement of approximately 110 PCs, 57 cellular phones, 97 iPhones, 42 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: GIS Parcel Corrections
Department: Information Technology
Strategic Priority: Fostering strong sense of community including safety and security



Scope

Description: This request is for a one-time project to provide corrections and updates to the GIS maps to correct misaligned, missing, and incorrect land parcel boundaries within the City of Alpharetta. This will greatly improve the accuracy of the current maps the City systems utilize for critical information.

- This will allow the City to address outstanding issues relating to:
- Matching parcel boundaries with zoning boundaries (Community Development)
 - Matching parcel boundaries with land-use boundaries (Community Development)
 - Determining and displaying accurate ROW (Public Works)
 - Greenway boundaries issues (Recreation and Parks)
 - Crimestats by zoning – unable to do due to parcel line matchup (Public Safety)
 - In-accurate tax assessments (Economic Development)
 - In-accurate floodplain mapping vs parcel boundaries – flood insurance (Public Works)

Other cities including Roswell are already funding and correcting their parcel base maps. We are currently working with the City of Milton to hire a firm to begin this process in 2017.

\$ Impact on Operations: More reliable GIS information will make staff more efficient (less time researching parcel inconsistencies) and effective (better information to facilitate decision making).

Financial Status

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

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:

This request is for the deployment of desktop services and associated technology for the City for local, remote, and mobile platforms. This will provide greater reliability, and greater efficiency and capability for the use of system applications for the City and provide core functionality. This equipment is scheduled to be replaced every 5-6 years (normal maintenance life) in order to provide for both reliable and efficient service. 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. The initial test system has been deployed a several City Departments with key personnel for evaluation.

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 for desktop support, 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 drives and a fully configured PC). Phase I is requested as part of the FY 2018 capital budget and 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.

Phase II (FY 2019) will finalize the Public Safety rollout discussed above and is estimated at \$125,000 and will be requested as part of next year’s capital budget. Phase III (FYs 2020-2021) will expand the virtual deployment across various Departments (based on need and ability to reduce hardware costs) to include desktops as well as the Mirage and Horizon benefits listed above. Desktops will emulate the experience end users have with traditional Windows OS and applications on their existing systems. Overtime, this will defray costs for refreshing PC systems with less expensive form factors (e.g. thin clients, terminals, mobile devices, etc.). This will also have an effect of reducing the need for multiple devices per user (tablets, desktops, laptops, and smartphones). Phase III costs are currently estimated at \$270,000 and will be requested as part of future capital budgets.

\$ 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:	\$	125,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	125,000

CAPITAL PROJECT FUND SUMMARIES

Project: Haynes Bridge Road Capacity Improvements (COA Share)
Department: Public Works
Strategic Priority: Offering the highest quality of environment for our residents and businesses



Scope

Description: The Haynes Bridge Corridor is an important collector connecting neighborhoods to the south with schools, GA 400, employment and commercial centers. This request is widening Haynes Bridge Road from Mansell Road to Old Alabama Road. The Project will require a partnership with the City of Johns Creek. The proposed project consists of adding an additional lane in each direction, landscape medians and turn lanes where appropriate, and the addition of a multi-use trail to connect to the Big Creek Greenway. Funding request included herein represents Alpharetta’s estimated share of total project costs.

\$ Impact on Operations: Roadway maintenance costs will be substantially similar. Landscaping/ROW maintenance costs will increase (figure will be available upon completion of design phase).

Financial Status

Funding Source:	T-SPLOST Fund:	\$	5,000,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	5,000,000

CAPITAL PROJECT FUND SUMMARIES

Project: Old Milton Parkway Capacity Improvements (Design)
Department: Public Works
Strategic Priority: Offering the highest quality of environment for our residents and businesses



Scope

Description: Project consists of widening Old Milton Parkway (SR 120) between GA 400 and State Bridge Road to provide a 6-lane divided section with appropriate pedestrian and bicycle amenities. Additionally, this project includes the design and construction of intersection improvements throughout the corridor that would add capacity to improve safety and intersection operations. Intersections include, but are not limited to, the following locations:
 - Old Milton Parkway at Cotton Creek entry/Brookside Parkway;
 - Old Milton Parkway at Vista Forest Drive/Brookside Parkway;
 - Old Milton Parkway at Park Bridge Parkway/Alexander Drive.

Funding sources to include local (TSPLOST), state and/or Federal Funds. Total project costs are currently estimated at \$28M; Alpharetta’s allocable costs are currently estimated at \$6 million assuming 30% match of construction costs.

Conceptual design was funded in as part of the FY 2017 capital budget amendment (TSPLOST). FY 2018 request represents funding for design.

\$ Impact on Operations: N/A

		Financial Status	
Funding Source:	T-SPLOST Fund:	\$	1,707,120
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	1,707,120

CAPITAL PROJECT FUND SUMMARIES

Project: Windward Pkwy Capacity Improvements (Design)
Department: Public Works
Strategic Priority: Offering the highest quality of environment for our residents and businesses



Scope

Description: This capacity improvement is intended to relieve congestion through Windward's business district east of Union Hill Road, complementing the concurrent Alpharetta bond project and interchange enhancement efforts west of GA 400. Project includes design and construction of the following improvements:

- Widening of Windward Parkway between North Point Parkway and Union Hill Road.
- Widening of Hill Road from Westside Parkway to McGinnis Ferry Rd.
- Widening and replacement/reconstruction of the bridges over Big Creek and Camp Creek (Big Creek tributary).
- Inclusion of appropriate pedestrian and bicycle amenities throughout.

Conceptual design was funded in as part of the FY 2017 capital budget amendment (TSPLOST). FY 2018 request represents funding for design.

\$ Impact on Operations: N/A

<i>Financial Status</i>			
Funding Source:	T-SPLOST Fund:	\$	2,000,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	2,000,000

Project: Academy St/Webb Bridge Operational Improvements (Design)
Department: Public Works
Strategic Priority: Offering the highest quality of environment for our residents and businesses



Scope

Description: The Academy Street/ Webb Bridge Road Corridor is a vital collector street connectin+A1g Downtown Alpharetta and Avalon to neighborhoods, parks, schools and the Big Creek Greenway. The proposed project provides operational improvements between Main Street (SR 9) and Kimball Bridge Road (SR 120) to ease existing congestion and enhances bicycle and pedestrian accommodations. This project scope does not include replacement of the bridge over GA 400 (please see the Academy St/Webb Bridge Rd GA 400 Bridge Improvement project for more information on the bridge replacement project). FY 2018 request represents funding for design.

\$ Impact on Operations: N/A

<i>Financial Status</i>			
Funding Source:	T-SPLOST Fund:	\$	1,000,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	1,000,000

CAPITAL PROJECT FUND SUMMARIES

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



Scope

Description: This operational project along Morris Road will provide the appropriate auxiliary lanes/roundabout to accommodate the heavy traffic flow from both Old Milton Parkway and Webb Bridge Road. Project will also provide pedestrian and bicycle accommodations. Design was funded in as part of the FY 2017 capital budget amendment (TSPLOST). FY 2018 request represents funding for construction of the underlying improvements.

\$ Impact on Operations: Roadway maintenance costs will be substantially similar. Landscaping/ROW maintenance costs will increase (est. cost growth to be less than \$500 annually).

Financial Status

Funding Source:	T-SPLOST Fund:	\$	2,423,286
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	2,423,286

Project: Bethany Rd at Mayfield Rd Intersection Improvements
Department: Public Works
Strategic Priority: Offering the highest quality of environment for our residents and businesses



Scope

Description: Intersection operational improvements potentially incorporating roundabouts at the intersection of Bethany Road and Mayfield Road. Existing traffic volumes now warrant intersection improvements to properly handle the current traffic volumes at the intersection of Bethany Road and Mayfield Road. Given the proximity of this intersection with the intersection of Bethany Road and Mid Broadwell Road (another T-SPLOST project), both projects will be pursued together to ensure proper functionality. Extensive utility relocations and adjustments are anticipated including eight utility poles, two gas vaults, two telephone pedestals, and two telephone cabinets. Design was funded in as part of the FY 2017 capital budget amendment (TSPLOST). FY 2018 request represents funding for construction of the underlying improvements.

\$ Impact on Operations: Roadway maintenance costs will be substantially similar. Landscaping/ROW maintenance costs will increase (est. cost growth to be less than \$500 annually).

Financial Status

Funding Source:	T-SPLOST Fund:	\$	1,120,495
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	1,120,495

CAPITAL PROJECT FUND SUMMARIES

Project: Bethany Rd at Mid-Broadwell Rd Intersection Improvements
Department: Public Works
Strategic Priority: Offering the highest quality of environment for our residents and businesses



Scope

Description: Intersection operational improvements potentially incorporating roundabouts at the intersection of Bethany Road and Mid Broadwell Road. The City has received numerous complaints regarding left turns onto Mid Broadwell Road from motorists traveling south on Bethany Road and from residents of the Pindell Glen Subdivision trying to leave their subdivision. Residents have complained about the speed of vehicles on Mid Broadwell road and have requested a reduction of the speed limit or the installation of a traffic signal or four-way stop. As these options do not meet warrants, a roundabout is proposed to reduce speeds in the area and assist in left-turn movements. Given the proximity of this intersection with the intersection of Bethany Road and Mayfield Road, both projects will be pursued together to ensure proper functionality. Design was funded in as part of the FY 2017 capital budget amendment (TSPLOST). FY 2018 request represents funding for right-of-way/construction related expenditures.

\$ Impact on Operations: Roadway maintenance costs will be substantially similar. Landscaping/ROW maintenance costs will increase (est. cost growth to be less than \$250 annually).

Financial Status

Funding Source:	T-SPLOST Fund:	\$	400,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	400,000

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 also allows 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

CAPITAL PROJECT FUND SUMMARIES

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. Funding to be provided through the following sources: Recurring Capital (\$2,000,000); LMIG Grant (\$500,000).

\$ 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

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 equipment necessary for maintaining traffic control throughout the City. This includes traffic signal communications, traffic monitoring, and temporary traffic control measures. Traffic signal communications enable the intersections to work together and smooth traffic flow. Traffic signal monitoring includes equipment necessary to maintain the Traffic Control Center. Temporary traffic control equipment includes devices used to detour or delineate traffic flow, examples include: cones, delineators and barricades. An additional \$25,000 is requested for FY 2018 for the Traffic Control Center (TCC). This will be for computer/software upgrades and necessary equipment to view traffic from the TCC.

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

Financial Status

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

CAPITAL PROJECT FUND SUMMARIES

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.

<i>Financial Status</i>			
Funding Source:	Local:	\$	180,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	180,000



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.

<i>Financial Status</i>			
Funding Source:	Local:	\$	35,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	35,000

CAPITAL PROJECT FUND SUMMARIES

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.

FY 2018: Work items to be based on 2015 GDOT Inspections and include pile encasements (McGinnis Ferry over Big Creek, Webb Bridge Road over Big Creek, Windward Parkway over Big Creek), cleaning and sealing of deck joints (multiple bridges), and addressing erosion issues (Windward Parkway over Camp Creek, Mansell Road over Big Creek).

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

<i>Financial Status</i>			
Funding Source:	Local:	\$	175,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	175,000

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



Scope

Description: This request is for tree pruning, tree removal, tree planting, and landscape improvements within city right-of-ways. The city's aging tree canopy within right-of-way areas requires pruning and removal to address issues such as conflicts with street lights, signal head clearance, intersection sightline clearance, and removal of dead wood. The FY 2018 request also includes funding for tree planting and other landscape improvements. Proposed areas of improvement include sections of Westside Parkway and Mansell Road. The projects will include the planting of trees, shrubs and groundcovers. Approximately \$80,000 towards planting and design work and \$20,000 for tree pruning, removal, and other tree care.

\$ 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:	\$	100,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	100,000

CAPITAL PROJECT FUND SUMMARIES

Project: Recurring Sidewalk Maintenance and Repair
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 the city's sidewalk inventory. Over the last 10 years, the city has expended in excess of \$5,000,000 on sidewalk projects. During that same period of time, the city's sidewalk inventory has also been increased through larger roadway and streetscape projects, through private development, and through annexation. The Public Works Department has prepared a prioritized list of sidewalks needing repair. Currently this list identifies over 3,500 panels of sidewalk totaling in excess of 17,000 linear feet in need of repair.

For FY 2018, work will include the repair of sidewalk segments along both sides of Old Milton Parkway between Wills Road and Roswell Street.

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

Financial Status

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

Project: Recurring Fleet Replacement (F-350 Crew Cab Service Truck)
Department: Public Works
Strategic Priority: Offering the highest quality of environment for our residents and businesses



Scope

Description: This request is for the replacement of one 1995 F-8000 (Unit #68) covered bed service truck within the Public Works fleet. The replacement request is based on the fact that the city purchased Unit #68 as a Water Department Service Truck prior to selling the water system to Fulton County. Staff feels that downsizing to an F-350 Service Bed Truck would better serve the needs of the Public Works Department.

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

Financial Status

Funding Source:	Local:	\$	55,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	55,000

CAPITAL PROJECT FUND SUMMARIES

Project: Recurring Fleet Replacement (F-750 Dump Truck)
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 an F-750 Box Dump Truck with Sand Spreader Insert to replace a 1988 F-800 Dump Truck (Unit #67). The 1988 F-800 Dump Truck currently needs engine repairs and a new or rebuilt fuel injector unit. Repair costs are estimated to be between \$2,000 and \$5,000 depending on part availability and severity of internal damage. Due to the vehicle's age (28 years) staff does not believe it is feasible to invest more money into it. The replacement truck will be dual purpose so it may be used as a dump truck during the spring and summer months and have the spreader inserts installed for use during the winter months for ice and snow events.

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

<i>Financial Status</i>			
Funding Source:	Local:	\$	110,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	110,000



Project: Recurring Equipment Replacement (Mini Excavator)
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 new Compact Excavator to replace a 1989 Ford 4610 Tractor (Unit #230). The 1989 Ford 4610 Tractor was originally purchased for clearing City right-of-ways. With that worked being performed by contractors now, the 1989 Ford 4610 tractor is not as essential to the Public Works fleet. Staff believes that replacing the 4610 tractor with a compact excavator will better serve the needs of the Public Works Fleet. This equipment will allow staff to perform various digging, grading, demolition, and lifting tasks on jobsites. The smaller size of the compact excavator gives it the ability to operate in smaller spaces and also to be transported more easily. Their light weight and maneuverability allows them to work with less track damage than larger machines. The compact excavator has many attachments available to accomplish multiple tasks on the same jobsite while only having the single machine onsite. Due to many stormwater repairs occurring within easements of residential properties a smaller piece of equipment will minimize the amount of area disturbed as well as decrease the amount of time for the repair to be completed.

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

<i>Financial Status</i>			
Funding Source:	Local:	\$	45,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	45,000

CAPITAL PROJECT FUND SUMMARIES

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



Scope

Description: 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. Lantern Ridge subdivision has been identified for pipe repair/replacement. The following subdivisions will have pipe lining projects: (1) The Pines; and (2) Hunters Oak.

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

Financial Status

Funding Source:	Local:	\$	905,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	905,000

Project: Recurring Stormwater Drainage 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 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); and (3) Water Quality lab testing (as required by the Georgia Environmental Protection Division). FY 2018 will also include education and outreach focusing on reducing fecal coliform bacteria contaminated runoff to streams.

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

Financial Status

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

CAPITAL PROJECT FUND SUMMARIES

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 includes 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

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



Scope

Description: This request funds various drainage, flood, and watershed studies that are required by state and federal regulations. Watershed studies identify capital projects to improve water quality in impaired streams. Additional studies include dam breach analysis, bacterial source testing, emergency planning and estimating damage, GIS maintenance, inventory updates, stream delisting, etc. These studies also identify future capital improvement projects or provide specific information that can be used by the city to meet regulatory compliance or further our service to our citizenry. The FY 2018 budget would be used to study Big Creek and the major tributaries to identify areas of extreme erosion or instability, especially those that may impact the greenway. The study will include creation of standard design repair details which can be applied to multiple areas for maintenance needs. It will also identify those areas that need unique repair designs and provide cost estimates for design and construction of those projects.

\$ Impact on Operations: N/A

Financial Status

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

CAPITAL PROJECT FUND SUMMARIES

Project: City Center Development (Phase 2) - Sidewalks/Utilities
Department: Public Works
Strategic Priority: Fostering strong sense of community including safety and security



Scope

Description: This request is to allocate funds for Alpharetta’s obligations under the terms of agreement with MMS Alpharetta LLC for Phase 2 of City Center (private development position). Obligations include:

- Funding hard costs for installing new sidewalks in public right-of-way (max of \$300,000) to be funded through impact fees; and
- Assist in funding costs associated with moving Georgia Power and AT&T utilities in right-of-way. The City’s is obligated to fund any costs above the \$100,000 funded through MMS Alpharetta LLC. Current estimates for utility relocation total \$425,000 with the city’s share totaling \$325,000.

The Development Authority of Alpharetta is contributing 50% of its bond inducement fees (est. at \$45,312) generated from the City Center development towards the costs detailed above. Remaining funding is provided through impact fees (\$300,000 - new sidewalk installations) and city fund balance (\$279,688).

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

Financial Status

Funding Source:	Local:	\$	279,688
	Impact Fee Fund:	\$	300,000
	Development Authority Contributions:	\$	45,312
Total Appropriations:		\$	625,000

CAPITAL PROJECT FUND SUMMARIES

Project: Parking Decks (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. Discussion on the location of structured parking originally centered on two sites that came to be referenced as Sites A and D. Site A (Option A) is located along Old Roswell Street on the site of the existing municipal parking lot, and Site D (Option D) is located on Milton Avenue just west of the veterinary clinic on property recently purchased by the City. The deck on Site A would have a below ground level and a level above that at the highest point includes a 10' wall behind the existing tree in order to save the greenspace area and provide positive drainage. The deck on Site D would be three levels, all above ground. The decks would provide 355 spaces (168 spaces for Site A and 187 spaces for Site B).

The FY 2017 capital budget includes funding totaling \$6.3 million (\$5.1 million from City Center land sales, \$1 million from city capital funds, and \$175,000 from Developer parking contributions). FY 2018 requested funding totals \$1.7 million and is funded through city fund balance (\$1.3 million), residual City Center land sales for Parcel 13 (\$262,226), and contributions from private development (\$175,000) towards parking. Resulting funding for downtown parking decks will total \$8 million.

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

<i>Financial Status</i>			
Funding Source:	Local:	\$	1,256,524
	Land Sales:	\$	262,226
	Developer Contributions:	\$	175,000
Total Appropriations:		\$	1,693,750

CAPITAL PROJECT FUND SUMMARIES

Project: Alpha Loop (City Trail)
Department: Public Works
Strategic Priority: Offering the highest quality of environment for our residents and businesses



Description: *Scope*
 This request is to provide construction funding for the AlphaLoop City Trail. AlphaLoop is envisioned as a multi-use trail and park system intended to connect City Center, Avalon, and the Northwinds Area together via paved pedestrian pathways.

Design/engineering costs are estimated at \$600,172. Design scope includes full design of Phase A (Old Milton Parkway to Westside Parkway) and Phase B (Westside Parkway to Kimball Bridge Road) including tiers 1 (trail) and 2 (pocket parks/plazas) as well as the intersections and crossings (e.g. Old Milton Parkway, Westside Parkway, Northwinds Parkway, etc.). The Alpharetta Business Community (ABC) has allocated funding totaling \$344,697 towards design leaving a balance of \$255,475 to be requested in FY 2018. Total construction costs for Phases A/B (tier 1) and the intersections/crossings are estimated at \$5.4 million.

The funding request for FY 2018 includes approval for full design funding (discussed above) and construction of Phase A (tier 1). Funding sources include:

- \$1 million – Avalon parkland contribution;
- \$78,368 – general city contribution.
- \$500,000 – 2016 Park Bond Sidewalk monies (reallocation);
- \$750,000 – Potential grants funding; and
- \$100,000 – Private donation.

FY 2019 forecasted funding request will be to fund Phase B (tier 1) and the intersections and crossings. Timing of the funding request for tier 2 costs will be determined at a later date.

\$ Impact on Operations: Landscaping maintenance costs to be determined upon completion of the design phase.

		<i>Financial Status</i>	
Funding Source:	Local:	\$	78,368
	Bond (reallocation):	\$	500,000
	Grant Funding:	\$	750,000
	Developer Contributions:	\$	1,100,000
Total Appropriations:		\$	2,428,368

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: Fleet Replacement (Qty: 16)
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 in excess of 110,000 miles; administrative vehicles are generally run somewhat longer.

The forecast need based on a mileage threshold of 110,000 miles is 15 to 20 vehicles annually. Replacement vehicles to be purchased in FY 2018 include 12 Ford Explorers, 2 Chevrolet Tahoe (one K-9 unit and one for Battalion 1), 1 Ford Truck (DEA Task Force), and 1 Ford Escape (FBI Child Crimes Task Force).

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

Financial Status

Funding Source:	Local:	\$	635,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	635,000

CAPITAL PROJECT FUND SUMMARIES

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



Scope

Description: This request is 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 2018 request includes the following: Furniture and bedding for fire stations (\$12,500); Ice makers at 3 fire stations (\$10,500); New turnout gear (new hires and replacements) 12 sets (\$31,200); tool boxes at all fire stations (\$1,800); and Live Scan Fingerprint upgrade 2 units (Jail and Records Division; \$58,000). Funding is split between the Capital Project Fund (\$56,000) and the DEA Fund (\$58,000).

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

<i>Financial Status</i>			
Funding Source:	Local:	\$	56,000
	DEA Fund:	\$	58,000
	Grant:	\$	-
Total Appropriations:		\$	114,000

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



Description: *Scope*
 Roof replacement of PS Headquarters (upper roof) (\$150,000) and restoration of the Evidence Building roof (\$25,000).

PS Headquarters (Phase 2)
 Due to the age of the existing ballasted EPDM roof system and consistent roof leak service calls at this location since 2013, a three-phase re-roofing plan for the Public Safety Facilities was developed. The purpose of a multi-phase approach is to help absorb the costs of this sizable job over three years. Phase 1 was implemented and completed over the jail roof in December 2016. In 2017, the second phase will begin, covering “the large upper roof over the main HQ building”. Garland (the roof manufacturer) has agreed to combine all the roof phases under a single long term thirty 30-year warranty at the completion of the project phases. In addition to the 30-year warranty, the roof specifications will increase the roof insulation R-Value, provide a reflective surface rated by the Cool Roof Rating Council, and is cold applied and VOC compliant.

Evidence Building Roof Restoration
 The evidence building is the only roof at this location with a non-ballasted, smooth EPDM (rubber) surface at the Public Safety facilities. Coupled with the fact that it is not currently leaking, it is a great candidate for roof restoration, which will provide a 10-year warranty at a much lower cost than a roof replacement, and may have a service life up to 15-years.

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

<i>Financial Status</i>			
Funding Source:	Local:	\$	175,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	175,000

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 operational costs. Capital investment into RAPSTC is split 50/50.

Improvements scheduled for FY 2018 total \$90,140 and include the following: \$49,300 for a new FATS simulator (FireArms Training Simulator); \$30,000 to repave the driveway; and \$10,840 to upgrade the parking lot lighting to LED as the existing lights have experienced significant repair/maintenance issues. Alpharetta's share of these improvements totals \$45,070.

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

		Financial Status	
Funding Source:	Local:	\$	45,070
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	45,070

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. Also included in this funding request is \$50,000 to cover the temporary relocation costs of the Records Division to an alternate site during the construction phase.

Total construction costs are estimated at \$3.5 million and includes an alternate addition to the scope related to the installation of Kevlar around certain portions of the E-911 perimeter. The FY 2017 capital budget includes funding totaling \$1.4 million for construction. Remaining funding required totals \$2.1 million and is funded through city fund balance (\$1.5 million), additional Impact Fee Fund contributions (\$80,000), additional DEA Fund contributions (\$100,000), and E-911 Fund contributions (\$457,200; includes funding for the alternate scope addition discussed above).

\$ Impact on Operations:

Facility maintenance costs will be negotiated with existing vendors (janitorial, HVAC, etc.) as the project begins construction. Early estimates of annual maintenance and utilities for the expansion area totals \$50,000.

Financial Status

Funding Source:	Local:	\$	1,460,103
	Impact Fee Fund:	\$	80,000
	E-911 Fund:	\$	457,200
	DEA Fund:	\$	100,000
Total Appropriations:		\$	2,097,303

CAPITAL PROJECT FUND SUMMARIES

Project: 2018 Operating Initiatives (New Fleet; Office Redesign)
Department: Public Safety
Strategic Priority: Fostering strong sense of community including safety and security



Scope

Description: This initiative constitutes the capital component (new fleet and associated upfitting costs) of the two new positions requested in FY 2018 (Operating Initiatives) which are as follows:

Fire Marshal position (1.0 FTE) - This position will assist in multiple areas including fire safety inspections, public education, fire investigations and plan review. Capital costs total \$48,000 and include the acquisition of one (1) pickup truck and associated upfitting costs (\$33,000) and the redesign of the workspace layout (i.e. cubicles) within Community Development to make (1) additional space and (2) improve the workflow and efficiency of the area (\$15,000).

Police Officer position (1.0 FTE) - This position will enable the Department to double alcohol beverage license compliance and permitting checks to four times a year. Capital costs total \$33,000 for the acquisition of one (1) unmarked police car and associated upfitting costs.

Please refer to the Operating Initiatives writeup within the Transmittal Letter of this document for a detailed write-up of position duties and justification.

\$ Impact on Operations: Related operational costs (uniforms, training, operating supplies, equipment maintenance, fuel, etc.) is estimated at \$10,000 annually and included in the base operating budget.

<i>Financial Status</i>			
Funding Source:	Local:	\$	81,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	81,000

CAPITAL PROJECT FUND SUMMARIES

Project: Body and In-Car Cameras (companion to Operating Initiative)
Department: Public Safety
Strategic Priority: Fostering strong sense of community including safety and security



Scope

Description: This request is for the implementation of a body camera video recording system to be utilized by public safety to record their interactions with the public, gather video evidence at crime scenes, etc. and has been known to increase both officer and citizen accountability. Also included is the replacement of in-car camera units to maximize integration with the new system.

This program involves the acquisition of 70 body camera units and associated equipment (vest carriers, duty shirts, antennas, etc.), the replacement of existing in-car cameras (front and rear cameras), support, maintenance, and unlimited cloud storage. Startup costs are estimated at \$70,000 for the equipment (initial capital investment) and \$135,000 annually for support and maintenance costs (General Fund operating initiative). Capital funding is being provided through the DEA Fund.

\$ Impact on Operations: Related operational costs are estimated at \$135,000 annually and funded as part of the 2018 Operating Initiatives (see Transmittal Letter section of this document for detailed information).

Financial Status

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

CAPITAL PROJECT FUND SUMMARIES

Project: Alarm Interface Module (companion to Operating Initiative)
Department: Public Safety
Strategic Priority: Fostering strong sense of community including safety and security



Scope

Description:

This request is for the purchase, installation, and maintenance (year 1) of the Automated Secure Alarm Protocol Interface (ASAP) which is an add-on module to the current 911 Computer Aided Dispatch (CAD) system. This module interfaces between our CAD system and participating alarm companies and automatically dispatches a police officer when there is an alarm activation - eliminating telephone calls from the alarm companies to the E-911 Center. In 2015, the Alpharetta E-911 Center processed a total of 8,880 alarm calls. The average talk time for processing an alarm call is 2 minutes, 49 seconds. That equals out to roughly 417 hours a year processing alarm calls. This costs the city \$10,158 a year in processing alarm calls while inhibiting our communications officers from processing 911 calls.

The ASAP module will transfer calls to the E-911 Center without the use of a phone call, thus impacting operator workloads in several critical areas: (1) reduce the que/hold times for incoming 911 and admin calls by freeing operators from answering alarm calls; (2) reduce response times; (3) reduce the error rate of inputting information; (4) provides alarm company with dispatch, en-route, and arrival times in real time; and (5) allows operators to view streaming video for video equipped alarms which enhances officer safety. Also, in major storm events, dispatchers can setup a rejection for certain alarm types freeing officers to respond to higher priority events.

Estimated costs total \$26,500 in year one and include \$24,000 in one-time capital installation/licensing fees (\$8,000 licensing fee for ASAP; \$9,000 professional services fee for SunGard OSSI integration services; and \$7,000 professional services fee for ASAP implementation services) and \$2,500 in annually recurring software maintenance fees (FY 2018 Operating Initiative request) all of which would be funded in the E-911 Fund.

\$ Impact on Operations: Related operational costs are estimated at \$2,500 annually and funded as part of the 2018 Operating Initiatives (see Transmittal Letter section of this document for detailed information).

Financial Status

Funding Source:	E-911 Fund:	\$	24,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	24,000

CAPITAL PROJECT FUND SUMMARIES

Project: Recurring 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 2018 request is for the replacement of the scoreboards at North Park softball fields 5-8 and Wills Park baseball field 2. 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.

\$ 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

CAPITAL PROJECT FUND SUMMARIES

Project: Recurring 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 1990s era Lay-Mor Street Sweeper with a T550 Bobcat Skid Steer Loader with tracks for the greenway. The tracked skid steer will be a more suitable replacement for the aging Lay-Mor street sweeper. This piece of equipment with the proper attachments can serve the existing maintenance needs of the street sweeper. The updated skid steer will allow a sweeper to expand in areas of the trail that the existing equipment cannot access. Unlike the street sweeper which serves only one function, a skid steer can serve in so many more maintenance capacities.

The Multi-purpose ability of the skid steer will allow staff to perform additional maintenance needs that were not an issue when the Lay-Mor street sweeper was purchased. With the proper attachments, the skid steer will be used for:

- Loading and moving rip rap to areas of erosion on the trail;
- Addressing the drainage issues that have occurred due to flooding;
- Repairing damaged areas of the trail such as washout and surface areas;
- Maintaining that invasive vegetation that interferes user safety of the Greenway trail;
- Moving grounds maintenance materials such as mulch; and
- Storm clean-up on the trail as well as assisting Public Works in extreme inclement weather events.

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

<i>Financial Status</i>			
Funding Source:	Local:	\$	47,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	47,000

CAPITAL PROJECT FUND SUMMARIES

Project: Recurring Community Center Bleacher Replacement
Department: Recreation and Parks
Strategic Priority: Offering the highest quality of environment for our residents and businesses



Scope

Description: The bleachers in Alpharetta Community Center gym 1 are the original bleachers installed during construction of Phase 1 in 1997. They are in need of replacement due to excessive wear and tear. Parts of the bleachers are in various stages of structural break down and do not meet current safety codes. Replacement of the bleachers will greatly enhance the safety and spectator experience for ACC visitors. Proposed replacement to provide seating for 236 and allowing for adjustable ADA handicapped seating (up to 8 spaces if needed). This is up from the 233 seats plus 7 ADA handicapped spaces available now. Price includes demo and disposal of existing bleachers. Timeline for replacement would be August 2018, after summer camps and prior to winter youth basketball season.

\$ 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

Project: Recurring Park Repairs/Improvements
Department: Recreation and Parks
Strategic Priority: Offering the highest quality of environment for our residents and businesses



Scope

Description: This request would cover types of ground maintenance repairs such as asphalt trail repairs, concrete repair and parking lot striping, etc. at parks and along the greenway. FY 2018 funding would be utilized for repairs to the walking trail at Wills Park (100,000 linear feet of overlay asphalt), boardwalk replacement for the Greenway (approximately 25 sections), concrete repair along numerous walkways, etc.

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

Financial Status

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

CAPITAL PROJECT FUND SUMMARIES

Project: Recurring Synthetic Turf Field Replacement (Webb Br Park)
Department: Recreation and Parks
Strategic Priority: Offering the highest quality of environment for our residents and businesses



Scope

Description: This request is to replace the synthetic turf soccer field at Webb Bridge Park. This field was installed in 2008 and has a 10-year life expectancy under normal use conditions. However, our use of the field has far exceeded the recommended usage which has resulted in premature maintenance needs and warranty repairs (e.g. replacement of various segments of the turf have been made). The field has reached the end of its useful life and requires replacement.

Our youth soccer program has approximately 850 participants and 1,125 participants in the spring and fall seasons, respectively. These teams practice on the turf field 5 days per week, 5 hours per day, 8 months per year. Games are played on weekends (between 6 and 12 hours per day) for 6 months per year. Youth team camps are also held on this field for 2 weeks in July (5 days x 2 weeks x 7 hours per day). Our youth lacrosse teams also utilize the field when not in use by soccer. In addition to the scheduled use, the field receives significant non-scheduled use. For example, there is a group of 20-30 adults who meet at the park at least 3 days per week for lunchtime soccer (2 hours per day). On Sunday mornings, prior to the start of our scheduled youth soccer activities, the field is often used by random people (youth and adults) who play pick-up games.

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

Financial Status

Funding Source:	Local:	\$	600,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	600,000

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 at the Alpharetta Community Center (\$45,000); roof replacement at the Webb Bridge Park (WBP) Tennis Restroom building (\$15,000), WBP Soccer restroom/Concession building (\$15,000), Wacky World Pavilion #2 (\$5,000), and Webb Zone Pavilion (\$6,000).

Alpharetta Community Center Wall Restoration
 The front of this facility (visible from public parking area only) received the wall restoration treatment in the Spring of 2014 both to stop moisture intrusion and improve the aesthetics of the building. The elastomeric acrylic product used (Tuff Coat) is still tightly adhered today and has proven to be effective at this location. This new project will extend the restoration project around the remainder of the building, while leaving the decorative red bricks and bronze metal trim intact.

Roof Replacements at (1) Webb Bridge Park Tennis Restroom, (2) Webb Bridge Park Soccer Restroom/Concession, (3) Webb Bridge Soccer Field Pavilion, and (4) Webb Zone Pavilion
 These shingle roofs are highly faded from UV degradation and show a large percentage of granule loss. The shingles are curling along the roof perimeters and the metal trim and downspouts are in poor condition. After reviewing 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.

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

		Financial Status	
Funding Source:	Local:	\$	86,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	86,000

CAPITAL PROJECT FUND SUMMARIES

Project: Recurring Restroom Replacement/Exp. (North Park - Design)
Department: Recreation and Parks
Strategic Priority: Offering the highest quality of environment for our residents and businesses



Scope

Description: This request is for design of a replacement concession/restroom building at North Park softball fields 1-4. The current concession/restroom facility at North Park softball fields 1-4 was built in the late 1980s and no longer meets community needs (e.g. insufficient size/layout of concession space; insufficient number of restroom facilities; high maintenance needs; etc.). Construction costs would be part of future funding requests.

\$ Impact on Operations: N/A

Financial Status

Funding Source:	Local:	\$	30,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	30,000

Project: Recurring Playground Equipment (repair/replacement)
Department: Recreation and Parks
Strategic Priority: Offering the highest quality of environment for our residents and businesses



Scope

Description: This request is for the replacement of playground equipment at the Wacky World Playground (built in 1997) and Webb Zone (built in 1999) as recommended in the Master Plan 2025.

Wacky World is a 20 year old pressure treated wood structure. Although the 6-inch round posts are structurally sound, most of the wood platforms, bridges, hand rails, as well as some of the play equipment are showing signs of wear and weather degradation. Staff is constantly making repairs. Playgrounds-by-Leathers conducted an inspection last fall and provided their findings and recommendations on the repairs and forms the basis for this cost estimate. Leathers was the playground company that supplied the playground and equipment and was onsite when the playground was built. The Webb Zone is also made of wood and is 18-years old. It was built out of cedar. Staff members who are Certified Playground Safety Inspectors have inspected the playground and noted several areas of concern. There are wood several support posts, handrails, bridges, and platforms in need of replacement as well as the wood fence/barrier that surrounds the entire playground.

\$ 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: Recurring Lightning Prediction Equipment (replacement)
Department: Recreation and Parks
Strategic Priority: Offering the highest quality of environment for our residents and businesses



Scope

Description: The city currently has lightning prediction systems installed at three parks (Wills Park, North Park, and Webb Bridge Park) and the system is no longer functioning and the vendor cannot be located (feared to be out-of-business). A lightning prediction system detects atmospheric conditions likely to produce lightning strikes and sounds an alarm, warning those nearby that lightning is imminent and giving them the chance to find safety before the storm arrives in the area. Lightning protection systems are often installed in outdoor areas which are often congested with people, lack sufficient shelter, and are difficult to evacuate quickly (such as water parks, college campuses, and large swimming pool or athletic field complexes). These locations are particularly dangerous during lightning storms. This request is for the replacement of the non-functioning lightning prediction systems at the three parks identified above. Current lightning prediction systems provide mobile functionality that alerts staff through smartphone apps of dangerous weather activity. Furthermore, current systems allow for integration into the city’s website to provide weather notices that may impact field availability. Support/maintenance costs are estimated at \$3,000 annually.

\$ Impact on Operations: Support/maintenance costs are estimated to increase \$3,000 annually and are included in the base operating budget.

Financial Status

Funding Source:	Local:	\$	65,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	65,000

CAPITAL PROJECT FUND SUMMARIES

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.

Total construction costs (including an owner’s contingency) are estimated at \$5.7 million. The FY 2017 capital budget includes funding totaling \$3.6 million for construction. Remaining funding required totals \$2.1 million and is funded through city fund balance (\$1 million) and Impact Fee Fund contributions (\$1.1 million).

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

<i>Financial Status</i>			
Funding Source:	Local:	\$	1,000,000
	Impact Fee Fund:	\$	1,100,000
	Grant:	\$	-
Total Appropriations:		\$	2,100,000



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

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

CAPITAL PROJECT FUND SUMMARIES

Project: Park Master Plans for newly acquired Park Land
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 newly acquired properties from the 2016 Bond Issue such as property on Mid-Broadwell, Milton Avenue, Kimball Bridge Road/Waters Road, and Old Rucker Road.

\$ Impact on Operations: N/A

<i>Financial Status</i>			
Funding Source:	Local:	\$	68,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	68,000



Project: Alpharetta 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 Alpharetta Arts Center. The property was formerly the location of the Alpharetta branch of the Fulton County Library. The project will result in improved and more centrally located facilities for cultural arts classes, programs, exhibits, and performances.

Total costs (including design, construction, equipment, and an owner’s contingency) are estimated at \$3.4 million. The FY 2017 capital budget included funding totaling \$2.8 million. Remaining funding required totals \$550,000 and is funded through the available Facility portion of the Hotel/Motel tax (within the Hotel/Motel Fund).

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.

\$ Impact on Operations:

<i>Financial Status</i>			
Funding Source:	Hotel/Motel Fund (Facility portion):	\$	550,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	550,000

CAPITAL PROJECT FUND SUMMARIES

Project: Cultural Arts/Parkland Acquisition
Department: Recreation and Parks
Strategic Priority: Offering the highest quality of environment for our residents and businesses



Scope

Description: Strategic acquisition of undeveloped land for the purpose of creating public parks/cultural spaces and preserving greenspace. Funding is being provided through Impact Fee Fund contributions pursuant to parks impact fee eligibility ratios for new cultural arts/park land. Upon approval of this initiative, the balance in the Cultural Arts/Parkland account will total \$1.6 million.

\$ Impact on Operations: To be determined as acquisition(s) is completed.

Financial Status

Funding Source:	Impact Fee Fund:	\$	150,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	150,000

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



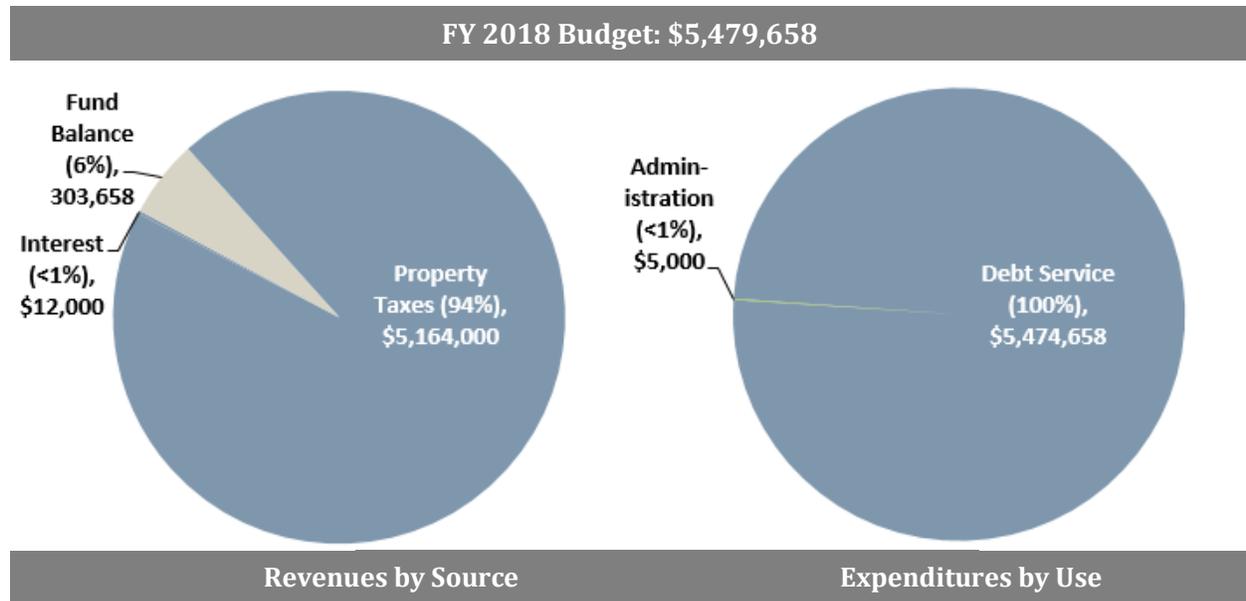
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DEBT SERVICE FUND SUMMARY

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, 2017.

GENERAL OBLIGATION (GO) BONDS	\$
GO Bonds, Series 2012	\$ 25,875,000
GO Refunding Bonds, Series 2014	15,405,000
GO Bonds, Series 2016	50,455,000
Total GO Debt	\$ 91,735,000
DEVELOPMENT AUTHORITY	\$
Revenue Refunding Bonds, Series 2009 ²⁶	\$ 237,600
Revenue Bonds, Series 2013 ²⁷	3,565,000
Revenue Bonds, Series 2016 ²⁸	24,720,000
Total Development Authority Debt	\$ 28,522,600

²⁶ 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.

²⁷ 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 stakeholders through reduced borrowing costs. S&P recently raised the

DEBT SERVICE FUND SUMMARY

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 2018 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 2018 are budgeted at \$6.5 million with the following forecast: 2019 - 2041: \$7.2 million (annual average). These figures include debt service associated with both the 2016 Conference Center bonds and the 2016 Parks/Transportation bonds.

Fiscal Year	Operating Millage Levy	Debt Service Millage Levy	Total Millage Levy	% Increase (Decrease)
2018	4.720	1.030	5.750	0.0%
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 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 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
	\$ 91,735,000.00	\$ 38,471,741.50	\$ 130,206,741.50

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 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
	\$ 28,522,600.00	\$ 12,904,892.50	\$ 41,427,492.50

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 2017, the debt limit is estimated at \$524 million with currently outstanding general obligation debt representing 17% of capacity.

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

	2017*	2016	2015	2014	2013
Debt limit	\$ 523,782,560	\$ 505,512,049	\$ 462,485,482	\$ 460,476,790	\$ 465,989,704
Total net debt applicable to limit	91,223,755	43,270,142	45,562,966	47,655,000	48,007,538
Legal Debt Margin	\$ 432,558,805	\$ 462,241,907	\$ 416,922,516	\$ 412,821,790	\$ 417,982,166

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

	2017*	2016	2015	2014	2013
	17%	9%	10%	10%	10%

Legal Debt Margin Calculation for Fiscal Year 2017

Taxable Assessed Value	\$ 4,595,013,261
Add back: Exemptions	642,812,340
<i>Total assessed value</i>	<i>5,237,825,601</i>
Debt limit (10% of total assessed value)	\$ 523,782,560
Debt applicable to limit:	
General obligation bonds	91,735,000
Less: Amount set aside for repayment of general obligation debt	(511,245)
<i>Total net debt applicable to limit</i>	<i>\$ 91,223,755</i>
Legal Debt Margin	\$ 432,558,805

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

Source: City of Alph Source: City of Alpharetta Finance Department

* FY 2017 data represents estimates.

DEBT SERVICE FUND SUMMARY

Statement of Budgetary Comparisons

	FY 2017 Amended Budget	FY 2018 Recommended Budget	\$ Variance	% Variance
Property Taxes:				
Property Taxes	\$ 5,426,000	\$ 5,106,000	\$ (320,000)	-5.9%
Delinquent	20,000	20,000	-	0.0%
Motor Vehicle Taxes	59,000	38,000	(21,000)	-35.6%
Interest	9,000	12,000	3,000	33.3%
Other Financing Sources:				
Transfer-In from Impact Fee Fund	-	-	-	0.0%
Budgeted Fund Balance (1)	814,052	303,658	(510,394)	-62.7%
Total Revenues (All Sources)	\$ 6,328,052	\$ 5,479,658	\$ (848,394)	-13.4%
Maintenance & Operations:				
Professional Services	\$ 5,000	\$ 5,000	\$ -	0.0%
Debt Service (Principal and Interest):				
City of Alpharetta				
GO Bonds, Series 2012	1,500,100	1,483,900	(16,200)	-1.1%
GO Bonds, Series 2014 (refunding)	1,936,513	1,935,477	(1,036)	-0.1%
GO Bonds, Series 2016	2,250,000	1,930,788	(319,212)	-14.2%
Development Authority of Alpharetta				
Revenue Refunding Bonds, Series 2009	125,194	124,493	(701)	-0.6%
Other Uses:				
Debt Service Reserve (2)	511,245	-	(511,245)	-100.0%
Total Expenditures (All Uses)	\$ 6,328,052	\$ 5,479,658	\$ (848,394)	-13.4%

Notes:

(1) FYs 2017-2018 utilize available fund balance to offset a portion of the debt service requirements.

(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 2018 will occur subsequent to adoption of the budget.

DEBT SERVICE FUND SUMMARY

Statement of Revenues, Expenditures, and changes in Fund Balance

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Amended Budget	FY 2018 Recommended Budget	FY 2019 Forecast	FY 2020 Forecast
Beginning Fund Balance:	\$ 745,672	\$ 913,166	\$ 845,511	\$ 814,052	\$ 511,245	\$ 207,587	\$ 207,587
Revenues:							
Property Taxes (incl. Motor Vehicle)	\$ 3,803,904	\$ 3,508,728	\$ 3,519,961	\$ 5,505,000	\$ 5,164,000	\$ 5,466,852	\$ 5,345,086
Interest	4,463	4,513	8,578	9,000	12,000	6,000	6,000
Other	-	2	-	-	-	-	-
Refunding Bond Proceeds	17,695,000	-	-	-	-	-	-
	<u>\$ 21,503,368</u>	<u>\$ 3,513,243</u>	<u>\$ 3,528,539</u>	<u>\$ 5,514,000</u>	<u>\$ 5,176,000</u>	<u>\$ 5,472,852</u>	<u>\$ 5,351,086</u>
Expenditures:							
Professional Services	\$ 1,000	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Non-Departmental:							
Debt Service	3,646,451	3,580,898	3,559,998	5,811,807	5,474,658	5,467,852	5,346,086
Debt Service Reserve	-	-	-	-	-	-	-
Refunding Bonds (Pmt to Escrow)	17,518,423	-	-	-	-	-	-
Refunding Bonds (Issue Costs)	170,000	-	-	-	-	-	-
	<u>\$ 21,335,874</u>	<u>\$ 3,580,898</u>	<u>\$ 3,559,998</u>	<u>\$ 5,816,807</u>	<u>\$ 5,479,658</u>	<u>\$ 5,472,852</u>	<u>\$ 5,351,086</u>
Other Financing Sources (Uses):							
Interfund Transfer:							
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(1) Capital Project Fund	-	-	-	-	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Ending Fund Balance: (1)	<u>\$ 913,166</u>	<u>\$ 845,511</u>	<u>\$ 814,052</u>	<u>\$ 511,245</u>	<u>\$ 207,587</u>	<u>\$ 207,587</u>	<u>\$ 207,587</u>
<i>Changes in Fund Balance (actual/est.)</i>	\$ 167,494	\$ (67,655)	\$ (31,459)	\$ (302,807)	\$ (303,658)	\$ -	\$ -

Notes:

(1) FYs 2015-2018 utilize available fund balance to offset a portion of the debt service requirements.

DEBT SERVICE FUND SUMMARY



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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)



DMitchell@alpharetta.ga.us

MIKE KENNEDY
CITY COUNCIL (POST 2)



MKennedy@alpharetta.ga.us

CHRIS OWENS
CITY COUNCIL (POST 3)

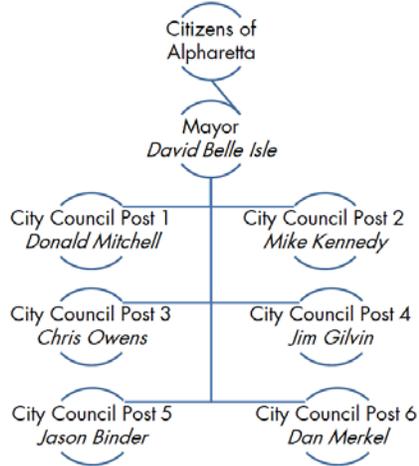


COwens@alpharetta.ga.us

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 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Amended Budget	FY 2018 Recommended Budget	FY 2019 Forecast	FY 2020 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	109,574	130,296	135,257	162,813	158,193	166,103	174,408
FICA	7,358	6,977	6,824	9,455	9,455	9,455	9,455
Pension (Defined Benefit)	1,683	1,735	1,845	-	-	-	-
Pension (401A Contribution/Matcl)	13,500	13,516	14,125	16,200	15,600	15,600	15,600
Workers Compensation	1,933	2,772	3,112	3,107	3,027	3,088	3,149
OPEB Contribution	397	407	397	388	377	377	377
Miscellaneous	3,600	3,763	3,600	3,846	3,600	3,600	3,600
<i>subtotal</i>	\$ 258,045	\$ 279,466	\$ 285,160	\$ 315,809	\$ 310,252	\$ 318,222	\$ 326,589
Maintenance & Operations:							
* Mayor	\$ 10,540	\$ 9,593	\$ 8,793	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
* City Council Post 1	3,486	2,835	4,460	5,000	5,000	5,000	5,000
* City Council Post 2	1,224	2,086	1,607	5,000	5,000	5,000	5,000
* City Council Post 3	1,918	4,992	5,000	5,000	5,000	5,000	5,000
* City Council Post 4	3,388	3,894	4,993	5,000	5,000	5,000	5,000
* City Council Post 5	3,503	2,205	1,925	5,000	5,000	5,000	5,000
* City Council Post 6	232	475	2,856	5,000	5,000	5,000	5,000
Miscellaneous	32	2,692	6,301	6,168	15,236	15,388	15,542
<i>subtotal</i>	\$ 24,322	\$ 28,770	\$ 35,936	\$ 45,168	\$ 54,236	\$ 54,388	\$ 54,542
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 282,367	\$ 308,237	\$ 321,095	\$ 360,977	\$ 364,488	\$ 372,611	\$ 381,131
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 2018 Budget for Mayor and City Council totals \$364,488 and represents an increase of 1%, or \$3,511, compared to the FY 2017 budget. This variance represents the maintenance and operations growth discussed below which is partially offset through changes in insurance coverage elections (e.g. family, employee-only, etc.) and correspondingly reduced group insurance premiums.

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

	FTEs					Variance
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	
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 increased 20%, or \$9,068, due primarily to funding for general professional/consulting services (e.g. minor studies, etc.). 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

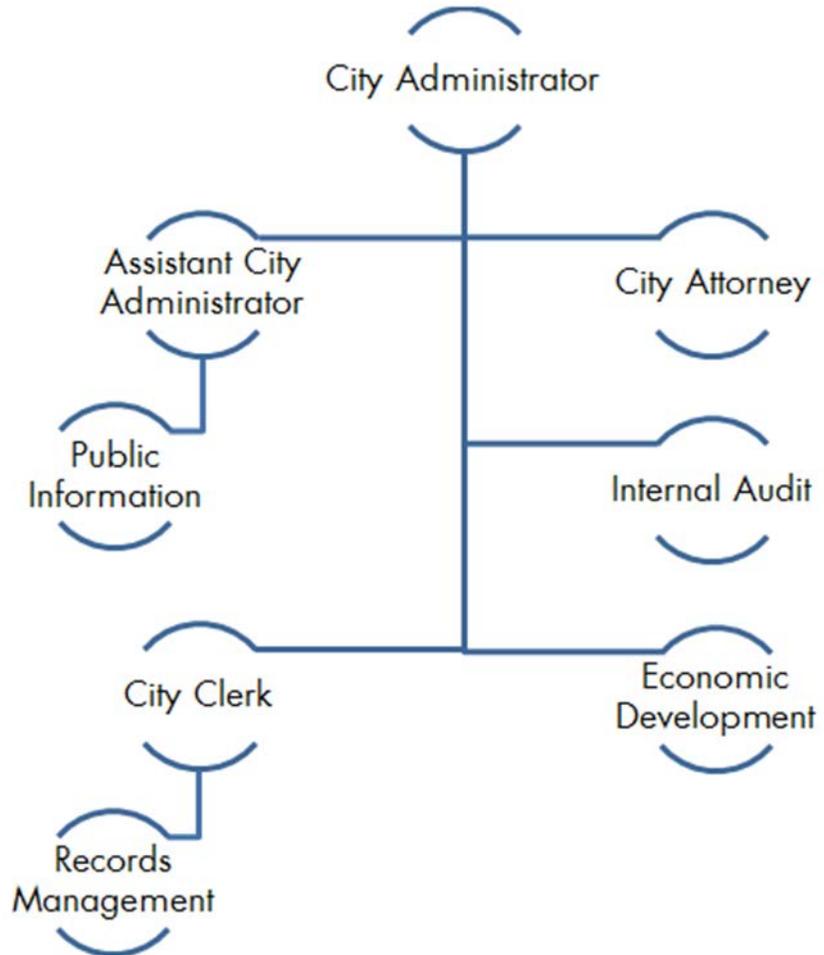


BRegus@alpharetta.ga.us

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.

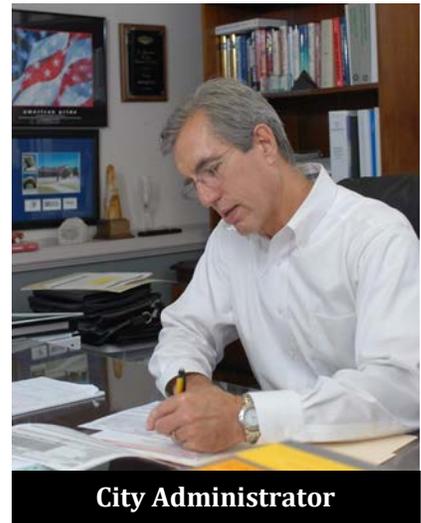
DEPARTMENT SUMMARIES

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 increase the public/government interaction through the City's website; 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 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Amended Budget	FY 2018 Recommended Budget	FY 2019 Forecast	FY 2020 Forecast
REVENUES							
Licenses and Permits:							
Alcohol Beverage Permits	\$ 7,400	\$ 8,450	\$ 11,900	\$ -	\$ -	\$ -	\$ -
Charges for Services:							
Taste of Alpharetta	151,829	159,961	-	-	-	-	-
Other (Events)	82,193	93,826	1,685	1,250	600	600	600
Other Revenue:							
Property Leases	-	-	-	-	-	-	-
Other	14,057	12,595	87	22,801	-	-	-
TOTAL	\$ 255,478	\$ 274,832	\$ 13,672	\$ 24,051	\$ 600	\$ 600	\$ 600
EXPENDITURES							
(1) Personnel Services:							
Salaries	\$ 1,139,579	\$ 1,177,880	\$ 977,997	\$ 1,003,968	\$ 1,022,233	\$ 1,047,789	\$ 1,073,984
Overtime	67,069	91,692	237	-	-	-	-
Group Insurance	198,126	213,683	161,437	180,317	192,045	201,647	211,730
FICA	83,709	87,136	66,554	77,354	78,752	80,721	82,739
Pension (Defined Benefit)	89,226	95,207	90,396	87,485	100,437	100,437	100,437
Pension (401A Contribution/Matc	75,077	80,635	70,593	72,854	71,776	73,570	75,410
Workers Compensation	17,522	25,577	26,104	24,582	24,362	24,849	25,346
OPEB Contribution	3,643	3,841	3,390	3,160	3,115	3,177	3,241
Miscellaneous	7,852	7,363	7,445	7,690	7,445	7,445	7,445
<i>subtotal</i>	<i>\$ 1,681,803</i>	<i>\$ 1,783,015</i>	<i>\$ 1,404,153</i>	<i>\$ 1,457,410</i>	<i>\$ 1,500,165</i>	<i>\$ 1,539,636</i>	<i>\$ 1,580,331</i>
Maintenance & Operations:							
Professional Services	\$ 427,602	\$ 376,566	\$ 93,263	\$ 169,273	\$ 240,900	\$ 243,309	\$ 245,742
Rental Equipment	95,780	107,774	-	750	-	-	-
Advertising	65,618	71,473	91,170	144,333	175,600	177,356	179,130
Printing	26,166	28,680	2,535	5,700	2,250	2,273	2,295
Employee Training	28,789	32,647	22,701	29,100	28,250	28,533	28,818
Employee Travel	40,544	30,243	30,160	30,150	34,600	34,946	35,295
General Supplies	137,855	152,386	124,791	49,025	60,765	61,373	61,986
Maintenance Contracts/IT Service:	101,916	111,028	120,329	139,879	145,235	146,687	148,154
Utilities	25,773	19,816	896	860	-	-	-
Miscellaneous	19,900	8,900	3,794	10,958	2,800	2,828	2,856
<i>subtotal</i>	<i>\$ 969,943</i>	<i>\$ 939,513</i>	<i>\$ 489,639</i>	<i>\$ 580,028</i>	<i>\$ 690,400</i>	<i>\$ 697,304</i>	<i>\$ 704,277</i>
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 2,651,746	\$ 2,722,528	\$ 1,893,792	\$ 2,037,438	\$ 2,190,565	\$ 2,236,940	\$ 2,284,608
Authorized Personnel (1)	14.0	14.0	11.0	10.0	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 2018 Budget for City Administration totals \$2,190,565 and represents an increase of 7.5%, or \$153,127, compared to FY 2017.

The Personnel Services category increased 2.9%, or \$42,755, due primarily to: wage increases associated with the 3% performance-based merit program scheduled for April 1, 2018 and increases in group insurance premiums.

Base level personnel total 10 FTEs and represent the following:

	FTEs					Variance
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	
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	-	-	-
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	-	-	-	-
Special Events Manager*	1.0	1.0	-	-	-	-
Web Administrator	1.0	1.0	1.0	1.0	1.0	-
	14.0	14.0	11.0	10.0	10.0	-

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

The Maintenance and Operations category increased 19%, or \$110,372, due primarily to the following activity:

- Increase in professional services of \$71,627 due primarily to costs associated with conducting the November 2017 municipal election.
- Increase in advertising costs of \$31,267 due to expenses for conducting the November 2017 municipal election, multiple sponsorship initiatives (e.g. Metro Atlanta Chamber of Commerce), and 2018 Operating Initiatives (Community Affinity Campaign/Promotion).
- Increase in maintenance contract costs of \$10,475 due primarily to the planned purchase of an online form creation, management, and distribution software package to assist departments in creating and distributing electronic forms.
- Increase in general supplies costs of \$11,740 based on year-to-date expenditure trends and forecasted needs (e.g. number of meetings, etc.).

DEPARTMENT SUMMARIES

- Decrease in professional services (IT) of -\$5,119 due to multiple factors including reduced cellular service allocations, reduced Microsoft licensing allocations, etc.
- Decrease in non-recurring of -\$6,941 due to one-time costs in FY 2017 for pass-thru funding for property taxes on the newly acquired 90/92 Milton Avenue parcel.

Statement of Revenues, Expenditures, and changes in Personnel

Legal Services

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Amended Budget	FY 2018 Recommended Budget	FY 2019 Forecast	FY 2020 Forecast
REVENUES							
N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES							
Maintenance & Operations:							
Professional Fees	\$ 504,045	\$ 608,630	\$ 726,165	\$ 650,000	\$ 665,000	\$ 678,300	\$ 691,866
TOTAL	\$ 504,045	\$ 608,630	\$ 726,165	\$ 650,000	\$ 665,000	\$ 678,300	\$ 691,866
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.

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 2014	Actual FY 2015	Actual FY 2016	YTD (Dec. 2017) FY 2017	Target FY 2017	Target FY 2018
City Administration Department annual turnover percentage	0.0%	0.0%	11.0%	0.0%	0.0%	0.0%
Number of website hits	610,588	616,693	622,799	311,949	422,420	430,000
Website Unique Visitors	403,015	407,045	452,000	232,780	282,856	454,000
Website Page Views	1,672,422	1,680,784	1,200,000	553,948	1,206,908	1,210,000
% of Website New Visits	63%	64%	N/A	N/A	N/A	N/A
Facebook Followers	N/A	N/A	N/A	4,930	5,068	5,500
Twitter Followers	N/A	N/A	N/A	6,352	6,500	6,600
Personnel Assigned:	9.0 FTE	9.0 FTE	9.0 FTE		8.0 FTE	8.0 FTE
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
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		N/A	N/A
Web Administrator	Web Administrator	Web Administrator	Web Administrator		Web Administrator	Web Administrator
City Clerk	City Clerk	City Clerk	City Clerk		City Clerk	City Clerk
Administrative Assistant	Assistant City Clerk	Assistant City Clerk	Assistant City Clerk		Assistant City Clerk	Assistant City Clerk
Records Manager	Records Manager	Records Manager	Records Manager		Records Manager	Records Manager
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 2014	Actual FY 2015	Actual FY 2016	YTD (Dec. 2016)	Target FY 2017	Target FY 2018
# of Existing business contacts	335	400	425	425	450	475
# of New projects	16	5	9	9	5	7
# of Major business prospects recruited	3	2	1	1	1	2
Personnel Assigned:	2.0 FTE	2.0 FTE	2.0 FTE		2.0 FTE	2.0 FTE
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

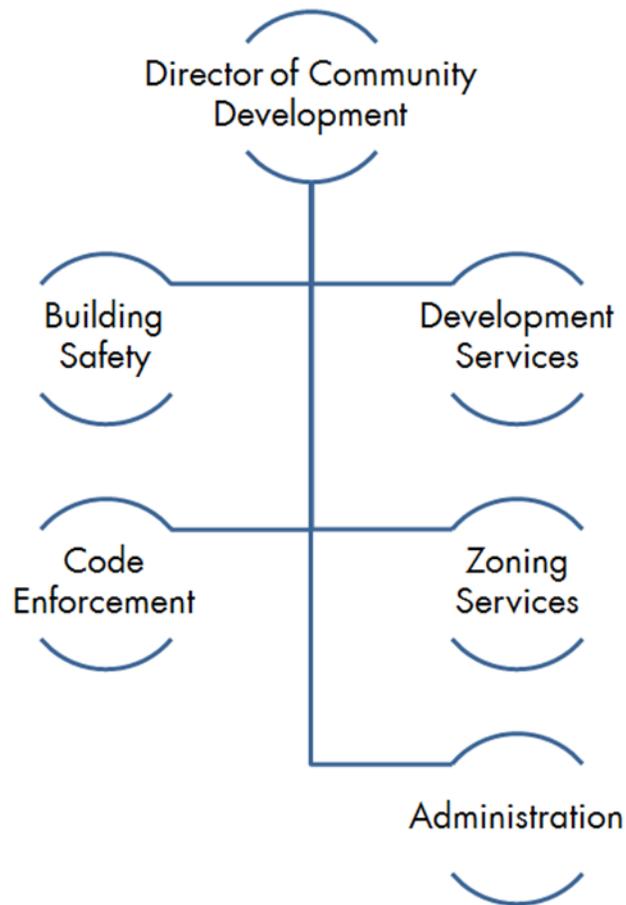
DEPARTMENT SUMMARIES

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.

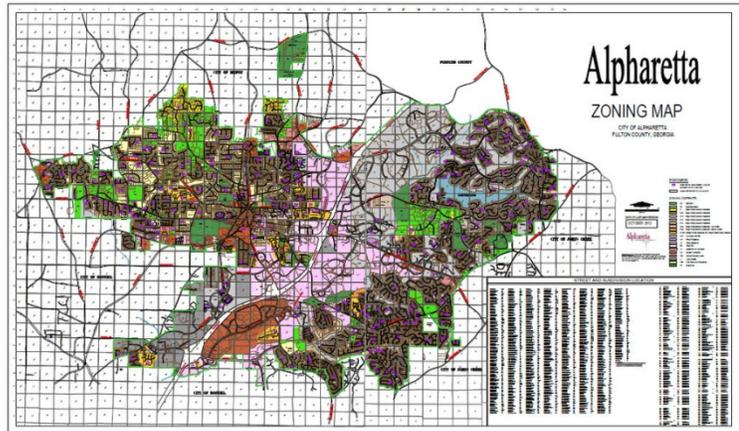
DEPARTMENT SUMMARIES

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 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Amended Budget	FY 2018 Recommended Budget	FY 2019 Forecast	FY 2020 Forecast
REVENUES							
Business Taxes:							
Occupational License Fees	\$ 989,387	\$ 1,069,534	\$ 1,120,353	\$ 952,500	\$ 1,027,500	\$ 1,058,325	\$ 1,090,075
Licenses & Permits:							
Development Permits/Fees	281,083	162,387	327,420	200,000	275,000	283,250	291,748
Building Permit Fees	1,339,090	1,891,794	2,542,159	1,350,000	1,550,000	1,596,500	1,644,395
Occupancy Permit Fees	130,080	155,641	207,481	150,000	175,000	180,250	185,658
Tree Removal Permit	27,952	14,887	8,547	10,000	10,000	10,300	10,609
Soil Erosion Permit	56,739	21,148	52,345	20,000	20,000	20,600	21,218
Other	36,717	37,449	52,413	26,050	26,050	26,832	27,636
Charges for Services:							
Planning and Development Fees	147,864	160,036	171,205	175,000	145,000	149,350	153,831
Plan Review Fees	447,105	640,479	839,426	550,000	650,000	669,500	689,585
Other	10,379	16,025	45,520	11,500	250	258	265
Fines & Forfeitures	2,755	-	3,500	2,000	2,000	2,000	2,000
TOTAL	\$ 3,469,152	\$ 4,169,380	\$ 5,370,370	\$ 3,447,050	\$ 3,880,800	\$ 3,997,164	\$ 4,117,019
EXPENDITURES							
Personnel Services:							
Salaries	\$ 1,271,909	\$ 1,351,843	\$ 1,388,155	\$ 1,602,322	\$ 1,642,716	\$ 1,683,784	\$ 1,725,878
Overtime	229	-	1,335	-	-	-	-
Group Insurance	263,956	299,898	337,631	437,405	459,715	482,701	506,836
FICA	93,229	98,274	100,256	120,521	120,419	123,429	126,515
Pension (Defined Benefit)	103,651	99,322	104,315	114,773	122,992	122,992	122,992
Pension (401A Contribution/Matcd)	84,743	92,837	97,624	124,571	129,543	132,782	136,101
Workers Compensation	21,589	32,154	36,078	40,407	39,325	40,112	40,914
OPEB Contribution	4,348	4,628	4,508	4,946	4,806	4,902	5,000
Miscellaneous	571	326	408	979	408	408	408
<i>subtotal</i>	<i>\$ 1,844,224</i>	<i>\$ 1,979,282</i>	<i>\$ 2,070,309</i>	<i>\$ 2,445,924</i>	<i>\$ 2,519,924</i>	<i>\$ 2,591,109</i>	<i>\$ 2,664,645</i>
Maintenance & Operations:							
Professional Services	\$ 28,435	\$ 36,737	\$ 40,158	\$ 39,000	\$ 64,500	\$ 65,145	\$ 65,796
Board Member Fees	11,975	11,575	10,600	13,000	13,000	13,130	13,261
Fuel/Repair & Maintenance	20,363	16,241	11,071	18,500	20,500	20,705	20,912
Building Lease	118,469	65,935	-	-	-	-	-
Advertising	16,113	16,498	19,418	17,000	21,000	21,210	21,422
Employee Training	8,840	10,627	8,728	16,500	15,500	15,655	15,812
Employee Travel	6,515	7,696	10,685	17,500	15,500	15,655	15,812
Printing	2,270	2,579	2,717	3,100	3,000	3,030	3,060
Maintenance Contracts/IT Svcs.	138,223	135,524	130,358	140,461	141,442	142,856	144,285
General Supplies	26,312	35,200	31,582	30,350	34,000	34,340	34,683
Utilities	28,469	15,681	84	-	-	-	-
Miscellaneous	7,619	6,494	9,312	41,077	8,750	8,838	8,926
<i>subtotal</i>	<i>\$ 413,603</i>	<i>\$ 360,786</i>	<i>\$ 274,712</i>	<i>\$ 336,488</i>	<i>\$ 337,192</i>	<i>\$ 340,564</i>	<i>\$ 343,970</i>
Capital/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 2,257,827	\$ 2,340,068	\$ 2,345,022	\$ 2,782,412	\$ 2,857,116	\$ 2,931,673	\$ 3,008,614
Authorized Personnel	22.0	22.0	23.0	26.0	26.0		

DEPARTMENT SUMMARIES

Budget Narrative

The FY 2018 Budget for Community Development totals \$2,857,116 and represents an increase of 2.7%, or \$74,704 compared to FY 2017.

The Personnel Services category increased 3%, or \$74,000, due primarily to: wage increases associated with the 3% performance-based merit program scheduled for April 1, 2018; increases in group insurance premiums; annualized funding for the two part-time seasonal positions approved during the FY 2017 Mid-Year Budget (Admin Assistant I/Permit Technician); which is partially offset through staff turnover.

Base level personnel total 26.0 FTEs and represent the following:

	FTEs					Variance
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	
Administrative Assistant II	2.0	1.0	1.0	1.0	1.0	-
Arborist	1.0	1.0	1.0	1.0	1.0	-
Boards Assistant*	1.0	1.0	1.0	1.0	-	(1.0)
Building Inspector*	4.0	4.0	5.0	5.0	4.0	(1.0)
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	3.0	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	1.0	-
Inspectors	-	-	-	3.0	3.0	-
Planner/GIS Specialist	1.0	1.0	1.0	1.0	1.0	-
Planning and Zoning Coordinator*	-	-	-	-	1.0	1.0
Permit Technician	-	1.0	1.0	1.0	1.0	-
Project Administrator	-	-	-	1.0	1.0	-
Senior Building Inspector*	-	-	-	-	1.0	1.0
Senior Engineer (Transportation)	1.0	1.0	1.0	1.0	1.0	-
Senior Planner	-	-	1.0	1.0	1.0	-
Specialized Assistant - Permits Plus	1.0	1.0	1.0	-	-	-
Zoning Administrator	1.0	1.0	1.0	1.0	1.0	-
Zoning Enforcement Officer	-	-	1.0	-	-	-
	22.0	22.0	23.0	26.0	26.0	-

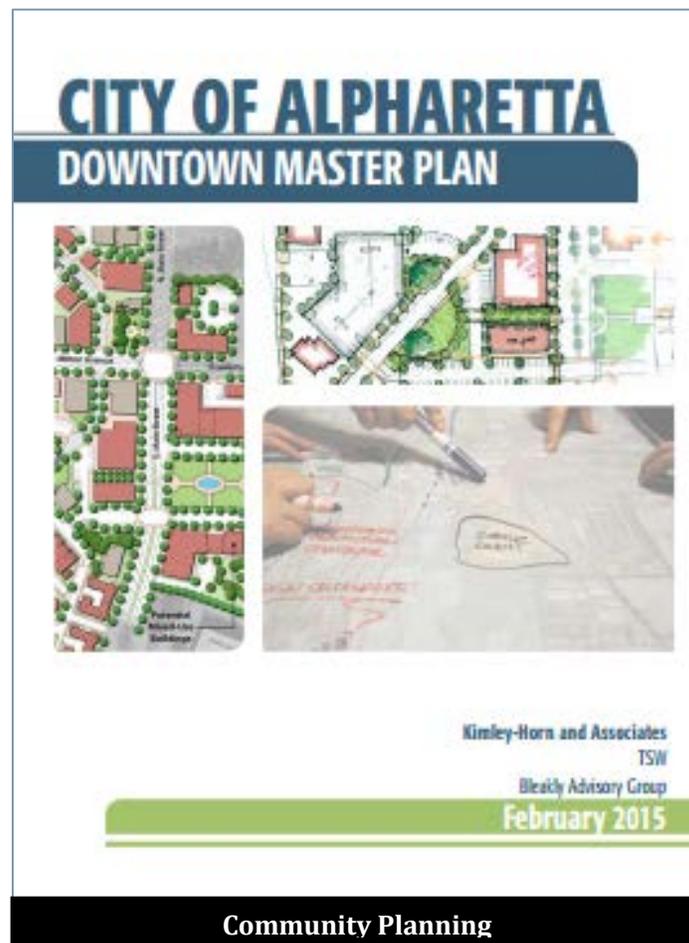
* Position reclassifications occurred during FY 2017.

The Maintenance and Operations category increased 0.2%, or \$704, due primarily to the following activity:

- Increase in professional services of \$25,500 due primarily to increases in the bank processing fees (e.g. credit card processing fees) due to increased permit activity, the need for additional engineering and architectural support services, as well as on-call radio frequency consulting services.

DEPARTMENT SUMMARIES

- Increase in advertising costs of \$4,000 due to continued growth in development activity and associated notice requirements.
- Increase in professional services (IT) of \$12,242 due to multiple factors including increased cellular service allocations (increase in number of smartphones), increased Microsoft licensing allocations, etc.
- Decrease in maintenance contract costs of -\$11,261 due primarily to the following: (1) buyout of an existing copier lease during FY 2017 that reduced lease expenses; (2) reduction in records storage fee estimates to more closely track actual expenditure activity; (3) which is partially offset through the addition of an open records request tracking software license.
- Decrease in Non-Recurring costs of -\$33,427 due primarily to a one-time sound-masking initiative approved in FY 2017 that will not continue in FY 2018.



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 2014	Actual FY 2015	Actual FY 2016	YTD (Dec. 2016) FY 2017	Target FY 2017	Target FY 2018
# of Special projects managed	10	13	16	13	13	13
Personnel Assigned:	4.0 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	Admin Asst. II	Admin Asst. II	Admin Asst. II		Admin Asst. II	Admin Asst. II
Deputy Director of Comm Development	Deputy Director of Comm Development	Deputy Director of Comm Development	Senior Planner		Senior Planner	Senior Planner
Specialized Assistant (Permits Plus)	Specialized Assistant (Permits Plus)	Specialized Assistant (Permits Plus)	Specialized Assistant (Permits Plus)			
					Project Administrator	Project Administrator

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 2014	Actual FY 2015	Actual FY 2016	YTD (Dec. 2016) FY 2017	Target FY 2017	Target FY 2018*
# of New public hearings filed	175	137	165	63	185	185
Total # of public hearings processed	161	130	177	61	187	187
# of parcels annexed	0	0	0	0	0	0
Personnel Assigned:	4.0 FTE	4.0 FTE	4.0 FTE		3.0 FTE	3.0 FTE
Zoning Administrator	Zoning Administrator	Zoning Administrator	Zoning Administrator		Zoning Administrator	Zoning Administrator
GIS Specialist	GIS Specialist/Planner	GIS Specialist/Planner	GIS Specialist/Planner		GIS Specialist/Planner	GIS Specialist/Planner
Boards Assistant Code Enforcement Officer		Boards Assistant	Boards Assistant			
						Planning and Zoning Coordinator

*Position reclassifications occurred during FY 2017.

Community Development - Development Services						
Performance Measurements	Actual FY 2014	Actual FY 2015	**Actual FY 2016	YTD (Dec. 2016) FY 2017	Target FY 2017*	Target FY 2018
Private development plans reviewed	86	121	163	92	150	100
Tree permits issued	969	974	644	443	925	900
Personnel Assigned:	3.0 FTE	3.0 FTE	3.0 FTE		6.0 FTE	6.0 FTE
Development Services Senior Engineer - Transportation		Development Services Senior Engineer - Transportation	Development Services Senior Engineer - Transportation			
Development Services Engineer - Stormwater		Development Services Engineer - Stormwater	Development Services Engineer - Stormwater			
					Inspectors (3)	Inspectors (3)
Arborist	Arborist	Arborist	Arborist		Arborist	Arborist

* 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.

** Possible data loss, due to moving from a manual process to a computer based process (Cityworks).

DEPARTMENT SUMMARIES

Community Development - Building Safety						
Performance Measurements	Actual FY 2014	Actual FY 2015	Actual FY 2016	YTD (Dec. 2016) FY 2017	Target FY 2017	Target* FY 2018
# of New building permits issued	3,660	4,812	4,727	2,597	4,850	4,850
# of Building inspections completed	14,362	23,323	24,971	12,898	24,000	24,000
Personnel Assigned:	8.0 FTE	8.0 FTE	9.0 FTE		9.0 FTE	9.0 FTE
	Building Official	Building Official	Building Official		Building Official	Building Official
	Admin Asst. II					
		Permit Technician	Permit Technician		Permit Technician	Permit Technician
	Building Plans Examiner (2)	Building Plans Examiner (2)	Building Plans Examiner (2)		Building Plans Examiner (2)	Building Plans Examiner (2)
						Senior Building Inspector
	Building Inspector (4)	Building Inspector (4)	Building Inspector (5)		Building Inspector (5)	Building Inspector (4)

*Position reclassifications occurred during FY 2017.

- **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 2014	Actual FY 2015	**Actual FY 2016	**YTD (Dec. 2016) FY 2017	Target FY 2017	Target FY 2018
# of Code enforcement inspections completed	2,534	3,322	1,599	237	500	500
Personnel Assigned:	3.0 FTE	3.0 FTE	3.0 FTE		4.0 FTE	4.0 FTE
					Code Enforcement Manager	Code Enforcement Manager
	Code Enforcement Officer (3)	Code Enforcement Officer (3)	Code Enforcement Officer (3)		Code Enforcement Officer (3)	Code Enforcement Officer (3)

**Due to the new Cityworks software system, the Code Enforcement Officers are tracking violations that require action. These numbers do not reflect proactive daily patrols and interaction with citizens and businesses. The City of Alpharetta's Code Enforcement Officers are taking a more face to face, customer service approach with citizens and businesses, prior to taking any action that requires data entry. (Cityworks was implemented on October 5, 2015)

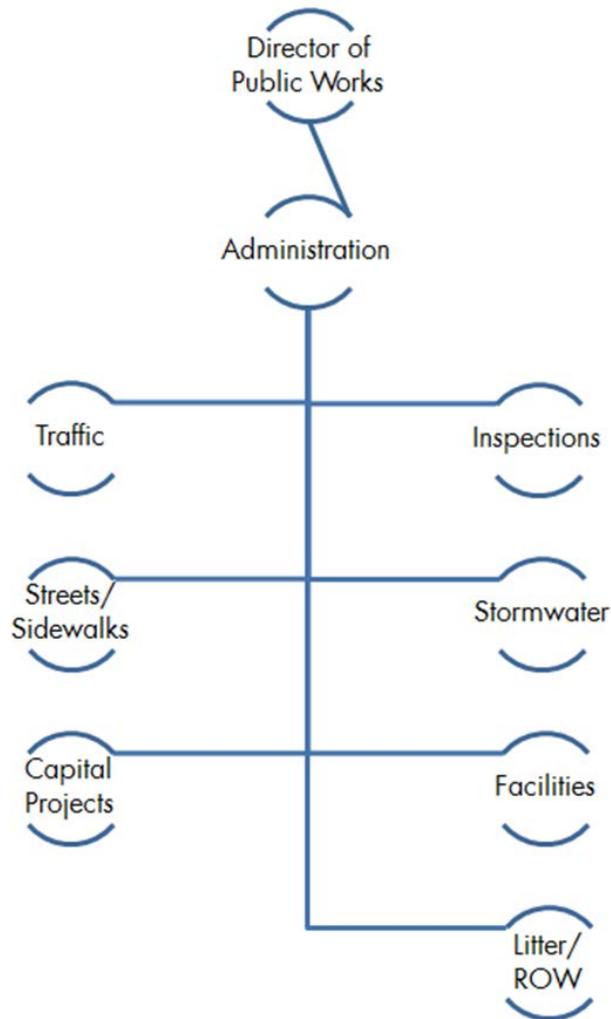
DEPARTMENT SUMMARIES

Public Works

PETE SEWCZWICZ
DIRECTOR



Psewczwicz@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

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 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Amended Budget	FY 2018 Recommended Budget	FY 2019 Forecast	FY 2020 Forecast
REVENUES							
Licenses and Permits:							
(1) Soil Erosion Permit	\$ -	\$ 30,226	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	2,500	-	-	-	-	-
Other Revenue:							
CID (GA400 Interchange Maint.)	32,143	57,200	54,000	70,000	80,000	69,800	48,600
Miscellaneous	-	-	55	-	-	-	-
TOTAL	\$ 32,143	\$ 89,926	\$ 54,055	\$ 70,000	\$ 80,000	\$ -	\$ -
EXPENDITURES							
Personnel Services:							
Salaries	\$ 2,666,011	\$ 2,628,270	\$ 2,806,349	\$ 2,812,253	\$ 2,974,265	\$ 3,048,622	\$ 3,124,837
Overtime	36,790	28,562	20,213	35,000	35,000	35,000	35,000
Group Insurance	741,285	680,084	722,566	850,944	927,083	973,437	1,022,109
FICA	195,326	192,235	203,090	216,994	229,302	235,035	240,910
Pension (Defined Benefit)	228,142	240,395	236,254	248,435	290,243	290,243	290,243
Pension (401A Cont./Match)	142,009	152,285	164,287	171,944	188,219	192,924	197,748
Workers Compensation	42,558	63,499	73,214	71,778	73,941	75,420	76,928
OPEB Contribution	8,734	9,252	9,286	8,909	9,151	9,334	9,521
Miscellaneous	1,630	1,793	1,386	2,286	2,213	2,213	2,213
<i>subtotal</i>	\$ 4,062,485	\$ 3,996,374	\$ 4,236,645	\$ 4,418,543	\$ 4,729,417	\$ 4,862,228	\$ 4,999,509
Maintenance & Operations:							
Professional Services	\$ 47,849	\$ 37,773	\$ 39,928	\$ 37,000	\$ 41,000	\$ 41,410	\$ 41,824
Fuel/Repair & Maint. (Vehicles)	137,315	121,874	130,083	165,000	145,000	146,450	147,915
Repair & Maint. (Facilities)	185,863	131,818	190,802	205,000	355,900	359,459	363,054
Maint. Contracts/IT Services	602,765	890,963	813,811	956,698	1,027,933	1,038,212	1,048,594
General Supplies	147,648	156,119	130,852	168,250	149,250	150,743	152,250
Utilities	1,553,484	1,564,727	1,677,748	1,770,800	1,758,400	1,775,984	1,793,744
Miscellaneous	82,415	109,040	68,153	109,945	93,500	94,435	95,379
<i>subtotal</i>	\$ 2,757,338	\$ 3,012,314	\$ 3,051,378	\$ 3,412,693	\$ 3,570,983	\$ 3,606,693	\$ 3,642,760
Capital/Lease/Other							
Enterprise Software Lease	\$ 71,727	\$ 75,691	\$ 75,996	\$ 76,307	\$ 76,622	\$ 76,943	\$ -
Miscellaneous	-	-	-	-	-	-	-
<i>subtotal</i>	\$ 71,727	\$ 75,691	\$ 75,996	\$ 76,307	\$ 76,622	\$ 76,943	\$ -
TOTAL	\$ 6,891,550	\$ 7,084,379	\$ 7,364,018	\$ 7,907,543	\$ 8,377,022	\$ 8,545,863	\$ 8,642,269
Authorized Personnel	55.0	55.0	55.0	52.0	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 2018 Budget for Public Works totals \$8,377,022 and represents an increase of 5.9%, or \$469,479, compared to FY 2017.

The Personnel Services category increased 7%, or \$310,874, due primarily to wage increases associated with the 3% performance-based merit program scheduled for April 1, 2018 and increases in group insurance premiums including changes in insurance coverage elections (e.g. family, employee-only, etc.).

Base level personnel total 52.0 FTEs and represent the following:

	FTEs					Variance
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	
Administrative Assistant II	2.0	2.0	2.0	1.0	1.0	-
Administrative Office Coordinator	-	-	-	1.0	1.0	-
Assistant Construction Manager*	-	-	-	-	1.0	1.0
Civil Engineer	2.0	1.0	2.0	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	1.0	-
Director of Public Works	1.0	1.0	1.0	1.0	1.0	-
Engineering Technician*	7.0	7.0	4.0	4.0	6.0	2.0
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	3.0	3.0	-	-	-
Project Administrator	1.0	1.0	1.0	1.0	1.0	-
Public Works Crew Leader	7.0	7.0	7.0	8.0	8.0	-
Public Works Supervisor*	3.0	3.0	3.0	3.0	4.0	1.0
Public Works Technician	4.0	-	-	-	-	-
Public Works Technician I*	7.0	11.0	11.0	11.0	6.0	(5.0)
Public Works Technician II*	9.0	9.0	8.0	7.0	10.0	3.0
Senior Engineer	2.0	3.0	2.0	2.0	2.0	-
Senior Engineering Technician*	1.0	1.0	1.0	1.0	-	(1.0)
Senior Inspector	-	1.0	1.0	1.0	1.0	-
Senior Operations Manager	1.0	-	-	-	-	-
Senior Water Resources Analyst	-	1.0	1.0	1.0	1.0	-
Traffic Operations Manager	-	-	1.0	1.0	1.0	-
Traffic Signal Engineer	-	-	1.0	1.0	1.0	-
Urban Forestry Program Manager	-	-	1.0	1.0	1.0	-
Utility Locator*	-	-	1.0	1.0	-	(1.0)
Water Resources Technician	1.0	-	-	-	-	-
	55.0	55.0	55.0	52.0	52.0	-

* Position reclassifications occurred during FY 2017.

DEPARTMENT SUMMARIES

The Maintenance and Operations category increased 4.6%, or \$158,290, due primarily to the following activity:

- Increase in facility repair and maintenance of \$150,900 due primarily to the reallocation of all facility maintenance functions from the Recreation and Parks Department to Public Works coupled with general growth in facility maintenance needs in non-parks facilities.
- Increase in maintenance contracts of \$68,858 due primarily to the expenses associated with support costs from North Fulton Regional Radio System Authority (43 radios) as well as cost growth under the generator maintenance, ROW landscape maintenance, and Fulton County Animal Control contracts. Additionally, as Public Works now manages maintenance of Parks facilities, all HVAC maintenance related funding was reallocated from the Parks budget to Public Works for FY 2018 (est. \$45,000).
- Decrease in general supplies and fuel costs based on historical and year-to-date expenditure trends.

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 2014	Actual FY 2015	Actual FY 2016	YTD (Dec. 2016) FY 2017	Target FY 2017	Target FY 2018
# of Events coordinated	27	21	28	18	25	25
# of Students reached	330	292	1371	546	800	800
# of Volunteers	634	996	662	282	500	500
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 2014	Actual FY 2015	Actual FY 2016	YTD (Dec. 2016) FY 2017	Target FY 2017	Target FY 2018
# of Water quality samples analyzed	322	415	434	177	350	350
# of Land disturbance inspections	6,066	9,467	COMMUNITY DEVELOPMENT			
<i>* Capital contracts include traffic, stormwater, sidewalks, infrastructure, community development, and facilities projects.</i>						
Personnel Assigned:	24.0 FTE	24.0 FTE	24.0 FTE	21.0 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
Senior Operations Manager						
Project Administrator	Project Administrator	Project Administrator	Project Administrator	Project Administrator	Project Administrator	Project Administrator
				Administrative Office Coordinator	Administrative Office Coordinator	Administrative Office Coordinator
Admin Asst. II (2)	Admin Asst. II (2)	Admin Asst. II (2)	Admin Asst. II (2)	Admin Asst. II	Admin Asst. II	Admin Asst. II
Fleet Coordinator	Fleet Coordinator	Fleet Coordinator	Fleet Coordinator	Fleet Coordinator	Fleet Coordinator	Fleet Coordinator
Civil Engineer (2)	Civil Engineer	Civil Engineer (2)	Civil Engineer (2)	Civil Engineer (2)	Civil Engineer (2)	Civil Engineer (2)
Sr. Engineer (2)	Sr. Engineer (3)	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.
					Assistant Construction Mgr.	Assistant Construction Mgr.
Inspector (4)	Inspector (3)/ Senior Inspector (1)	Inspector (3)/ Senior Inspector (1)	Inspector (3)/ Senior Inspector (1)	Senior Inspector	Senior Inspector	Senior Inspector
Sr. Engineering Technician	Sr. Engineering Technician	Sr. Engineering Technician	Sr. Engineering Technician	Sr. Engineering Technician	Sr. Engineering Technician	Public Works Supervisor
Engineering Technician (7)	Engineering Technician (7)	Engineering Technician (4)	Engineering Technician (4)	Engineering Technician (4)	Engineering Technician (4)	Engineering Technician (4)
		Traffic Operations Manager	Traffic Operations Manager	Traffic Operations Manager	Traffic Operations Manager	Traffic Operations Manager
		Traffic Signal Engineer	Traffic Signal Engineer	Traffic Signal Engineer	Traffic Signal Engineer	Traffic Signal Engineer
		Urban Forestry Program Manager	Urban Forestry Program Manager	Urban Forestry Program Manager	Urban Forestry Program Manager	Urban Forestry Program Manager
Water Resources Technician	Senior Water Resources Analyst	Senior Water Resources Analyst	Senior Water Resources Analyst	Senior Water Resources Analyst	Senior Water Resources Analyst	Senior Water Resources Analyst

*Three 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 2014	Actual FY 2015	Actual FY 2016	YTD (Dec. 2016) FY 2017	Target FY 2017	Target FY 2018
Average # of days to complete sidewalk work order	8.7	4.8	3.7	2.7	3.0	3.0
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	2.3	2.7	2.5	2.2	3.0	3.0
Average # of days to complete ROW, mowing, limb work order	1.9	1.1	1.2	1.0	1.0	1.0
Average # of days to complete sink hole work order	9.2	2.6	33.3	1.0	3.0	3.0
Average # of days to complete sign replacement/upgrade work order	1.9	1.8	2.2	2.3	2.5	2.5
Average # of days to complete signal light maintenance work order	2.4	2.0	4.4	2.5	3.0	3.0
Average # of days to complete striping work order	1.5	2.3	1.4	22.4	3.0	3.0
Average # of days to complete catch basin work order	1.9	8.8	2.0	1.6	2.0	2.0
Average # of days to complete storm drain work order	4.4	9.2	5.7	2.7	5.0	5.0
Average # of days to complete facilities work order	2.0	1.3	1.2	1.6	2.0	2.0
Personnel Assigned:	30.0 FTE	30.0 FTE	30.0 FTE		30.0 FTE	29.0 FTE
	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 (7)		PW Crew Leader (8)	PW Crew Leader (8)
	PW Tech II (9)	PW Tech II (9)	PW Tech II (8)		PW Tech II (7)	PW Tech II (10)
	PW Tech I (7)	PW Tech I (11)	PW Tech I (11)		PW Tech I (11)	PW Tech I (6)
	PW Tech (4)		Utility Locator		Utility Locator	Engineering Tech (2)

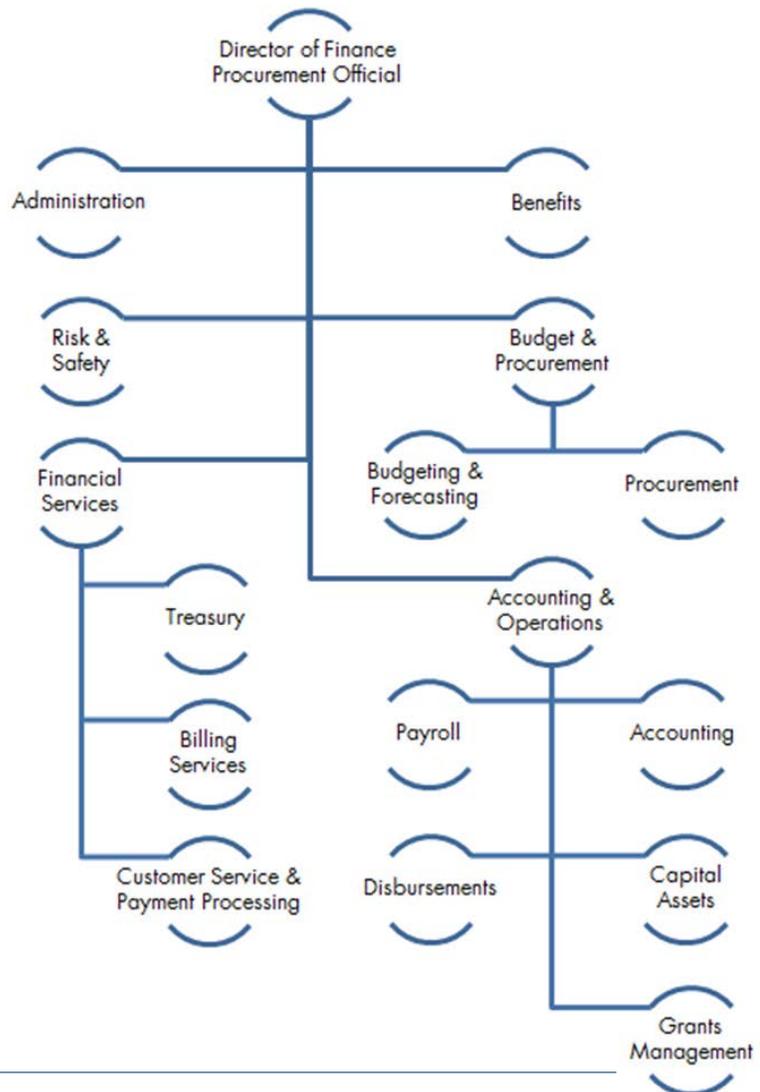
DEPARTMENT SUMMARIES

Finance

THOMAS G. HARRIS
DIRECTOR



T.Harris@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

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 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Amended Budget	FY 2018 Recommended Budget	FY 2019 Forecast	FY 2020 Forecast
REVENUES							
N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES							
Personnel Services:							
Salaries	\$ 1,430,266	\$ 1,428,374	\$ 1,501,777	\$ 1,526,400	\$ 1,571,963	\$ 1,611,262	\$ 1,651,544
Overtime	1,730	47	225	-	-	-	-
Group Insurance	320,127	321,656	335,180	369,177	408,013	428,414	449,834
FICA	99,791	100,483	105,643	116,553	120,032	123,033	126,109
Pension (Defined Benefit)	150,813	158,893	168,915	165,952	189,117	189,117	189,117
Pension (401A Cont./Match)	70,185	73,098	83,139	86,921	92,275	94,582	96,946
Workers Compensation	22,776	33,394	38,862	39,019	39,136	39,919	40,717
OPEB Contribution	4,510	4,722	4,778	4,698	4,704	4,798	4,894
Miscellaneous	1,141	163	978	979	1,061	1,061	1,061
<i>subtotal</i>	\$ 2,101,340	\$ 2,120,829	\$ 2,239,496	\$ 2,309,699	\$ 2,426,301	\$ 2,492,185	\$ 2,560,222
Maintenance & Operations:							
Professional Services	\$ 221,024	\$ 233,728	\$ 271,838	\$ 258,955	\$ 278,205	\$ 280,987	\$ 283,797
Printing	22,454	23,367	22,544	25,450	25,700	25,957	26,217
Employee Travel	11,485	5,803	11,062	18,530	18,530	18,715	18,902
Employee Training	14,001	16,164	13,417	24,610	19,165	19,357	19,550
Maint. Contracts/IT Services	200,799	197,106	194,611	203,715	227,754	230,032	232,332
General Supplies	39,159	44,616	44,310	50,420	49,300	49,793	50,291
Wellness Programs	161,065	167,461	160,727	185,000	180,000	181,800	183,618
Miscellaneous	21,245	26,301	18,915	13,500	11,150	11,262	11,374
<i>subtotal</i>	\$ 691,232	\$ 714,546	\$ 737,424	\$ 780,180	\$ 809,804	\$ 817,902	\$ 826,081
Capital/Lease/Other:							
Capital	\$ -	\$ 8,120	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Software Lease	101,430	106,186	107,700	109,263	110,904	-	-
Interest on Property Tax Refunds	-	4,174	2,439	-	-	-	-
<i>subtotal</i>	\$ 101,430	\$ 118,480	\$ 110,139	\$ 109,263	\$ 110,904	\$ -	\$ -
TOTAL	\$ 2,894,001	\$ 2,953,855	\$ 3,087,059	\$ 3,199,142	\$ 3,347,009	\$ 3,310,087	\$ 3,386,303
Authorized Personnel	21.5	21.5	21.5	21.5	21.5		

DEPARTMENT SUMMARIES

Budget Narrative

The FY 2018 Budget for Finance totals \$3,347,009 and represents an increase of 4.6%, or \$147,867, compared to FY 2017. The Personnel Services category increased 5%, or \$116,602, due primarily to wage increases associated with the 3% performance-based merit program scheduled for April 1, 2018 and increases in group insurance premiums. Base level personnel total 21.5 FTEs and represent the following:

	FTEs					Variance
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	
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	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	-	-	-	-
Cash Management Coordinator	-	-	1.0	1.0	1.0	-
Chief Accountant	1.0	1.0	1.0	1.0	1.0	-
Customer Account Coordinator	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 3.8%, or \$29,624, due primarily to the following activity:

- Increase in professional fees of \$19,250 due primarily to increases in credit card transactions and associated processing fees.
- Increase in maintenance contracts of \$15,990 due to licensing fees associated with the Socrata CIP dashboard software solution implemented during FY 2017.
- Increase in professional services (IT) of \$8,049 due to multiple factors including growth in Microsoft Enterprise licensing fees, Tyler Munis disaster recovery service fees, etc.
- Decrease in employee training of -\$5,445 based on historical and year-to-date expenditure trends and forecasted training needs.
- Decrease in employee wellness program of -\$5,000 based on historical and year-to-date expenditure trends and forecasted needs.

The Capital/Lease category includes funding for the ERP system (Munis software) lease.

DEPARTMENT SUMMARIES

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 2014	Actual FY 2015	Actual FY 2016	Target FY 2017	Target FY 2018
# of New GAAP/GASB financial requirements implemented	1	2	4	2	2
Bond rating maintained or upgraded	Maintain Aaa - AAA				
Cash management program maximizing interest returns (all funds)	\$132,212	\$80,767	\$213,747	\$253,737	\$80,000
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 2014	Actual FY 2015	Actual FY 2016	Target FY 2017	Target FY 2018
Audited CAFR to be published w/in 180 days of fiscal year end	11/21/2014	12/15/2015	12/22/2016	11/1/2017	11/1/2018
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 General Fund departments w/in appropriated budget*	91%	91%	91%	100%	100%
% of Budgeted employees participating in direct deposit	96%	97%	98%	98%	98%
Average # of vendor responses to Bids/Requests for Proposals	6	4	5	6	6
Accounting Services 7.5 FTE	Accounting Services 7.5 FTE	Accounting Services 7.5 FTE	Accounting Services 7.5 FTE	Accounting Services 7.5 FTE	Accounting Services 7.5 FTE
Accounting & Op. Mgr	Accounting & Op. Mgr	Accounting & Op. Mgr	Accounting & Op. Mgr	Accounting & Op. Mgr	Accounting & Op. Mgr
Chief Accountant	Chief Accountant	Chief Accountant	Chief Accountant	Chief Accountant	Chief Accountant
Accountant (3.5)	Accountant (3.5)	Accountant (3.5)	Accountant (3.5)	Accountant (3.5)	Accountant (3.5)
Payroll Coordinator	Payroll Coordinator	Payroll Coordinator	Payroll Coordinator	Payroll Coordinator	Payroll Coordinator
Accounts Payable Technician	Accounts Payable Technician	Accounts Payable Technician	Accounts Payable Technician	Accounts Payable Technician	Accounts Payable Technician
Budget/Procurement 4 FTE	Budget/Procurement 4 FTE	Budget/Procurement 4 FTE	Budget/Procurement 4 FTE	Budget/Procurement 4 FTE	Budget/Procurement 4 FTE
Budget & Procurement Mgr.	Budget & Procurement Mgr.	Budget & Procurement Mgr.	Budget & Procurement Mgr.	Budget & Procurement Mgr.	Budget & Procurement Mgr.
Sr. Budget & Procurement Analyst (3)	Sr. Budget & Procurement Analyst (3)	Sr. Budget & Procurement Analyst (3)	Sr. Budget & Procurement Analyst (3)	Sr. Budget & Procurement Analyst (3)	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 2014	Actual FY 2015	Actual FY 2016	Target FY 2017	Target FY 2018
% 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	19,268	19,292	19,407	19,673	19,700
# of Personal property tax bills	2,860	2,829	2,989	2,989	3,025
# of Liens processed	166	124	116	150	150
# of Sanitation customers	15,026	15,042	15,345	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	Treasury Services Manager
Billing Coordinator	Billing Coordinator	Billing Coordinator	Billing Coordinator	Billing Coordinator	Billing Coordinator
Customer Account Coordinator	Customer Account Coordinator				
Cash Management Officer	Cash Management Officer	Cash Management Coordinator	Cash Management Coordinator	Cash Management Coordinator	Cash Management Coordinator
			Billing/Collections Representative	Billing/Collections Representative	Billing/Collections Representative
Customer Account 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 2014	Actual FY 2015	Actual FY 2016	Target FY 2017	Target FY 2018
% of Employees enrolled in group insurance	93%	90%	90%	91%	91%
% of Employees enrolled in deferred compensation	75%	78%	80%	81%	82%
Personnel Assigned:	2.0 FTE				
Benefits Manager	Benefits Manager	Benefits Manager	Benefits Manager	Benefits Manager	Benefits Manager
Benefits Coordinator	Benefits Coordinator	Benefits Coordinator	Benefits Coordinator	Benefits Coordinator	Benefits Coordinator

DEPARTMENT SUMMARIES

Human Resources

JAMES DRINKARD
ASSISTANT CITY
ADMINISTRATOR



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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.

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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 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Amended Budget	FY 2018 Recommended Budget	FY 2019 Forecast	FY 2020 Forecast
REVENUES							
N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES							
Personnel Services:							
Salaries	\$ 123,111	\$ 129,346	\$ 133,819	\$ 137,415	\$ 142,317	\$ 145,875	\$ 149,522
Overtime	204	78	35	-	-	-	-
Group Insurance	11,792	9,725	10,500	14,542	15,414	16,185	16,994
FICA	9,374	13,012	13,354	10,409	10,780	11,050	11,326
Pension (Defined Benefit)	13,281	14,557	16,064	17,372	19,905	19,905	19,905
Pension (401A Cont./Match)	5,705	7,311	7,616	6,803	7,045	7,221	7,402
Workers Compensation	1,907	2,907	3,386	3,483	3,513	3,583	3,655
OPEB Contribution	385	419	424	427	430	439	447
Citywide Educational Programs	40,833	52,654	59,028	50,000	55,000	55,000	55,000
Miscellaneous	-	-	-	326	163	163	163
<i>subtotal</i>	\$ 206,592	\$ 230,010	\$ 244,226	\$ 240,777	\$ 254,567	\$ 259,420	\$ 264,413
Maintenance & Operations:							
Professional Services	\$ 48,605	\$ 54,035	\$ 56,368	\$ 53,850	\$ 56,350	\$ 56,914	\$ 57,483
Advertising	257	2,451	-	-	-	-	-
Employee Travel	1,580	841	1,326	2,300	2,300	2,323	2,346
Employee Training	2,917	3,914	2,946	4,250	4,250	4,293	4,335
Maintenance Contracts/IT Svcs.	7,625	6,155	6,651	8,154	8,140	8,221	8,304
General Supplies	3,766	5,155	8,151	10,625	8,525	8,610	8,696
Employee Recognition	75,229	68,593	72,307	77,500	79,650	80,447	81,251
Miscellaneous	4,480	5,426	1,628	4,300	2,000	2,020	2,040
<i>subtotal</i>	\$ 144,459	\$ 146,570	\$ 149,377	\$ 160,979	\$ 161,215	\$ 162,827	\$ 164,455
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 351,050	\$ 376,580	\$ 393,603	\$ 401,756	\$ 415,782	\$ 422,247	\$ 428,869
Authorized Personnel	2.0	2.0	2.0	2.0	2.0		

DEPARTMENT SUMMARIES

Budget Narrative

The FY 2018 Budget for Human Resources totals \$415,782 and represents an increase of 3.5%, or \$14,026, compared to FY 2017.

The Personnel Services category increased 5.7%, or \$13,790, due primarily to wage increases associated with the 3% performance-based merit program scheduled for April 1, 2018, increases in group insurance premiums, and an increase in the tuition reimbursement program (based on historical and year-to-date usage trends).

Base level personnel total 2.0 FTEs and represent the following:

	FTEs*					
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	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	-

*Assistant City Administrator (acting HR Director) is funded within the City Administration budget.

The Maintenance and Operations category remained flat at a \$236 increase and included the following activity:

- Increase in professional fees of \$2,500 based on year-to-date and historical expenditure trends for pre-employment evaluations, psychological evaluations, employment physicals, etc.
- Decrease in all other budgetary line items of -\$2,264 based on year-to-date and historical 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 2014	Actual FY 2015	Actual FY 2016	YTD (Dec. 2016) FY 2017	Target FY 2017	Target FY 2018
Human Resources annual turnover percentage	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
City-wide turnover percentage	6.65%	6.22%	9.08%	4.82%	10.00%	8.00%
Total # full-time equivalents (full-time, part-time, seasonal, and elected)	542	535	527	538	532	555
HR staff to total full-time equivalent employee ratio	1 to 271	1 to 268	1 to 263.5	1 to 269	1 to 276	1 to 277.5
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 directed by the Assistant City Administrator.

- **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 2014	Actual FY 2015	Actual FY 2016	YTD (Dec. 2016) FY 2017	Target FY 2017	Target FY 2018
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	539	781	689	445	750	600
# of Qualified applications processed	134	117	138	89	150	120
# of New hires - Permanent	37	19	34	21	45	40
# of New hires - Seasonal	50	51	52	0	50	50
# of Internal promotions	16	16	15	10	12	10
# of separations	80	86	95	22	85	75
% of Employees rated "Exceeds" on annual merit review	5.9%	7.7%	11.3%	0.0%	12.1%	13.0%
% of Employees rated "Meets" on annual merit review	93.9%	92.3%	88.7%	0.0%	87.9%	8.7%
% of Employees underperforming on annual performance review	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%
% of Employees on "Performance Improvement Plan"	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%
Total # of employees enrolled in Education Programs						
Doctorate Degree	2	0	0	0	0	0
Master's Degree	6	8	7	4	5	5
Bachelor's Degree	11	18	18	13	18	20
Associate's Degree	2	3	2	2	3	3
Certificate Programs	1	1	2	0	3	3
Total # of employees receiving tuition	20	30	29	19	29	31
Total dollar amount of reimbursement	\$42,937	\$54,458	\$53,867	\$22,879	\$50,000	\$52,000

* 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/	Human Resources	Human Resources	Human Resources	Human Resources
	Recruitment Manager	Manager	Manager	Manager	Manager

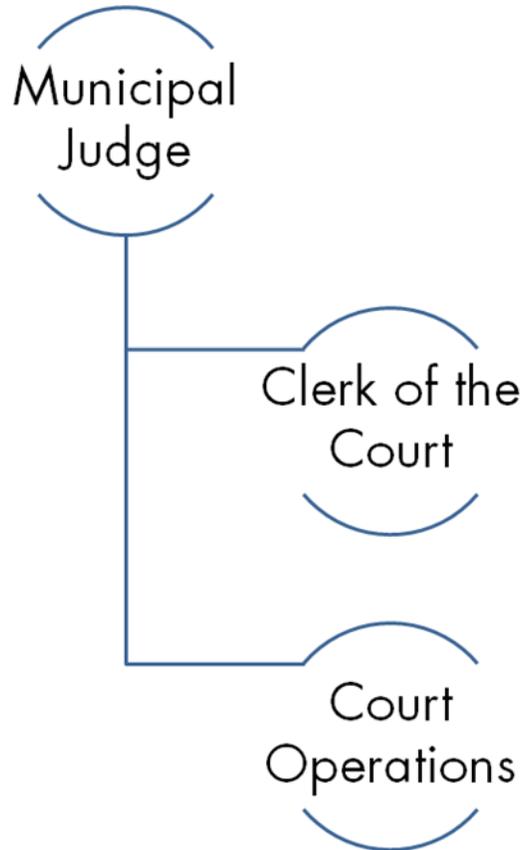
DEPARTMENT SUMMARIES

Municipal Court

ELIZABETH SAHLIN
DIRECTOR



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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 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Amended Budget	FY 2018 Recommended Budget	FY 2019 Forecast	FY 2020 Forecast
REVENUES							
Intergovernmental							
City of Milton (lease of Court space)	\$ -	\$ -	\$ -	\$ 36,000	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ 36,000	\$ -	\$ -	\$ -
EXPENDITURES							
Personnel Services:							
Salaries	\$ 419,179	\$ 424,987	\$ 391,112	\$ 455,332	\$ 471,441	\$ 483,227	\$ 495,308
Group Insurance	91,076	98,874	96,941	130,173	132,044	138,646	145,579
FICA	30,194	30,108	27,821	34,627	35,856	36,752	37,671
Pension (Defined Benefit)	40,772	38,692	35,925	38,824	43,842	43,842	43,842
Pension (401A Cont./Match)	22,871	26,945	26,124	30,241	34,905	35,778	36,672
Workers Compensation	6,937	10,166	11,550	11,595	11,697	11,931	12,170
OPEB Contribution	1,359	1,424	1,446	1,422	1,431	1,460	1,489
Miscellaneous	408	-	489	1,061	245	245	245
<i>subtotal</i>	<i>\$ 612,796</i>	<i>\$ 631,195</i>	<i>\$ 591,408</i>	<i>\$ 703,275</i>	<i>\$ 731,461</i>	<i>\$ 751,881</i>	<i>\$ 772,975</i>
Maintenance & Operations:							
Professional Services	\$ 216,244	\$ 222,182	\$ 234,204	\$ 239,500	\$ 248,000	\$ 250,480	\$ 252,985
Printing	17,152	21,375	8,423	20,300	18,500	18,685	18,872
Maintenance Contracts/IT Svcs.	46,367	40,232	48,296	61,582	57,710	58,287	58,870
General Supplies	11,847	13,257	12,007	13,200	13,750	13,888	14,026
Utilities	28,163	26,691	24,471	45,600	29,075	29,366	29,659
Miscellaneous	21,895	3,654	11,350	8,800	28,050	28,331	28,614
<i>subtotal</i>	<i>\$ 341,667</i>	<i>\$ 327,391</i>	<i>\$ 338,751</i>	<i>\$ 388,982</i>	<i>\$ 395,085</i>	<i>\$ 399,036</i>	<i>\$ 403,026</i>
Capital	\$ -	\$ 10,830	\$ 25,681	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 954,463	\$ 969,417	\$ 955,841	\$ 1,092,257	\$ 1,126,546	\$ 1,150,917	\$ 1,176,001
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.

DEPARTMENT SUMMARIES

Budget Narrative

The FY 2018 Budget for Municipal Court totals \$1,126,546 and represents an increase of 3%, or \$34,289, compared to FY 2017.

The Personnel Services category increased 4%, or \$28,186, due primarily to: wage increases associated with the 3% performance-based merit program scheduled for April 1, 2018 and increases in group insurance premiums.

Base level personnel total 9.0 FTEs and represent the following:

	FTEs					Variance
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	
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 1.6%, or \$6,103, due primarily to the following activity:

- Increase in small equipment of \$20,000 for a new fingerprinting equipment initiative (2018 Operating Initiative).
- Increase in professional fees of \$8,500 due primarily to additional substitute judge staffing requirements (new DUI warrant procedures).
- Decrease in maintenance contracts of -\$4,000 due primarily to reduced funding for document scanning/records management initiatives to match actual expenditure trends.
- Decrease in utilities (water, gas, electric, etc.) of -\$16,525 due primarily to the IGA with Milton for use of Alpharetta Court Facilities. Revenue from Milton under the IGA was estimated in the FY 2017 budget at \$36,000 annually. Additionally, IGA expenditures related to increased utility and repair/maintenance costs were estimated in the FY 2017 budget at \$14,925. However, Milton did not finalize the IGA and move into the Alpharetta Court Facility space. As such, the IGA impacts for FY 2018 were removed.

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 2014	Actual FY 2015	Actual FY 2016	Target FY 2017	Target FY 2018
# of Citations received to process	15,889	14,028	15,113	15,250	15,250
Total # of cases disposed	13,791	15,444	15,045	15,100	15,100
# of Court sessions	234	232	230	236	236
Annual deposits (Court Fines)	\$2,012,517	\$2,418,607	\$2,198,202	\$2,025,000	\$2,200,000
Personnel Assigned:	9.0 FTE				
	Municipal Judge				
	Court Clerk /				
	Director of Court				
	Services	Services	Services	Services	Services
	Deputy Clerk III				
	Deputy Clerk II (5)				
	Deputy Clerk I				

DEPARTMENT SUMMARIES

Public Safety

JOHN ROBISON
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.

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 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Amended Budget	FY 2018 Recommended Budget	FY 2019 Forecast	FY 2020 Forecast
REVENUES							
Licenses and Permits							
Alcohol Beverage	\$ 507,197	\$ 566,159	\$ 582,812	\$ 530,000	\$ 650,000	\$ 663,000	\$ 676,260
Other	13,801	21,792	29,743	11,000	16,000	16,320	16,646
Intergovernmental:							
City of Milton	60,000	60,000	60,000	60,000	60,000	61,200	62,424
Charges for Services:							
Reports	32,453	26,376	26,268	30,000	25,000	25,500	26,010
Services	179,365	217,865	213,580	220,000	210,000	214,200	218,484
False Alarms	25,708	43,601	44,346	30,000	35,000	35,700	36,414
Plan Review	61,433	78,776	170,450	70,000	140,000	142,800	145,656
Other	13,805	15,934	16,568	12,250	19,000	19,380	19,768
Fines & Forfeitures:							
Municipal Court Fines	2,012,517	2,418,607	2,198,202	2,025,000	2,200,000	2,244,000	2,288,880
Red Light Camera Fines	345,544	348,858	7,080	375,000	-	-	-
Other	747	3,604	1,037	2,000	7,250	7,395	7,543
Other Revenue	42,450	44,224	37,215	40,120	40,000	-	-
TOTAL	\$ 3,295,019	\$ 3,845,797	\$ 3,387,302	\$ 3,405,370	\$ 3,402,250	\$ 3,429,495	\$ 3,498,085
EXPENDITURES							
Personnel Services:							
Salaries	\$ 12,403,441	\$ 12,770,877	\$ 13,132,719	\$ 13,580,730	\$ 13,922,948	\$ 14,271,022	\$ 14,627,797
Overtime	825,478	990,635	1,045,007	915,000	989,001	989,001	989,001
Group Insurance	3,489,924	3,638,685	3,851,767	4,372,174	4,623,470	4,854,644	5,097,376
FICA	952,030	987,359	1,018,357	1,105,974	1,137,380	1,165,815	1,194,960
Pension (Defined Benefit)	1,219,002	1,241,498	1,310,225	1,393,999	1,429,761	1,429,761	1,429,761
Pension (401A Cont./Match)	651,984	731,415	808,395	753,041	881,215	903,245	925,827
Workers Compensation	193,170	285,442	329,206	337,076	334,896	341,594	348,426
OPEB Contribution	42,433	44,725	44,665	44,917	44,784	45,680	46,593
Miscellaneous	5,542	7,091	7,114	10,065	8,496	8,496	8,496
<i>subtotal</i>	<i>\$ 19,783,004</i>	<i>\$ 20,697,727</i>	<i>\$ 21,547,454</i>	<i>\$ 22,512,976</i>	<i>\$ 23,371,951</i>	<i>\$ 24,009,257</i>	<i>\$ 24,668,236</i>
Maintenance & Operations:							
Professional Services	\$ 215,439	\$ 267,775	\$ 251,627	\$ 260,700	\$ 279,032	\$ 281,822	\$ 284,641
Fuel/Repair & Maint. (Vehicles)	907,424	877,785	691,933	868,915	770,000	777,700	785,477
Employee Travel	59,705	84,212	116,285	90,100	110,750	111,858	112,976
Employee Training	62,592	89,271	103,419	91,515	124,100	125,341	126,594
Maint. Contracts/IT Services	994,492	1,072,511	782,362	1,256,638	1,073,806	1,084,544	1,095,390
General Supplies	219,588	272,499	252,921	275,239	276,600	279,366	282,160
Uniforms	208,601	206,083	188,875	219,400	241,200	243,612	246,048
Utilities	188,432	182,270	178,954	196,900	195,500	197,455	199,430
Miscellaneous	137,122	158,586	198,412	200,816	216,650	218,817	221,005
<i>subtotal</i>	<i>\$ 2,993,396</i>	<i>\$ 3,210,992</i>	<i>\$ 2,764,789</i>	<i>\$ 3,460,223</i>	<i>\$ 3,287,638</i>	<i>\$ 3,320,514</i>	<i>\$ 3,353,720</i>
Capital/Leases:							
Capital/Other	\$ -	\$ 7,440	\$ 4,620	\$ -	\$ -	\$ -	\$ -
Software/Fire Truck Lease(s)	275,213	295,926	355,747	522,972	578,669	579,596	580,470
<i>subtotal</i>	<i>\$ 275,213</i>	<i>\$ 303,366</i>	<i>\$ 360,367</i>	<i>\$ 522,972</i>	<i>\$ 578,669</i>	<i>\$ 579,596</i>	<i>\$ 616,885</i>
TOTAL	\$ 23,051,613	\$ 24,212,086	\$ 24,672,611	\$ 26,496,171	\$ 27,238,258	\$ 27,909,367	\$ 28,638,841
Authorized Personnel	217.5	217.5	218.5	219.0	221.0		

DEPARTMENT SUMMARIES

Budget Narrative

The FY 2018 Budget for Public Safety totals \$27,238,258 and represents an increase of 2.8%, or \$742,087, compared to FY 2017.

The Personnel Services category increased 3.8%, or \$858,975, due primarily to wage increases associated with the 3% performance-based merit program scheduled for April 1, 2018, increases in group insurance premiums, and the addition of two positions as part of the FY 2018 Operating Initiatives (Assistant Fire Marshall; Police Officer).

Base level personnel total 221 FTEs and represent the following:

	FTEs					Variance
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	
Sworn Police Officers						
Director of Public Safety	1.0	1.0	1.0	1.0	1.0	-
Captain	8.0	6.0	7.0	7.0	6.0	(1.0)
Lieutenant	16.0	16.0	16.0	15.0	15.0	-
Division Chief - Administrative Services	-	1.0	-	-	-	-
Field Training Officer	10.0	10.0	10.0	10.0	10.0	-
Officer	69.0	69.0	69.0	70.0	71.0	1.0
Police Operations Major	-	-	-	-	1.0	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	1.0	-
	105.0	105.0	105.0	105.0	106.0	1.0
Certified Firefighters						
Deputy Director of Public Safety	1.0	1.0	1.0	1.0	1.0	-
Battalion Chief	4.0	3.0	3.0	3.0	2.0	(1.0)
Division Chief - Training	-	1.0	1.0	1.0	1.0	-
Captain	24.0	24.0	23.0	23.0	23.0	-
Accreditation/Emer. Mgmt. Coord. (Captain)	1.0	1.0	1.0	1.0	1.0	-
Training/Emergency Medical Svcs Coord.	-	1.0	1.0	1.0	1.0	-
Fire Apparatus Engineer	23.0	22.0	22.0	22.0	22.0	-
Firefighter/Paramedic	20.0	20.0	20.0	20.0	20.0	-
Firefighter II	19.0	19.0	21.0	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	-
Fire Operations Chief	-	-	-	-	1.0	1.0
Deputy Fire Marshal	1.0	1.0	1.0	1.0	1.0	-
Assistant Fire Marshal (3FT; 1PT)	2.5	2.5	2.5	2.5	3.5	1.0
	97.5	97.5	98.5	98.5	99.5	1.0

DEPARTMENT SUMMARIES

	FTEs					Variance
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	
Civilian Positions						
Administrative Assistant II	2.0	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	-	-	-
Evidence Technician	1.0	1.0	-	-	-	-
Evidence Custodian	-	-	1.0	1.0	1.0	-
Fingerprint Technician	0.5	0.5	0.5	1.0	1.0	-
Parking Enforcement Officers (2PT)	-	-	1.0	1.0	1.0	-
Public Safety Volunteer Manager	1.0	1.0	-	-	-	-
Records Clerk	4.0	4.0	4.0	4.5	4.5	-
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	-
	15.0	15.0	15.0	15.5	15.5	-
	217.5	217.5	218.5	219.0	221.0	2.0

The Maintenance and Operations category decreased -5%, or -\$172,585, due primarily to the following activity:

- Decrease in maintenance contracts of -\$196,400 due primarily to the elimination of funding for the Red Light Camera Program pending a review by the City Council (similar reduction in revenue as the program was generally self-sufficient) which is partially offset through support/maintenance costs associated with the new body camera program (2018 Operating Initiative).
- Decrease in fuel of -\$119,000 based on historical and year-to-date expenditure trends and forecasted fuel prices.
- Increase in professional fees of \$18,332 due primarily to additional funding for GBI fingerprint check expenses, LEADS Online transaction expenses, and the new electronic warrant interface system software licenses (2018 Operating Initiative).
- Increase in vehicle/facility repair and maintenance of \$35,585 based on historical and year-to-date expenditure trends.
- Increase in travel and training of \$53,235 based on anticipated training and certification needs in addition to additional funding to cover training needs due to staff turnover.
- Increase in employee uniforms of \$21,800 based on historical and year-to-date expenditure trends and additional funding for the two new positions approved as part of the 2018 Operating Initiatives (Assistant Fire Marshal; Police Officer).

The Capital/Lease category includes funding for fire truck leases and heart monitors and increased \$55,697 compared to FY 2017. During FY 2017, the Fire Apparatus included as part of the retired FY 2007 Capital Lease Program were replaced as part of the 2017 Capital

DEPARTMENT SUMMARIES

Leases. Increases in overall Capital Lease program expenses are associated with inflationary cost increases in the underlying apparatus that were replaced. Additionally, the Phillips Heart Monitor replacements approved during FY 2017 were not delivered due to technical defects which necessitated moving to the next highest rated vendor (Physio) which cost more and resulted in an additional loan payment of approximately \$33,000 annually.

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.



Public Safety Headquarters

DEPARTMENT SUMMARIES

- Police Services**

Statement of Service: Alpharetta's Police Services include criminal investigations, uniform patrol, traffic patrol, and training activities.

	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Department Target	Results
Uniform Crime Reports - Part 1							
Reported							
No.	1,517	1,316	1,339	1,229	1,369	N/A	N/A
No. reported per 1,000 population	26.26	22.31	22.28	19.50	21.92	< 39.29	A
Arrests							
No. (total)	415.00	328.00	302.00	252.00	269.00	N/A	N/A
% arrested of Part 1 Crimes	27.36%	24.92%	22.55%	20.50%	19.27%	N/A	N/A
No. (juvenile only)	105	63	49	57	66	N/A	N/A
% juvenile arrests per total UCR Part 1 arrests	25.30%	19.21%	16.23%	22.62%	24.54%	< 20.02%	C
No. arrests per 1,000 population	7.19%	5.56%	5.03%	4.00%	4.22%	< 9.72	A
No. arrests per sworn FTE	3.99	3.15	2.80	2.29	2.49	< 5.16	A
Assigned							
No.	603	591	423	525	644	N/A	N/A
% assigned	39.75%	44.91%	31.59%	43.72%	46.13%	N/A	N/A
Cleared							
No.	346	278	158	200	202	N/A	N/A
% assigned	22.81%	21.12%	37.35%	38.10%	14.47%	N/A	N/A
No. cleared per sworn FTE	3.33	2.66	1.46	1.82	1.87	N/A	N/A
Uniform Crime Reports - Part 2							
No. drug arrests	130	214	254	244	226	N/A	N/A
No. drug arrests per 1,000 population	2.25	3.63	4.23	3.87	3.55	< 5.88	A
No. juvenile drug arrests	12	18	17	22	23	N/A	N/A
% juvenile drug arrests	9.23%	8.41%	6.69%	9.02%	10.18%	< 13%	A
Arrests - General							
No. total arrests	1,246	1,206	1,368	1,050	1,086	N/A	N/A
No. total arrests per 1,000 population	21.57	20.44	22.76	16.66	17.05	< 68.52	A
No. DUI arrests	369	277	347	244	274	N/A	N/A
No. DUI arrests per 1,000 population	6.39	4.70	5.77	3.87	4.30	> 6.96	A
Traffic Accidents							
No. fatal traffic accidents	2	2	0	2	2	N/A	N/A
No. fatal traffic accidents per 1,000 population	0.03	0.03	0.00	0.03	0.03	N/A	N/A
911 Calls							
No. incoming calls	39,097	39,857	45,019	44,087	45,033	N/A	N/A
Avg. ring time in seconds	5.00	5.45	6.05	<5.0	13.94	< 5.00	

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 Fire Services include fire prevention, fire inspection, and fire suppression.

	2012	2013	2014	2015	2016
	Incidents	Incidents	Incidents	Incidents	Incidents
FIRES					
Structure Fires	64	55	62	62	61
Vehicle Fires	22	19	23	25	23
Other Fires	64	54	60	56	46
Total Fires	150	128	145	143	130
Pressure Ruptures, Explosion, Overheat	7	5	4	6	4
RESCUE CALLS					
Emergency Medical Treatment	3,314	3,201	3,434	3,475	3354
All Others	58	66	71	78	68
Total Rescue Calls	3,372	3,267	3,505	3,553	3422
Hazardous Condition Calls	110	132	176	155	169
Service Calls	660	645	846	703	640
Good Intent Calls	912	978	1,150	1,272	1468
Severe Weather or Natural Disaster Calls	10	8	12	2	1
Special Incident Calls	12	8	20	7	10
Unknown Incident Type	0	0	0	0	0
FALSE CALLS					
Malicious Calls	15	24	20	11	10
Other False Calls	534	607	621	648	661
Total False Calls	549	631	641	659	671
TOTAL CALLS	5,782	5,802	6,499	6,500	6515

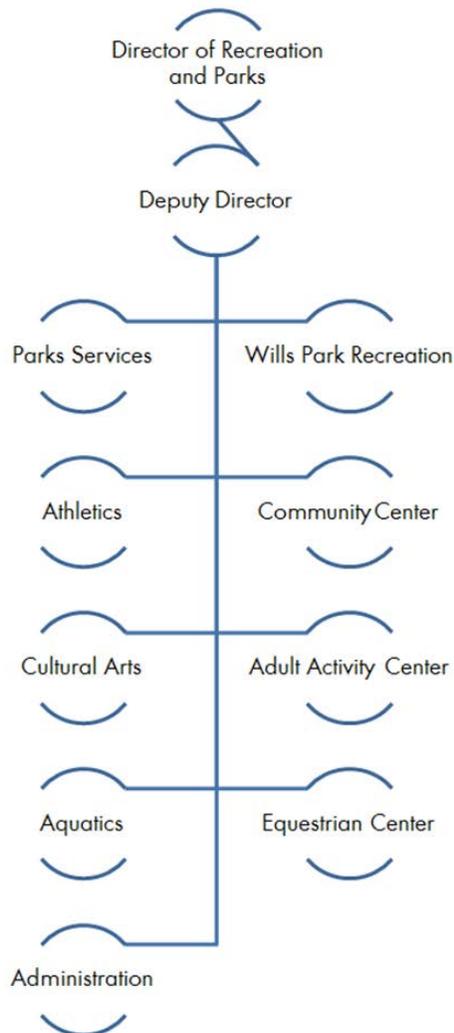
DEPARTMENT SUMMARIES

Recreation and Parks

MORGAN RODGERS
DIRECTOR



MRodgers@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;
-   ✓ Finalize preferred route for northern Greenway extension;
-   ✓ Complete construction of the new Alpharetta Arts Center;
-   ✓ Complete renovation of the City Pool;
-   ✓ 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 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Amended Budget	FY 2018 Recommended Budget	FY 2019 Forecast	FY 2020 Forecast
REVENUES							
Intergovernmental	\$ 316,000	\$ 326,458	\$ 435,916	\$ 415,000	\$ 375,000	\$ -	\$ -
Charges for Services:							
Aquatics Activity Fees	110,122	115,114	109,891	105,000	105,000	108,150	111,395
Athletics Activity Fees	403,695	407,231	445,021	388,000	435,000	448,050	461,492
Fulton County Arts	44,674	50,511	59,998	50,000	50,000	51,500	53,045
Community Center Activity Fees	420,537	476,120	554,344	480,000	570,000	587,100	604,713
Senior Center Activity Fees	31,424	48,481	70,716	62,500	57,500	59,225	61,002
Equestrian Center Activity Fees	330,973	274,666	349,129	270,000	290,000	298,700	307,661
Wills Park Rec. Ctr Activity Fees	190,778	185,877	178,454	165,000	183,500	189,005	194,675
Non-Resident Fees	169,317	250,082	261,895	250,000	260,000	267,800	275,834
Taste of Alpharetta	-	-	136,006	160,000	140,000	144,200	148,526
Alpharetta Arts Streetfest	-	-	-	20,000	20,000	20,600	21,218
Other Special Events	-	-	73,305	53,900	49,900	51,397	52,939
Other	4,053	3,528	3,015	4,500	2,500	2,575	2,652
Other Revenue	13,435	32,738	25,472	4,938	-	-	-
TOTAL	\$ 2,035,007	\$ 2,170,806	\$ 2,703,163	\$ 2,428,838	\$ 2,538,400	\$ 2,228,302	\$ 2,295,151
EXPENDITURES							
Personnel Services:							
Salaries	\$ 2,037,326	\$ 2,048,688	\$ 2,267,623	\$ 2,407,425	\$ 2,461,534	\$ 2,523,072	\$ 2,586,149
Seasonal	366,469	364,534	401,979	494,000	497,017	497,017	497,017
Overtime	7,088	7,641	107,199	95,000	110,000	110,000	110,000
Group Insurance	581,987	613,565	705,830	858,631	855,284	898,048	942,951
FICA	176,066	174,647	200,384	229,603	234,139	239,992	245,992
Pension (Defined Benefit)	199,818	199,192	216,369	216,217	197,564	197,564	197,564
Pension (401A Cont./Match)	105,554	117,032	147,732	156,209	192,574	197,388	202,323
Workers Compensation	40,418	58,962	71,065	74,633	73,820	75,296	76,802
OPEB Contribution	6,739	7,054	7,611	7,665	7,708	7,862	8,019
Miscellaneous	978	1,223	1,060	2,693	2,449	2,449	2,449
<i>subtotal</i>	\$ 3,522,442	\$ 3,592,537	\$ 4,126,850	\$ 4,542,076	\$ 4,632,089	\$ 4,748,690	\$ 4,869,267
Maintenance & Operations:							
Professional Services	\$ 627,994	\$ 734,911	\$ 1,202,049	\$ 1,273,900	\$ 1,363,655	\$ 1,377,292	\$ 1,391,064
Fuel/Repair & Maint. (Vehicles)	76,239	53,435	55,086	56,500	62,500	63,125	63,756
Repair & Maintenance (Grounds)	301,763	379,409	367,022	369,079	398,000	401,980	406,000
Repair & Maintenance (Facilities)	118,141	166,443	148,063	127,240	35,000	35,350	35,704
Equipment Rental	42,684	51,972	164,166	188,545	223,200	225,432	227,686
Maintenance Contracts/IT Svcs.	555,355	606,747	839,726	853,924	901,184	910,196	919,298
General Supplies	262,556	291,509	328,682	368,497	380,645	384,451	388,296
Uniforms	17,382	13,022	21,178	22,225	23,975	24,215	24,457
Utilities	564,656	573,483	600,681	615,650	624,500	630,745	637,052
Miscellaneous	132,470	190,094	235,669	256,967	342,475	345,900	349,359
<i>subtotal</i>	\$ 2,699,240	\$ 3,061,025	\$ 3,962,322	\$ 4,132,527	\$ 4,355,134	\$ 4,398,685	\$ 4,442,672
Capital/Other	\$ 17,307	\$ 16,194	\$ 38,059	\$ 73,109	\$ -	\$ -	\$ -
TOTAL	\$ 6,238,989	\$ 6,669,756	\$ 8,127,231	\$ 8,747,712	\$ 8,987,223	\$ 9,147,375	\$ 9,311,939
Authorized Personnel*	48.0	48.0	51.0	51.0	51.0		

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

DEPARTMENT SUMMARIES

Budget Narrative

The FY 2018 Budget for Recreation and Parks totals \$8,987,223 and represents an increase of 2.7%, or \$239,511, compared to FY 2017.

The Personnel Services category increased 2%, or \$90,013, due primarily to: wage increases associated with the 3% performance-based merit program scheduled for April 1, 2018; increases in group insurance premiums; which is partially offset through employee turnover.

Authorized personnel total 51.0 FTEs and represent the following:

	FTEs					Variance
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	
Administrative Assistant I*	3.0	2.0	2.0	2.0	5.0	3.0
Administrative Assistant II	1.0	1.0	1.0	1.0	1.0	-
Athletic Coordinator	2.0	-	-	-	-	-
Arts Coordinator	1.0	1.0	1.0	1.0	-	(1.0)
Cultural Arts Supervisor	-	-	-	-	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	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	-	-	-	-
Parks Maintenance Technician I	5.0	5.0	13.0	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	-	-	-	-	-
Recreation Coordinator	-	5.0	5.0	5.0	5.0	-
Recreation Supervisor II	3.0	4.0	4.0	4.0	4.0	-
Special Events Coordinator (1FT;2PT)	-	-	2.0	2.0	2.0	-
Special Events Manager	-	-	1.0	1.0	1.0	-
	48.0	48.0	51.0	51.0	51.0	-

* Position reclassifications occurred during FY 2017.

The Maintenance and Operations category increased 4%, or \$165,607, due primarily to the following activity:

- Increase in professional fees of \$89,755 based on funding established for general professional studies (e.g. engineering, architectural, CityWorks training, etc.), increases in instructor fees due to growth in program utilization (also results in program revenue growth), and costs associated with the new Alpharetta Concert series (2018 Operating Initiative).

DEPARTMENT SUMMARIES

- Increase in grounds repair and maintenance of \$28,921 due primarily to the Wire and Wood event (tents, tables, chairs, etc.) and general growth based on historical and year-to-date expenditure trends.
- Increase in equipment rental of \$34,655 due primarily to anticipated increases in grounds maintenance at Rock Mill Park (tree removal, sidewalk repairs, etc.) and general growth based on historical and year-to-date expenditure trends.
- Increase in travel and training of \$10,225 based on anticipated training and certification needs (and associated travel).
- Increase in utilities (water, gas, electric, etc.) of \$8,850 based on historical and year-to-date expenditure trends.
- Increase in small equipment of \$14,455 to fund soccer goals/nets/wagons, gymnastics equipment, woodshop equipment (replacement), equestrian center hand tools, etc.
- Increase in maintenance contracts of \$39,567 due to growth in the landscape maintenance contract for parks (including newly acquired parkland), Equestrian Center stall cleaning service, additional funding for the expansion of janitorial services (2018 Operating Initiatives), etc. which is partially offset through the reorganization of HVAC maintenance funding into the Public Works Department which is now managing maintenance of Recreation and Parks facilities.
- Decrease in facility repair and maintenance of -\$92,240 due primarily to the reallocation of all facility maintenance functions from the Recreation and Parks Department to Public Works coupled with growth in non-standard facility maintenance needs (e.g. Equestrian Center, floor refinishing, painting, etc.).

The Capital/Other category includes funding for: replacement of life guard stands and lounge chairs at the Wills Park Pool, Equestrian Center equipment, and general equipment at the Wills Park Recreation Center, Webb Bridge Park, North Park, and Rock Mill Park.



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 2014	Actual FY 2015	Actual FY 2016	YTD (Dec. 2015) FY 2017	Target FY 2017	Target FY 2018
Recreation & Parks turnover percentage	10.00%	4.00%	10%	6%	8%	6%
Annual Activity Enrollments as in RecWare and ActiveNet	29,485	14,877	18,054	10,125	15,000	17,500
# of Part-time hours used	43,394.25	43,279.00	43,467	21,243	43,500	43,500
Personnel Assigned:	4.0 FTE	5.0 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	Customer Service Rep	Customer Service Rep	Customer Service Rep	Customer Service Rep	Customer Service Rep	Admin Assistant I
		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 2014	Actual FY 2015	Actual FY 2016	YTD (Dec. 2016) FY 2017	Target FY 2017	Target FY 2018
Total # of Participants per year*	17,989	22,703	29,209	16,860	30,000	32,000
(Res / Non-Res)	4,072/13,917	6,462/16,241	12,096/17,113	7,029/9,831	13,000/17,000	14,000/18,000
Total # of Building rentals	65	65	49	25	60	65
Total # of Day trips taken	105	107	98	52	105	110
Total # of Overnight trips taken using City buses	4	0	7	4	5	5
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	Recreation Coord	Recreation Coord		Recreation Coord	Recreation Coord
	Admin Asst. I	Admin Asst. I	Admin Asst. I		Admin Asst. I	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 2014	Actual FY 2015	Actual FY 2016	YTD (Dec. 2016) FY 2017	Target FY 2017	Target FY 2018
% of Days pool facilities were open during pool season (93 days)	99%	98%	99%	99%	99%	*66%
Average daily attendance at City pool	300	257	198	191	200	300
Hours of lifeguard training per person	20	20	20	3	20	24
# of Swim lessons held	110	122	111	52	106	120
# of Swim lessons participants	696	765	649	327	667	750
(resident / non-resident)	469/227	494/271	428/221	215/112	440/227	495/255
Swim teams participants	272	234	234	n/a	250	275
(resident / non-resident)	177/95	147/87	147/87	n/a	165/85	182/93
C.O.A.S.T. participants	67	55	55	35	50	70
(resident / non-resident)	36/31	30/25	30/24	20/15	30/20	42/28
# of Pool passes sold	110	90	357	185	385	500
(resident / non-resident)	81/29	67/23	76	0	80	100
* Pool season spans two fiscal years						
Personnel Assigned:						
Employees are hired seasonally. Aquatics is overseen by Recreation Supervisor II at the Community Center. YTD figures are not available as the season has						

* Pool closed for renovation July 1, 2017 - June 30, 2018

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 2014	Actual FY 2015	Actual FY 2016	YTD (Dec. 2016) FY 2017	Target FY 2017	Target FY 2018
# of Participants - Adult Basketball						
2 Seasons-25 teams	201	189 (Spring 2015)	74	140	200	225
(resident / non-resident)	69/132	67/122	43/317	41/99	120/180	130/180
# of Participants - Adult Softball						
3 Seasons-170 teams	2069	434 (Spring 2015)	804	1003	1000	1200
(resident / non-resident)	751/1317	142/292	510/294	550/453	600/400	720/480
# of Participants - Teen Basketball						
2 Season-12 teams	249	231	200	121	200	250
(resident / non-resident)	94/155	128/103	n/a	61/160	76/124	95/155
# of Participants - Youth Basketball						
75 Teams	652	707	620	611	607	625
(resident / non-resident)	413/239	428/279	382/238	352/259	443/164	394/231
# of Participants - Youth Lacrosse						
8 Teams	145	189	171	75	175	175
(resident / non-resident)	125/20	146/43	160/11	66/9	150/25	150/25
# of Participants - Youth Soccer						
70 Teams	847	870	940	456	1000	1000
(resident / non-resident)	694/153	634/236	737/203	354/102	730/270	730/270
# of Participants - Youth Travel Soccer						
40 Teams (2 seasons)	787	853	894	548	925	925
(resident / non-resident)	549/238	467/386	442/452	281/267	462/462	462/462
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	Recreation Supervisor II
	Facility Technician	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	Admin Asst. I
	Athletic Coord (2)	Recreation Coord (2)	Recreation 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 2014	Actual FY 2015	Actual FY 2016	YTD (Dec. 2016) FY 2017	Target FY 2017	Target FY 2018
# of Participants in dance (resident / non-resident)	459 310/149	562 350/212	886 507/379	405 233/172	960 796/164	1000 815/185
# of Participants in gymnastics (resident / non-resident)	2234 1,438/796	2885 1,637/1,248	4561 2,244/2,317	1633 935/728	4650 2,333/2,317	4800 2,500/2,300
# of Participants in instructional sports, including camps (resident / non-resident)	921 589/332	1,044 627/417	1,024 577/447	477 272/205	1,260 710/550	1,500 850/650
# of Participants in Outdoor Programs (resident / non-resident)	96 22/74	78 44/34	80 38/42	59 36/23	126 86/40	250 175/75
# of Participants in Specialty Recreation Programs (Babysitter, Bootcamp, Big Thinkers, LEGO)	72	192	301	35	381	450
(resident/non-resident)	47/25	115/77	140/616	23-Dec	225/156	350/100
# of Part-time hours used	3,720	3,720	3,850	1,925	3,850	3,850
Personnel Assigned:	6.0 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	Recreation Supervisor II	Recreation Supervisor II
Program Coord (2)	Recreation Coord (2)	Recreation Coord (2)	Recreation Coord (2)	(Recreation Coord (2)	Recreation Coord (2)	Recreation Coord (2)
Customer Service Representative	Customer Service Representative	Customer Service Representative	Customer Service Representative	Customer Service Representative	Admin Assistant I	Admin Assistant I
Facility Technician	Facility Technician	Facility Technician	Facility Technician	Facility Technician	Facility Technician	Facility Technician
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 2014	Actual FY 2015	Actual FY 2016	YTD (Dec. 2016) FY 2017	Target FY 2017	Target FY 2018
# of Participants in youth art classes (resident / non-resident)	152 71/81	174 104/70	93 49/44	74 36/38	144 86/58	180 126/54
# of Participants in adult art classes (resident / non-resident)	228 99/129	396 180/216	348 186/162	142 76/66	318 191/127	400 280/120
# of Participants in summer camp (resident / non-resident)	166 107/59	186 111/75	231 146/85	174 96/78	216 130/86	240 168/72
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	Cultural Arts Supervisor

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 2014	Actual FY 2015	Actual FY 2016	YTD (Dec. 2016) FY 2017	Target FY 2017	Target FY 2018
Total # of Equestrian event dates	96	94	100	51	100	100
Total # dog show events	27	26	24	11	20	20
Total # other event dates hosted at equestrian center	23	19	14	3	15	15
Total attendance at events	100,000	115,000	125,000	125,000	135,000	15,000
# of Arenas/rings maintained	5	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
	Parks Maintenance Tech II	Parks Maintenance Tech II	Parks Maintenance Tech II		Parks Maintenance Tech II	Parks Maintenance Tech II
	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				



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 2014	Actual FY 2015	Actual FY 2016	YTD (Dec. 2016) FY 2017	Target FY 2017	Target FY 2018
# of Participants in aerobics	295	342	216	109	220	215
(resident / non-resident)	253/42	303/39	177/33	92/17	185/35	183/30
# of Participants in summer camp	1181	1213	1187	n/a	1200	1200
(resident / non-resident)	1075/106	1106/107	1130/57	n/a	1140/60	1145/55
# of Participants in tennis	471	377	396	228	395	400
(resident / non-resident)	422/49	334/43	382/14	218/10	375/20	380/20
# of Participants in karate	278	298	266	141	260	275
(resident / non-resident)	214/64	258/40	220/46	92/49	180/80	195/80
# of Wills Park special events	1	8	9	6	9	10
Personnel Assigned:	3.0 FTE	3.0 FTE				
Program Coordinator	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	Admin Assistant I



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 Performance Measurements	Actual FY 2014	Actual FY 2015	Actual FY 2016	YTD (Dec. 2016) FY 2017	Target FY 2017	Target FY 2018
# of Total approved events:						
Exclusive City Events	51	48	50	34	50	53
City Partnered Events	47	37	38	23	38	40
Other Events	50	42	48	35	50	52
Approximate attendance for:						
Taste of Alpharetta	60,000	60,000	30,000 (rain)	n/a	60,000	60,000
Mayor's Challenge	1,000	1,250	1,250	1,250	1,300	1,300
Old Soldier's Day Parade	6,000	8,000	7,000	7,000	7,000	7,000
Annual Tree Lighting	10,000	10,000	10,000	10,000	10,000	10,000
Alpharetta Arts Street Fest Spring	19,000	17,000	20,000	n/a	21,000	22,000
Scarecrow Harvest	6,000	6,000	6,000	6,000	6,000	6,000
Wire & Wood	6,000	2,000	1,700	2,400	26,000	3,000
Alpharetta Food Truck Alley	28,000	26,000	27,000	13,500	27,000	27,000
Restless In Resthaven	400	400	450	450	450	450
Grilling & Gridiron	1,500	1,250	1,500	1,500	1,500	1,500
# of Special events applications processed	3,638	3,690	3,724	1,900	3,800	3,850
# of Volunteers recruited	1,216	1,250	1,300	750	1,350	1,400
# of Special event sponsors	96	120	124	50	128	130
# of Event vendors managed	986	1,015	1,010	420	1,050	1,100
Personnel Assigned:			3.0 FTE		3.0 FTE	3.0 FTE
			Special Events Manager		Special Events Manager	Special Events Manager
			Special Events Coord. (1 FT; 2 PT)		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 2014	Actual FY 2015	Actual FY 2016	YTD (Dec. 2016) FY 2017	Target FY 2017	Target FY 2018
# of Athletic fields maintained*	33	32	32	32	32	32
# of Park acres maintained	320	320	320	320	360	360
# of Greenway acres maintained	250	252	252	252	252	252
# of Playground inspections	96	96	96	48	96	96
# of Park/playground injuries	0	1	0	0	0	0
# of Athletic field preparations	6,030	8,925	6,087	2,295	6,100	6,100
# of Park mowings	40	40	40	20	40	40
# of Athletic field mowings	80	80	80	40	80	80
# of Buildings maintained	37	38	37	37	37	37
# of Restrooms maintained	50	54	54	54	54	54
# of Pavilions maintained	15	15	15	15	15	15
# of Hours utilized for trash	9,425	9,855	9,125	4,563	9,125	9,125
# of Part-time hours used	4,895	6,147	7,615	3,605	7,600	7,600
# of Vehicles maintained	15	15	15	15	16	16
# of Vehicle-related accidents	2	1	1	1	0	0
# of Work days missed due to accidents	1	0	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 (11)				
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

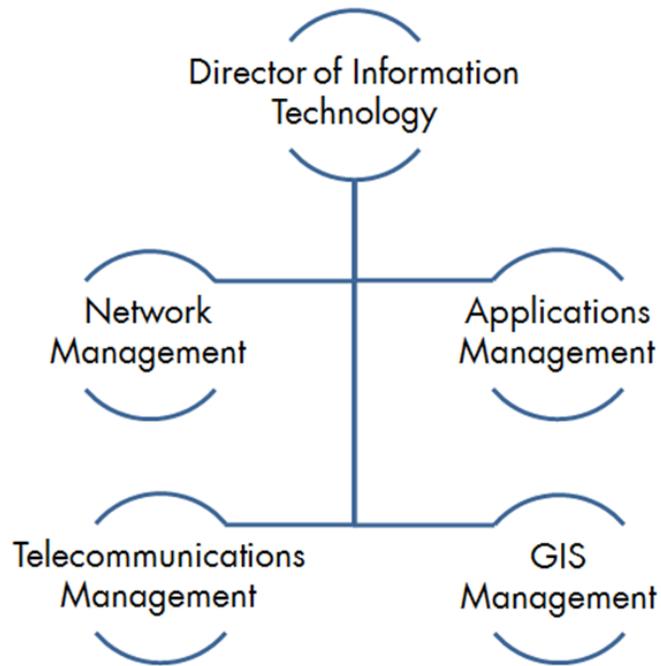
DEPARTMENT SUMMARIES

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 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Amended Budget	FY 2018 Recommended Budget	FY 2019 Forecast	FY 2020 Forecast
REVENUES							
N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES							
Personnel Services:							
Salaries	\$ 892,218	\$ 930,554	\$ 962,790	\$ 989,738	\$ 1,019,762	\$ 1,045,256	\$ 1,071,387
Group Insurance	148,099	152,317	171,704	196,826	230,903	242,448	254,571
FICA	65,808	68,453	70,332	75,618	78,012	79,962	81,961
Pension (Defined Benefit)	67,082	87,163	96,162	104,608	107,093	107,093	107,093
Pension (401A Cont./Match)	55,424	59,669	61,683	63,887	75,311	77,194	79,124
Workers Compensation	13,889	20,876	24,401	25,314	25,439	25,948	26,467
OPEB Contribution	2,799	3,009	3,052	3,104	3,114	3,176	3,240
Miscellaneous	408	815	-	571	245	245	245
<i>subtotal</i>	\$ 1,245,726	\$ 1,322,856	\$ 1,390,125	\$ 1,459,666	\$ 1,539,879	\$ 1,581,322	\$ 1,624,088
Maintenance & Operations:							
Professional Services	\$ 11,191	\$ 12,096	\$ 8,306	\$ 18,500	\$ 17,000	\$ 17,170	\$ 17,342
Employee Travel	14,815	17,010	18,693	14,000	20,000	20,200	20,402
Employee Training	14,023	25,187	29,117	27,000	30,000	30,300	30,603
Maintenance Contracts/IT Svcs.	62,448	43,190	54,022	53,275	51,128	51,639	52,156
General Supplies	12,220	18,130	13,016	19,100	16,100	16,261	16,424
Utilities	21,858	18,744	-	-	-	-	-
Small Equipment	1,990	4,727	5,526	5,300	5,300	5,353	5,407
Miscellaneous	5,142	5,183	1,823	2,600	2,450	2,475	2,499
<i>subtotal</i>	\$ 143,685	\$ 144,266	\$ 130,503	\$ 139,775	\$ 141,978	\$ 143,398	\$ 144,832
Capital/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 1,389,411	\$ 1,467,121	\$ 1,520,628	\$ 1,599,441	\$ 1,681,857	\$ 1,724,720	\$ 1,768,919
Authorized Personnel	11.0	11.0	11.0	11.0	11.0		

DEPARTMENT SUMMARIES

Budget Narrative

The FY 2018 Budget for Information Technology totals \$1,681,857 and represents an increase of 5.2%, or \$82,416, compared to FY 2017.

The Personnel Services category increased 5.5%, or \$80,213, due primarily to wage increases associated with the 3% performance-based merit program scheduled for April 1, 2018 and increases in group insurance premiums.

Authorized personnel total 11.0 FTEs and represent the following:

	FTEs					Variance
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	
Director	1.0	1.0	1.0	1.0	1.0	-
Database Administrator*	-	1.0	1.0	-	-	-
GIS Coordinator	1.0	-	-	-	-	-
GIS Manager	1.0	1.0	1.0	1.0	1.0	-
IT Manager	-	-	2.0	3.0	3.0	-
IT Systems Administrator	1.0	1.0	-	-	-	-
Network Administrator	-	-	2.0	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	1.0
Network Manager	1.0	1.0	-	-	-	-
Systems Analyst II	2.0	2.0	2.0	2.0	2.0	-
Systems Manager	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 2017.

The Maintenance & Operations category increased 1.6%, or \$2,203, due primarily to the following activity:

- Increase in travel and training of \$9,000 due primarily to a continued focus on training and certification.
- Decrease in professional services (IT) of -\$2,147 due to multiple factors including reduced Microsoft Enterprise licensing fee allocation, line and circuit service allocation, etc.
- Decrease in professional fees and general supplies of -\$4,500 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 2013	Actual CYear 2014	Actual CYear 2015	Actual CYear 2016	Department Target	Results
Telephone						
Repairs						
Number	70	79	74	68		-
Number resolved w/in 24 hours	59	64	58	60		-
% resolved w/in 24 hours	84.29%	81.01%	78.38%	88.24%	60.00%	A
Service Requests						
Number	149	175	165	158		-
Number resolved on time	139	157	150	144		-
% resolved on time	93.29%	89.71%	90.91%	91.14%	90.00%	A
Network						
Repairs						
Number	227	245	221	256		-
Number resolved w/in 24 hours	199	218	199	220		-
% resolved w/in 24 hours	87.67%	88.98%	90.05%	85.94%	80.00%	A
Service Requests						
Number	298	276	242	281		-
Number resolved on time	275	259	222	253		-
% resolved on time	92.28%	93.84%	91.74%	90.04%	90.00%	A
Outages						
Number (including maintenance)	30	25	35	37		-
Avg. duration in hours	1.65	1.13	0.98	1.16		-
Applications						
Repairs						
Number	603	576	713	751		-
Number resolved w/in 24 hours	463	431	475	535		-
% resolved w/in 24 hours	76.78%	74.83%	66.62%	71.24%	70.00%	A
Desktop						
Repairs						
Number	1,643	1,262	1,184	1,099		-
Number resolved w/in 24 hours	989	799	758	750		-
% resolved w/in 24 hours	60.19%	63.31%	64.02%	68.24%	60.00%	A
Service Requests						
Number	745	818	848	929		-
Number resolved on time	658	758	798	851		-
% resolved on time	88.32%	92.67%	94.10%	91.60%	90.00%	A
Helpdesk						
Number total calls	4,745	3,584	4,245	4,089		-
Number resolved w/in 4 hours	1,753	1,215	1,444	1,406		-
Number resolved w/in 8 hours	297	387	481	501		-
% resolved w/in 8 hours	43.20%	44.70%	45.35%	46.64%	40.00%	A
GIS						
Number total cases	365	299	313	354		-
Number resolved on time	303	265	271	295		-
% resolved on time	83.01%	88.63%	86.58%	83.33%	80.00%	A
Emails						
Number	652,409	539,876	584,321	689,156		-
SPAM blocked	342,119	188,543	213,423	299,478		-
Viruses blocked	137,900	145,219	158,777	188,777		-
% SPAM	52.44%	34.92%	36.52%	43.46%		-
% viruses	21.14%	26.90%	27.17%	27.39%		-
Servers						
Avg. number	142	124	118	183		-
% availability (including maintenance)	99.89%	99.85%	99.80%	99.84%	99.00%	A

DEPARTMENT SUMMARIES



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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 Department²⁸.

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.

²⁸ 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 (e.g. 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 expenditures²⁹.

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

²⁹ 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

working capital, equal to two (2) months of operating and debt 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-operating funds

FINANCIAL MANAGEMENT POLICIES

(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 fund the appropriated expenditures. The cash flow budget will provide details as to

FINANCIAL MANAGEMENT POLICIES

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 Report
Capital Project Fund
General Capital Project Fund Detail (Fund 201 - 184-000s for active projects)
As of June 30, 2016

Account #	Project	Project Schedule		Carryforward Budget	FY 2016 Appropriations	FY 2016 Total Budget	Expenditures	Encumbrances	Funds Available
		FY 2016 Authorization	FY 2016 Expenditures						
2011920044000	C1100 Operations/Possible Open Program	\$ 144,761	\$ 49,520	\$ 11,642	\$ 93,000	\$ 91,642	\$ 30,019	\$ -	\$ 11,024
2011920044000	C1222 Records Management	5,000	-	-	5,000	5,000	-	-	5,000
2011920044000	C1204 Revenue Development Initiative	43,139	94,833	4,757	4,000	9,757	7,498	-	2,259
2011920044000	C1018 Operations Review	13,000	13,421	2,819	-	2,819	-	-	2,819
2011920044000	C1014 Wireless Upgrade	150,001	150,001	200	-	200	-	-	200
2011920044000	C1300 Operations/Technical Improvements (P&I)	23,000	38,494	504	-	504	-	-	504
2011920044000	C1012 Airport/Highway/Transit/Design/Proc/Con	20,200	-	20,200	-	20,200	9,200	-	11,000
2011920044000	C1002 Operational Activities for Environment	7,200	4,807	2,844	-	2,844	-	-	2,844
2011920044000	C1227 Wireless Network	168,270	40,272	40,822	9,140	50,195	29,208	-	20,987
2011920044000	C1008 Air-Cooled Chiller/Boiler	80,000	20,794	27,712	-	27,712	18,000	1,772	7,482
2011920044000	C1000 Operations/Initiatives	40,000	-	19,000	79,000	40,000	-	-	40,000
2011920044000	C1001 Systems Development/Tools	75,000	-	-	75,000	75,000	25,000	-	50,000
2011920044000	C1114 Safety/Classroom/Facility/Project	35,000	-	-	35,000	35,000	28,000	-	7,000
2011920044000	C1018 Construction/Center/Design	220,462	98,711	-	303,514	303,514	303,514	-	-
2011920044000	C1018 Construction/Center/Construction	38,200	-	-	30,200	30,200	30,200	-	-
2011920044000	C1022 Program	42,000	-	-	42,000	42,000	42,000	-	-
2011920044000	Subtotal	\$ 1,847,777	\$ 400,074	\$ 148,121	\$ 991,040	\$ 1,447,701	\$ 593,004	\$ 48,272	\$ 149,428
2011920044000	C1001 Airline Flight & Training	\$ 20,000	\$ 14,191	-	\$ 2,800	-	\$ -	\$ -	\$ 2,800
2011920044000	C1001 Revenue Software Improvement	44,712	37,730	47,222	-	47,222	4,940	8,600	1,462
2011920044000	C1001 VISA/BP System	50,000	56,507	29,228	-	29,228	29,228	3,612	15,288
2011920044000	Subtotal	\$ 114,712	\$ 108,428	\$ 103,572	\$ -	\$ 103,572	\$ 37,768	\$ 12,212	\$ 70,810
2011920044000	C1002 Core Data Network	\$ 900,000	-	-	\$ 800,000	\$ 800,000	\$ 107,658	\$ -	\$ 692,342
2011920044000	C1002 Data Center/Cloud/Server/Collocated	112,401	112,282	89	-	89	-	-	89
2011920044000	C1000 Off-Award Meeting	50,000	19,730	10,470	-	10,470	2,918	-	7,552
2011920044000	C1002 Network/IT/IT/IT	67,400	67,644	60	-	60	-	-	60
2011920044000	C1002 Fiber Connectivity/Network	45,001	37,477	7,254	-	7,254	4,724	498	498
2011920044000	C1018 Network/Cloud/Storage/Management	173,000	-	-	173,000	173,000	173,000	210	172,790
2011920044000	C1018 Network/Storage/Management	1,000,000	484,131	108,112	300,000	408,112	107,730	18,212	18,927
2011920044000	C1400 Post-Bid/Center/Center/Replacement	21,000	187,848	(2,100)	-	(2,100)	4,248	8,248	2,498
2011920044000	C1018 Post-Bid/Center/Center/Replacement/Condition	110,000	136,120	13,610	-	13,610	12,000	242	1,468
2011920044000	C1018 Wireless/Revenue/Post-Deployment	30,000	28,292	1,604	-	1,604	-	-	1,604

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 accordance with the

FINANCIAL MANAGEMENT POLICIES

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 decisions may lead to subsidies in certain circumstances (e.g., senior citizen partial tax abatement).

FINANCIAL MANAGEMENT POLICIES

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

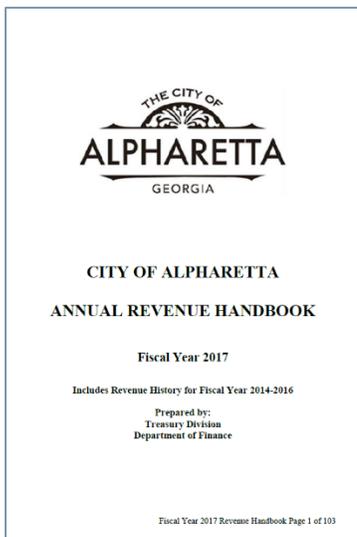
The city shall seek alternative funding sources whenever possible to reduce the required revenue from non-exchange transactions (e.g., property taxes). Such alternative sources include private and public grants, federal or state assistance, and public and private contributions.

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.

FINANCIAL MANAGEMENT POLICIES

- *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 tracking of the item(s) is beneficial to the safekeeping of governmental

FINANCIAL MANAGEMENT POLICIES

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.

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FINANCIAL MANAGEMENT POLICIES

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)³⁰

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.

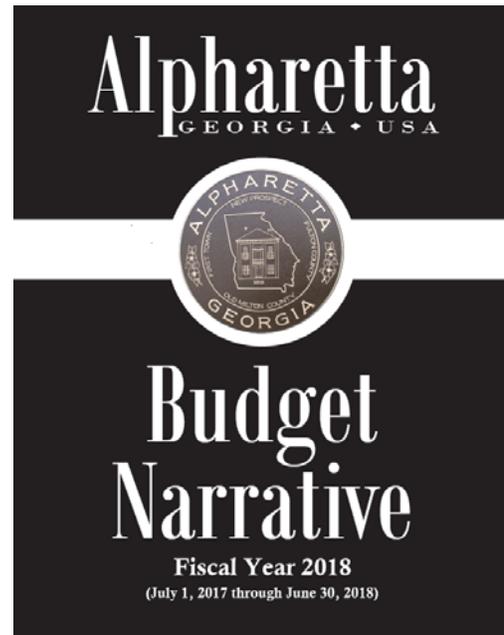
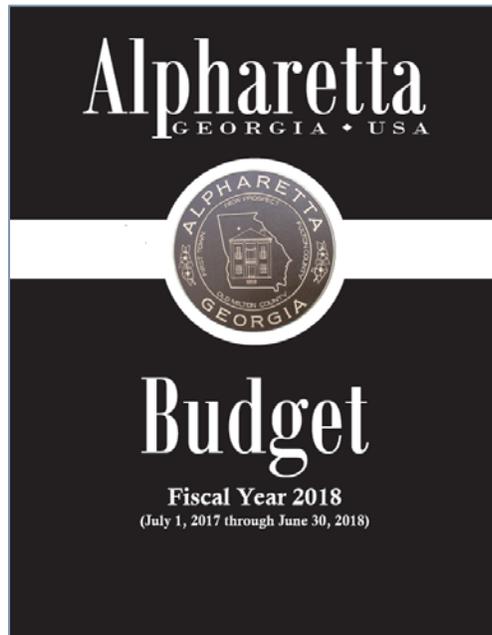


³⁰ Available for download from the City's website: www.alpharetta.ga.us.

FINANCIAL MANAGEMENT POLICIES

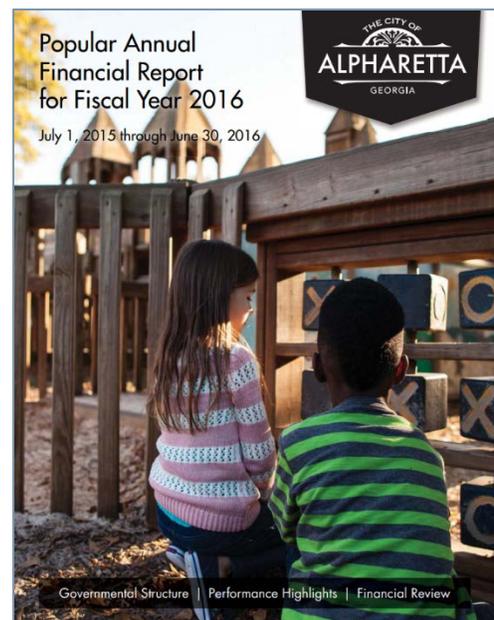
B. Annual Budget Documents³¹

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.

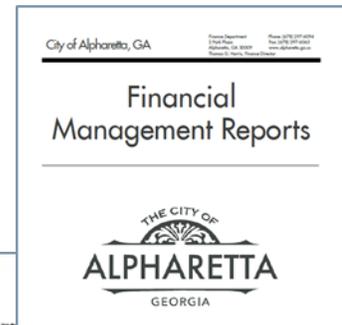


³¹ Available for download from the City's website: www.alpharetta.ga.us.

FINANCIAL MANAGEMENT POLICIES

D. Financial Reporting to the City Council³²

On a monthly basis, the Finance Department shall prepare and present a summarized “Statement of Revenues and Expenditures” to the City Council for all of the city’s operating funds. This report shall detail prior year comparisons to provide data for analysis. In addition, this report shall include all checks issued in dollar amounts over \$5,000, and all purchase orders with an estimated cost of over \$5,000 but less than \$50,000. The city also shall prepare a “Capital Project” report outlining appropriations (if any), expenses, outstanding encumbrances, and available encumbrances, and available encumbrances, and available encumbrances.



Account #	Project	Fiscal Year	2019 Budget		2019 Actual		Encumbrance	Balance Available
			Original	Revised	Actual	Encumbrance		
001-100-0000-0000	0000	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0001	0001	2019	100,000.00	100,000.00	100,000.00	0.00	0.00	
001-100-0000-0002	0002	2019	50,000.00	50,000.00	50,000.00	0.00	0.00	
001-100-0000-0003	0003	2019	25,000.00	25,000.00	25,000.00	0.00	0.00	
001-100-0000-0004	0004	2019	12,500.00	12,500.00	12,500.00	0.00	0.00	
001-100-0000-0005	0005	2019	6,250.00	6,250.00	6,250.00	0.00	0.00	
001-100-0000-0006	0006	2019	3,125.00	3,125.00	3,125.00	0.00	0.00	
001-100-0000-0007	0007	2019	1,562.50	1,562.50	1,562.50	0.00	0.00	
001-100-0000-0008	0008	2019	781.25	781.25	781.25	0.00	0.00	
001-100-0000-0009	0009	2019	390.62	390.62	390.62	0.00	0.00	
001-100-0000-0010	0010	2019	195.31	195.31	195.31	0.00	0.00	
001-100-0000-0011	0011	2019	97.66	97.66	97.66	0.00	0.00	
001-100-0000-0012	0012	2019	48.83	48.83	48.83	0.00	0.00	
001-100-0000-0013	0013	2019	24.41	24.41	24.41	0.00	0.00	
001-100-0000-0014	0014	2019	12.21	12.21	12.21	0.00	0.00	
001-100-0000-0015	0015	2019	6.10	6.10	6.10	0.00	0.00	
001-100-0000-0016	0016	2019	3.05	3.05	3.05	0.00	0.00	
001-100-0000-0017	0017	2019	1.52	1.52	1.52	0.00	0.00	
001-100-0000-0018	0018	2019	0.76	0.76	0.76	0.00	0.00	
001-100-0000-0019	0019	2019	0.38	0.38	0.38	0.00	0.00	
001-100-0000-0020	0020	2019	0.19	0.19	0.19	0.00	0.00	
001-100-0000-0021	0021	2019	0.09	0.09	0.09	0.00	0.00	
001-100-0000-0022	0022	2019	0.05	0.05	0.05	0.00	0.00	
001-100-0000-0023	0023	2019	0.02	0.02	0.02	0.00	0.00	
001-100-0000-0024	0024	2019	0.01	0.01	0.01	0.00	0.00	
001-100-0000-0025	0025	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0026	0026	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0027	0027	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0028	0028	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0029	0029	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0030	0030	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0031	0031	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0032	0032	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0033	0033	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0034	0034	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0035	0035	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0036	0036	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0037	0037	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0038	0038	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0039	0039	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0040	0040	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0041	0041	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0042	0042	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0043	0043	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0044	0044	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0045	0045	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0046	0046	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0047	0047	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0048	0048	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0049	0049	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0050	0050	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0051	0051	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0052	0052	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0053	0053	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0054	0054	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0055	0055	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0056	0056	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0057	0057	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0058	0058	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0059	0059	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0060	0060	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0061	0061	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0062	0062	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0063	0063	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0064	0064	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0065	0065	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0066	0066	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0067	0067	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0068	0068	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0069	0069	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0070	0070	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0071	0071	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0072	0072	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0073	0073	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0074	0074	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0075	0075	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0076	0076	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0077	0077	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0078	0078	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0079	0079	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0080	0080	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0081	0081	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0082	0082	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0083	0083	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0084	0084	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0085	0085	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0086	0086	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0087	0087	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0088	0088	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0089	0089	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0090	0090	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0091	0091	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0092	0092	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0093	0093	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0094	0094	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0095	0095	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0096	0096	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0097	0097	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0098	0098	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0099	0099	2019	0.00	0.00	0.00	0.00	0.00	
001-100-0000-0100	0100	2019	0.00	0.00	0.00	0.00	0.00	

E. Financial Reporting to City Administration

In addition to the external reporting detailed above, the Finance Department shall coordinate the reporting needs of each department in order to design and implement those reports which the departments need to make sound business decisions. At a minimum, departments will receive reports detailing monthly department financial activity including expenses, any personnel costs in excess of the approved budget, and recommended budget line-item re-allocations.

F. External Financial Reporting

The city shall report in conformity with O.C.G.A Section 36-81-7. A copy of the city’s annual audit (i.e., the CAFR) shall be submitted to the Georgia Department of Audits and Accounts within 180 days of year-end as required.

³² 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 with coordinating meetings and presentations in conjunction with a new debt issuance.

FINANCIAL MANAGEMENT POLICIES

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 transactions according to the Accounting, Auditing, and Financial Reporting Policy and in compliance with Generally Accepted Accounting Principles (GAAP).

FINANCIAL MANAGEMENT POLICIES

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 2016).

<i>Employer</i>	<i>No. of Employees</i>
ADP, INC	2,012
MCKESSON INFORMATION SOLUTIONS	1,676
FISERV	1,615
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
EY	1,000
EQUIFAX INFORMATION SERVICES	974
GE CONSUMER FINANCE – AMERICA	865

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.

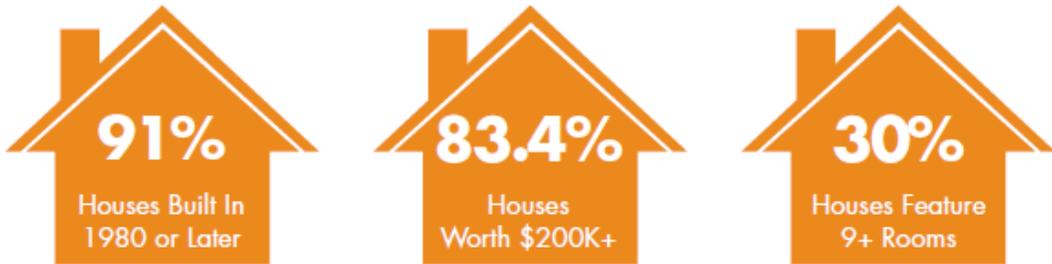
Most cities will claim they offer "something for everyone." But ever since Forbes named us the "#1 Place to Relocate in America," well, we like to think we're pretty convincing.

<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 2015 from the Government Finance Officers Association (GFOA).</p>	 <p>Achievement of Excellence in Procurement Award for 2016 from the National Procurement Institute, Inc.</p>	 <p>Distinguished Budget Presentation Award for fiscal year 2016 from GFOA.</p>
 <p>Insurance Services Office (ISO) Class 1 Rating</p> <p>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 15 agencies in Georgia and 204 agencies nationwide, to receive an ISO Class 1 rating, the highest available.</p>	 <p>TREE CITY USA</p> <p>Tree City USA from the National Arbor Day Foundation for the 26th consecutive year.</p>	 <p>Special Needs Certified Community from the Special Needs Certified Organization.</p> <p>Recognizing communities that are better able to understand, engage, and serve people with special needs.</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 <small>Better information, smarter decisions</small></p>	<p>BEST PLACE TO START A BUSINESS IN GEORGIA</p> <p>nerdwallet</p>	<p>BEST SMALL CITY IN GEORGIA</p> <p>WalletHub™</p>
<p>BEST PLACES TO VISIT IN GEORGIA</p> <p>VacationIdea <small>DREAM VACATION MAGAZINE</small></p>	<p>BEST CITIES FOR TECH (OUTSIDE CA AND NY)</p> <p>DataFox</p>	<p>BEST CITIES TO START A RESTAURANT</p> <p>nerdwallet</p>
<p>10 SURPRISING STARTUP HUBS AROUND THE WORLD</p> <p>Inc.</p>	<p>AMERICA'S BEST PLACE TO MOVE</p> <p>Forbes</p>	<p>BEST SUBURBS TO LIVE IN ATLANTA</p> <p>NICHE®</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
678-297-6302
www.apsfoundation.org

Alpharetta Youth Baseball Association
www.alpharettayouthbaseball.org

North Atlanta Football League
www.nafl.club

Alpharetta Youth Softball Association
www.alpharettasoftball.com

Fulton County Tax Assessor
404-612-6440
www.qpublic.net/ga/fulton

North Metro Miracle League
770-777-7044
<http://www.nmml.net>

SOCIAL MEDIA

Alpharetta on Twitter
<https://twitter.com/alpharettagov>



Alpharetta on YouTube
<http://www.youtube.com/user/Alpharettagov>



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.
CAFR:	The Comprehensive Annual Financial Report summarizes financial data for the previous fiscal year in a standardized format.

GLOSSARY OF TERMS

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").
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).

GLOSSARY OF TERMS

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.
Effectiveness:	Depicts the degree to which performance objectives are being achieved or otherwise reflects the quality of local government performance.

GLOSSARY OF TERMS

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.
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.

GLOSSARY OF TERMS

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.
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.

GLOSSARY OF TERMS

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.
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.

GLOSSARY OF TERMS

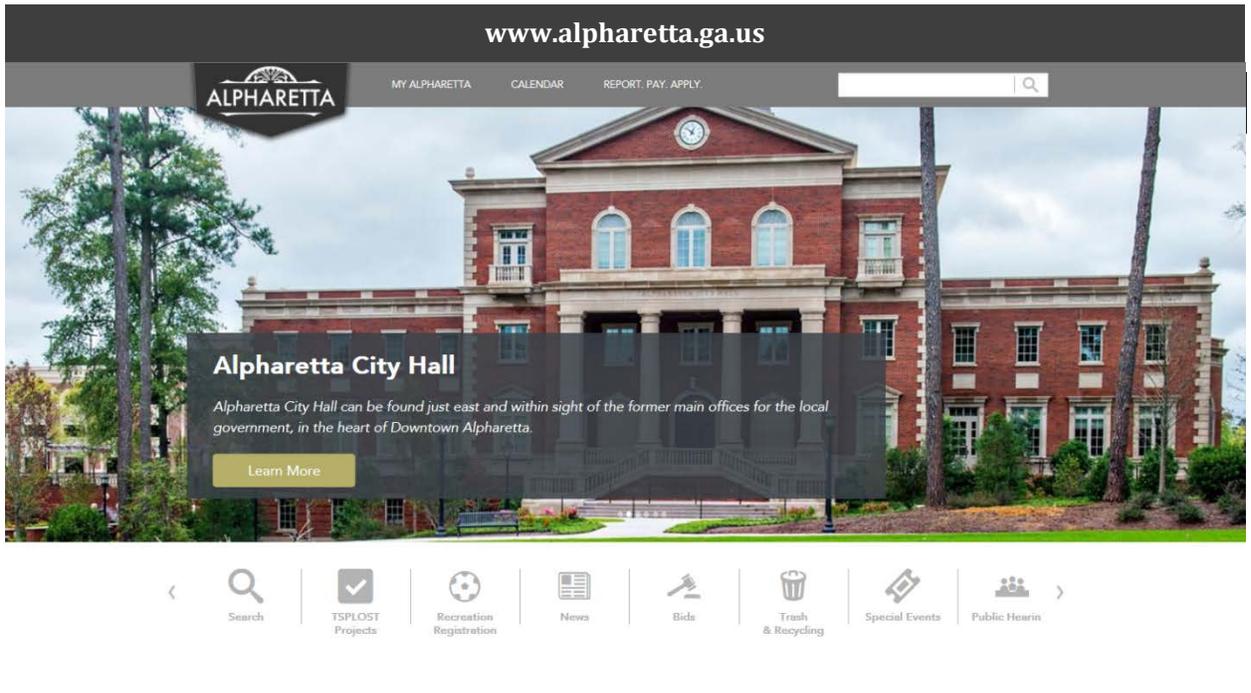
Millage Rate:	The amount of property tax stated in terms of a unit of the tax base; for example each mill generates \$1.00 of tax for every \$1000 of taxable assessed valuation on real or personal property. The millage rate is the total number of mills assessed against this value.
Mission:	The reason 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.
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.

GLOSSARY OF TERMS

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

To learn more about our great City, please visit us on the Web





www.alpharetta.ga.us