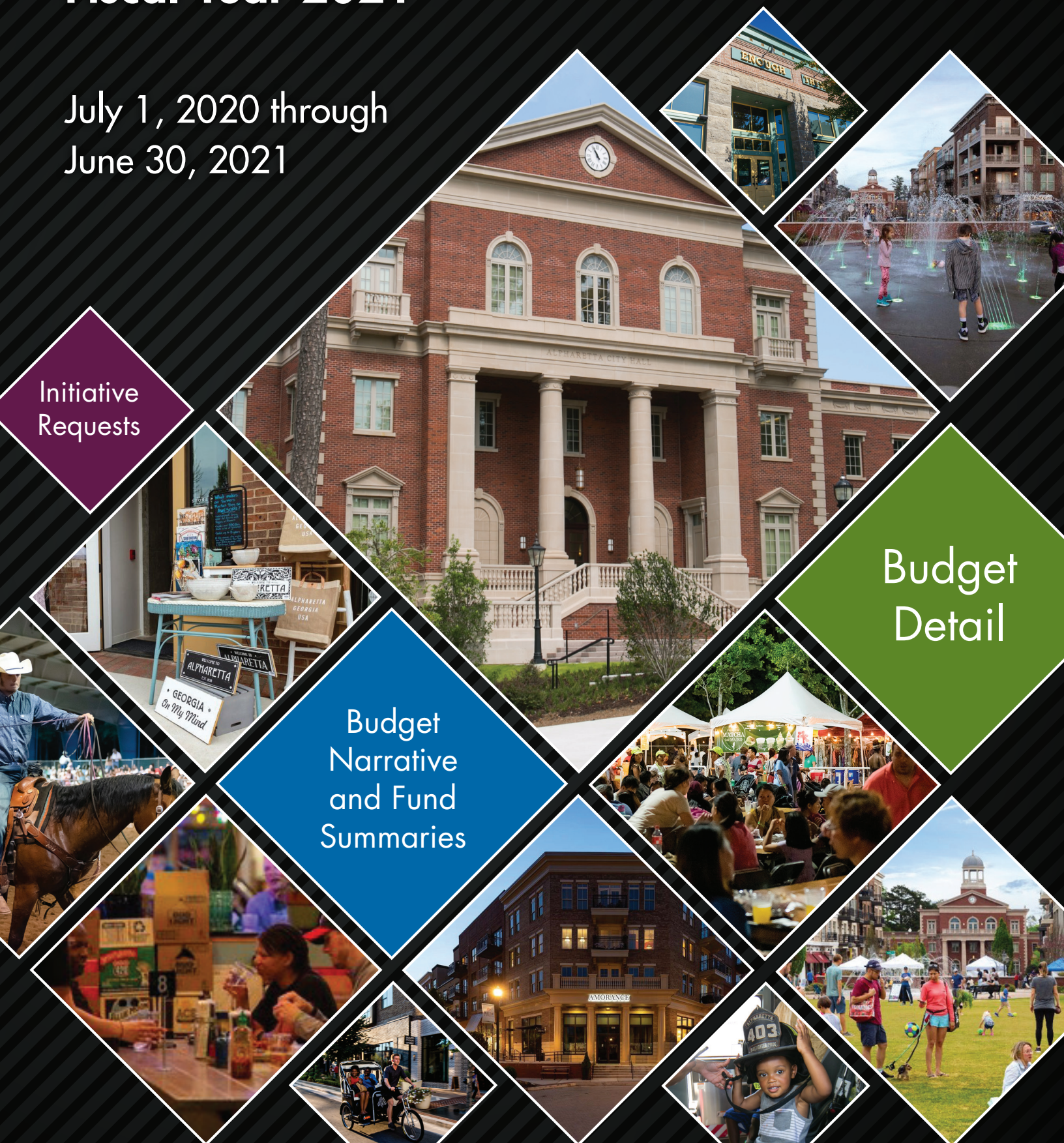
THE CITY OF ALPHARETTA GEORGIA

Operating and Capital Budget For Fiscal Year 2021

July 1, 2020 through June 30, 2021



City of Alpharetta, GA

Prepared by:
Finance Department
2 Park Plaza
Alpharetta, GA 30009
Phone (678) 297-6094
Fax (678) 297-6063

Annual Operating & Capital Budget

for Fiscal Year 2021

(July 1, 2020 through June 30, 2021)

THE CITY OF ALPHARETTA GEORGIA

Contents

Table of Contents 1
Mayor and City Council 7
Vision 8
Executive Management Team 9
Organizational Structure 10
Reader's Guide 11
Acronyms and Abbreviations 13
GFOA Distinguished Budget Presentation Award 14
Introduction and Overview 15
Transmittal Letter 15
About Alpharetta 26
History 26
Government 28
Mission 31
Vision 31
Financial Accounting Structure 32
Fund Classification 32
Fund Structure 34
Fund Descriptions 35
Financial Reporting 39
Operating and Capital Budget (June-August) 39
Financial Reporting to the City Council (monthly) 40
Comprehensive Annual Financial Report (November-December) 40
Annual Citizens Report (November-December) 40
Budget Process 41
Annual Budget Process 41
Budget Methodology 41
Performance Measurement 42
Council Retreat (January-February) 42
Budget Preparation and Analysis (February-April) 43

TABLE OF CONTENTS

City Council Budget Workshops (May-June) 44
Budget Adoption (June) 45
Budget Calendar 45
Budget Basis and Structure 46
Operating Initiative Requests 47
Executive Summary 47
Detail (Recommended Operating Initiatives) 47
Detail (Unfunded Operating Initiatives) 48
Citywide Budget Summaries 53
Overview 53
Summary by Fund Type 54
Summary by Fund 55
Summary by Revenue Source 56
Summary by Department Expenditures 57
Summary by Expenditure Category 58
Consolidated Summary (Revenues by Source/Expenditures by Department) 59
Consolidated Summary (Revenues by Source/Expenditures by Category) 61
Personnel Listing by Department 63
General Fund Summary 64
Overview 64
Summary by Revenue Source 65
Summary by Department Expenditures 65
Statement of Budgetary Comparisons 66
Statement of Revenues, Expenditures, and changes in Fund Balance 67
Budget Narrative 68
General Fund Departmental Summaries 81
Overview 81
Mayor and City Council 82
City Administration 86
Finance 93

TABLE OF CONTENTS

Information Technology 100
Human Resources 105
Municipal Court 112
Public Safety 117
Public Works 125
Recreation, Parks & Cultural Services 133
Community Development 146
Special Revenue Fund Summaries 153
Overview 153
Drug Enforcement Agency Fund Summary 154
Statement of Budgetary Comparisons 156
Statement of Revenues, Expenditures, and changes in Fund Balance 157
Emergency 911 Fund Summary 158
Statement of Budgetary Comparisons 160
Statement of Revenues, Expenditures, and changes in Fund Balance 161
Impact Fee Fund Summary 162
Statement of Budgetary Comparisons 163
Statement of Revenues, Expenditures, and changes in Fund Balance 164
Hotel/Motel Fund Summary 165
Statement of Budgetary Comparisons 166
Statement of Revenues, Expenditures, and changes in Fund Balance 167
Capital Project Fund Summaries 168
Overview 168
Funding Methodology 170
FY 2021 Capital Funding 172
Capital Improvement Plan 172
FY 2021 Capital Project Listing 173
Capital Initiative Requests 175
Summary 175
Detail (Recommended Capital Investment) 176

TABLE OF CONTENTS

Detail (Unfunded Capital Investment) 188

Debt Service Fund Summary 199

Overview 199

Debt Issuance Methodology 200

Debt Issuance Activity 200

Bond Ratings 201

Bond Smoothing 202

Millage Rates 202

General Obligation Bond Debt 203

Development Authority Revenue Bond Debt 204

Legal Debt Margin 205

Statement of Budgetary Comparisons 206

Statement of Revenues, Expenditures, and changes in Fund Balance 207

Enterprise Fund Summary 208

Overview 208

Solid Waste Fund Summary 209

Statement of Budgetary Comparisons 211

Statement of Revenues, Expenditures, and changes in Fund Balance 212

Internal Service Fund Summaries 213

Overview 213

Risk Management Fund Summary 214

Statement of Budgetary Comparisons 215

Statement of Revenues, Expenditures, and changes in Fund Balance 216

Medical Insurance Fund Summary 217

Statement of Budgetary Comparisons 218

Statement of Revenues, Expenditures, and changes in Fund Balance 219

Fiduciary Fund Summaries 220

Overview 220

Other Post Employment Benefit (OPEB) Health Benefit Fund Summary 221

Statement of Budgetary Comparisons 222

TABLE OF CONTENTS

Statement of Revenues, Expenditures, and changes in Fund Balance 223
Other Post Employment Benefit (OPEB) Reimbursement Fund Summary 224
Statement of Budgetary Comparisons 225
Statement of Revenues, Expenditures, and changes in Fund Balance 226
Financial Management Policies 227
Section I: General Budget Policies 227
Section II: Operating Budget Policies 229
Section III: Cash-flow Budget Policies 232
Section IV: Capital Project Improvement Plan Policies 233
Section V: Revenue Administration Policies 235
Section VI: Capital Asset Policies 237
Section VII: Non-Capital Operating Inventory Policies 241
Section VIII: Accounting, Auditing and Financial Reporting Policies 243
Section IX: Debt Management Reporting 248
Section X: Grant Management Policies 250
Our Community 252
Appendix 257
Alpharetta Convention & Visitors Bureau (ACVB) 257
Glossary of Terms 259

Mayor and City Council

DONALD MITCHELL
CITY COUNCIL (POST 1)

DMitchell@alpharetta.ga.us

BEN BURNETT
CITY COUNCIL (POST 2)

BBurnett@alpharetta.ga.us

KAREN RICHARD
CITY COUNCIL (POST 3)

KRichard@alpharetta.ga.us

JIM GILVIN
MAYOR

JGilvin@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.

JOHN HIPES
CITY COUNCIL (POST 4)

JHipes@alpharetta.ga.us

JASON BINDER
CITY COUNCIL (POST 5)

JBinder@alpharetta.ga.us

DAN MERKEL
CITY COUNCIL (POST 6)

DMerkel@alpharetta.ga.us

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.

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 to identify the link between the city's Community Vision and the goals and objectives of our various departmental divisions/projects.

EXECUTIVE MANAGEMENT TEAM

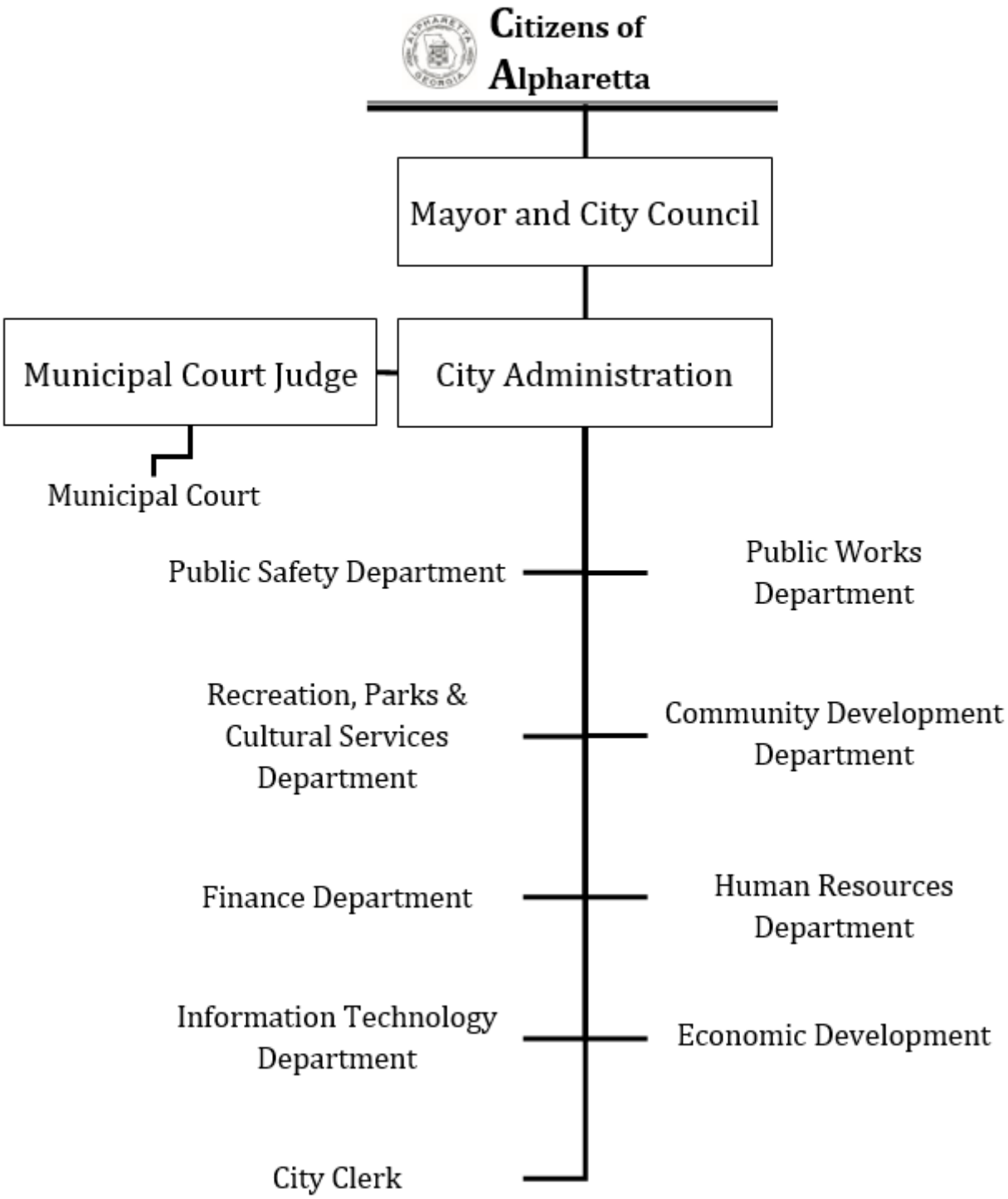
Executive Management Team

BOB REGUS
CITY ADMINISTRATOR

BRegus@alpharetta.ga.us

EXECUTIVE STAFF		
James Drinkard	JDrinkard@alpharetta.ga.us	Assistant City Administrator
Barry Zimmerman	BLz@zimmermanattys.com	Chief Judge
John Robison	JRobison@alpharetta.ga.us	Director of Public Safety
Pete Sewczwicz	PSewczwicz@alpharetta.ga.us	Director of Public Works
Morgan Rodgers	MRodgers@alpharetta.ga.us	Director of Recreation, Parks & Cultural Services
Kathi Cook	KCook@alpharetta.ga.us	Director of Community Development
Thomas G. Harris	THarris@alpharetta.ga.us	Director of Finance
Cris Randall	CRandall@alpharetta.ga.us	Director of Human Resources
Randy Bundy	RBundy@alpharetta.ga.us	Director of Information Technology
Erin Cobb	ECobb@alpharetta.ga.us	City Clerk

Organizational Structure



Reader's Guide

The City of Alpharetta Budget 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 2021 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 2021 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 2021 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 2020 and FY 2021); statement of revenues, expenditures, and

changes in fund balance (FY 2017 through the FY 2023 forecast period); and a detailed narrative of revenue and expenditure trends including historical information.

General Fund 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 2021 budget narrative; changes in personnel; and performance measurement.

Special Revenue/Enterprise/Internal Service Fund Summaries

Information on the fiscal year 2021 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 2020 and FY 2021); and statements of revenues, expenditures, and changes in fund balance (FY 2017 through the FY 2023 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.

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.

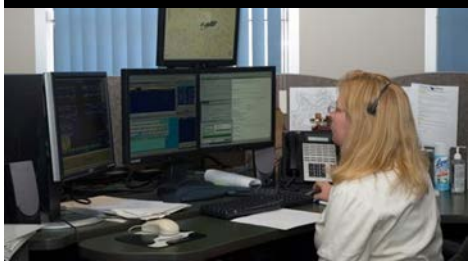
Glossary

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

Acronyms and Abbreviations

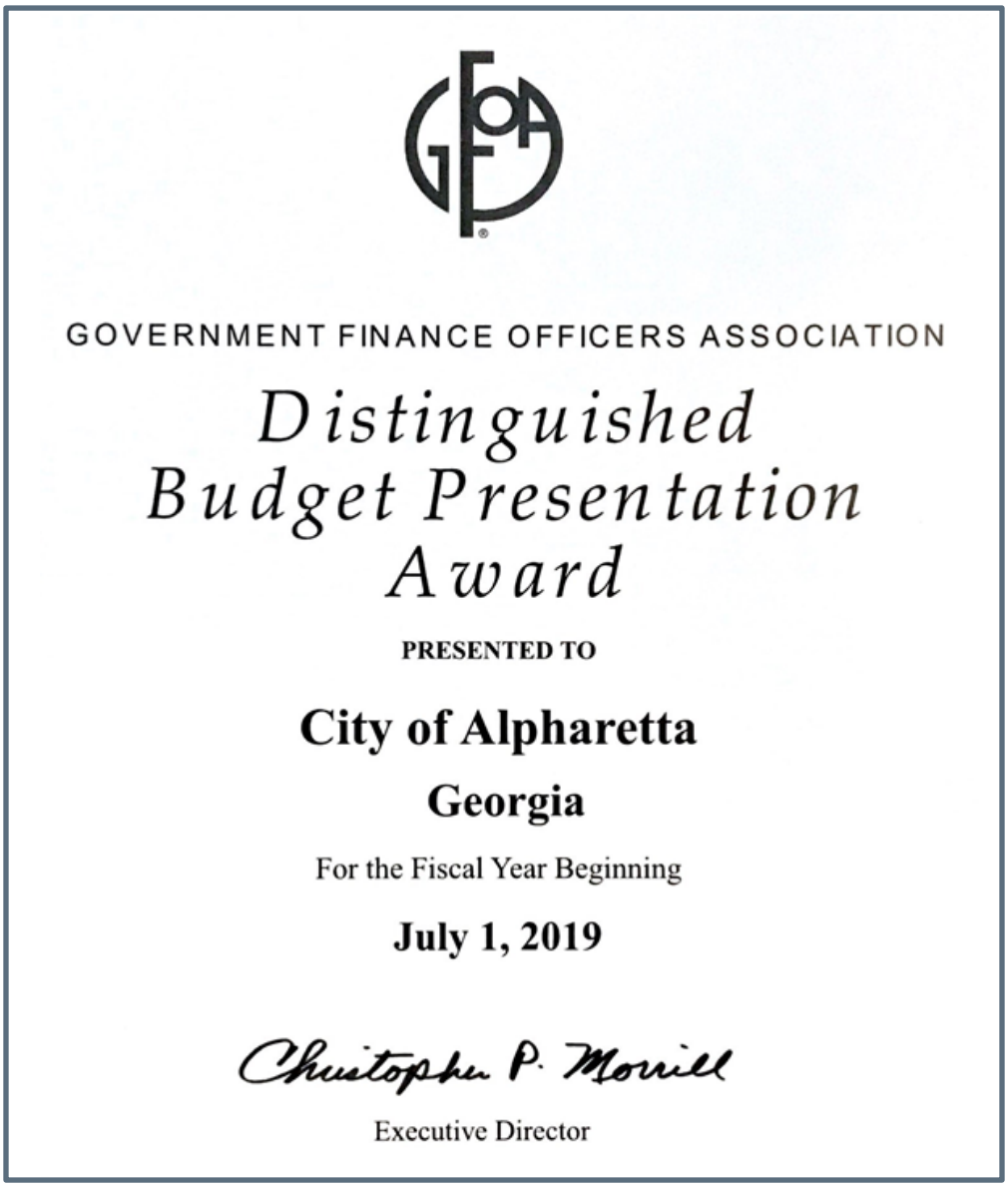
ABC	Alpharetta Business Community
BRC	Budget Review Committee
CAFR	Comprehensive Annual Financial Report
CF	Carryforward
CIP	Capital Improvement Plan
CO	Change Order
CPI	Consumer Price Index
CY	Current Year
DCA	Department of Community Affairs (Georgia)
DEA	Drug Enforcement Administration (Federal)
DOR	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

E-911



SWAT

GFOA Distinguished Budget Presentation Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Alpharetta

Georgia

For the Fiscal Year Beginning

July 1, 2019

Christopher P. Morrill

Executive Director

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, 2019. 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.

2 Park Plaza
Alpharetta, GA 30009
Phone: 678.297.6000
www.alpharetta.ga.us

June 22, 2020

To the City Council and Citizens of Alpharetta:

We are pleased to present our Annual Operating and Capital Budget (line-item budget detail) for Fiscal Year 2021 (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.

The City of Alpharetta, like many cities in our region and throughout the world, is currently facing fiscal challenges as a result of the COVID-19 pandemic and associated social distancing policies. Current challenges include severe economic losses within the hospitality, restaurant, and arts/entertainment/recreation market segments, declining business investment and operations (including closures), job losses, reduced consumer spending (e.g. local option sales tax collections), declining consumer confidence in the economy, etc.

All of these factors have combined to limit revenue growth (e.g. Franchise Fees) and in many cases reduce revenues below prior-year levels (e.g. local option sales taxes, alcohol beverage excise taxes, licenses and permits, charges for services, etc.).

In light of the current economic challenges and its impact on city resources, staff has compiled a budget in line with our guiding principles that accomplishes the following:

- Tax-burden reductions for our homeowners approaching $5 million annually (see section entitled *Taxpayer Savings* for more information).
- Continuation of the same high service levels our citizenry, business owners, and stakeholders expect from our city.
- Maintenance of the city's millage rate at 5.750 mills (flat with FY 2020).

MAYOR
Jim Gilvin

MAYOR Pro Tem
Donald Mitchell

COUNCIL MEMBERS
Jason Binder
Ben Burnett
John Hipes
Dan Merkel
Karen Richard

CITY ADMINISTRATOR
Robert J. Regus

- Alignment of departmental operating budgets to the city's short-term revenue outlook.
- Capital investment focused on maintaining and improving city infrastructure and assets ($12.4 million) while reserving sufficient funds to provide flexibility for future prioritized capital investment ($24.4 million).

Budget Process and Overview

In response to the economic challenges, our businesses and citizens have tightened their budgets and are doing more with less. And so too shall the City of Alpharetta.

The city has been proactive in realigning its spending to match the current economic reality. Spending during FY 2020 has been limited to essential items only and vacancies are filled on a priority basis with an emphasis on public safety operations. Proactive fiscal management has positioned us to more effectively approach the challenges in the FY 2021 Budget resulting from COVID-19.

The Fiscal Year 2021 Budget process began with an update of the city's financial condition, which was presented to the Mayor and City Council during the January 2020 City Council retreat. During this update, a financial plan was established which prioritized the use of available fund balance to most effectively position the city for financial success in the future. This information was also shared with the city's department directors during budget kick-off meetings.

However, 2020 operations and the 2021 budget plan changed in early March 2020 due to the COVID-19 pandemic and associated social distancing policies.

As provided monthly to the City Council through the Financial Management Reports, the Finance Department has closely monitored our revenue and expenditure trends and indicated that spending would need to be reduced for FY 2020 to compensate for the COVID-19 economic impacts.

City departments responded to the direction provided by the Finance Department and revised their 2021 budget requests to be in-line with current revenue estimates.

The FY 2021 Budget is balanced for all funds and totals $140 million with the breakdown by fund type as follows:

FUNDS BY TYPE	$	
General Fund	$ 72,262,622	
Special Revenue Funds	12,319,188	(1)
Debt Service Fund	4,953,000	
Capital Project Funds	35,338,610	(1)
Solid Waste Fund	4,494,338	
Risk Management Fund	1,526,250	
Medical Insurance Fund	8,485,000	
OPEB Funds	680,091	
Total	$140,059,099	

(1) Amounts contained herein represent new appropriations for FY 2021. Unexpended FY 2020 appropriations for City Council approved projects are re-appropriated annually pursuant to city policy.

Several of the major points of the FY 2021 Budget are as follows.

- Maintenance of the city's millage rate at 5.750 mills (flat with FY 2020).
- Tax-burden reductions for our homeowners approaching $5 million annually including multiple homestead exemptions measures implemented in FY 2021 that will save our homeowners over $360,000 in the 1st year alone (see section entitled *Taxpayer Savings* for more information). The city's homestead exemptions go great lengths in keeping Alpharetta an affordable place to live and retire.
- Management of personnel and compensation program to align with current market environment:
  - Staffing level at 452 full-time equivalents "FTE" with the funding breakdown as follows:
    - 445.5 full-time equivalents (funded);
    - 6.5 full-time equivalents (unfunded; budgetary savings of $460,000); positions to remain vacant pending an identified funding source and workload justification.
  - The performance-based merit program originally scheduled for April 1, 2020 (FY 2020) was suspended due to COVID-19 and its estimated economic impacts. However, the FY 2021 budget mitigates the impact to staff through the following compensation initiatives which are included in the base 2021 operating budget:
    - Implementation of a one-time compensation payout on July 1, 2020 aimed at compensating employees for the April 2020 performance-based merit program deferment (compensates for lost wage growth

between April 1, 2020 and June 30, 2020) in an estimated cost of $250,000 citywide;

- Reinstitution of the annual performance-based merit program (3% on average) effective July 1, 2020 in an estimated cost of $1 million citywide.
- Reserve funding totaling $264,000 within the Operating Initiative Reserve account that represents the estimated financial impact associated with the Evergreen Class and Compensation Study findings after adjustment for the July 1, 2020 performance-based merit program (please refer to the *Operating Initiatives Request* section of this document for detail of the requests). This funding will be allocated to Departments upon receipt, review, and approval by the Mayor and City Council of the final Evergreen Class and Compensation study.

- Material reduction (-6% or -$1 million) in departmental maintenance and operations budgets (General Fund) including controls on non-essential spending.
    - Net reduction is in excess of -8% after adjusting for the growth drivers including utilities (6% growth or $160,150 due to approved rate adjustments by multiple utility providers), risk insurance premiums (8% growth or $52,750), and multiple items implemented during FY 2020 (+$15,000 for office lease costs for the Special Investigations Unit, +$50,000 for right-of-way maintenance for newly constructed streetscape improvements along Rucker Road and Morris Road, +$30,000 for janitorial and landscape maintenance services for new park spaces such as Windward, Rucker, etc.).
- $290,000 for targeted operational initiatives (please refer to the *Operating Initiatives Request* section of this document for detail of the requests).
- $1.9 million is included as a non-allocated reserve account to provide the City with additional flexibility to: (1) cover deficiencies in revenue forecasts beyond what is already programmed into the 2021 budget; and (2) other items as determined by the Mayor and City Council.
- $686,390 is included as a non-allocated reserve account to be used for one-time initiatives (non-recurring). The funding source for this line-item is available fund balance as of June 30, 2019. As this represents a one-time, non-recurring funding source, its uses will also need to be one-time (e.g. capital investment, etc.).

- Funding from the General Fund which is available for immediate capital investment in 2021 includes the following:
  - $4,352,862 Fund Balance for one-time capital;
  - $ 189,000 Recurring Capital Contribution from the General Fund

    $4,541,862

It should be noted that the Recurring Capital contribution has been significantly reduced from past years (down from $4.8 million) due to COVID-19 revenue impacts.

Please refer to the Fund and Departmental Summary sections of this document 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.

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 30, 2020	Distribute 2021 Mayor's Recommended Budget
May 4, 2020	Council Meeting
May 18, 2020	Council Meeting
May 26, 2020	Council Meeting
June 1, 2020	Public Hearing and Council Meeting (Budget)
	1st reading of Budget Ordinance
	1st reading of Millage Rate Ordinance
June 15, 2020	Public Hearing and Council Meeting (Budget)
June 22, 2020	Public Hearing and Council Meeting (Budget)
	2nd reading of Budget Ordinance
	2nd reading of Millage Rate Ordinance

Budget Issues and Priorities

The FY 2021 Budget formalizes numerous key financial factors which have been themes for several years within the government.

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

Bond Ratings

The city's AAA bond rating was reaffirmed by Moody's and Standard & Poor's ("S&P") during April 2020 in conjunction with the sale of $18 million (par) of City of Alpharetta General Obligation Bonds Refunding Bonds, Series 2020, for refunding of the outstanding Series 2012 General Obligation Bonds (saving over $300,000 annually).

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 and debt/pension burdens. The FY 2021 Budget is mindful of these factors and the importance of maintaining the highest rating, not only for our citizens but also our bondholders.

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 2021 Budget is based on maintenance of the city's millage rate at 5.750 mills.

Fiscal Year	Operating Millage Levy	Debt Service Millage Levy	Total Millage Levy	% Increase (Decrease)
2021	4.935	0.815	5.750	0.0%
2020	4.820	0.930	5.750	0.0%
2019	4.770	0.980	5.750	0.0%
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%

The portion of the millage rate funding debt service (Debt Service Fund) is estimated to decrease from 0.93 mills in FY 2020 to 0.815 mills in FY 2021. Estimated growth in the property tax digest, coupled with a recent refunding of the Series 2012 General Obligation Bonds to reflect lower market interest costs, allows for a reduction in the millage rate dedicated for debt service. The FY 2021 Budget proposes to program the debt service millage reduction into the General Fund. Homestead exemptions, with a few exceptions, are not applicable to the debt millage levy. As such, the revenue generation for a given millage levy will be different depending on the source (e.g. debt levy vs operating levy). Specifically, the shift of 0.115 mills will result in a loss of $700,000 for the Debt Service Fund and a gain of $600,000 for the General Fund.

The portion of the millage rate funding operations and recurring capital investment (General Fund) is estimated to increase from 4.82 mills in FY 2020 to 4.935 mills in FY 2021. Property tax revenue forecasts for FY 2021 total $25.4 million (excluding motor vehicle taxes) and includes $600,000 from the debt service millage shift discussed above. Of this amount, $189,000 is included for recurring capital initiatives, $290,000 for targeted operational initiatives (please refer to the *Operating Initiatives Request* section of this document for detail of the requests), and a $1.9 million non-allocated reserve.

Taxpayer Savings

The FY 2021 millage rate, coupled with the city's substantial Homestead Exemptions, goes great lengths in keeping Alpharetta an affordable place to live and strategically positions us relative to neighboring areas.

The city's multiple homestead exemptions are estimated to save our homeowners $5 million annually and include:

- Floating Homestead exemption that caps the taxable value growth of homesteaded properties to the lesser of 3% or CPI;
- Basic Homestead exemption of $45,000 off the assessed value of homesteaded properties which is among the highest in the State;
    - Voters approved increasing the exemption by $5,000 effective with the FY 2021 Budget which will save our homeowners over $300,000 in the 1st year alone.
- Senior Basic Homestead exemption of $25,000 off the assessed value of homesteaded properties for residents age 65 and older;
    - Prior to FY 2021, the Senior Basic Homestead exemption was split between a general $15,000 exemption and an income-restricted $10,000 exemption. Voters approved removing the income restriction on the $10,000 exemption which will be implemented with the FY 2021 Budget and save our homeowners over $60,000 in the 1st year alone.
- Senior full-value exemption available to residents age 70 and older who meet certain income requirements.

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 our 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 2021 are budgeted at $6.5 million with the following forecast: 2022 - 2041[1]: $7 million (annual average). These figures include city and Development Authority obligations and span multiple Funds.

Expansion of Departmental Service Levels (Operating Initiatives)

Recommended operating initiative funding totals $290,000 and is allocated as follows:

Funds Available for Operating Initiatives:	$ 290,000

	Operations Impact		
Recommended Initiatives:	**Expenditures**	**Revenue**	**Total (net)**
Evergreen Class and Compensation Study Implementation	$ 264,000	$ -	$ 264,000
Web Help Desk Software Replacement	$ 26,000	$ -	$ 26,000
Eastside Community Center Programs	$ 40,000	$ 40,000	$ -
	$ 330,000	**$ 40,000**	**$ 290,000**

Operating Initiative funding for FY 2021 has been programmed into a non-allocated account within the General Fund. Operating Initiatives not recommended for funding total $1 million (net). Please refer to the *Operating Initiatives Request* section of this document for detail of the requests.

Proper Use of Fund Balance

General Fund - Based on audited financial statements for the year ended June 30, 2019, the city's fund balance totaled $27.8 million. Of this amount, approximately $5.5 million was appropriated in the FY 2020 Budget for capital/one-time initiatives and $15 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 expenditures (generally capital investment). Available capital/one-time initiative funding resulting from FY 2019 operations totals $7.3 million with the programmed usage as follows:

- $7,289,252 Available Fund Balance as of June 30, 2019
- (2,000,000) FY 2020 Mid-Year Budget (capital investment)
- (250,000) One-Time Compensation Payout (FY 2021)
- (686,390) Non-Allocated Reserve (available for one-time uses)

$4,352,862 FY 2021 One-Time Capital Funding

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

Funding Recurring Capital/Operational Reserves from Operating Budget

The 2020 budget included $4.8 million in appropriations within the General Fund budget to fund recurring capital initiatives (e.g. milling and resurfacing of city streets, traffic equipment replacement, fleet replacement, stormwater repair and maintenance, etc.). By programming the recurring capital program into the operating budget, the city is announcing to its citizens and stakeholders that capital investment in our roads and infrastructure is a priority that should be funded with certainty as opposed to relying on fund balance which may or may not be accumulated.

However, due to the sudden impact of COVID-19 on forecasted revenues, operational funding from the General Fund for recurring capital was reduced to $189,000. The funding was reallocated to a combination of items including: $1.9 million non-allocated reserve to provide the City with additional flexibility to (1) cover deficiencies in revenue forecasts beyond what is already programmed into the 2021 budget and (2) other items as determined by the Mayor and City Council; a further reduction in the revenue estimate for local option sales taxes; partial funding of the various compensation initiatives previously discussed (e.g. performance-based merit program, Evergreen Class and Compensation study findings, etc.); etc.

Funding from the General Fund available for immediate capital investment in 2021 includes the following:

- $4,352,862 Fund Balance for one-time capital;
- $ 189,000 Recurring Capital Contribution from the General Fund

$4,541,862

Maintaining an Effective Capital Improvement Program (Capital Initiatives)

The FY 2021 Capital Plan includes funding of $37 million for capital initiatives. Recommended capital investment totals $12.4 million and is focused on maintaining and improving city infrastructure and assets. An additional $24 million is being reserved to provide flexibility for future prioritized capital investment.

	Capital Project Fund	Stormwater Capital Fund	T-SPLOST Capital Fund	Impact Fee Fund	Subtotal	Other Sources	Total
Sources:							
Available Fund Balance	$ 4,100,000	$ 325,000	$ 15,500,000	$ 925,000	$ 20,850,000	$ -	$ 20,850,000
General Fund Transfer:							
Available Fund Balance	2,967,862	1,385,000	-	-	4,352,862	-	4,352,862
(1) Recurring Capital Program	189,000	-	-	-	189,000	-	189,000
(2) Pay-as-you-go Capital Investment	171,748	-	10,700,000	-	10,871,748	-	10,871,748
(3) Other Sources	-	-	-	-	-	600,000	600,000
	$ 7,428,610	**$ 1,710,000**	**$ 26,200,000**	**$ 925,000**	**$ 36,263,610**	**$ 600,000**	**$ 36,863,610**
Uses:							
(4) Capital/Grant-Matching	$ 6,135,000	$ 1,710,000	$ 4,000,000	$ -	$ 11,845,000	$ 600,000	$ 12,445,000
	$ 6,135,000	**$ 1,710,000**	**$ 4,000,000**	**$ -**	**$ 11,845,000**	**$ 600,000**	**$ 12,445,000**
Non-Allocated:							
Future Capital/Grant Initiatives	**$ 1,293,610**	**$ -**	**$ 22,200,000**	**$ 925,000**	**$ 24,418,610**	**$ -**	**$ 24,418,610**

(1) Represents funding programmed within the General fund budget to cover recurring capital needs (e.g. milling & resurfacing of city roadways, fleet replacement, etc.). Annual funding in prior years approximated $4.8 million.

(2) Represents investment earnings (Capital Project Fund) and T-SPLOST taxes (T-SPLOST Capital Fund).

(3) Represents potential LMIG grant funding for milling and resurfacing initiatives ($600,000) and would be appropriated upon execution of binding agreements and/or receipt of the funds.

(4) Represents capital appropriations included in the base FY 2021 Budget.

Please refer to the *Capital Project Fund Summaries* section of this document for detail of the requests.

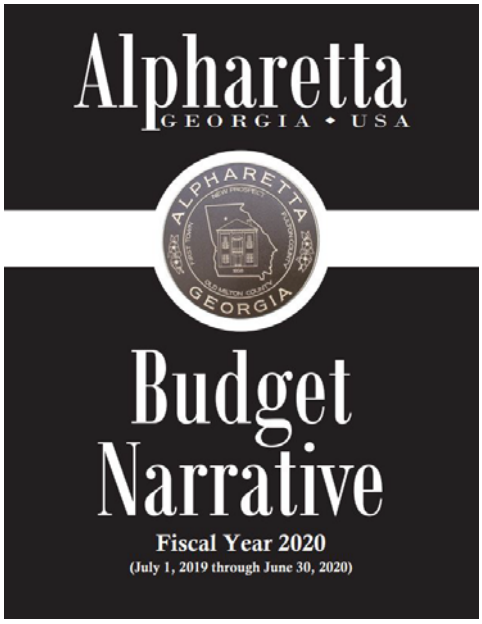
Awards and Acknowledgements

Financial Reporting: The Government Finance Officers Association ("GFOA") awarded a Certificate of Achievement for Excellence in Financial Reporting to the city for our Comprehensive Annual Financial Report ("CAFR") for the fiscal year ended June 30, 2019.

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.

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, 2019.

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.



Budgetary Reporting: Last but certainly not least, the city also received the GFOA Distinguished Budget Presentation Award for its annual budget for the fiscal year ended June 30, 2020.

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.

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 services to our citizens and stakeholders.

Respectfully Submitted,

Jim Gilvin Mayor	Robert J. Regus City Administrator	Thomas G. Harris Finance Director

About Alpharetta

History[2]

From the North Georgia Mountains to the Chattahoochee River along a Cherokee Indian trail, a tiny village named *New Prospect Campground* 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 Campground". 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 per year. Another provision of that charter was the right to levy a tax of $25 on every show that may be exhibited within the city. The first report of the city Trustees showed a balance of $1,302 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. This building served as a landmark for the

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

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 most 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 ended, 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.

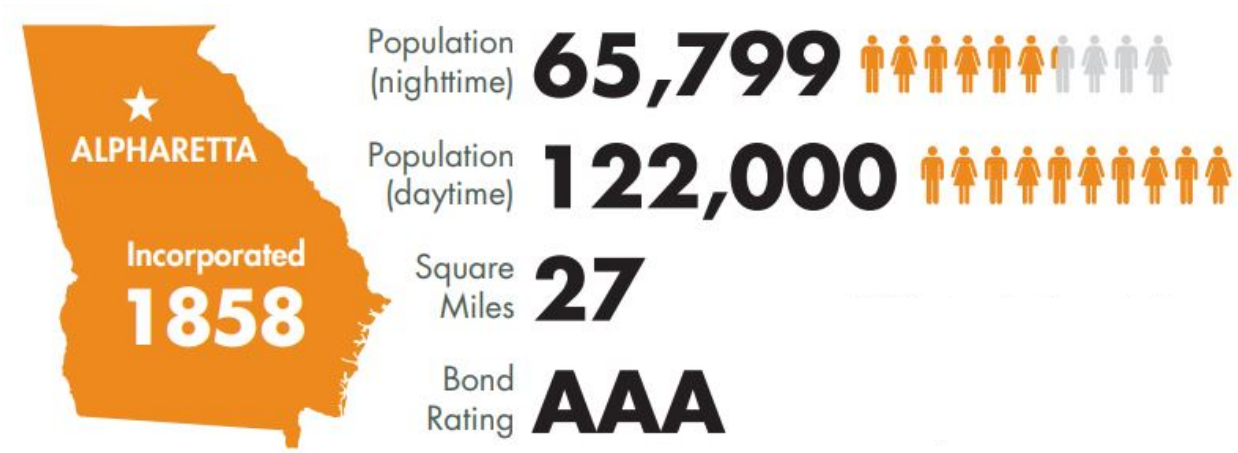
In the next decades, growth in Milton County was steady, but never spectacular. The area was hampered by the lack of a railroad, around which most growth in those times was centered. The nearest railroad dead-ended at the river in Roswell. It is ironic that in those times a railroad was so important, 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 122,000 (daytime)

and 65,799 (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 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.

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.

The City relies heavily on its dedicated volunteers that provide their expertise and time through serving on our various board and commissions which include:

- **Code Enforcement Board**

  The Local Code Enforcement Board, hereinafter referred to as the "CEB", is a state-enabled body created by the Mayor and Council pursuant to O.C.G.A. 36-74-1 The CEB consists of nine members, seven primary members and two alternates, who shall be residents of the City. All members are appointed by the City Council. All meetings are open to the public.

- **Design Review Board**

  The Design Review Board is a body created by Ordinance by the Mayor and Council. The Board consists of seven members and two alternates, who shall be residents of the City, appointed by the City Council. Each member of the Council including the Mayor appoints one member and the entire body appoints the alternates. The members of the Board are appointed for four-year terms and serve at the will of the Council member appointing them. The Board meets on the third Friday of the month at 9:00 a.m. at City Hall. All meetings are open to the public.

- **Development Authority**

  The Development Authority is a state-enabled body created by the Mayor and Council pursuant to O.C.G.A. The Board consists of seven members, who shall be residents of the City, appointed by the City Council. The members of the Board are appointed for four-year terms. The Board meets quarterly (January, April, July and October). Additional meetings are scheduled as needed. All meetings are open to the public.

- **Natural Resources Commission**

  The Alpharetta Natural Resources Commission is created by the Mayor and Council and consists of nine members, seven primary members and two alternates, who shall be residents of the City. All members are appointed by the City Council. All meetings are open to the public.

- **Planning Commission**

  The Planning Commission is a body created by Ordinance by the Mayor and Council. The Commission consists of seven members and two alternates, who shall be residents of the City, appointed by the City Council. Each member of the Council, including the Mayor, appoints one member and the entire body appoints the alternates. The members of the Planning Commission are appointed for four-year terms and serve at the will of the Council member appointing them. The

Commission meets on the first Thursday of the month at 6:30 p.m. at City Hall. All meetings are open to the public.

- **Recreation Commission**

  The Recreation Commission is a state-enabled body created by the Mayor and Council pursuant to O.C.G.A. sections 36-64-1 through 36-64-14. The Commission consists of a minimum of five and a maximum of nine members, appointed by the Mayor. All members must be residents of the City, except one member may come from the Milton High School district. The members of the Board are appointed for five-year terms. The Board meets on the second Tuesday of each month at 7:00 p.m. in Council Chambers at City Hall. All meetings are open to the public.

- **Board of Zoning Appeals**

  The Board of Appeals is a body created by Ordinance by the Mayor and Council. The Board consists of seven members and two alternates, who shall be residents of the City, appointed by the City Council. Each member of the Council including the Mayor appoints one member and the entire body appoints the alternates. The members of the Board are appointed for four-year terms and serve at the will of the Council member appointing them. The Board meets as needed on the third Thursday of the month at 5:30 p.m. at City Hall. All meetings are open to the public.

- **Historic Preservation Commission**

  The Historic Preservation Commission is a body created by Ordinance by the Mayor and Council. The Commission consists of seven (7) members who shall be residents of the City, appointed by the City Council. The Mayor and each Council Member shall appoint one (1) member to the Historic Preservation Commission, to serve concurrently with and at the pleasure of the Mayor or Council Member making the appointment. At least four (4) members of the Historic Preservation Commission shall have demonstrated special interest, experience, or education in history, architecture, or historic preservation.

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.

All meetings are subject to change. Please confirm the dates/times on the city's website: http://www.alpharetta.ga.us.

Mission[3]

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.

Big Creek Greenway

Vision[4]

Our Community Vision is to advance Alphareta 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.

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

[4] 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

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 Funds

Governmental Funds

These funds are 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 soon 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 like 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.

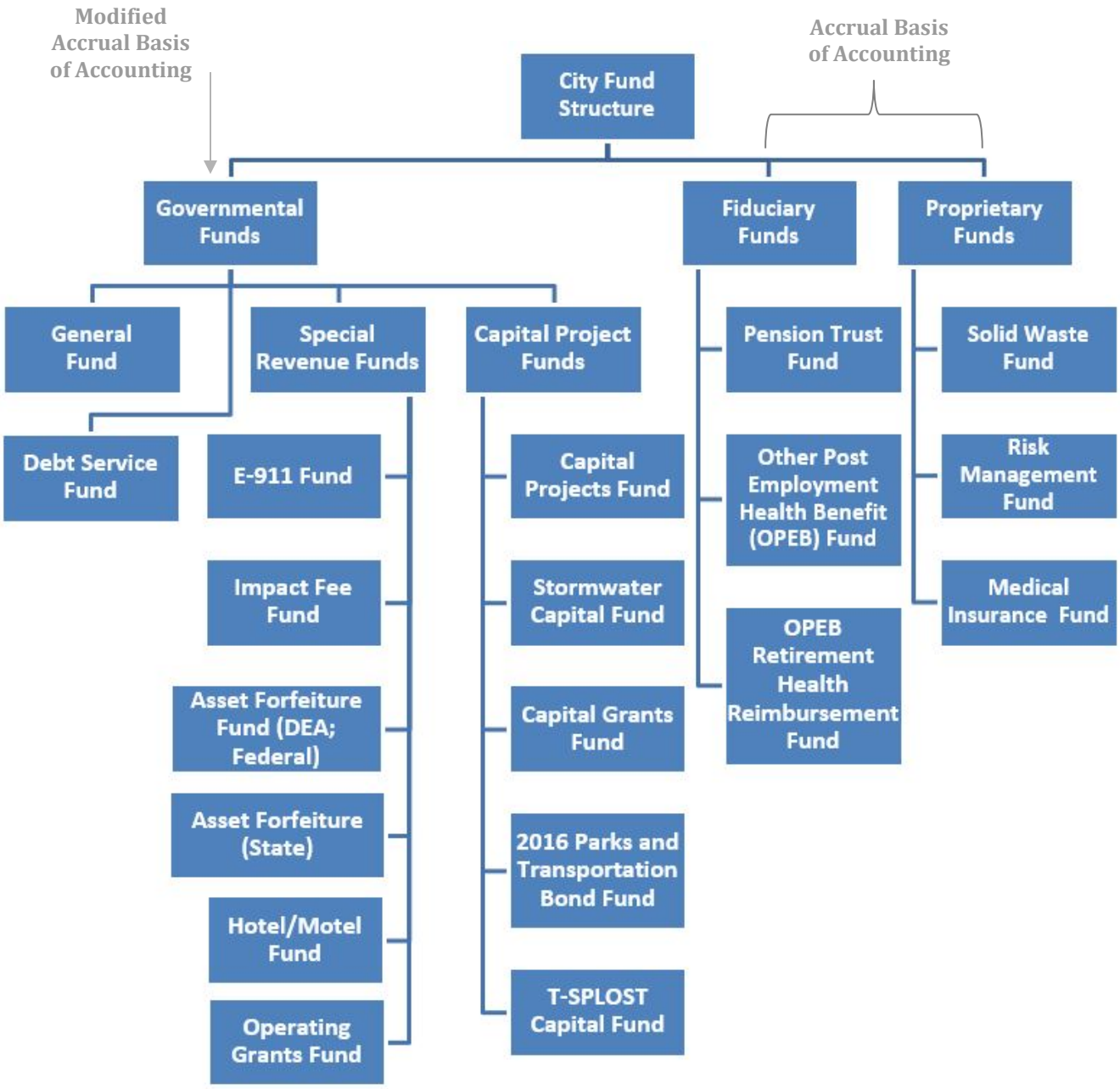
Fiduciary Funds

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 3 fiduciary funds as detailed below.



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.

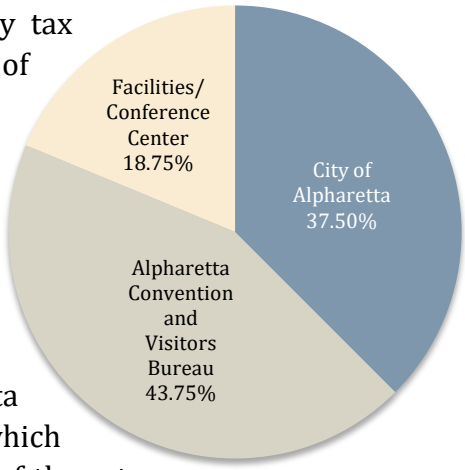
While debt service on voter-approved debt is funded through the Debt Service Fund, debt service on other obligations (i.e. Alpharetta Development Authority revenue bonds that are backed by the City through Intergovernmental Agreement) resides in each applicable Fund based on the identified funding source. As an example, the General Fund includes debt service for the Series 2013 Alpharetta Development Authority revenue bonds which were issued to fund a portion of the costs associated with the new Alpharetta campus of 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 specific 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[5] 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.

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

Debt Service Fund (Governmental Fund)

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

- **General Obligation Refunding Bonds, Series 2014** (advanced refunded the callable portion of the Series 2006 GO Bonds);
- **General Obligation Bonds, Series 2016**; and
- **General Obligation Refunding Bonds, Series 2020** (refunding of the Series 2012 GO Bonds).

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 six (6) capital project funds: Capital Project Fund (general capital projects); Stormwater Capital Fund (stormwater/drainage projects); Capital Grant Fund (account for capital grant proceeds); 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.

- **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.

- **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.

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

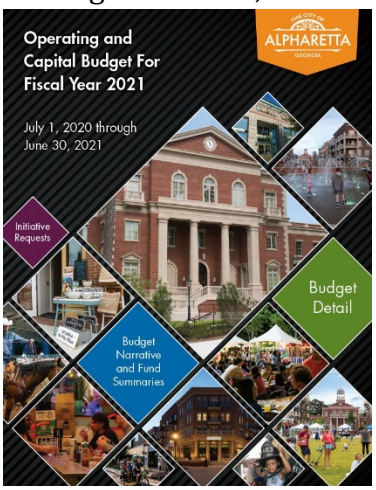
These funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds utilize the accrual basis of accounting and are appropriated in the annual budget (excluding the Pension Trust Fund) and reflected in the city's monthly financial management reports which 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 Health Benefit (OPEB) Fund and Retirement Health Reimbursement Fund**: The OPEB Health Benefit Fund represents activity associated the other post-employment benefit plan (OPEB). Eligible retirees are offered the same health and prescription drug coverage as active employees. Each fiscal year, the city determines the Plan benefits and premium rate for participants (active and retirees). However, unlike active employees, retirees pay 100% of the blended premium afforded to the city. Therefore, as the retiree makes the full premium payment, the city's only exposure is the accounting treatment of this implicit rate subsidy caused by the difference in the blended rate offered to the retiree and his/her actual age adjusted premium. Coverage expires at age 65.

  The OPEB Retirement Health Reimbursement Fund accounts for the post-employment healthcare benefit and is funded through City operations (roughly 2% of payroll).

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.

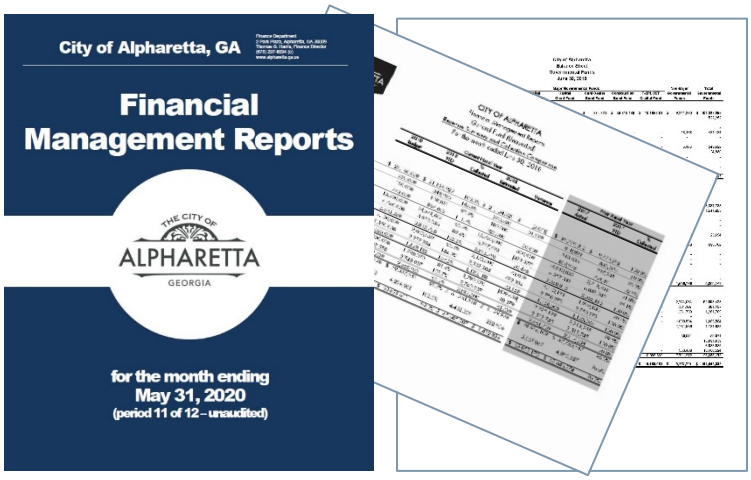


Operating and Capital Budget[6] (June-August)

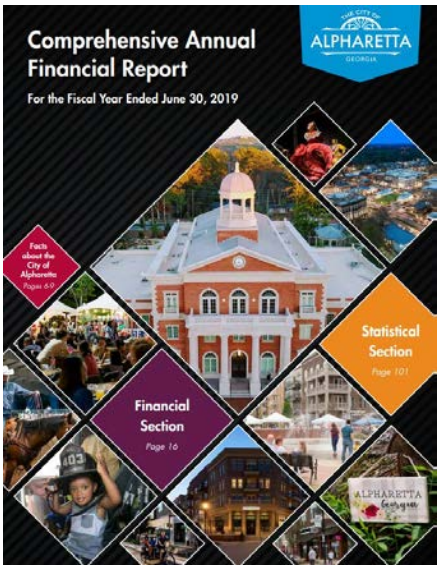
The city annually prepares and publishes a comprehensive budget document that aids in the financial administration of the city while providing our elected officials, citizenry, and stakeholders with a complete, clear, and understandable budget document that facilitates the transparency of our budgeting and financial processes.

[6] Available for download from the City's website: www.alpharetta.ga.us.

Financial Reporting to the City Council[7] (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 Report[8] (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 Report[9] (November-December)

The Finance Department also prepares and publishes an annual report to 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.

[7] Available for download from the City's website: www.alpharetta.ga.us.
[8] Available for download from the City's website: www.alpharetta.ga.us.
[9] 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 2021 Budget is prepared for the fiscal year commencing July 1, 2020 and ending June 30, 2021.

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.

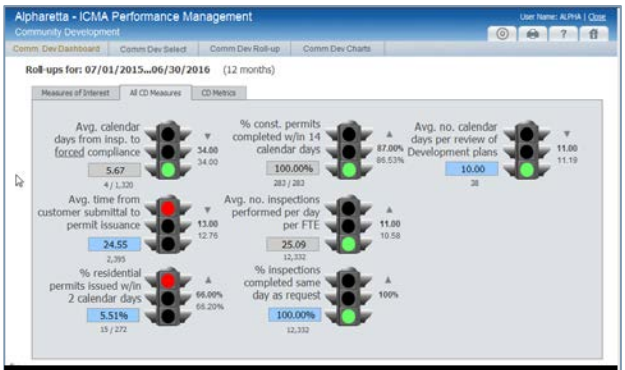
The departmental budget is separated into the following components:

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

- *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.



Community Development Dashboard

Council Retreat (January-February)

The budget preparation process commences annually in January/February with the City Council Retreat, including City Administration and key department personnel. The Retreat provides the dedicated time necessary for the City Council and executive staff to discuss the strategic issues facing the city and the associated effects on the upcoming budget. Discussion topics include any and all strengths, weaknesses, opportunities, threats, etc., facing the city

and typically are categorized as follows: millage rates and property taxation; revenue generation/diversification; capital renewal/replacement and improvement; base-level service and operations; personnel compensation; service and operation improvements; bond issues in connection with capital improvement initiatives; etc. The Retreat provides the strategic framework and guiding priorities for the upcoming budget process.

Budget Preparation and Analysis (February-April)

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

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

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

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

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

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 that provides specific line-item allocations for the current and proposed budget years.

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

Budget Adoption (June)

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

Budget Calendar

City of Alpharetta
Fiscal Year 2021 Budget Calendar

January 26-27	City Council Retreat
February 3-7	Budget kickoff meetings Budget target data distributed to departments – Phase II (maintenance and operations) – Phase III (capital requests and budget initiatives) – Performance Measurement ("PM") template • FY 2019 actual vs. target (results) • FY 2020 year-to-date actual • FY 2020 target • FY 2021 target – Departmental organizational charts – Departmental goals and objectives Service summary by Division/Function funded within Budget Target
February 18	Due to Finance: – Phase II and III Budget data – Updated PM data – Updated organizational charts – Updated goals and objectives – Service summary by Divison/Function
February-March	Finance Department 2021 Budget finalization
March 15	COVID-19 Emergency Declaration
March-April	Mayor, City Administrator, Departments and Finance Department Budget reprogramming
April 30	Distribute Mayor's Recommended FY 2020 Operating and Capital Budget (line-item detail)
May 4/18/26	City Council Meeting Finance Department presentation – FY 2021 Budget work session (operating and capital)
June 1	Public Hearing City Council Meeting 1st reading of Budget Ordinance 1st reading of Millage Rate Ordinance
June 15	Public Hearing
June 22	Public Hearing City Council Meeting 2nd reading of Budget Ordinance 2nd reading of Millage Rate Ordinance

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.

Downtown Alpharetta

Wills Park

North Point Mall

Operating Initiative Requests

Executive Summary

Funds Available for Operating Initiatives:	$ 290,000

	Operations Impact		
Recommended Initiatives:	**Expenditures**	**Revenue**	**Total (net)**
Evergreen Class and Compensation Study Implementation	$ 264,000	$ -	$ 264,000
Web Help Desk Software Replacement	$ 26,000	$ -	$ 26,000
Eastside Community Center Programs	$ 40,000	$ 40,000	$ -
	$ 330,000	**$ 40,000**	**$ 290,000**

Operating Initiative (i.e. expansion of departmental service levels) funding for FY 2021 has been programmed into a non-allocated account within the General Fund is subject to future City Council approval before moving forward. Operating Initiatives not recommended for funding total $1 million (net).

Detail (Recommended Operating Initiatives)

Citywide

Evergreen Class and Compensation Study Implementation $264,000

Estimated financial impact associated with Class and Compensation study findings after adjustment for FY 2021 Performance-based Merit Program.

Information Technology

Replacement of Web Help Desk Software $26,000

This request is for replacement of the IT Departments existing legacy Web Help Desk system that is experiencing serious issues (particularly as of 03-17-2020 when Microsoft instituted new security standards). This is a one-year contract for ZenDesk (a highly rated hosted Help Desk system that is modern and many enhanced features). This system was selected because of relatively low-cost system that integrates with our current Office 365/Teams and Azure Cloud environment.

Recent changes (03-17-2020) implemented by Microsoft that has tightened security requiring beyond basic security protocols has caused portions of the emailing part of our current software to no longer function. This is causing more effort on our users and our staff to support help desk tickets. We are also concerned that there will be other issues as well. The existing system is legacy product that is no longer being updated and does not have features of other current systems. Therefore, we have prioritized this for immediate replacement.

Help Desk is how we support our Departments/Employees when the have needs or issues. The annual cost of our current legacy system totals $8,000. The ZenDesk system costs approximately $26,000 annually. In year 1, we will have both systems operational

during implementation and most likely incur software costs for both systems. Moving forward, the net annual cost will be approximately $18,000 ($26,000 less $8,000 current costs).

Recreation, Parks, and Cultural Services

Eastside Community Center Programs $40,000 (revenue)/ $40,000 (expense)

In partnership with Ed Isakson YMCA, the City of Alpharetta will operate and program the Eastside Community Center at the YMCA, starting May 2020. Activities, staff and operations will be managed by the Recreation Services Division. Operation hours and programming are still to be determined; programming will focus on providing activities to the Eastside population, not duplicating the YMCA programs. Rentals and special events will be part of the programming.

Annual operational costs total $82,000 and includes $56,000 for salary/benefits and $26,000 for general operations (e.g. instructor fees, equipment rental, general supplies and materials, small equipment, etc.). Program Fees are forecasted to fully cover operations. The estimated impact during fiscal year 2021 is $40,000 (partial year).

Detail (Unfunded Operating Initiatives)

General Fund

City Administration

It's My Town App $35,000

Annual subscription fee for the Alpharetta branded It's My Town App. This app employs a user-first mindset. Actionable icons within the app let users perform a variety of tasks: contact the city; receive direct notifications from city staff; find more info about the city; save an event to their calendar and invite a friend; set reminders; find a car service; and much more… all from inside this single app. Subscription fee is estimated at $35,000 annually.

Human Resources

HRIS Software Enhancements $37,000

- NEOGOV Human Resources Information System (HRIS) PERFORM module to automate the performance management review process. Increases transparency and engagement between employees and supervisors and identifies growth opportunities for professional development. Easily track workflows and reports on employee performance trends at the organizational, departmental, team, and individual level. Increase operation efficiency and effectiveness by eliminating laborious and cumbersome paper processes.
- eFORMS module, working cohesively with NEOGOV's other modules, is a central repository for any employee documents used within the product suite. eFORMS allows records consolidation and an increase of accuracy and efficiency in retrieving documents and automation of workflows. It drives accountability through notifications and reporting.

- The enhancement of NEOGOV for the integration of background checks unites our current applicant tracking system and the online hiring center with our background check process, saving staff time, resources, and reduces report turnaround time allowing the filling of positions more quickly. This initiative is intended to decrease average time to hire, especially during busy periods such as seasonal hiring.

Tuition Reimbursement Incentive Improvements $30,000

Recommended increase of tuition reimbursement allowance as part of the overall revision and updates to the Employee Handbook and Benefits Handbook. Presented at the City Council workshop Feb. 24, 2020 with anticipated approval March 02, 2020 during the Regular Council meeting. Changes to new fee schedule are recommended to be effective July 1, 2020 as part of FY 2021. The FY 2021 base Operating Budget includes $55,000 for the Tuition Reimbursement Incentive.

Public Safety

Quint Apparatus Initiative and Personnel (3.0 FTE – Phase 1) $300,000

The City of Milton currently houses an aerial ladder truck at Fire Station 81 and responds to Alpharetta calls under the automatic aid agreement that is in place. Milton is currently building a fire station within their city boundaries and will relocate their aerial ladder truck to the new facility as early as the Spring of 2022. As such, Alpharetta will experience an impact to its level-of-service capabilities. This capital request is for the acquisition of one Quint Apparatus truck to compensate for this service fluctuation.

Specifically, this request is for the replacement of an existing Pumper (purchased in 2012 and set for replacement in 2022 along with delivery of the requested unit) with a new Quint Apparatus for Fire Station 81. The Quint will give us the capabilities of a pumper and ladder in one unit. However, the Quint does require additional staffing over the existing Pumper. Specifically, 6 personnel (2 per shift) which will be hired in phases (3 in FY 2021 and the remaining 3 in FY 2022).

The request also proposes to acquire an F-250 for a Rescue-Rapid Response Unit to augment the call volume and reduce the response of the Quint to lower priority incidents. The requested personnel will be utilized as staffing for the Rescue Rapid Response Unit while the Quint is not in the field.

Cost forecast is as follows:

- FY 2021: $300,000 for personnel (3 FTE) and related operational startup costs which represent this Operating Initiative request.
- FY 2022: $300,000 for the remaining personnel (3 FTE) and related operational startup costs which will be a component of an FY 2022 Operating Initiative request. All active Fire Apparatus are funded through capital lease programs within the General Fund. The estimated annual lease payment for the Quint acquisition totals $150,000 ($1.4 million financed over a 13-year term). The existing lease payment for the Pumper that is being replaced by the Quint totals

$54,000. As such, the lease difference of $96,000 is what's being requested. Additionally, $200,000 is being requested for capital acquisition costs for the F-250 Rescue-Rapid Response Unit and related equipment.

From a timing standpoint, the final payment on the pumper lease will be made in FY 2021. The Quint will be procured in December 2020 with the 1st payment due in FY 2022 as set forth above.

DEA Taskforce transfer to General Fund (3.0 FTE) $315,282

This request is to transfer funding of the three (3) Police Officer positions funded within the DEA Fund (related to the Drug Taskforce unit) to the General Fund. Based on asset forfeiture collection trends, it is doubtful the DEA Fund can continue funding all three positions past FY 2021/2022.

Information Technology Analyst (1.0 FTE) $98,000

This request is for one civilian (1) Public Safety IT Analyst, Grade G. This position would report to the Public Safety Technology Division to specifically support Public Safety users and operations.

In the past two years the Department has seen the demand for complex information technology assistance increase to an unprecedented level. The addition of body cameras and the accompanying infrastructure upkeep, maintenance, and continuing education alone justifies the addition of a permanent IT position. Additionally, we have added Next Gen 911 systems, Traffic Light Preemption systems, license plate reader systems, school zone speed detection camera systems with LPR, a drone program for police and fire, Flock Safety neighborhood watch camera systems, and signed an agreement with Ring for access to smart doorbell technology.

In the course of implementing these programs we faced significant challenges in implementing the technologies due to the ad hoc nature in which they were acquired. These programs came from several different corners of the agency and the effects on other parts of the organization were not always appropriately considered. This is not out of malice or a lack of effort – merely a lack of understanding as to how these pieces could and should fit together. We continue to face difficulties in implementing these systems completely (LPR alert access for officers) due to our reliance on the IT Department to physically touch each computer in order to add and administer programs and functions.

We have reached a critical mass of technology applications in Public Safety and need a dedicated information technology position to correct our current administration of these systems and to guide us toward a more integrated and productive future. The current forecasting models for the future of public safety all point to a complex form of intelligence-led initiatives based on the highly technical integration of computer systems in every aspect of our work.

We are already feeling negative effects from a lack of coordination and oversight of these activities. The requested position would oversee and administer our current programs and incorporate all future additions of future technology. Operational costs total $98,000

and include $85,000 for salary/benefits and $13,000 for general operations (desktop pc, laptop, tablet, cell phone, office equipment, travel and training).

Explorer Program **$11,000**

This request is to cover registration, travel and perdiem costs for advisors and explorers to attend five (5) competitions and training conferences per year. Professional services include the registration fees for youth and adults, as well as re-charter fees paid to Learning for Life to cover insurance for the program. Registration and re-charter fees are $3,000 and lodging and per diem costs are $4,500. In addition, the Explorer program has operated out of the main PD Uniform and Equipment budget. We are seeking a line item of $3,500 annually to equip our Explorers with uniforms and equipment when necessary. We have been covering this expense in previous budgets in the past; however, with other expenses increasing, we need dedicated money to continue the Explorer program. Operational costs total $11,000 annually (uniforms, equipment, travel, etc.).

National Professional Accreditation Registration **$18,000**

This request is for national professional accreditation registration costs. In the Fire Service field, there are many certifications that are required. There is also a necessity to be accredited to certain levels of training as to legitimize our department and our employees for legal proposes. In order to be registered nationally for these certifications, we must adhere to the accrediting agencies rules. Currently, personnel have been individually paying for their certifications (approx. 90 impacted staff members).

PS Technology Initiatives **$9,100**

As the demands on Public Safety services grow, the efficiencies and capabilities of staff must also grow. These software initiatives are intended to increase service delivery and staff effectiveness.

- Active Directory Integration ($4,000) - This request is for an active directory integration between the City of Alpharetta and CentralSquare RMS, MCT, and CAD. The integration will reduce the amount of support calls by having the user's passwords sync with his/her window's account. It will reduce downtime when waiting for a password reset.
- Digital Forensics ($5,100) - This request is for one (1) Apple Computer at $1,500 and Magnet Axiom, a robust software that addresses smartphones, cloud services, CPU's, Internet of Things (e.g.: wearables, smart TV's, smart appliances, commercial security, industrial and enterprise) for Digital Forensics. The software is $3,600.00 annually.

Recreation, Parks, and Cultural Services

Parks Maintenance Technicians (2 FTE) $115,000

This request is for two (2) additional Park Maintenance Technician I positions. These positions will allow the department to service the new parks coming online in the next year. The new parks include: Windward Park, Mid Broadwell Park, Alpha Loop, Serenade (Encore) Park, Old Rucker Park, and the Old Rucker Farm.

Operational costs total $115,000 and includes $111,500 for salary/benefits and $3,500 for general operations (e.g. employee training, employee travel, cell phone, employee uniforms, small equipment, etc.).

Old Rucker Farm Staffing (2 part-time) $25,000

This request is for two (2) part-time temporary employees to work at the Old Rucker Farm during the (30) weeks of the intensive growing season (April-October). These employees will maintain the entire farm area, execute the crop plan, maintain the perennial, fruit bearing plants (apple trees, berries, etc.), monitor for and apply pest control measures as needed. These employees will also be present to answer questions of the community garden members who come to farm throughout the day. This is an improvement to the existing service level. Operational costs total $25,000 for salary/benefits.

Adventure Day Camp $37,000 (revenue)/ $37,000 (expense)

This request is for a teen adventure camp for ages 12-13. It is essential to keep a kid's mind active and engaged during the summer. To that end, the teen adventure camp will provide an opportunity for teenagers to interact effectively with other people. In the unplugged, noncompetitive camp culture, teens build up their "emotional intelligence" (EQ), their face-to-face communication and relationship skills.

Operational costs total $37,000 and includes $24,000 for salary/benefits and $13,000 for general operations (e.g. instructor fees, general supplies and materials, employee training, etc.). Program Fees are estimated at $225 (resident) and $338 (non-resident) and are forecasted to fully cover operations.

Most Valuable Player (MVP) Day Camp $78,000 (revenue)/ $78,000 (expense)

This request is for a sports themed camp. It is essential to keep kid's mind active and engaged during the summer. To that end, offering an additional camp with a sports theme will provide an opportunity for campers interact effectively with other people. In the unplugged, noncompetitive camp culture, kids build up their "emotional intelligence" (EQ), their face-to-face communication and relationship skills.

Operational costs total $78,000 and includes $40,000 for salary/benefits and $38,000 for general operations (e.g. instructor fees, equipment rental, general supplies and materials, employee uniforms, etc.). Program Fees are estimated at $150 (resident) and $225 (non-resident) and are forecasted to fully cover operations.

Citywide Budget Summaries

Overview

The *Citywide Budget Summaries* section is intended to provide readers with an overall understanding of the city's fiscal year 2021 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 2021 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**

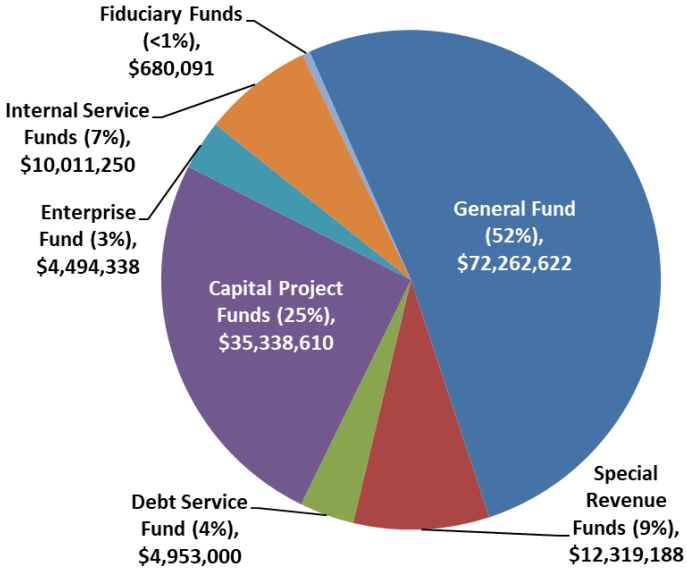
  This section provides a summary/narrative of FY 2021 budget data by revenue source (i.e. Property Taxes, Other Taxes, Charges for Services, etc.). Please refer to the specific Fund Summaries section (e.g. General Fund Summary, Special Revenue Fund Summaries, etc.) of this document for more detailed information about the city's various revenue sources.
- **Citywide Budget Summary by Department Expenditures**

  This section provides a summary/narrative of FY 2021 budget data by department expenditures (e.g. City Administration, Public Safety, etc.). Please refer to the *General Fund Departmental Summaries* section 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 2021 budget data by expenditure category (e.g. Personnel Services, Maintenance & Operations, etc.).

Summary by Fund Type

FY 2021 Citywide Budget totals $140 Million



The Fiscal Year 2021 budget for all funds totals $140 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, and charges for services, such as recreation program fees.

Special Revenue Funds: These 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: This Fund is utilized to account for debt service requirements of the city's general government debt obligations.

Capital Project Funds: These Funds are used for various citywide capital projects. Projected funding for FY 2021 is from fund balance, T-SPLOST collections, and transfers from other funds. Unspent appropriations from fiscal year 2020 will be re-appropriated to continue previously approved projects.

Enterprise Fund: This 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: These 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).

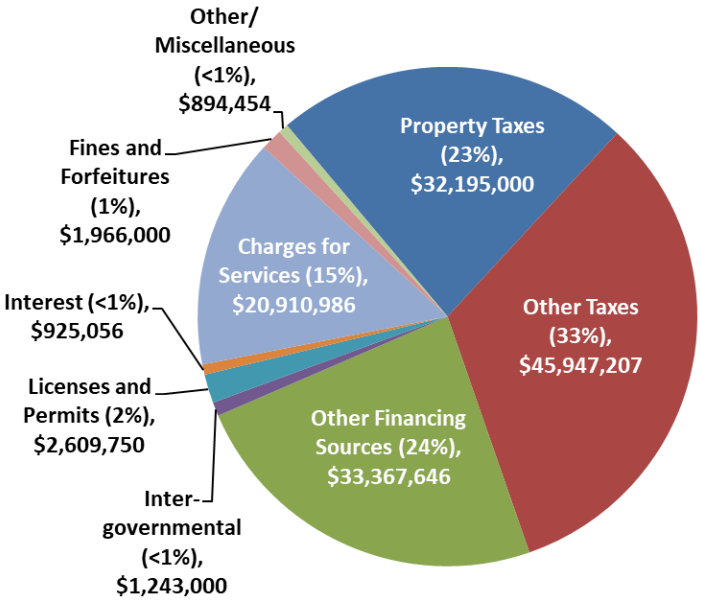
Fiduciary Funds: These Funds are used to account for resources held for the benefit of parties outside the government and include the OPEB Funds.

Summary by Fund

	Revenues	Expenditures	Balanced Budget
General Fund	**$ 72,262,622**	**$ 72,262,622**	√
Special Revenue Funds:			
E-911 Fund	$ 4,276,568	$ 4,276,568	√
Drug Enforcement Agency (DEA) Fund	315,282	315,282	√
Impact Fee Fund	925,000	925,000	√
Hotel/Motel Fund	6,802,338	6,802,338	√
	$ 12,319,188	**$ 12,319,188**	√
Debt Service Fund	**$ 4,953,000**	**$ 4,953,000**	√
Capital Project Funds:			
Capital Projects Fund	$ 7,428,610	$ 7,428,610	√
Stormwater Capital Fund	1,710,000	1,710,000	√
T-SPLOST Capital Fund	26,200,000	26,200,000	√
	$ 35,338,610	**$ 35,338,610**	√
Enterprise Fund:			
Solid Waste Fund	**$ 4,494,338**	**$ 4,494,338**	√
Internal Service Funds:			
Risk Management Fund	$ 1,526,250	$ 1,526,250	√
Medical Insurance Fund	8,485,000	8,485,000	√
	$ 10,011,250	**$ 10,011,250**	√
Fiduciary Funds:			
OPEB Health Benefit Fund	$ 86,589	$ 86,589	√
OPEB Reimbursement Benefit Fund	593,502	593,502	√
	$ 680,091	**$ 680,091**	√
Total	**$ 140,059,099**	**$ 140,059,099**	√

Summary by Revenue Source

FY 2021 Citywide Budget totals $140 Million



The chart above segments the FY 2021 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 2021 totals 5.750 mills and is composed of the following: Operating Millage Rate of 4.935 mills (used to fund general city operations and the recurring capital program); and a Debt Service Millage Rate of 0.815 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-way), 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.

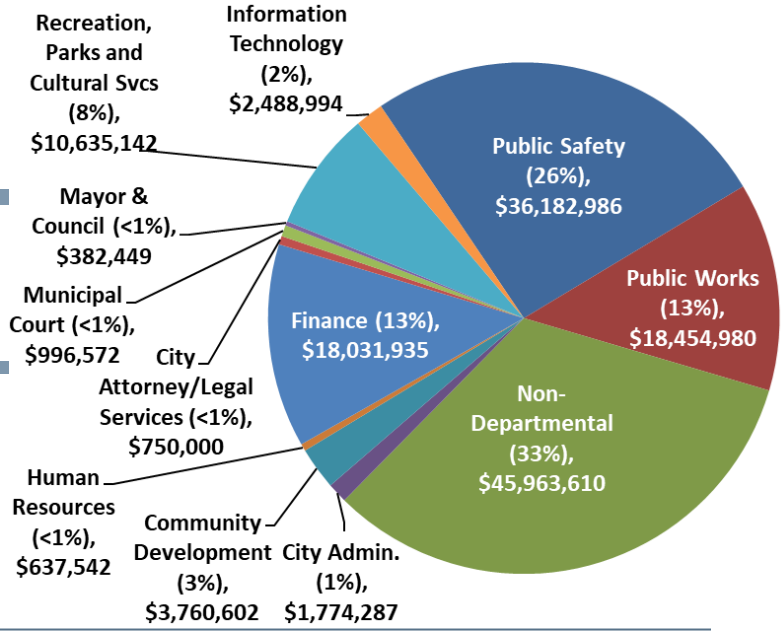
Interest: Includes investment earnings on city funds.

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

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

Summary by Department Expenditures

FY 2021 Citywide Budget totals $140 Million



The chart above segments the FY 2021 budget by department/functional unit and includes the following:

Mayor and City Council

City Administration

Community Development

Public Works

Finance (includes general operations and activities associated with the Solid Waste Fund, Risk Management Fund, and Medical Insurance Fund)

Human Resources

Information Technology

Legal Services (City Attorney)

Municipal Court

Public Safety (includes general operations and activities associated with the DEA Fund and E-911 Fund)

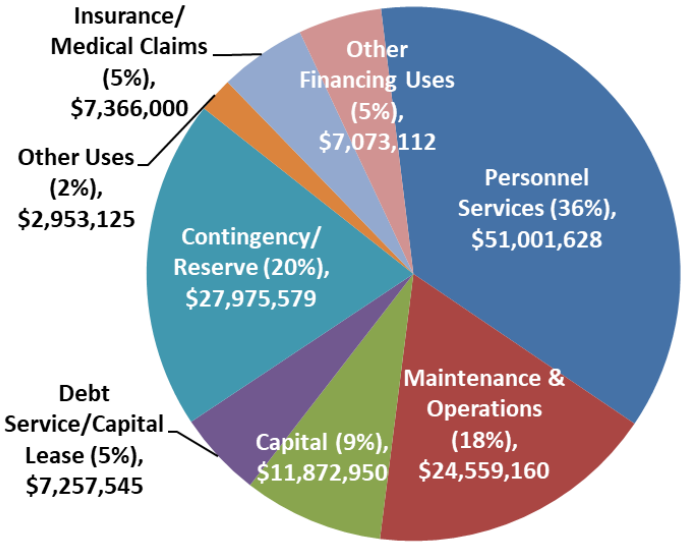
Recreation, Parks and Cultural Services

Non-Departmental (interfund transfers, contingency/reserves, Hotel/Motel Fund distributions, debt service, activities within the OPEB Funds, etc.)

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

Summary by Expenditure Category

FY 2021 Citywide Budget totals $140 Million



The chart above segments the FY 2021 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.).

Insurance/Medical Claims: Includes an actuarially determined estimate for risk-management insurance claims and estimated medical claims 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.

Contingency/Reserves: Includes General Fund contingency appropriations and reserve appropriations across multiple funds (Capital Projects Fund, Stormwater Capital Fund, T-SPLOST Fund, etc.).

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

Consolidated Summary (Revenues by Source/Expenditures by Department)

		Special Revenue Funds				Capital Project Funds		
	General Fund	DEA Fund	E-911 Fund	Impact Fee Fund	Hotel/Motel Fund	Capital Projects Fund	Stormwater Capital Fund	T-SPLOST Capital Fund
REVENUES:								
Property Taxes	$ 27,242,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Local Option Sales Taxes/T-SPLOST	13,479,457	-	-	-	-	-	-	10,400,000
Other Taxes	15,317,750	-	-	-	6,750,000	-	-	-
Licenses and Permits	2,609,750	-	-	-	-	-	-	-
Intergovernmental Revenue	113,000	-	1,130,000	-	-	-	-	-
Charges for Services	3,320,800	-	3,120,000	-	-	-	-	-
Fines and Forfeitures	1,806,000	160,000	-	-	-	-	-	-
Interest Earnings	310,000	-	26,568	-	52,338	171,748	-	300,000
Other/Miscellaneous	243,363	-	-	-	-	-	-	-
subtotal	$ 64,442,120	$ 160,000	$ 4,276,568	$ -	$ 6,802,338	$ 171,748	$ -	$ 10,700,000
Other Financing Sources								
Interfund Transfer from General Fund	$ -	$ -	$ -	$ -	$ -	$ 3,156,862	$ 1,385,000	$ -
Interfund Transfer from Hotel/Motel Fund	2,531,250	-	-	-	-	-	-	-
Budgeted Fund Balance	5,289,252	155,282	-	925,000	-	4,100,000	325,000	15,500,000
subtotal	$ 7,820,502	$ 155,282	$ -	$ 925,000	$ -	$ 7,256,862	$ 1,710,000	$ 15,500,000
Total Revenues	**$ 72,262,622**	**$ 315,282**	**$ 4,276,568**	**$ 925,000**	**$ 6,802,338**	**$ 7,428,610**	**$ 1,710,000**	**$ 26,200,000**
EXPENDITURES:								
Mayor and City Council	$ 382,449	$ -	$ -	$ -	$ -	$ -	$ -	$ -
City Administration	1,686,787	-	-	-	-	87,500	-	-
Finance	3,526,347	-	-	-	-	-	-	-
Legal Services	750,000	-	-	-	-	-	-	-
Information Technology	2,188,994	-	-	-	-	300,000	-	-
Human Resources	637,542	-	-	-	-	-	-	-
Municipal Court	996,572	-	-	-	-	-	-	-
Public Safety	30,356,376	315,282	4,276,568	-	-	1,234,760	-	-
Public Works	8,969,740	-	-	-	-	3,775,240	1,710,000	4,000,000
Recreation, Parks and Cultural Services	9,957,642	-	-	-	-	677,500	-	-
Community Development	3,700,602	-	-	-	-	60,000	-	-
Non-Departmental	-	-	-	-	6,000	-	-	-
Insurance Premiums (Risk Fund)	720,250	-	-	-	-	-	-	-
Alpharetta Convention and Visitors Bureau	-	-	-	-	2,953,125	-	-	-
Debt Service (Principal and Interest)*	290,490	-	-	-	1,311,963	-	-	-
Contingency	700,000	-	-	-	-	-	-	-
Non-Allocated (Operating Initiatives)	290,000	-	-	-	-	-	-	-
Non-Allocated (Reserve)	1,880,579	-	-	-	-	-	-	-
Non-Allocated (Reserve); One-Time Usage	686,390	-	-	925,000	-	1,293,610	-	22,200,000
subtotal	$ 67,720,760	$ 315,282	$ 4,276,568	$ 925,000	$ 4,271,088	$ 7,428,610	$ 1,710,000	$ 26,200,000
Other Financing Uses								
Interfund Transfer to General Fund	$ -	$ -	$ -	$ -	$ 2,531,250	$ -	$ -	$ -
Interfund Transfer to Capital Funds	4,541,862	-	-	-	-	-	-	-
subtotal	$ 4,541,862	$ -	$ -	$ -	$ 2,531,250	$ -	$ -	$ -
Total Expenditures	**$ 72,262,622**	**$ 315,282**	**$ 4,276,568**	**$ 925,000**	**$ 6,802,338**	**$ 7,428,610**	**$ 1,710,000**	**$ 26,200,000**

** Not including Capital Leases which are programmed into the appropriate Departmental budget above.*

		Enterprise Fund	Internal Service Funds		Fiduciary Funds		
	Debt Service Fund	Solid Waste Fund	Risk Management Fund	Medical Insurance Fund	OPEB Health Benefit Fund	OPEB Reimb. Fund	TOTAL
REVENUES:							
Property Taxes	$ 4,953,000	$ -	$ -	$ -	$ -	$ -	$ 32,195,000
Local Option Sales Taxes/T-SPLOST	-	-	-	-	-	-	23,879,457
Other Taxes	-	-	-	-	-	-	22,067,750
Licenses and Permits	-	-	-	-	-	-	2,609,750
Intergovernmental Revenue	-	-	-	-	-	-	1,243,000
Charges for Services	-	4,471,575	1,513,611	8,485,000	-	-	20,910,986
Fines and Forfeitures	-	-	-	-	-	-	1,966,000
Interest Earnings	-	22,763	12,639	-	10,000	19,000	925,056
Other/Miscellaneous	-	-	-	-	76,589	574,502	894,454
subtotal	$ 4,953,000	$ 4,494,338	$ 1,526,250	$ 8,485,000	$ 86,589	$ 593,502	$ 106,691,453
Other Financing Sources							
Interfund Transfer from General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,541,862
Interfund Transfer from Hotel/Motel Fund	-	-	-	-	-	-	2,531,250
Budgeted Fund Balance	-	-	-	-	-	-	26,294,534
subtotal	$ -	$ -	$ -	$ -	$ -	$ -	$ 33,367,646
Total Revenues	**$ 4,953,000**	**$ 4,494,338**	**$ 1,526,250**	**$ 8,485,000**	**$ 86,589**	**$ 593,502**	**$ 140,059,099**
EXPENDITURES:							
Mayor and City Council	$ -	$ -	$ -	$ -	$ -	$ -	$ 382,449
City Administration	-	-	-	-	-	-	1,774,287
Finance	-	4,494,338	1,526,250	8,485,000	-	-	18,031,935
Legal Services	-	-	-	-	-	-	750,000
Information Technology	-	-	-	-	-	-	2,488,994
Human Resources	-	-	-	-	-	-	637,542
Municipal Court	-	-	-	-	-	-	996,572
Public Safety	-	-	-	-	-	-	36,182,986
Public Works	-	-	-	-	-	-	18,454,980
Recreation, Parks and Cultural Services	-	-	-	-	-	-	10,635,142
Community Development	-	-	-	-	-	-	3,760,602
Non-Departmental	15,860	-	-	-	86,589	593,502	701,951
Insurance Premiums (Risk Fund)	-	-	-	-	-	-	720,250
Alpharetta Convention and Visitors Bureau	-	-	-	-	-	-	2,953,125
Debt Service (Principal and Interest)*	4,937,140	-	-	-	-	-	6,539,593
Contingency	-	-	-	-	-	-	700,000
Non-Allocated (Operating Initiatives)	-	-	-	-	-	-	290,000
Non-Allocated (Reserve)	-	-	-	-	-	-	1,880,579
Non-Allocated (Reserve); One-Time Usage	-	-	-	-	-	-	25,105,000
subtotal	$ 4,953,000	$ 4,494,338	$ 1,526,250	$ 8,485,000	$ 86,589	$ 593,502	$ 132,985,987
Other Financing Uses							
Interfund Transfer to General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,531,250
Interfund Transfer to Capital Funds	-	-	-	-	-	-	4,541,862
subtotal	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,073,112
Total Expenditures	**$ 4,953,000**	**$ 4,494,338**	**$ 1,526,250**	**$ 8,485,000**	**$ 86,589**	**$ 593,502**	**$ 140,059,099**

** Not including Capital Leases which are programmed into the appropriate Departmental budget above.*

Consolidated Summary (Revenues by Source/Expenditures by Category)

		Special Revenue Funds				Capital Project Funds		
	General Fund	DEA Fund	E-911 Fund	Impact Fee Fund	Hotel/Motel Fund	Capital Project Fund	Stormwater Capital Fund	T-SPLOST Capital Fund
REVENUES:								
Property Taxes	$27,242,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Local Option Sales Taxes/T-SPLOST	13,479,457	-	-	-	-	-	-	10,400,000
Other Taxes	15,317,750	-	-	-	6,750,000	-	-	-
Licenses and Permits	2,609,750	-	-	-	-	-	-	-
Intergovernmental Revenue	113,000	-	1,130,000	-	-	-	-	-
Charges for Services	3,320,800	-	3,120,000	-	-	-	-	-
Fines and Forfeitures	1,806,000	160,000	-	-	-	-	-	-
Interest Earnings	310,000	-	26,568	-	52,338	171,748	-	300,000
Other/Miscellaneous	243,363	-	-	-	-	-	-	-
subtotal	$64,442,120	$ 160,000	$4,276,568	$ -	$6,802,338	$ 171,748	$ -	$10,700,000
Other Financing Sources								
Interfund Transfer from General Fund	$ -	$ -	$ -	$ -	$ -	$ 3,156,862	$1,385,000	$ -
Interfund Transfer from Hotel/Motel Fund	2,531,250	-	-	-	-	-	-	-
Budgeted Fund Balance	5,289,252	155,282	-	925,000	-	4,100,000	325,000	15,500,000
subtotal	$ 7,820,502	$ 155,282	$ -	$ 925,000	$ -	$ 7,256,862	$1,710,000	$15,500,000
Total Revenues	**$72,262,622**	**$ 315,282**	**$4,276,568**	**$ 925,000**	**$6,802,338**	**$ 7,428,610**	**$1,710,000**	**$26,200,000**
EXPENDITURES:								
Personnel Services	$47,050,941	$ 315,282	$2,908,468	$ -	$ -	$ -	$ -	$ -
Maintenance and Operations	16,153,236	-	1,291,322	-	6,000	-	-	-
Capital	27,950	-	-	-	-	6,135,000	1,710,000	4,000,000
Debt Service	931,664	-	76,778	-	1,311,963	-	-	-
Other								
Insurance/Medical Claims	-	-	-	-	-	-	-	-
Alpharetta Convention and Visitors Bureau	-	-	-	-	2,953,125	-	-	-
Contingency	700,000	-	-	-	-	-	-	-
Non-Allocated (Operating Initiatives)	290,000	-	-	-	-	-	-	-
Non-Allocated (Reserve)	1,880,579	-	-	-	-	-	-	-
Non-Allocated (Reserve); One-Time Usage	686,390	-	-	925,000	-	1,293,610	-	22,200,000
subtotal	$67,720,760	$ 315,282	$4,276,568	$ 925,000	$4,271,088	$ 7,428,610	$1,710,000	$26,200,000
Other Financing Uses								
Interfund Transfer to General Fund	$ -	$ -	$ -	$ -	$2,531,250	$ -	$ -	$ -
Interfund Transfer to Capital Funds	4,541,862	-	-	-	-	-	-	-
subtotal	$ 4,541,862	$ -	$ -	$ -	$2,531,250	$ -	$ -	$ -
Total Expenditures	**$72,262,622**	**$ 315,282**	**$4,276,568**	**$ 925,000**	**$6,802,338**	**$ 7,428,610**	**$1,710,000**	**$26,200,000**

		Enterprise Fund	Internal Service Funds		Fiduciary Fund		
	Debt Service Fund	Solid Waste Fund	Risk Management Fund	Medical Insurance Fund	OPEB Health Benefit Fund	OPEB Reimb. Fund	**TOTAL**
REVENUES:							
Property Taxes	$ 4,953,000	$ -	$ -	$ -	$ -	$ -	$ 32,195,000
Local Option Sales Taxes/T-SPLOST	-	-	-	-	-	-	23,879,457
Other Taxes	-	-	-	-	-	-	22,067,750
Licenses and Permits	-	-	-	-	-	-	2,609,750
Intergovernmental Revenue	-	-	-	-	-	-	1,243,000
Charges for Services	-	4,471,575	1,513,611	8,485,000	-	-	20,910,986
Fines and Forfeitures	-	-	-	-	-	-	1,966,000
Interest Earnings	-	22,763	12,639	-	10,000	19,000	925,056
Other/Miscellaneous	-	-	-	-	76,589	574,502	894,454
subtotal	$ 4,953,000	$ 4,494,338	$ 1,526,250	$ 8,485,000	$ 86,589	$ 593,502	$ 106,691,453
Other Financing Sources							
Interfund Transfer from General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,541,862
Interfund Transfer from Hotel/Motel Fund	-	-	-	-	-	-	2,531,250
Budgeted Fund Balance	-	-	-	-	-	-	26,294,534
subtotal	$ -	$ -	$ -	$ -	$ -	$ -	$ 33,367,646
Total Revenues	**$ 4,953,000**	**$ 4,494,338**	**$ 1,526,250**	**$ 8,485,000**	**$ 86,589**	**$ 593,502**	**$ 140,059,099**
EXPENDITURES:							
Personnel Services	$ -	$ 75,846	$ -	$ -	$ 76,589	$ 574,502	$ 51,001,628
Maintenance and Operations	15,860	4,418,492	845,250	1,800,000	10,000	19,000	24,559,160
Capital	-	-	-	-	-	-	11,872,950
Debt Service	4,937,140	-	-	-	-	-	7,257,545
Other							
Insurance/Medical Claims	-	-	681,000	6,685,000	-	-	7,366,000
Alpharetta Convention and Visitors Bureau	-	-	-	-	-	-	2,953,125
Contingency	-	-	-	-	-	-	700,000
Non-Allocated (Operating Initiatives)	-	-	-	-	-	-	290,000
Non-Allocated (Reserve)	-	-	-	-	-	-	1,880,579
Non-Allocated (Reserve); One-Time Usage	-	-	-	-	-	-	25,105,000
subtotal	$ 4,953,000	$ 4,494,338	$ 1,526,250	$ 8,485,000	$ 86,589	$ 593,502	$ 132,985,987
Other Financing Uses							
Interfund Transfer to General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,531,250
Interfund Transfer to Capital Funds	-	-	-	-	-	-	4,541,862
subtotal	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,073,112
Total Expenditures	**$ 4,953,000**	**$ 4,494,338**	**$ 1,526,250**	**$ 8,485,000**	**$ 86,589**	**$ 593,502**	**$ 140,059,099**

Personnel Listing by Department

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Actual FY 2020	Proposed FY 2021*	Variance
Detail by Department:						
General Fund						
Mayor & City Council	7.0	7.0	7.0	7.0	7.0	-
City Administration	10.0	10.0	8.0	7.0	7.0	-
Community Development	26.0	26.0	28.0	30.0	30.0	-
Public Works	52.0	52.0	52.0	52.0	52.0	-
Finance	21.5	21.5	21.5	21.5	21.5	-
Public Safety	219.0	221.0	221.0	223.5	223.5	-
Human Resources	2.0	2.0	3.0	3.0	3.0	-
Municipal Court	9.0	9.0	8.0	8.0	8.0	-
Recreation, Parks and Cultural Svcs	51.0	51.0	51.0	51.0	51.0	-
Information Technology	11.0	11.0	11.0	12.0	12.0	-
subtotal	***408.5***	***410.5***	***410.5***	***415.0***	***415.0***	**-**
E-911 Fund (Special Revenue Fund)						
Public Safety	29.0	29.0	29.0	32.0	32.0	-
Information Technology	1.0	1.0	1.0	1.0	1.0	-
subtotal	***30.0***	***30.0***	***30.0***	***33.0***	***33.0***	**-**
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	***442.5***	***444.5***	***444.5***	***452.0***	***452.0***	**-**

Notes:

* Includes 6.5 full-time equivalent positions that are not funded but are part of the City's authorized work force. These positions will remain vacant pending a (1) justifiable needs assessment by City Administration and (2) identification of a sustainable funding source.

Frozen positions include:

General Fund	Department	Full-time Equivalent
Public Works Crew Leader	Public Works	1
Public Works Crew Leader	Public Works	1
Public Works Tech 1	Public Works	1
Civil Engineer	Public Works	1
Treasury Services Manager	Finance	1
Deputy Court Clerk III	Court	1
Parking Enforcement Officer	Public Safety	0.5
		6.5

General Fund Summary

Overview

The *General Fund Summary* section is intended to provide readers with an overall understanding of the city's fiscal year 2021 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 2020 and 2021. 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 Balance**

  This statement provides a historical comparison of revenues and expenditures for fiscal years 2017-2021 as well as a forecast for fiscal years 2022-2023. 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.

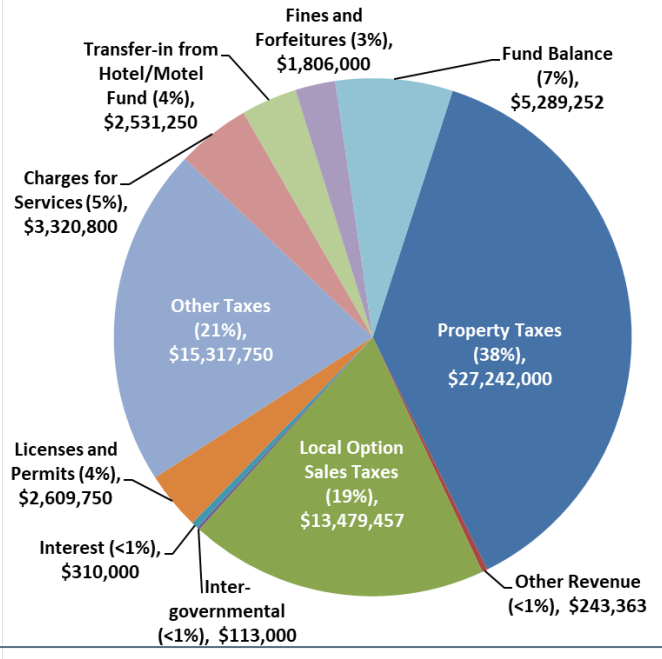
- **Budget Narrative**

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

GENERAL FUND SUMMARY

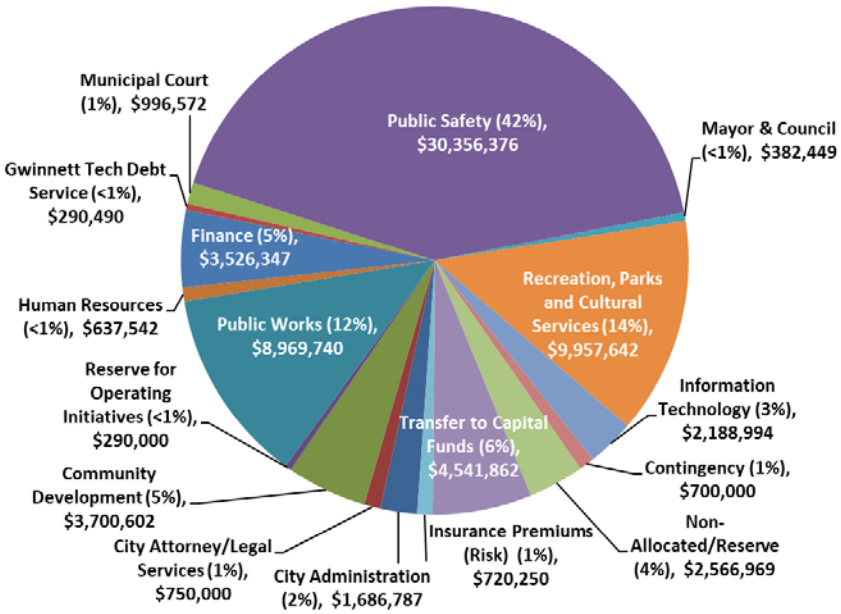
The General Fund is the city's largest fund and includes governmental activities such as police, fire, recreation, and other general governmental functions that are primarily funded with property taxes, utility taxes, franchise fees, state shared revenues, and charges for services, such as recreation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

Summary by Revenue Source



FY 2021 General Fund Budget totals $72 Million

Summary by Department Expenditures



GENERAL FUND SUMMARY

Statement of Budgetary Comparisons

	FY 2020 AMENDED BUDGET	FY 2021 RECOMMENDED BUDGET	$ Variance	% Variance
Revenues:				
Property Taxes:				
Current Year	$ 23,605,000	$ 25,350,000	$ 1,745,000	7.4%
Motor Vehicle	95,000	75,000	(20,000)	-21.1%
Motor Vehicle Title Tax Fee	1,025,000	1,600,000	575,000	56.1%
Prior Year/Delinquent	282,000	217,000	(65,000)	-23.0%
Local Option Sales Tax	16,450,000	13,479,457	(2,970,543)	-18.1%
Other Taxes	15,685,214	15,317,750	(367,464)	-2.3%
Licenses & Permits	2,999,250	2,609,750	(389,500)	-13.0%
Intergovernmental	120,533	113,000	(7,533)	-6.2%
Charges for Services	4,244,669	3,320,800	(923,869)	-21.8%
Fines & Forfeitures	1,687,500	1,806,000	118,500	7.0%
Interest	200,000	310,000	110,000	55.0%
Other Revenues	284,407	243,363	(41,044)	-14.4%
Other Financing Sources:				
Interfund Transfer (Hotel/Motel Fund)	3,300,000	2,531,250	(768,750)	-23.3%
Total Operating Revenues	**$ 69,978,573**	**$ 66,973,370**	**$ (3,005,203)**	**-4.3%**
Fund Balance Carryforward	7,537,018	5,289,252		
Total Revenues	**$ 77,515,591**	**$ 72,262,622**		
Expenditures (by Category):				
Personnel Services:				
Salaries	$ 29,595,713	$ 29,579,802	$ (15,911)	-0.1%
Group Insurance	8,506,331	8,985,401	479,070	5.6%
Pension (Defined Benefit)	2,675,532	2,675,532	-	0.0%
Pension (401A)	1,935,988	2,173,255	237,267	12.3%
Miscellaneous Benefits	3,667,377	3,636,951	(30,426)	-0.8%
subtotal	$ 46,380,941	$ 47,050,941	$ 670,000	1.4%
Maintenance and Operations:				
Professional Services	$ 3,307,196	$ 2,611,201	$ (695,995)	-21.0%
Repair/Maintenance	1,680,807	1,595,100	(85,707)	-5.1%
Maintenance Contracts	2,568,307	2,666,813	98,506	3.8%
Professional Services (IT)	1,987,447	2,013,316	25,869	1.3%
General Supplies	1,020,002	917,020	(102,982)	-10.1%
Utilities	2,737,625	2,897,775	160,150	5.8%
Legal Services	750,000	750,000	-	0.0%
Insurance Premiums (Risk Fund)	667,500	720,250	52,750	7.9%
Miscellaneous	2,413,388	1,981,761	(431,627)	-17.9%
subtotal	$ 17,132,272	$ 16,153,236	$ (979,036)	-5.7%
Capital/Lease:	$ 677,420	$ 669,124	$ (8,296)	-1.2%
Other Uses:				
Contingency	$ 685,000	$ 700,000	$ 15,000	2.2%
Gwinnett Tech Contribution (Debt Svc)	291,190	290,490	(700)	-0.2%
subtotal	$ 976,190	$ 990,490	$ 14,300	1.5%
Total Operating Expenditures	**$ 65,166,823**	**$ 64,863,791**	**$ (303,032)**	**-0.5%**
Non-Allocated/Reserve (Oper. Initiative)	32,500	290,000		
Non-Allocated/Reserve	-	1,880,579		
Non-Allocated/Reserve (One-Time Usage)	-	686,390		
Interfund Transfer (Capital/Grant Funds):				
Fund Balance	7,537,018	4,352,862		
Recurring Capital Program	4,779,250	189,000		
Total Expenditures	**$ 77,515,591**	**$ 72,262,622**		
*Personnel (full-time-equivalent)**	415.0	415.0		

** FY 2021 includes 6.5 full-time equivalent positions that are not funded but are part of the City's authorized workforce. These positions will remain vacant pending a (1) justifiable needs assessment by City Administration and (2) identification of a sustainable funding source.*

GENERAL FUND SUMMARY

Statement of Revenues, Expenditures, and changes in Fund Balance

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Amended Budget	FY 2021 Recommended Budget	FY 2022 Forecast	FY 2023 Forecast
Beginning Fund Balance:	$ 27,290,370	$ 28,460,351	$ 24,637,083	$ 27,826,270	$ 20,289,252	$ 15,000,000	$ 15,000,000
Revenues:							
Property Taxes	$ 21,696,627	$ 22,681,551	$ 25,930,361	$ 25,007,000	$ 27,242,000	$ 26,152,320	$ 26,675,366
Local Option Sales Taxes	14,943,853	15,907,320	16,849,321	16,450,000	13,479,457	13,479,457	13,614,252
Other Taxes	14,609,885	14,693,816	15,664,320	15,685,214	15,317,750	15,317,750	15,470,928
Licenses and Permits	4,222,432	3,403,611	4,198,814	2,999,250	2,609,750	2,609,750	2,609,750
Intergovernmental	422,607	601,978	599,521	120,533	113,000	113,000	114,130
Charges for Services	3,714,804	3,399,085	4,327,190	4,244,669	3,320,800	3,352,746	3,415,114
Fines and Forfeitures	2,244,699	1,811,814	1,841,143	1,687,500	1,806,000	1,822,040	1,840,260
Interest	136,336	227,600	745,578	200,000	310,000	310,000	313,100
Other Revenue	238,610	248,805	206,291	158,940	153,363	153,363	154,897
	$ 62,229,854	$ 62,975,580	$ 70,362,538	$ 66,553,106	$ 64,352,120	$ 63,310,426	$ 64,207,797
Expenditures:							
Mayor and City Council	$ 319,279	$ 292,533	$ 351,543	$ 382,496	$ 382,449	$ 390,795	$ 399,693
City Administration	1,980,803	2,181,453	1,714,638	2,029,672	1,686,787	1,660,538	1,658,014
Legal Services	650,104	725,172	842,459	750,000	750,000	750,000	787,500
Community Development	2,631,318	2,793,574	3,080,445	3,465,510	3,700,602	3,718,585	3,806,822
Engineering and Public Works	7,335,950	7,770,820	8,415,314	8,956,657	8,969,740	8,921,046	9,053,291
Finance	3,105,132	3,319,528	3,247,984	3,608,890	3,526,347	3,503,473	3,570,452
Public Safety	25,001,343	26,161,349	27,622,038	30,074,241	30,356,376	30,477,986	30,638,526
Human Resources	368,722	367,541	450,955	643,973	637,542	630,270	639,489
Municipal Court	953,791	983,191	973,898	1,119,715	996,572	979,508	993,817
Recreation, Parks & Cultural Services	8,353,856	8,586,625	9,628,772	10,372,634	9,957,642	9,770,139	9,899,207
Information Technology	1,546,560	1,602,409	1,701,499	2,119,345	2,188,994	2,189,621	2,237,477
Non-Departmental:							
Contingency	114,541	45,697	114,858	685,000	700,000	693,000	699,930
(1) Insurance Premiums (Risk Fund)	640,000	665,000	689,500	667,500	720,250	720,250	720,250
Gwinnett Tech Debt Service	286,940	286,840	286,590	291,190	290,490	289,640	288,640
Non-Allocated/Reserve (Oper. Initiative)	-	-	-	32,500	290,000	-	-
Non-Allocated/Reserve	-	-	-	-	1,880,579	1,288,350	1,540,010
Non-Allocated/Reserve (One-Time Usage)	-	-	-	-	686,390	-	-
Donations/Contributions	45,000	10,000	-	-	-	-	-
	$ 53,333,338	$ 55,791,732	$ 59,120,492	$ 65,199,323	$ 67,720,760	$ 65,983,201	$ 66,933,118
Other Financing Sources (Uses):							
Proceeds from the sale of Capital Assets	$ 155,043	$ 140,546	$ 132,939	$ 125,467	$ 90,000	$ 90,900	$ 91,809
Interfund Transfer:							
Hotel/Motel Fund	2,661,700	2,874,701	3,394,250	3,300,000	2,531,250	2,581,875	2,633,513
Operating Grant Fund	(20,000)	(20,000)	(30,000)	-	-	-	-
Capital Project Fund	(8,854,857)	(12,747,363)	(9,675,047)	(9,766,268)	(3,156,862)	-	-
Stormwater Capital Fund	(1,675,000)	(1,255,000)	(1,875,000)	(2,550,000)	(1,385,000)	-	-
Bond IV Fund	6,579	-	-	-	-	-	-
	$ (7,726,535)	$(11,007,116)	$ (8,052,859)	$ (8,890,801)	$ (1,920,612)	2,672,775	2,725,322
Ending Fund Balance: (2)	**$ 28,460,351**	**$ 24,637,083**	**$ 27,826,270**	**$ 20,289,252**	**$ 15,000,000**	**$ 15,000,000**	**$ 15,000,000**
Changes in Fund Balance (actual/est.)	*$ 1,169,981*	*$ (3,823,268)*	*$ 3,189,187*	*$ (7,537,018)*	*$ (5,289,252)*	*$ -*	*$ -*
Personnel (full-time-equivalent)	*408.5*	*410.5*	*410.5*	*415.0*	*415.0* *		

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 2020 and 2021 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).

* Includes 6.5 full-time equivalent positions that are not funded but are part of the City's authorized workforce. These positions will remain vacant pending a (1) justifiable needs assessment by City Administration and (2) identification of a sustainable funding source.

Budget Narrative

The City of Alpharetta, like many cities in our region and throughout the world, is currently facing fiscal challenges as a result of the COVID-19 pandemic and associated social distancing policies. Current challenges include declining business investment and operations (including closures), job losses, reduced consumer spending (e.g. local option sales tax collections) and declining consumer confidence in the economy, etc.

All of these factors have combined to limit revenue growth (e.g. Franchise Fees) and in many cases reduce revenues below prior-year levels (e.g. local option sales taxes, alcohol beverage excise taxes, licenses and permits, charges for services, etc.).

In response to the economic challenges, our businesses and citizens have tightened their budgets and are doing more with less. And so too shall the City of Alpharetta.

The City has been proactive in realigning its spending to match the current economic reality. Spending during FY 2020 has been limited to essential items only and vacancies are filled on a priority basis with an emphasis on public safety operations. Proactive fiscal management has positioned us to more effectively approach the challenges in the FY 2021 Budget resulting from COVID-19.

GENERAL FUND SUMMARY

Revenues

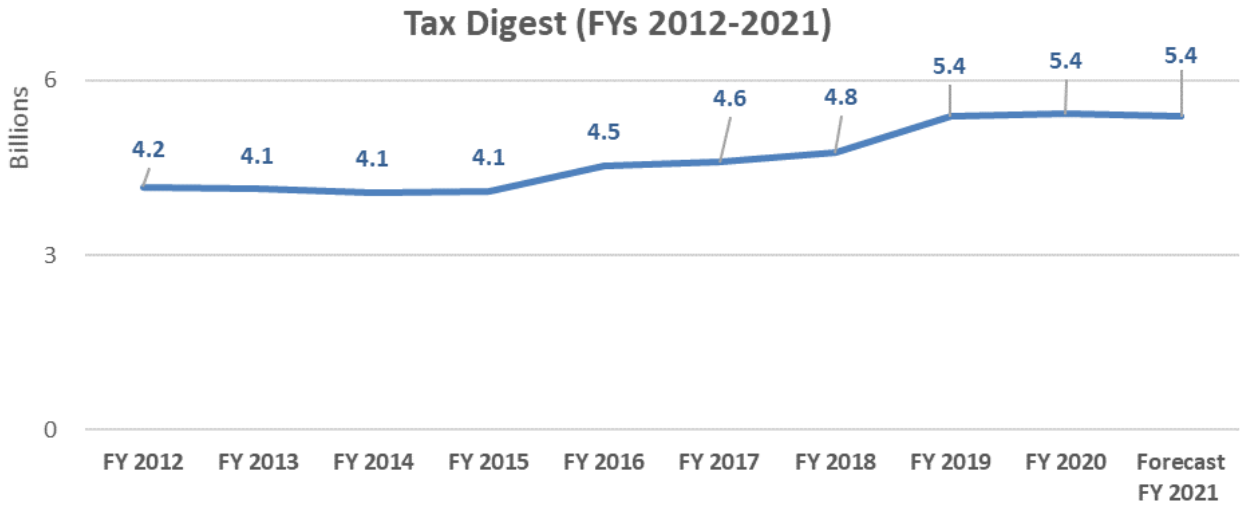
FY 2021 General Fund operating revenues are forecasted to contract by -4%, or -$3 million, compared to Amended FY 2020. The following table compares major revenue categories within the General Fund:

	FY 2020 AMENDED BUDGET	FY 2021 RECOMMENDED BUDGET	$ Variance	% Variance
Revenues:				
Property Taxes:				
Current Year	$ 23,605,000	$ 25,350,000	$ 1,745,000	7.4%
Motor Vehicle	95,000	75,000	(20,000)	-21.1%
Motor Vehicle Title Tax Fee	1,025,000	1,600,000	575,000	56.1%
Prior Year/Delinquent	282,000	217,000	(65,000)	-23.0%
Local Option Sales Tax	16,450,000	13,479,457	(2,970,543)	-18.1%
Other Taxes:				
Franchise Fees	6,570,000	6,675,000	105,000	1.6%
Insurance Premium Tax	4,200,000	4,350,000	150,000	3.6%
Alcohol Beverage Excise Tax	2,300,000	2,100,000	(200,000)	-8.7%
Other Taxes	2,615,214	2,192,750	(422,464)	-16.2%
Licenses & Permits	2,999,250	2,609,750	(389,500)	-13.0%
Intergovernmental	120,533	113,000	(7,533)	-6.2%
Charges for Services	4,244,669	3,320,800	(923,869)	-21.8%
Fines & Forfeitures	1,687,500	1,806,000	118,500	7.0%
Interest	200,000	310,000	110,000	55.0%
Other Revenues	284,407	243,363	(41,044)	-14.4%
Other Financing Sources:				
Interfund Transfer (Hotel/Motel Fund)	3,300,000	2,531,250	(768,750)	-23.3%
Total Operating Revenues	**$ 69,978,573**	**$ 66,973,370**	**$ (3,005,203)**	**-4.3%**
Fund Balance Carryforward	7,537,018	5,289,252		
Total Revenues	**$ 77,515,591**	**$ 72,262,622**		

Property and Motor Vehicle 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. As of the date of this budget submission, the BOA has not provided the updated tax digest. As such, FY 2021 is based on a forecasted tax digest.

The chart below illustrates the tax digest growth within the city for the last 9 years as provided by the BOA and a staff forecast for FY 2021. These figures are net of all exemptions (e.g. basic homestead and floating homestead exemptions).



As previously mentioned, FY's 2012-2020 represent tax digest valuations provided by the BOA. Property valuations have stagnated from a digest perspective over the last several years due to a combination of the following:

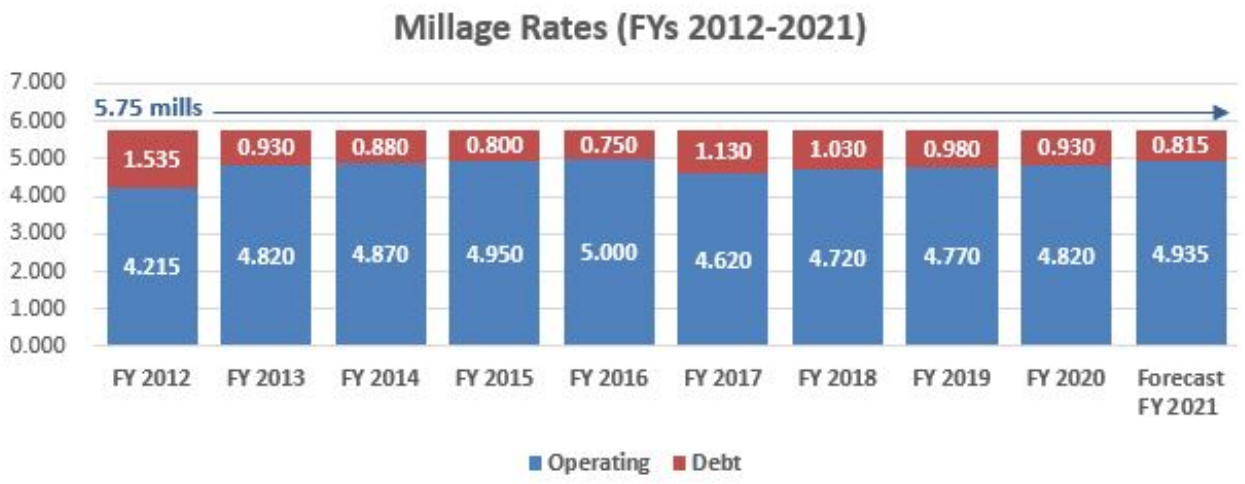
- FY 2020: Implementation of the floating homestead exemption;
- FY 2021: $5,000 increase to the basic homestead exemption ($40,000 to $45,000);
- FY 2021: Removal of income restrictions for residents age 65 and older to qualify for the $10,000 senior homestead exemption; and
- General tax digest appeal valuation adjustments.

As highlighted above, the tax digest is subject to tax appeal adjustments which reduce overall valuations. It is the City's practice to conservatively estimate appeal valuation adjustments as well as collectability when forecasting property tax collections for the upcoming budget year. Specifically, the city is estimating that the FY 2020 digest will be eroded through appeal reductions and minor collection losses and settle at $5.2 billion. The tax digest for FY 2021 is forecasted to grow to $5.4 billion through general tax base growth (2% residential, 4% commercial; $74 million in new construction value-added) which is offset through the homestead exemptions (including the changes detailed above).

It should be noted that FY 2021 property valuations represent market conditions as of January 1, 2020. As such, the impact to the tax digest from COVID-19 will not be reflected until FY 2022.

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 9 years including the request for FY 2021.

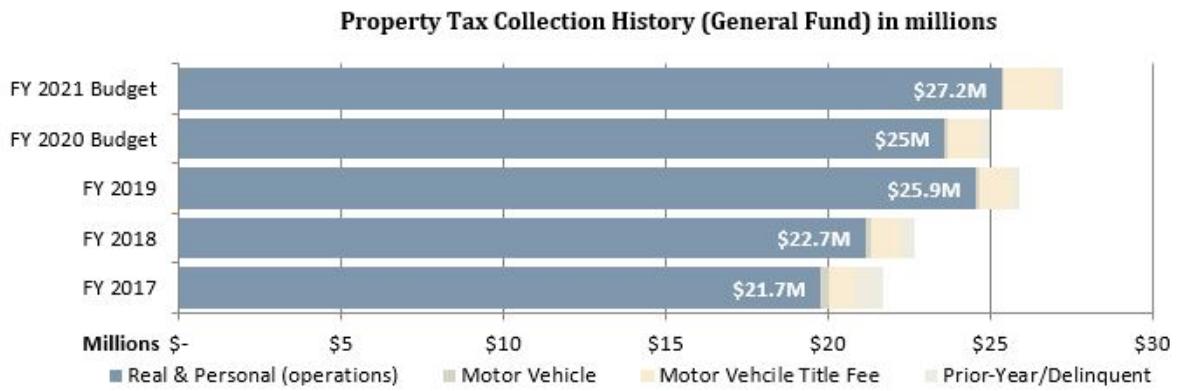


The FY 2021 Budget is based on maintenance of the city's millage rate at 5.750 mills.

- The portion of the millage rate funding debt service (Debt Service Fund) is estimated to decrease from 0.93 mills in FY 2020 to 0.815 mills in FY 2021. Estimated growth in the property tax digest, coupled with a recent refunding of the Series 2012 General Obligation Bonds to reflect lower market interest costs, allows for a reduction in the millage rate dedicated for debt service. The FY 2021 Budget proposes to program the debt service millage reduction into the General Fund. Homestead exemptions, with a few exceptions, are not applicable to the debt millage levy. As such, the revenue generation for a given millage levy will be different depending on the source (e.g. debt levy vs operating levy). Specifically, the shift of 0.115 mills will result in a loss of $700,000 for the Debt Service Fund and a gain of $600,000 for the General Fund.
- The portion of the millage rate funding operations and recurring capital investment (General Fund) is estimated to increase from 4.82 mills in FY 2020 to 4.935 mills in FY 2021. Property tax revenue forecasts for FY 2021 total $25.4 million (excluding motor vehicle taxes) and includes $600,000 from the debt service millage shift discussed above. Of this amount, $189,000 is included for recurring capital initiatives, $276,000 for targeted operational initiatives (please refer to the Operating Initiatives Request section of this document for detail of the requests), and a $2.3 million non-allocated reserve.

The property tax revenue estimates are net of the city's homestead exemptions which is estimated to save our homeowners around $5 million annually. The main homestead components include the floating homestead exemption that caps the valuation growth of homesteaded properties at the lesser of 3% or CPI and the basic homestead exemption that lowers the taxable value of a homesteaded property by $45,000 (includes a $5,000 increase that goes into effect in FY 2021). The city's homestead exemptions go great lengths in keeping Alpharetta an affordable place to live and retire.

General Fund property taxes are budgeted at $27 million in FY 2021 and represent approximately 38% of General Fund revenues. The chart below depicts a 5-year history of General Fund property tax collections by type.

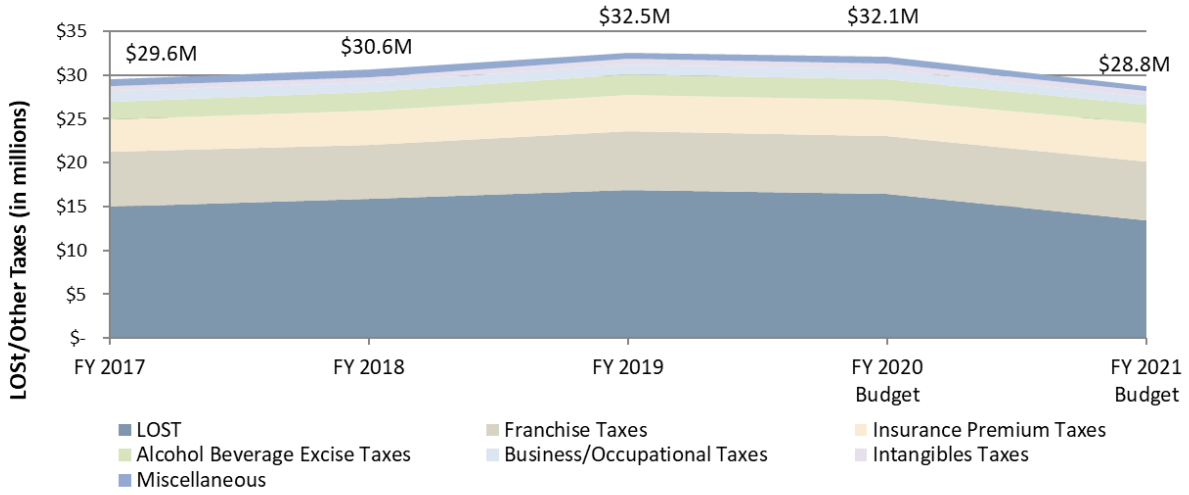


Motor vehicle taxes are experiencing declines due to House Bill 386 which phased out motor vehicle taxes on all vehicles titled on or after March 1, 2013. The city is still receiving motor vehicle taxes on vehicles titled before March 1, 2013 until the vehicle is sold/transferred. The city is forecasting motor vehicle revenues to be fully phased-out over the period ending in FY 2024. HB 386 created a Motor Vehicle Title Fee to partially offset the reduction in motor vehicle taxes. The Title Fee is shared between the State and local governments (county, city, and school boards). An increase of 56% is forecasted for FY 2021 for motor vehicle title fees from a budget-to-budget standpoint. However, multiple adjustments are reflected in the 2021 forecast including the following:

- Significant increase in the local share (from 51.5% to 65%) effective July 1, 2019;
- Reduction in the overall Title Fee from 7% to 6.6% on January 1, 2020; and
- Overall reduction in revenue collections due to COVID-19 and its impact on the economy.

Other Taxes (including LOST)

Other taxes account for 40%, or $29 million, of total General Fund revenue for FY 2021. 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.



- **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 $13.5 million for FY 2020.

  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).

  A reduction of -18% is forecasted for FY 2021 from a budget-to-budget standpoint due to the forecasted impact of COVID-19 and associated social distancing policies and their economic impact. Market indicators highlight a contraction in business and consumer spending on taxable goods/services.

- **Franchise Taxes:** Several of the larger franchise agreements include the following: Georgia Power (electric/4% of taxable gross sales); Comcast (cable and communications/5% of gross receipts); BellSouth (communications/3% of gross

receipts); etc.

Growth of 2% is forecasted for FY 2020 from a budget-to-budget standpoint. However, actual collections are estimated at $6.7 million in FY 2020 which is essentially flat compared to FY 2021.

Franchise Fee revenue is sensitive to fluctuations in usage (e.g. cool summer significantly lessens the need for air conditioning and associated energy usage) and economic activity. COVID-19 and the associated social distancing policies are having a detrimental effect from a commercial perspective as business were shuttered and/or operating hours were lessened thereby impacting onsite energy usage. That said, the residential segment will provide growth in energy usage (and cable usage) as families work/attend school from home. Budgetary practice is to be conservative with forecasting these collections 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 (70% of total franchise fees), totaled $4.8 million in FY 2020 and represents a $26,517 increase over the prior year ($4.7 million was collected in FY 2019). The budget forecast for FY 2021 totals $4.7 million. The 2021 forecast represents a minor reduction compared to 2020 collections and reflects the impact of COVID-19 which is partially offset through approved rate increases by GA Power (average of 4% on 1/1/2020, 3% on 1/1/2021 and 5% on 1/1/2022).

Collections from cable franchise agreements represent the next largest source and are estimated to total $950,000 in FY 2020. The budget forecast for FY 2021 totals $925,000 and reflects a minor contraction due to COVID-19 and its economic impact. The city raised the Cable Franchise Fee from 3% to 5% effective January 1, 2019.

- **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 $4.4 million in FY 2021. Growth of 4% is forecasted for FY 2021 from a budget-to-budget standpoint. However, actual collections during FY 2020 totaled $4.4 million which is essentially flat with FY 2021.

  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 2021. A contraction of -9% is forecasted for FY 2021 from a budget-to-budget standpoint. COVID-19 and associated social distancing policies are materially impacting this revenue source (e.g. temporary closure of restaurants for in-person dining).

Licenses & Permits

Licenses & permits account for 4%, or $2.6 million, of total General Fund revenue for FY 2021. Licenses and permit revenues include alcoholic beverage permit fees, development permit and related fees, building permit fees, occupancy permit fees, sign permit fees, etc.

A contraction of -13% is forecasted for FY 2021 based on the economic impact of COVID-19 and associated social distancing policies. License and Permit revenue is cyclical and sensitive to fluctuations in the market (e.g. construction market, employment market, etc.) such as what is being experienced currently as part of COVID-19.

The largest revenue source is Building Permit Fees ($1.6 million forecast for FY 2021; $1.6 million estimated for FY 2020) which has experienced declining collections since the 2nd quarter of 2019.

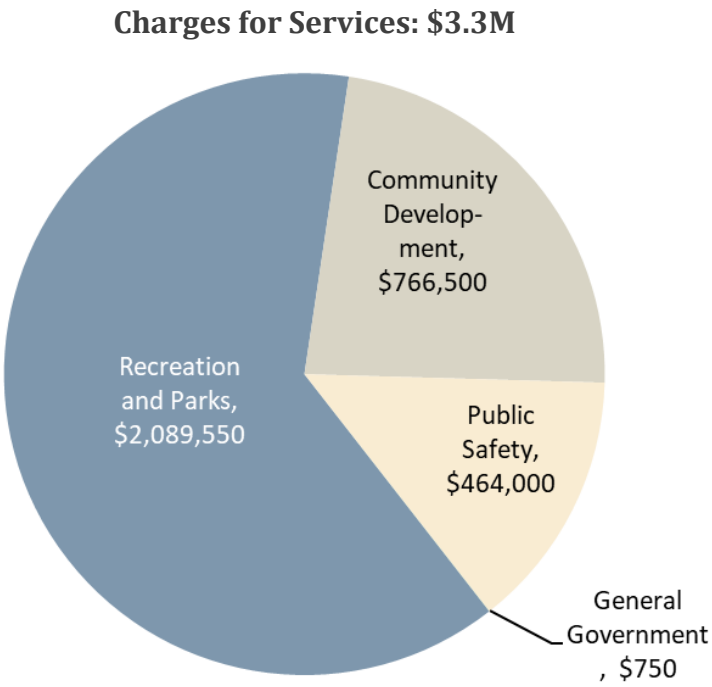
Intergovernmental

Intergovernmental sources account for <1%, or $113,000, of total General Fund revenue for FY 2020. This revenue is primarily generated from Intergovernmental Agreements with the City of Milton related to the sharing of public safety capabilities as well as overtime reimbursement through the Federal HIDTA (High Intensity Drug Trafficking Area) program.

A decrease of -6% is forecasted for FY 2021 due primarily to one-time special event funding provided by the Alpharetta Convention & Visitors Bureau in FY 2020.

Charges for Services

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.).

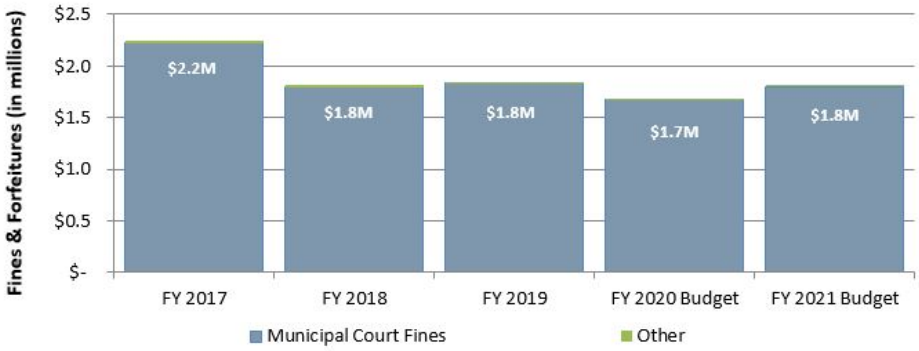


Charges for services account for 5%, or $3.3 million, of total General Fund revenue. A contraction of -22% is forecasted for FY 2021 primarily due to COVID-19 and its impact on Recreation programs and activities (summer programs represent the largest revenue driver for our recreation program).

Fines & Forfeitures

Fines & Forfeitures include municipal court fines, code enforcement, etc.

Fines & forfeitures account for 3%, or $1.8 million, of total General Fund revenue for FY 2021. An increase of 7% is forecasted for FY 2020 from a budget-to-budget standpoint. However, actual collections are estimated at $1.8 million in FY 2020 which equates to a revised growth rate of 2%. Prior to COVID-19, monthly growth of this revenue source exceeded 20%. However, the impact from COVID-19 has been strong including a decline in citations coupled with Court facility closings which have resulted in a backup of court hearings.



Interest

Interest earnings account for <1%, or $310,000, of total General Fund revenue for FY 2021. 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 $2.5 million, of total General Fund revenue for FY 2021 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 7%, or $5.3 million, of total General Fund appropriations for FY 2021. Carryforward Fund Balance represents available cash in excess of the city's 21% emergency reserve.

It has been the city's policy to utilize the remaining fund balance above the emergency requirement for one-time expenditures.

- $7,289,252 Available Fund Balance as of June 30, 2019
- (2,000,000) FY 2020 Mid-Year Budget (capital investment)

  $5,352,862 FY 2021 Funding for One-Time Usage

Expenditures

Operating expenditures of the General Fund are forecasted to contract by -1% over FY 2020. The following table compares departmental appropriations within the General Fund:

Expenditures (by Department):	FY 2020 AMENDED BUDGET	FY 2021 RECOMMENDED BUDGET	$ Variance	% Variance
Mayor and Council	$ 382,496	$ 382,449	$ (47)	0.0%
City Administration	2,029,672	1,686,787	(342,885)	-16.9%
Finance	3,608,890	3,526,347	(82,543)	-2.3%
Legal Services	750,000	750,000	-	0.0%
Information Technology	2,119,345	2,188,994	69,649	3.3%
Human Resources	643,973	637,542	(6,431)	-1.0%
Municipal Court	1,119,715	996,572	(123,143)	-11.0%
Public Safety	30,074,241	30,356,376	282,135	0.9%
Public Works	8,956,657	8,969,740	13,083	0.1%
Recreation, Parks & Cultural Services	10,372,634	9,957,642	(414,992)	-4.0%
Community Development	3,465,510	3,700,602	235,092	6.8%
Non-Departmental:				
Contingency	685,000	700,000	15,000	2.2%
Insurance Premiums (Risk Fund)	667,500	720,250	52,750	7.9%
Gwinnett Tech Contribution (Debt Svc)	291,190	290,490	(700)	-0.2%
Total Operating Expenditures	**$ 65,166,823**	**$ 64,863,791**	**$ (303,032)**	**-0.5%**
Non-Allocated/Reserve (Oper. Initiative)	32,500	290,000		
Non-Allocated/Reserve	-	1,880,579		
Non-Allocated/Reserve (One-Time Usage)	-	686,390		
Interfund Transfer (Capital/Grant Funds):				
Fund Balance	7,537,018	4,352,862		
Recurring Capital Program	4,779,250	189,000		
Total Expenditures	**$ 77,515,591**	**$ 72,262,622**		

GENERAL FUND SUMMARY

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

	FY 2020 AMENDED BUDGET	FY 2021 RECOMMENDED BUDGET	$ Variance	% Variance
Expenditures (by Category):				
Personnel Services:				
Salaries	$ 29,595,713	$ 29,579,802	$ (15,911)	-0.1%
Group Insurance	8,506,331	8,985,401	479,070	5.6%
Pension (Defined Benefit)	2,675,532	2,675,532	-	0.0%
Pension (401A)	1,935,988	2,173,255	237,267	12.3%
OPEB/Post Employment Healthcare	566,864	604,717	37,853	6.7%
Miscellaneous Benefits	3,100,513	3,032,234	(68,279)	-2.2%
subtotal	$ 46,380,941	$ 47,050,941	$ 670,000	1.4%
Maintenance and Operations:				
Professional Services	$ 3,307,196	$ 2,611,201	$ (695,995)	-21.0%
Repair/Maintenance	1,680,807	1,595,100	(85,707)	-5.1%
Maintenance Contracts	2,568,307	2,666,813	98,506	3.8%
Professional Services (IT)	1,987,447	2,013,316	25,869	1.3%
General Supplies	1,020,002	917,020	(102,982)	-10.1%
Utilities	2,737,625	2,897,775	160,150	5.8%
Legal Services	750,000	750,000	-	0.0%
Insurance Premiums (Risk Fund)	667,500	720,250	52,750	7.9%
Miscellaneous	2,413,388	1,981,761	(431,627)	-17.9%
subtotal	$ 17,132,272	$ 16,153,236	$ (979,036)	-5.7%
Capital/Lease:	$ 677,420	$ 669,124	$ (8,296)	-1.2%
Other Uses:				
Contingency	$ 685,000	$ 700,000	$ 15,000	2.2%
Gwinnett Tech Contribution (Debt Svc)	291,190	290,490	(700)	-0.2%
subtotal	$ 976,190	$ 990,490	$ 14,300	1.5%
Total Operating Expenditures	**$ 65,166,823**	**$ 64,863,791**	**$ (303,032)**	**-0.5%**
Non-Allocated/Reserve (Oper. Initiative)	32,500	290,000		
Non-Allocated/Reserve	-	1,880,579		
Non-Allocated/Reserve (One-Time Usage)	-	686,390		
Interfund Transfer (Capital/Grant Funds):				
Fund Balance	7,537,018	4,352,862		
Recurring Capital Program	4,779,250	189,000		
Total Expenditures	**$ 77,515,591**	**$ 72,262,622**		

Meeting the Internal Needs of Operating Departments

Several of the major points of the FY 2021 Budget are as follows:

- Management of personnel and compensation program to align with current market environment:
  - Staffing level at 452 full-time equivalents "FTE" with the funding breakdown as follows:
    - 445.5 full-time equivalents (funded);
    - 6.5 full-time equivalents (unfunded; budgetary savings of $460,000); positions to remain vacant pending an identified funding source and workload justification.
  - The performance-based merit program originally scheduled for April 1, 2020 (FY 2020) was suspended due to COVID-19 and its estimated economic impacts. However, the FY 2021 budget mitigates the impact to staff through the following compensation initiatives which are included in the base 2021 operating budget:
    - Implementation of a one-time compensation payout on July 1, 2020 aimed at compensating employees for the April 2020 performance-based merit program deferment (compensates for lost wage growth between April 1, 2020 and June 30, 2020) in an estimated cost of $250,000 citywide;
    - Reinstitution of the annual performance-based merit program (3% on average) effective July 1, 2020 in an estimated cost of $1 million citywide.
    - Reserve funding totaling $264,000 within the Operating Initiative Reserve account that represents the estimated financial impact associated with the Evergreen Class and Compensation Study findings after adjustment for the July 1, 2020 performance-based merit program (please refer to the *Operating Initiatives Request* section of this document for detail of the requests). This funding will be allocated to Departments upon receipt, review, and approval by the Mayor and City Council of the final Evergreen Class and Compensation study.
- Material reduction (-6% or -$1 million) in departmental maintenance and operations budgets (General Fund) including controls on non-essential spending.
  - Net reduction is in excess of -8% after adjusting for the growth drivers including utilities (6% growth or $160,150 due to approved rate adjustments by multiple utility providers), risk insurance premiums (8% growth or

$52,750), and multiple items implemented during FY 2020 (+$15,000 for office lease costs for the Special Investigations Unit, +$50,000 for right-of-way maintenance for newly constructed streetscape improvements along Rucker Road and Morris Road, +$30,000 for janitorial and landscape maintenance services for new park spaces such as Windward, Rucker, etc.).

- The departmental operating capital/lease budget primarily represents funding for the city's capital lease obligations (fire trucks, police tasers, etc.) coupled with minor maintenance capital needs.
- $290,000 is included for targeted operating initiatives (please refer to the *Operating Initiatives Request* section of this document for detail of the requests).
- $1.9 million is included as a non-allocated reserve account to provide the City with additional flexibility to: (1) cover deficiencies in revenue forecasts beyond what is already programmed into the 2021 budget; and (2) other items as determined by the Mayor and City Council.
    - The 2020 budget included $4.8 million in appropriations within the General Fund budget to fund recurring capital initiatives (e.g. milling and resurfacing of city streets, traffic equipment replacement, fleet replacement, stormwater repair and maintenance, etc.). By programming the recurring capital program into the operating budget, the city is announcing to its citizens and stakeholders that capital investment in our roads and infrastructure is a priority that should be funded with certainty as opposed to relying on fund balance which may or may not be accumulated. However, due to the sudden impact of COVID-19 on forecasted revenues, operational funding from the General Fund for recurring capital was reduced to $189,000. The funding was reallocated to a combination of items including: the $1.9 million non-allocated reserve discussed above; a further reduction in the revenue estimate for local option sales taxes; partial funding of the various compensation initiatives previously discussed (e.g. performance-based merit program, Evergreen Class and Compensation study findings, etc.); etc.

- $686,390 is included as a non-allocated reserve account to be used for one-time initiatives (non-recurring). The funding source for this line-item is available fund balance as of June 30, 2019. As this represents a one-time, non-recurring funding source, its uses will also need to be one-time (e.g. capital investment, etc.).
- Funding from the General Fund which is available for immediate capital investment in 2021 includes the following:
    - $4,352,862 Fund Balance for one-time capital;
    - $ 189,000 Recurring Capital Contribution from the General Fund

    $4,541,862

General Fund Departmental 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.
- *Statement of Service and Performance Measures* – multi-year summary of departmental performance measurements.

Mayor and City Council

DONALD MITCHELL
CITY COUNCIL (POST 1)

DMitchell@alpharetta.ga.us

BEN BURNETT
CITY COUNCIL (POST 2)

BBurnett@alpharetta.ga.us

KAREN RICHARD
CITY COUNCIL (POST 3)

KRichard@alpharetta.ga.us

JIM GILVIN
MAYOR

JGilvin@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.

JOHN HIPES
CITY COUNCIL (POST 4)

JHipes@alpharetta.ga.us

JASON BINDER
CITY COUNCIL (POST 5)

JBinder@alpharetta.ga.us

DAN MERKEL
CITY COUNCIL (POST 6)

DMerkel@alpharetta.ga.us

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.

Statement of Revenues, Expenditures, and changes in Personnel

Mayor and City Council
General Fund

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Amended Budget	FY 2021 Recommended Budget	FY 2022 Forecast	FY 2023 Forecast
REVENUES							
N/A	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EXPENDITURES							
Personnel Services:							
Salaries	$ 120,000	$ 109,063	$ 120,000	$ 120,000	$ 120,000	$ 120,000	$ 120,000
Group Insurance	141,640	128,080	165,061	176,360	184,845	194,087	203,792
FICA	6,772	6,615	7,036	9,455	9,438	9,438	9,438
Pension (Defined Benefit)	-	-	-	-	-	-	-
Pension (401A Cont./Match)	15,274	12,844	15,563	16,200	18,000	18,000	18,000
Workers Compensation	3,107	3,027	3,307	3,626	3,384	3,384	3,384
OPEB Contribution	388	377	2,718	2,642	2,856	2,856	2,856
Miscellaneous	3,845	2,700	3,600	3,600	3,764	3,764	3,764
subtotal	*$ 291,026*	*$ 262,705*	*$ 317,284*	*$ 331,883*	*$ 342,287*	*$ 351,529*	*$ 361,234*
Maintenance & Operations:							
* Mayor	$ 8,476	$ 7,782	$ 8,467	$ 9,000	$ 7,200	$ 7,200	$ 7,200
* City Council Post 1	4,835	4,916	6,154	5,000	4,000	4,000	4,000
* City Council Post 2	1,019	3,936	4,975	5,000	4,000	4,000	4,000
* City Council Post 3	1,809	689	1,979	5,000	4,000	4,000	4,000
* City Council Post 4	4,546	1,954	1,513	5,000	4,000	4,000	4,000
* City Council Post 5	659	1,316	3,367	5,000	4,000	4,000	4,000
* City Council Post 6	3,697	3,395	958	5,000	4,000	4,000	4,000
Miscellaneous	3,213	5,840	6,845	11,613	8,962	8,066	7,259
subtotal	*$ 28,254*	*$ 29,828*	*$ 34,258*	*$ 50,613*	*$ 40,162*	*$ 39,266*	*$ 38,459*
Capital	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*
TOTAL	**$ 319,279**	**$ 292,533**	**$ 351,543**	**$ 382,496**	**$ 382,449**	**$ 390,795**	**$ 399,693**
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.*

Budget Narrative

The Fiscal Year 2021 Budget for Mayor and City Council totals $382,449 and is flat compared to the FY 2020 budget. The Personnel Services category increased 3%, or $10,523, due primarily to growth in group health insurance premiums.

The Maintenance and Operations category decreased -$10,451, or -21%, compared to FY 2020 due primarily to elimination of general professional services funding and a 20% reduction in the annual discretionary expense appropriations.

Authorized personnel totals 7.0 full-time-equivalents ("FTE") and represent the following:

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Variance
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 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.

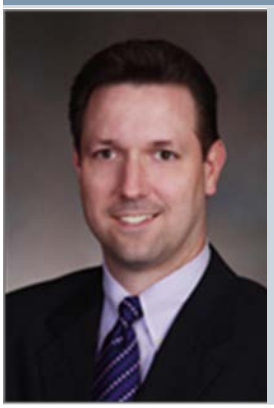
The City Council adopted the Alpharetta Green City Program in early 2009 as a comprehensive document for all the city's sustainable policies and practices. A variety of measures are incorporated in the Green City Program, including LEED or EnergyStar certification for all new local government buildings, 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.

City Administration

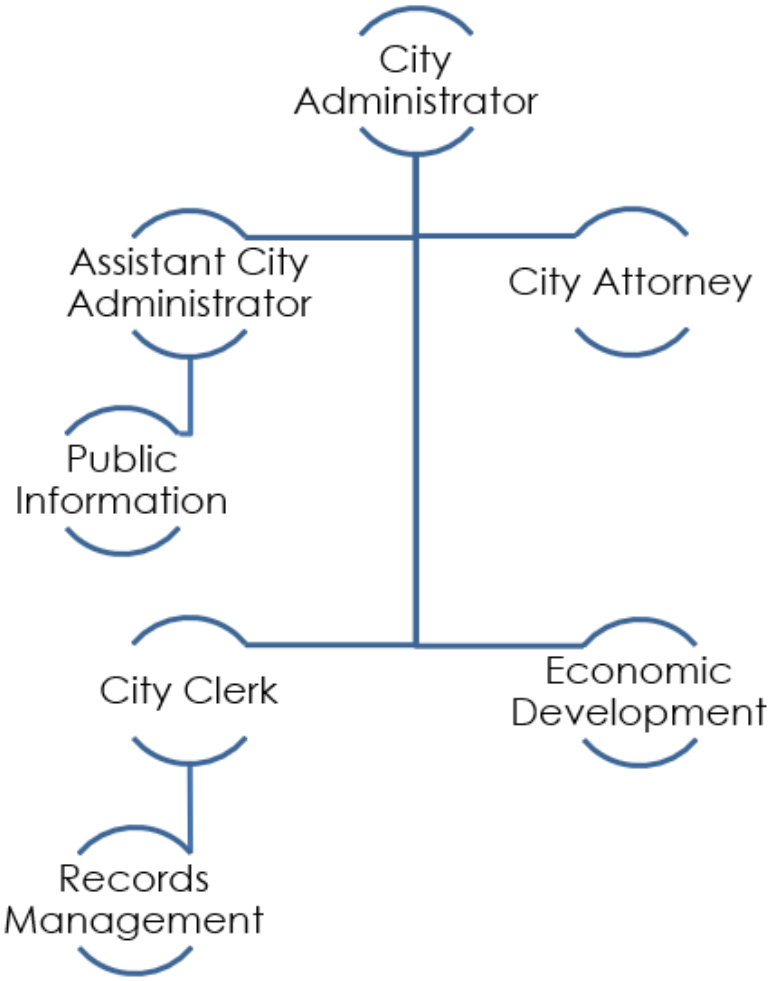
BOB REGUS
CITY ADMINISTRATOR

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;

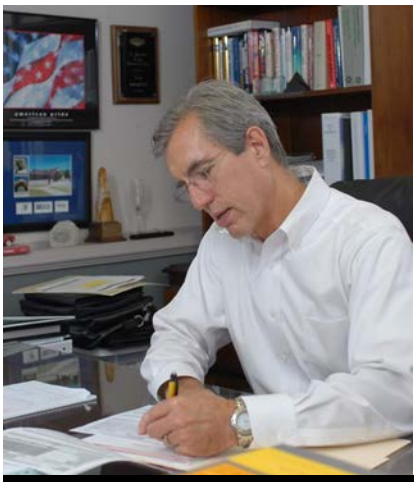
Fostering strong sense of community including safety and security; and

Providing a business climate that attracts the top echelon companies.

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

City Administration

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



City Administrator

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.

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.

Statement of Revenues, Expenditures, and changes in Personnel

City Administration

General Fund

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Amended Budget	FY 2021 Recommended Budget	FY 2022 Forecast	FY 2023 Forecast
REVENUES							
Licenses and Permits:							
Alcohol Beverage Permits	$ 10,150	$ 10,150	$ 10,850	$ 1,400	$ -	$ -	$ -
Charges for Services:						-	-
Taste of Alpharetta	-	-	-	-	-	-	-
Other (Events)	698	1,020	775	700	750	750	750
Other Revenue:							
Property Leases	3,410	-	-	-	-	-	-
Other	7,696	4,648	17,506	11,006	-	-	-
TOTAL	**$ 21,953**	**$ 15,818**	**$ 29,131**	**$ 13,106**	**$ 750**	**$ 750**	**$ 750**
EXPENDITURES							
Personnel Services:							
Salaries	$ 976,858	$ 986,288	$ 897,873	$ 807,226	$ 806,632	$ 806,632	$ 822,765
Overtime	-	88	-	-	-	-	-
Group Insurance	162,975	165,996	147,597	136,455	126,554	132,882	139,526
FICA	67,303	66,730	60,169	62,090	50,185	50,185	51,189
Pension (Defined Benefit)	87,485	100,437	99,253	80,260	102,738	102,738	104,793
Pension (401A Cont./Match)	69,274	63,771	59,559	62,854	53,721	53,721	54,795
Workers Compensation	24,582	24,362	27,015	22,417	20,690	20,690	21,104
OPEB Contribution	3,160	3,115	22,789	17,139	17,461	17,461	17,810
Miscellaneous	7,689	7,433	7,743	7,200	7,526	7,526	7,526
subtotal	*$ 1,399,325*	*$ 1,418,220*	*$ 1,321,998*	*$ 1,195,641*	*$ 1,185,507*	*$ 1,191,835*	*$ 1,219,507*
Maintenance & Operations:							
Professional Services	$ 154,563	$ 293,534	$ 113,594	$ 410,852	$ 148,500	$ 141,075	$ 134,021
Advertising	161,923	184,783	115,804	172,600	150,250	135,225	121,703
Printing	2,940	1,342	-	3,464	5,500	5,225	4,964
Employee Training	33,828	30,809	9,102	20,100	13,200	12,540	11,913
Employee Travel	37,441	38,585	6,507	12,500	10,000	9,500	9,025
General Supplies	84,830	80,558	57,721	70,929	58,600	55,670	52,887
Maint. Contracts/IT Services	86,755	103,360	88,943	125,635	111,230	105,669	100,385
Utilities	328	178	56	200	-	-	-
Miscellaneous	18,869	30,085	914	17,751	4,000	3,800	3,610
subtotal	*$ 581,478*	*$ 763,232*	*$ 392,640*	*$ 834,031*	*$ 501,280*	*$ 468,704*	*$ 438,507*
Capital	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*
TOTAL	**$ 1,980,803**	**$ 2,181,453**	**$ 1,714,638**	**$ 2,029,672**	**$ 1,686,787**	**$ 1,660,538**	**$ 1,658,014**
Authorized Personnel	**10.0**	**10.0**	**8.0**	**7.0**	**7.0**		

Budget Narrative

The FY 2021 Budget for City Administration totals $1,686,787 and represents a decrease of -17%, or -$342,885, compared to FY 2020.

The Personnel Services category decreased -1%, or -$10,134, due to multiple factors including:

- Implementation of a one-time compensation payout on July 1, 2020 aimed at compensating employees for the April 2020 performance-based merit program deferment (compensates for lost wage growth between April 1, 2020 and June 30, 2020);
- Reinstitution of the annual performance-based merit program (3% on average) effective July 1, 2020;
- All of which is offset through staff turnover and changes in incumbent compensation; removal of intern funding; and reductions in group health insurance premiums (changes in coverage elections).

Please Note: Reserve funding totaling $264,000 has been allocated to the Operating Initiative Reserve account to cover the estimated financial impact associated with the Evergreen Class and Compensation Study findings after adjustment for the July 1, 2020 performance-based merit program (please refer to the *Operating Initiatives Request* section of this document for detail of the requests). This funding will be allocated to Departments upon receipt, review, and approval by the Mayor and City Council of the final Evergreen Class and Compensation study.

Authorized personnel total 7 full-time-equivalents ("FTE") and represent the following:

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Variance
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	-	-	-
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	-
Internal Auditor	1.0	1.0	-	-	-	-
Records Manager	1.0	1.0	-	-	-	-
Web Administrator	1.0	1.0	1.0	1.0	1.0	-
	10.0	10.0	8.0	7.0	7.0	-

The Maintenance and Operations category decreased -40%, or -$332,751, due primarily to the following activity:

- Decrease in professional services of -$262,352 due to elimination of election funding ($122,655; FY 2020 was an election year and 2021 is not), removal of

marketing/public relations funding ($70,000), adjustment in economic development professional services, sponsorships, and event expenses ($40,467), etc.

- Decrease in advertising expenses of -$22,350 due to elimination of election related advertising expenses (FY 2020 was an election year and 2021 is not) and general reductions across all divisions including administration, city clerk, and economic development.
- All other departmental maintenance and operations budget accounts declined approximately -19% to align with forecasted revenue trends resulting from COVID-19 and associated social distancing policies.

Statement of Revenues, Expenditures, and changes in Personnel

Legal Services

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Amended Budget	FY 2021 Recommended Budget	FY 2022 Forecast	FY 2023 Forecast
REVENUES							
N/A	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EXPENDITURES							
Maintenance & Operations:							
Professional Fees	$ 650,104	$ 725,172	$ 842,459	$ 750,000	$ 750,000	$ 750,000	$ 787,500
TOTAL	**$ 650,104**	**$ 725,172**	**$ 842,459**	**$ 750,000**	**$ 750,000**	**$ 750,000**	**$ 787,500**
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.

- **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.

City Administration Performance Measurements	Actual FY 2017	Actual FY 2018	Actual FY 2019	Target FY 2020	Target FY 2021
City Administration Department annual turnover percentage	12.0%	0.0%	14.3%	0.0%	0.0%
Number of website hits	485,734	536,173	585,556	500,000	590,000
Website Unique Visitors	315,621	332,428	361,548	350,000	360,000
Website Page Views	1,144,182	1,177,294	1,285,007	1,210,000	1,200,000
% of Website New Visits	N/A	61%	60%	60%%	60%
Facebook Followers	6,244	7,800	11,117	10,000	13,450
Twitter Followers	7,505	8,100	9,337	9,000	11,408
Personnel Assigned:	**8.0 FTE**	**8.0 FTE**	**7.0 FTE**	**6.0 FTE**	**6.0 FTE**
	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
	Executive Office Coord.	Executive Office Coord.	Executive Office Coord.	Executive Office Coord.	Executive Office Coord.
	N/A	N/A	N/A	N/A	N/A
	Web Administrator	Web Administrator	Web Administrator	Web Administrator	Web Administrator
	City Clerk	City Clerk	City Clerk	City Clerk	City Clerk
	Assistant City Clerk	Assistant City Clerk	Assistant City Clerk	Assistant City Clerk	Assistant City Clerk
	Records Manager	Records Manager	Records Manager	N/A	N/A
	Internal Auditor	Internal Auditor			

Economic Development

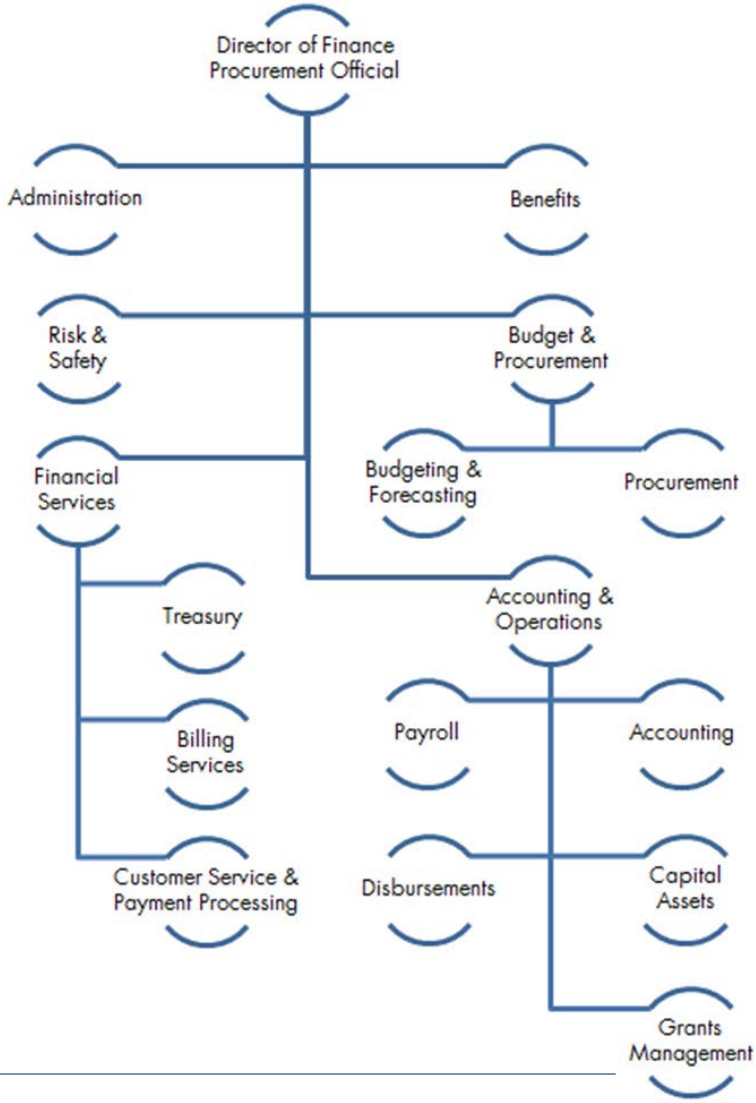
Statement of Service: To promote the economic growth of Alpharetta.

City Administration - Economic Development					
Performance Measurements	Actual FY 2017	Actual FY 2018	Actual FY 2019	Target FY 2020	Target FY 2021
# of Existing business contacts	516	425	400	410	430
# of New projects	12	9	15	12	15
# of Major business prospects recruited		1	2	3	3
Personnel Assigned:	**2.0 FTE**	**2.0 FTE**	**2.0 FTE**	**1.0 FTE**	**1.0 FTE**
	Economic Dev Director	Economic Dev Director	Economic Dev Director	N/A	N/A
	Economic Dev Manager	Economic Dev Manager	Economic Dev Manager	Economic Dev Manager	Economic Dev Manager

Finance

THOMAS G. HARRIS
DIRECTOR

THarris@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 to identify the link between the city's Community Vision and the goals and objectives of our various departmental divisions/projects.

Finance

Administration, Accounting, Budgeting, Employee Benefits and Compensation, Procurement, Grants Management, Risk Management, Treasury, Internal and External Service

Administration

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.

Statement of Revenues, Expenditures, and changes in Personnel

Finance

General Fund

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Amended Budget	FY 2021 Recommended Budget	FY 2022 Forecast	FY 2023 Forecast
REVENUES							
N/A	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EXPENDITURES							
Personnel Services:							
Salaries	$ 1,503,783	$ 1,554,527	$ 1,586,992	$ 1,690,777	$ 1,628,282	$ 1,628,282	$ 1,660,848
Overtime	-	-	2,760	-	3,000	3,000	3,000
Group Insurance	360,828	382,135	402,106	449,237	454,424	477,145	501,002
FICA	105,796	109,700	113,798	129,142	119,873	119,873	122,270
Pension (Defined Benefit)	165,952	189,117	203,743	217,163	199,706	199,706	203,700
Pension (401A Cont./Match)	86,314	78,584	96,325	98,912	122,367	122,367	124,814
Workers Compensation	39,019	39,136	44,107	50,234	46,539	46,539	47,470
OPEB Contribution	4,698	4,704	34,943	35,423	39,279	39,279	40,065
Miscellaneous	978	792	930	327	980	980	980
subtotal	*$ 2,267,369*	*$ 2,358,694*	*$ 2,485,702*	*$ 2,671,215*	*$ 2,614,450*	*$ 2,637,171*	*$ 2,704,149*
Maintenance & Operations:							
Professional Services	$ 275,190	$ 344,260	$ 296,764	$ 335,675	$ 311,350	$ 295,783	$ 295,783
Printing	24,825	29,831	26,332	29,350	29,350	27,883	27,883
Employee Travel	5,766	12,490	6,582	13,114	8,750	8,313	8,313
Employee Training	9,734	12,254	9,112	13,392	9,065	8,612	8,612
Maint. Contracts/IT Services	196,946	235,154	200,182	323,910	335,622	318,841	318,841
General Supplies	40,554	47,856	38,496	44,305	41,760	39,672	39,672
Wellness Programs	155,073	156,995	160,768	169,000	169,000	160,550	160,550
Miscellaneous	8,767	9,572	16,966	8,929	7,000	6,650	6,650
subtotal	*$ 716,856*	*$ 848,412*	*$ 755,201*	*$ 937,675*	*$ 911,897*	*$ 866,302*	*$ 866,302*
Capital/Lease/Other:							
Capital	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Enterprise Software Lease	109,262	110,902	-	-	-	-	-
Interest on Prop. Tax Refunds	11,645	1,519	7,080	-	-	-	-
subtotal	*$ 120,907*	*$ 112,421*	*$ 7,080*	*$ -*	*$ -*	*$ -*	*$ -*
TOTAL	**$ 3,105,132**	**$ 3,319,528**	**$ 3,247,984**	**$ 3,608,890**	**$ 3,526,347**	**$ 3,503,473**	**$ 3,570,452**
Authorized Personnel	**21.5**	**21.5**	**21.5**	**21.5**	**21.5**		

FY 2021 includes 1 full-time equivalent position (Treasury Services Manager) that is not funded but part of the City's authorized workforce. This position will remain vacant pending a (1) justifiable needs assessment and (2) identification of a sustainable funding source.

Budget Narrative

The FY 2021 Budget for Finance totals $3,526,347 and represents a decrease of -2%, or -$82,543, compared to FY 2020.

The Personnel Services category decreased -2%, or -$56,765, due to multiple factors including:

- Implementation of a one-time compensation payout on July 1, 2020 aimed at compensating employees for the April 2020 performance-based merit program deferment (compensates for lost wage growth between April 1, 2020 and June 30, 2020);
- Reinstitution of the annual performance-based merit program (3% on average) effective July 1, 2020;
- All of which is offset through elimination of funding for the vacant Treasury Services Manager position. This position is still part of the city's authorized workforce and will remain vacant pending a (1) justifiable needs assessment and (2) identification of a sustainable funding source.

Authorized personnel total 21.5 full-time-equivalents ("FTE") and represent the following:

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021**	Variance
Accountant (2FT; 1PT)*	3.5	3.5	3.5	3.5	2.5	(1.0)
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	-
Benefits Analyst*	-	-	-	-	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	-
Billing/Collections Rep.	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 Coordinator	1.0	1.0	1.0	1.0	1.0	-
Chief Accountant	1.0	1.0	1.0	1.0	1.0	-
Customer Account Representative	1.0	1.0	1.0	1.0	1.0	-
Director of Finance	1.0	1.0	1.0	1.0	1.0	-
Office Manager	1.0	1.0	1.0	1.0	1.0	-
Payroll Coordinator	1.0	1.0	1.0	1.0	1.0	-
Payroll Specialist*	-	-	-	-	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	-

* Position reclassifications occurred during FY 2020.

** FY 2021 includes 1 full-time equivalent position (Treasury Services Manager) that is not funded but part of the City's authorized workforce. This position will remain vacant pending a (1) justifiable needs assessment and (2) identification of a sustainable funding source.

Please Note: Reserve funding totaling $264,000 has been allocated to the Operating Initiative Reserve account to cover the estimated financial impact associated with the Evergreen Class and Compensation Study findings after adjustment for the July 1, 2020 performance-based merit program (please refer to the *Operating Initiatives Request* section of this document for detail of the requests). This funding will be allocated to Departments upon receipt, review, and approval by the Mayor and City Council of the final Evergreen Class and Compensation study.

The Maintenance and Operations category decreased -3%, or -$25,778, to align with forecasted revenue trends resulting from COVID-19 and associated social distancing policies.

Performance Measurement

The following section provides detailed information on Finance programs including performance measures and personnel.

- **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 2017	Actual FY 2018	Actual FY 2019	Target FY 2020	Target FY 2021
# of New GAAP/GASB financial requirements implemented	2	3	3	3	3
Bond rating maintained or upgraded	Maintain Aaa - AAA	Maintain Aaa - AAA	Maintain Aaa - AAA	Maintain Aaa - AAA	Maintain Aaa - AAA
Cash management program maximizing interest returns (all funds)	$574,493	$1,196,836	$2,717,751	$2,000,000	$916,021
Personnel Assigned:	**Finance Admin 2.0 FTE**	**Finance Admin 2.0 FTE**	**Finance Admin 2.0 FTE**	**Finance Admin 2.0 FTE**	**Finance Admin 2.0 FTE**
	Director of Finance Office Manager	Director of Finance Office Manager	Director of Finance Office Manager	Director of Finance Office Manager	Director of Finance Office Manager
	Risk Mgmt. 1.0 FTE	**Risk Mgmt. 1.0 FTE**	**Risk Mgmt. 1.0 FTE**	**Risk Mgmt. 1.0 FTE**	**Risk Mgmt. 1.0 FTE**
	Safety/Risk Administrator	Safety/Risk Administrator	Safety/Risk Administrator	Safety/Risk Administrator	Safety/Risk Administrator

- **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 2017	Actual FY 2018	Actual FY 2019	Target FY 2020	Target FY 2021
Audited CAFR to be published within 180 days of fiscal year end	11/1/2017	12/20/2018	12/5/2019	11/25/2020	11/25/2021
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 within appropriated budget*	100%	91%	91%	91%	100%
% of Budgeted employees participating in direct deposit	98%	99%	99%	99%	99%
Average # of vendor responses to Bids/Requests for Proposals	6	6	5	4	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 & Op. Mgr.	Accounting & Op. Mgr.	Accounting & Op. Mgr.	Accounting & Op. Mgr.	Accounting & Op. Mgr.
	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)
	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
	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.
	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**	**11.5 FTE**	**11.5 FTE**	**11.5 FTE**	**11.5 FTE**

* Legal Services is the only department that has gone over its appropriations. Legal services represents professional services expenses to a private legal firm.

- **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.

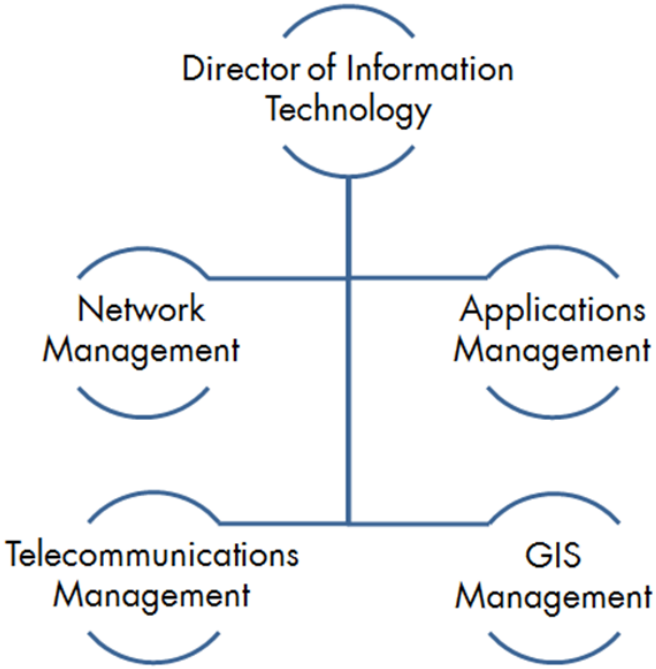
Financial Services Performance Measurements	Actual FY 2017	Actual FY 2018	Actual FY 2019	Target FY 2020	Target* FY 2021
% of bills generated on time	99%	99%	99%	99%	99%
% of bills collected on time	95%	95%	95%	95%	95%
# of Real estate tax bills generated	19,673	20,152	20,674	20,989	21,429
# of Personal property tax bills	2,989	3,030	3,055	3,128	3,165
# of Liens processed	150	86	127	135	150
# of Sanitation customers	15,135	16,277	16,382	16,550	16,750
% of Delinquent sanitation Accts	<10%	<10%	<10%	<10%	<10%
Personnel Assigned:	**5.0 FTE**	**5.0 FTE**	**5.0 FTE**	**5.0 FTE**	**5.0 FTE**
	Treasury Services Manager	Treasury Services Manager	Treasury Services Manager	Treasury Services Manager	Treasury Services Manager
	Billing Coordinator	Billing Coordinator	Billing Coordinator	Billing Coordinator	Billing Coordinator
	Cash Management Coordinator	Cash Management Coordinator	Cash Management Coordinator	Cash Management Coordinator	Cash Management Coordinator
	Billing/Collections Representative	Billing/Collections Representative	Billing/Collections Representative	Billing/Collections Representative	Billing/Collections Representative
	Customer Account Representative	Customer Account Representative	Customer Account Representative	Customer Account Representative	Customer Account Representative

* Includes 1 Treasury Services Manager position that is unfunded in the current budget proposal for 2021 and will remain vacant pending an identified funding source and workload justification.

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 to identify the link between the city's Community Vision and the goals and objectives of our various departmental divisions/projects.

Information Technology

Administration, Network, and Systems

Network Administration

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 service 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.

Statement of Revenues, Expenditures, and changes in Personnel

Information Technology

General Fund

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Amended Budget	FY 2021 Recommended Budget	FY 2022 Forecast	FY 2023 Forecast
REVENUES							
N/A	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EXPENDITURES							
Personnel Services:							
Salaries	$ 977,041	$ 994,117	$ 1,030,097	$ 1,153,360	$ 1,216,107	$ 1,216,107	$ 1,240,429
Group Insurance	188,671	211,182	223,431	269,491	306,017	321,318	337,384
FICA	74,225	72,841	74,945	88,126	90,572	90,572	92,383
Pension (Defined Benefit)	104,608	107,093	100,618	106,663	121,870	121,870	124,307
Pension (401A Cont./Match)	65,378	64,633	80,672	96,264	99,288	99,288	101,274
Workers Compensation	25,314	25,439	28,195	31,967	33,441	33,441	34,110
OPEB Contribution	3,104	3,114	22,734	22,942	28,223	28,223	28,787
Miscellaneous	408	408	544	572	-	-	-
subtotal	*$ 1,438,749*	*$ 1,478,827*	*$ 1,561,237*	*$ 1,769,385*	*$ 1,895,518*	*$ 1,910,819*	*$ 1,958,675*
Maintenance & Operations:							
Professional Services	$ 23,060	$ 24,140	$ 20,044	$ 24,000	$ 10,000	$ 9,500	$ 9,500
Employee Travel	12,456	24,292	19,638	20,000	10,000	9,500	9,500
Employee Training	16,698	18,766	16,874	20,000	15,000	14,250	14,250
Maint. Contracts/IT Svcs.	40,664	47,278	68,654	265,460	242,976	230,827	230,827
General Supplies	12,361	7,481	8,584	11,863	12,000	11,400	11,400
Utilities	-	-	-	-	-	-	-
Small Equipment	-	45	4,118	8,000	2,250	2,138	2,138
Miscellaneous	2,572	1,580	2,351	637	1,250	1,188	1,188
subtotal	*$ 107,811*	*$ 123,583*	*$ 140,262*	*$ 349,960*	*$ 293,476*	*$ 278,802*	*$ 278,802*
Capital/Other	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*
TOTAL	**$ 1,546,560**	**$ 1,602,409**	**$ 1,701,499**	**$ 2,119,345**	**$ 2,188,994**	**$ 2,189,621**	**$ 2,237,477**
Authorized Personnel	**11.0**	**11.0**	**11.0**	**12.0**	**12.0**		

Budget Narrative

The FY 2021 Budget for Information Technology totals $2,188,994 and represents an increase of 3%, or $69,649, compared to FY 2020.

The Personnel Services category increased 7%, or $126,133, due to multiple factors including:

- Implementation of a one-time compensation payout on July 1, 2020 aimed at compensating employees for the April 2020 performance-based merit program deferment (compensates for lost wage growth between April 1, 2020 and June 30, 2020);
- Reinstitution of the annual performance-based merit program (3% on average) effective July 1, 2020;
- Increases in group insurance premiums (and elected coverages); targeted staff compensation adjustments during FY 2020; etc.

Please Note: Reserve funding totaling $264,000 has been allocated to the Operating Initiative Reserve account to cover the estimated financial impact associated with the Evergreen Class and Compensation Study findings after adjustment for the July 1, 2020 performance-based merit program (please refer to the *Operating Initiatives Request* section of this document for detail of the requests). This funding will be allocated to Departments upon receipt, review, and approval by the Mayor and City Council of the final Evergreen Class and Compensation study.

Authorized personnel total 12 full-time-equivalents ("FTE") and represent the following:

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Variance
Chief Security Officer	-	-	-	1.0	1.0	-
CityWorks IT Administrator	-	-	-	1.0	1.0	-
Director	1.0	1.0	1.0	1.0	1.0	-
GIS Manager	1.0	1.0	1.0	1.0	1.0	-
IT Administrator	-	-	-	4.0	4.0	-
IT Analyst	-	-	-	1.0	1.0	-
IT Manager	4.0	4.0	4.0	3.0	3.0	-
Network Administrator	2.0	2.0	2.0	-	-	-
Network Analyst I	1.0	-	-	-	-	-
Network Analyst II	-	1.0	1.0	-	-	-
Systems Analyst II	2.0	2.0	2.0	-	-	-
	11.0	11.0	11.0	12.0	12.0	-

The Maintenance & Operations category decreased -16%, or -$56,484, due primarily to reductions in maintenance contracts and general/IT professional services (-$36,484), travel/training (-$15,000), and small equipment (-$5,750) to align with forecasted revenue trends resulting from COVID-19 and associated social distancing policies.

Performance Measurement

The following section provides detailed information on Information Technology programs including performance measures and personnel.

- **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%

Performance Measures (Calendar Year Stats)	Actual CYear 2015	Actual CYear 2016	Actual CYear 2017	Actual CYear 2018	Actual CYear 2019	Department Target	Results
Telephone							
Repairs							
Number	74	68	54	66	39		39
Number resolved w/in 24 hours	58	60	47	44	28		28
% resolved w/in 24 hours	78.38%	88.24%	87.04%	66.67%	71.79%	60.00%	A
Service Requests							
Number	165	158	133	144	167		167
Number resolved on time	150	144	130	135	145		145
% resolved on time	90.91%	91.14%	97.74%	93.75%	86.83%	90.00%	B
Network							
Repairs							
Number	221	256	318	288	221		221
Number resolved w/in 24 hours	199	220	260	259	207		207
% resolved w/in 24 hours	90.05%	85.94%	81.76%	89.93%	93.67%	80.00%	A
Service Requests							
Number	242	281	299	274	245		245
Number resolved on time	222	253	279	240	222		222
% resolved on time	91.74%	90.04%	93.31%	87.59%	90.61%	90.00%	A
Outages							
Number (including maintenance)	35	37	21	17	12		12
Avg. duration in hours	0.98	1.16	0.92	1.30	1.60		2
Applications							
Repairs							
Number	713	751	872	934	1,208		1,208
Number resolved w/in 24 hours	475	535	706	775	899		899
% resolved w/in 24 hours	66.62%	71.24%	80.96%	82.98%	74.42%	70.00%	A
Desktop							
Repairs							
Number	1,184	1,099	946	988	934		934
Number resolved w/in 24 hours	758	750	728	711	727		727
% resolved w/in 24 hours	64.02%	68.24%	76.96%	71.96%	77.84%	60.00%	A
Service Requests							
Number	848	929	888	844	944		944
Number resolved on time	798	851	822	784	888		888
% resolved on time	94.10%	91.60%	92.57%	92.89%	94.07%	90.00%	A
Helpdesk							
Number total calls	4,245	4,089	4,318	3,841	4,487		4,487
Number resolved w/in 4 hours	1,444	1,406	1,698	1,391	1,981		1,981
Number resolved w/in 8 hours	481	501	777	684	567		567
% resolved w/in 8 hours	45.35%	46.64%	57.32%	54.02%	56.79%	40.00%	A
GIS							
Number total cases	313	354	322	268	314		314
Number resolved on time	271	295	280	222	267		267
% resolved on time	86.58%	83.33%	86.96%	82.84%	85.03%	80.00%	A
Emails							
Number	1,084,321	1,389,156	1,756,752	2,178,655	2,788,432		2,788,432
SPAM blocked	513,423	699,478	867,581	999,346	1,389,329		1,389,329
Viruses blocked	258,777	428,777	421,483	447,831	513,220		513,220
% SPAM	47.35%	50.35%	49.39%	45.87%	49.82%		49.82%
% viruses	23.87%	30.87%	23.99%	20.56%	18.41%		18.41%
Servers							
Avg. number	118	183	177	118	137		137
% availability (including maint.)	99.80%	99.84%	99.88%	99.24%	99.36%	99.00%	A

Human Resources

CRIS RANDALL
HUMAN RESOURCES DIRECTOR

CRandall@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 to identify the link between the city's Community Vision and the goals and objectives of our various departmental divisions/projects.

Human Resources

Administration, Talent and Compensation Management, Employee Relations, Development, 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.

Human Resources Team

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;
- ✓ Be committed to achieve the highest standards of public administration through sound HR practices, to ensure compliance with federal and local employment laws;
- ✓ Act as a catalyst in providing employees with the support, training and development needed to fulfill the duties and responsibilities of their position as a public servant and 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, respect and equality while maintaining compliance with employment and labor laws, organizational directives, and the mission, vision and core values of the City of Alpharetta;
- ✓ Act as strategic partner and trusted advisor to senior management and supervisory staff on talent management, workforce planning and staffing, organizational effectiveness, training and development, engagement and corrective actions, compliance, and related matters; and
- ✓ Collaborate with 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;
- ✓ Improve operational efficiency, effectiveness and reduce costs by elevating the overall health and wellbeing of our employees;
- ✓ Develop, implement, evaluate and communicate job classification and compensation policies and programs. This is a critical HR role as a well-designed classification and compensation system will help attract, motivate and retain employees as well as work within fiscal constraints;
- ✓ 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;
- ✓ Identify and develop internal talent and future organization leaders to build succession pipelines to meet current and future talent needs in critical roles;
- ✓ 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;
- ✓ Serves as a resource for employees and supervisors to ensure positive City-employee relationships. Assist and educate employees about operating within the bounds of personnel policies. Assist supervisors address difficult employee situations, help in resolving labor disputes, and respond with the appropriate level of corrective action while working to prevent retaliation;
- ✓ Elevate and maintain employee engagement by enhancing communication channels and fostering an information rich environment; and
- ✓ Leverage technology to enhance the effectiveness and efficiencies of certain labor intense HR functions and automate routine and administrative tasks in order to be able to focus on more strategic tasks.

Statement of Revenues, Expenditures, and changes in Personnel

Human Resources
General Fund

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Amended Budget	FY 2021 Recommended Budget	FY 2022 Forecast	FY 2023 Forecast
REVENUES							
Public Records Requests	$ 60	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL	**$ 60**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EXPENDITURES							
Personnel Services:							
Salaries	$ 136,357	$ 139,789	$ 179,337	$ 274,215	$ 277,028	$ 277,028	$ 282,569
Overtime	-	-	57	-	250	250	250
Group Insurance	11,371	11,661	15,100	36,528	38,586	40,515	42,541
FICA	13,732	13,647	16,381	20,880	20,719	20,719	21,133
Pension (Defined Benefit)	17,372	19,905	21,426	22,793	26,117	26,117	26,639
Pension (401A Cont./Match)	7,934	7,528	11,717	20,833	21,744	21,744	22,179
Workers Compensation	3,483	3,513	3,962	8,149	7,633	7,633	7,786
OPEB Contribution	427	430	3,197	5,833	6,438	6,438	6,567
Educational Programs	34,007	30,999	36,734	55,000	55,000	55,000	55,000
Miscellaneous	326	163	-	-	-	-	-
subtotal	*$ 225,008*	*$ 227,634*	*$ 287,910*	*$ 444,231*	*$ 453,515*	*$ 455,444*	*$ 464,664*
Maintenance & Operations:							
Professional Services	$ 59,420	$ 58,933	$ 67,402	$ 62,600	$ 70,000	$ 66,500	$ 66,500
Employee Travel	521	216	2,272	4,000	3,000	2,850	2,850
Employee Training	4,194	2,084	3,283	7,000	3,500	3,325	3,325
Maint. Contracts/IT Svcs.	6,599	6,560	6,971	42,417	32,802	31,162	31,162
General Supplies	6,613	5,955	9,771	6,725	7,725	7,339	7,339
Employee Recognition	64,933	64,821	66,479	75,000	65,000	61,750	61,750
Miscellaneous	1,433	1,338	6,867	2,000	2,000	1,900	1,900
subtotal	*$ 143,714*	*$ 139,906*	*$ 163,045*	*$ 199,742*	*$ 184,027*	*$ 174,826*	*$ 174,826*
Capital	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL	**$ 368,722**	**$ 367,541**	**$ 450,955**	**$ 643,973**	**$ 637,542**	**$ 630,270**	**$ 639,489**
Authorized Personnel	**2.0**	**2.0**	**3.0**	**3.0**	**3.0**		

Budget Narrative

The FY 2021 Budget for Human Resources totals $637,542 and represents a decrease of -1%, or -$6,431, compared to FY 2020.

The Personnel Services category increased 2%, or $9,284 due to multiple factors including:

- Implementation of a one-time compensation payout on July 1, 2020 aimed at compensating employees for the April 2020 performance-based merit program deferment (compensates for lost wage growth between April 1, 2020 and June 30, 2020); and
- Reinstitution of the annual performance-based merit program (3% on average) effective July 1, 2020.

Please Note: Reserve funding totaling $264,000 has been allocated to the Operating Initiative Reserve account to cover the estimated financial impact associated with the Evergreen Class and Compensation Study findings after adjustment for the July 1, 2020 performance-based merit program (please refer to the *Operating Initiatives Request* section of this document for detail of the requests). This funding will be allocated to Departments upon receipt, review, and approval by the Mayor and City Council of the final Evergreen Class and Compensation study.

Authorized personnel total 3 full-time-equivalents ("FTE") and represent the following:

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	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	-
Director of Human Resources	-	-	1.0	1.0	1.0	-
	2.0	2.0	3.0	3.0	3.0	-

The Maintenance & Operations category decreased -8%, or -$15,715, due primarily to reductions in maintenance contracts and IT professional services (-$9,615), travel/training (-$4,500), and employee recognition (-$10,000), which is partially offset through additional professional services funding (+$7,400) for pre-employment screening and occupational medicine services.

Performance Measurement

The following section provides detailed information on Human Resources programs including performance measures and personnel.

- **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.

Human Resources Performance Measurements	Actual FY 2017	Actual FY 2018	Actual FY 2019	Target FY 2020	Target FY 2021
Human Resources Dept. annual turnover percentage	0.0%	0.0%	0.0%	0.0%	0.0%
City-wide turnover percentage	10.13%	9.40%	11.80%	10.50%	11.50%
Total # full-time equivalents (full-time, part-time, seasonal, and elected)	532	528	573	564	576
HR staff to total full-time equivalent employee ratio	266:01 0.376	264:01 0.379	191:01 0.524	188:01 0.532	192:01 0.521
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

HR-staff-to-employee-ratio represents the number of HR staff per 100 employees supported by HR in the organization. SHRM's most recent Human Capital Benchmarking Study shows the average HR-to-employee ratio in 2018 was 2.60.

- **Recruitment and Retention**

  Statement of Service: The recruitment and retention function facilitate 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.

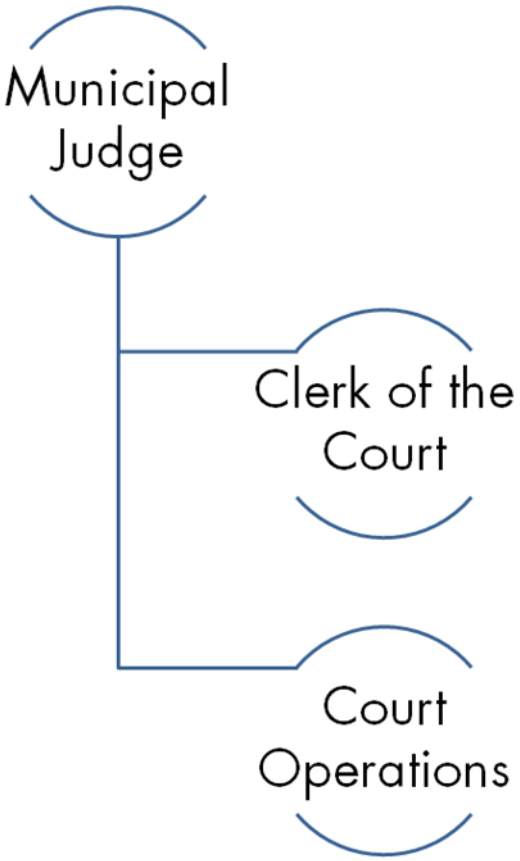
Human Resources Performance Measurements	Actual FY 2017	Actual FY 2018	Actual FY 2019	Target FY 2020	Target FY 2021
Employment & Retention					
Average cost per hire - Regular positions	$7,500	$7,500	$7,500	$7,500	$7,500
Average cost per hire - Seasonal positions	$1,200	$1,200	$1,200	$1,200	$1,200
# of Online job postings hits*			6,142	15,000	15,000
# of Job interest cards received*			634	1,000	1,200
# of Applications reviewed	1,068	775	767	825	910
# of Qualified applications processed	213	155	153	165	182
# of New hires - Regular positions	42	48	54	49	52
# of New hires - Seasonal positions	48	50	70	73	75
# of Internal promotions	15	19	24	22	25
# of Separations	106	105	121	105	110
# New hire orientation sessions			39	35	35
Workforce Management					
% of Employees rated "Exceeds" on annual merit review	11.5%	17.5%	27.3%	29.0%	32.0%
% of Employees rated "Meets" on annual merit review	88.5%	82.6%	72.7%	71.0%	68.0%
% of Employees underperforming on annual performance review	0.0%	0.0%	0.0%	0.0%	0.0%
% of Employees on "Performance Improvement Plan"	0.0%	0.0%	0.0%	0.0%	0.0%
# Employee Relation Cases**			28	25	22
Education Incentive - Professional Development					
# enrollments by program					
Doctorate Degree	1	2	2	2	2
Master's Degree	5	3	5	4	6
Bachelor's Degree	14	12	9	12	14
Associate's Degree	5	3	1	2	2
Certificate Programs	0	0	0	2	2
Total # of employees receiving education incentive	25	20	17	22	26
Personnel Assigned:	**1.0 FTE**	**1.0 FTE**	**2.0 FTE**	**2.0 FTE**	**2.0 FTE**
			Director of Human Resources	Director of Human Resources	Director of Human Resources
	Human Resources Manager	Human Resources Manager	Human Resources Manager	Human Resources Manager	Human Resources Manager

Municipal Court

RITA TRACEY
INTERIM COURT ADMINISTRATOR

TO BE UPDATED ONCE AVAILABLE

RTracey@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 to identify the link between the city's Community Vision and the goals and objectives of our various departmental divisions/projects.

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;
- ✓ Implement the new eCourts software system;
- ✓ 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.

Statement of Revenues, Expenditures, and changes in Personnel

Municipal Court
General Fund

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Amended Budget	FY 2021 Recommended Budget	FY 2022 Forecast	FY 2023 Forecast
REVENUES							
N/A	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EXPENDITURES							
Personnel Services:							
Salaries	$ 396,960	$ 417,285	$ 355,800	$ 467,283	$ 351,419	$ 351,419	$ 358,447
Group Insurance	99,140	106,364	92,507	119,018	97,370	102,239	107,350
FICA	28,618	29,972	25,531	35,667	27,210	27,210	27,754
Pension (Defined Benefit)	38,824	43,842	46,617	33,429	31,311	31,311	31,937
Pension (401A Cont./Match)	27,749	25,970	24,933	39,710	29,999	29,999	30,599
Workers Compensation	11,595	11,697	11,854	13,904	10,778	10,778	10,994
OPEB Contribution	1,422	1,431	9,576	9,964	9,105	9,105	9,287
Miscellaneous	1,185	686	784	-	734	734	734
subtotal	*$ 605,493*	*$ 637,247*	*$ 567,603*	*$ 718,975*	*$ 557,926*	*$ 562,795*	*$ 577,103*
Maintenance & Operations:							
Professional Services	$ 243,316	$ 243,994	$ 265,152	$ 246,250	$ 275,000	$ 261,250	$ 261,250
Printing	18,169	10,249	8,314	12,800	12,000	11,400	11,400
Maint. Contracts/IT Svcs.	46,373	47,274	60,620	90,455	104,946	99,699	99,699
General Supplies	11,891	10,528	13,865	12,600	12,100	11,495	11,495
Utilities	23,729	25,473	19,586	28,825	24,175	22,966	22,966
Miscellaneous	4,822	8,426	38,758	9,810	10,425	9,904	9,904
subtotal	*$ 348,298*	*$ 345,944*	*$ 406,295*	*$ 400,740*	*$ 438,646*	*$ 416,714*	*$ 416,714*
Capital	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL	**$ 953,791**	**$ 983,191**	**$ 973,898**	**$ 1,119,715**	**$ 996,572**	**$ 979,508**	**$ 993,817**
Authorized Personnel	**9.0**	**9.0**	**8.0**	**8.0**	**8.0**		

FY 2021 includes 1 full-time equivalent position (Deputy Clerk III) that is not funded but part of the City's authorized workforce. This position will remain vacant pending a (1) justifiable needs assessment and (2) identification of a sustainable funding source.

Budget Narrative

The FY 2021 Budget for Municipal Court totals $996,572 and represents a decrease of -11%, or -$123,143, compared to FY 2020.

The Personnel Services category decreased -22%, or -$161,049, due to multiple factors including:

- Implementation of a one-time compensation payout on July 1, 2020 aimed at compensating employees for the April 2020 performance-based merit program deferment (compensates for lost wage growth between April 1, 2020 and June 30, 2020);
- Reinstitution of the annual performance-based merit program (3% on average) effective July 1, 2020;
- All of which is offset through elimination of funding for the vacant Deputy Clerk III coupled with staff turnover and changes in incumbent compensation. This position is still part of the city's authorized workforce and will remain vacant pending a (1) justifiable needs assessment and (2) identification of a sustainable funding source.

Please Note: Reserve funding totaling $264,000 has been allocated to the Operating Initiative Reserve account to cover the estimated financial impact associated with the Evergreen Class and Compensation Study findings after adjustment for the July 1, 2020 performance-based merit program (please refer to the *Operating Initiatives Request* section of this document for detail of the requests). This funding will be allocated to Departments upon receipt, review, and approval by the Mayor and City Council of the final Evergreen Class and Compensation study.

Authorized personnel total 8 full-time-equivalents ("FTE") and represent the following:

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021*	Variance
Court Administrator	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	4.0	4.0	4.0	-
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	8.0	8.0	8.0	-

* FY 2021 includes 1 full-time equivalent position (Deputy Clerk III) that is not funded but part of the City's authorized workforce. This position will remain vacant pending a (1) justifiable needs assessment and (2) identification of a sustainable funding source.

The Maintenance and Operations category increased 9%, or $37,906, due primarily to the following activity:

- Increase in professional services of $28,750 due primarily to an increase in solicitor fee compensation.

- Increase in maintenance contracts/IT professional services of $14,491 to aid in implementation of the new e-courts software system.
- All other departmental maintenance and operations budget accounts declined approximately -8% to align with forecasted revenue trends resulting from COVID-19 and associated social distancing policies.

Performance Measurement

The following section provides detailed information on Municipal Court programs including performance measures and personnel.

- **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.

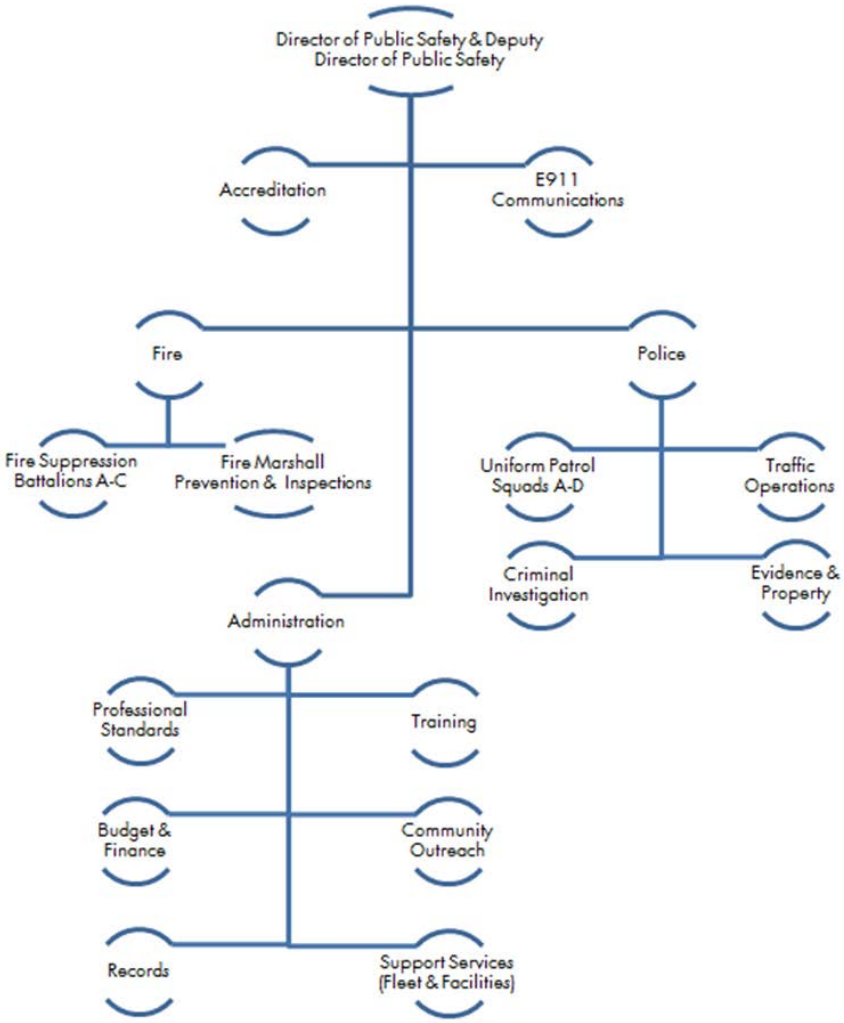
Municipal Court Performance Measurements	Actual FY 2017	Actual FY 2018	Actual FY 2019	Target FY 2020	Target FY 2021*
# of Citations received to process	13,559	12,830	14,268	14,150	14,350
Total # of cases disposed	14,353	10,803	13,019	12,050	12,875
# of Court sessions	232	242	242	242	242
Annual deposits (Court Fines)	$2,225,129	$1,793,974	$1,834,716	$1,750,000	$1,800,000
Personnel Assigned:	**9.0 FTE**	**9.0 FTE**	**8.0 FTE**	**8.0 FTE**	**8.0 FTE**
	Municipal Judge	Municipal Judge	Municipal Judge	Municipal Judge	Municipal Judge
	Court Administrator	Court Administrator	Court Administrator	Court Administrator	Court Administrator
	Deputy Clerk III	Deputy Clerk III	Deputy Clerk III	Deputy Clerk III	Deputy Clerk III
	Deputy Clerk II (5)	Deputy Clerk II (5)	Deputy Clerk II (4)	Deputy Clerk II (4)	Deputy Clerk II (4)
	Deputy Clerk I	Deputy Clerk I	Deputy Clerk I	Deputy Clerk I	Deputy Clerk I

* Includes 1 Deputy Clerk III position that is unfunded in the current budget proposal for 2021 and will remain vacant pending an identified funding source and workload justification.

Public Safety

JOHN ROBISON
DIRECTOR

JRobison@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 to identify the link between the city's Community Vision and the goals and objectives of our various departmental divisions/projects.

Public Safety

Administration, Police, Fire, and Emergency 911

Fire Services

Mission Statement

Public Safety: It is the **Mission** of the **Alpharetta Department of Public Safety** to **Enhance** the **Quality** of **Life** of those that **Live**, **Work**, and **Play** in the **City of Alpharetta**.

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.

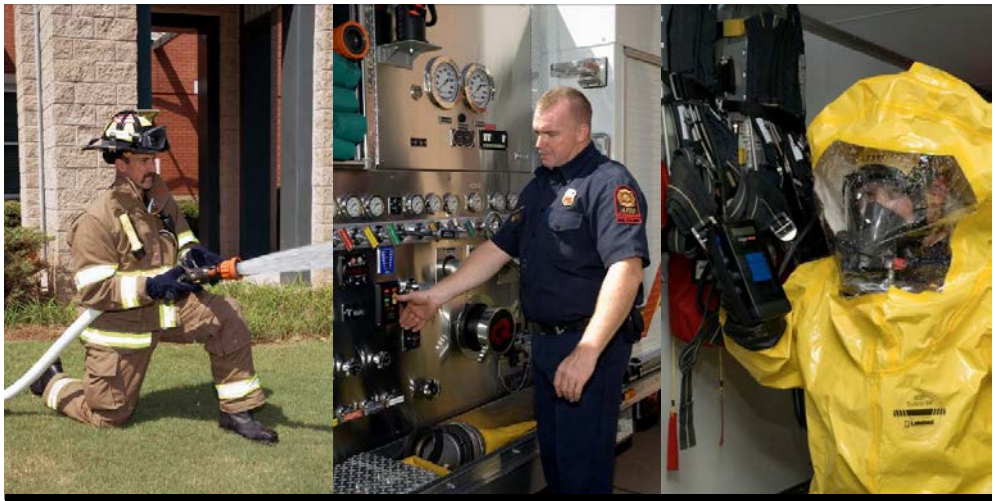
Goals and Objectives

Police Services

- ✓ Crime Prevention – Partner with the community through the Alpharetta Community of Excellence (ACE) program, Crime-Free Multifamily Housing, and 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 and pedestrian concerns through engineering, education, and enforcement. Build an effective strategy utilizing a collaborative effort between city departments.

Fire Services

- ✓ Maintain a minimum on-duty staffing level of not less than 23 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 14 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.



Public Safety Department

Statement of Revenues, Expenditures, and changes in Personnel

Public Safety

General Fund

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Amended Budget	FY 2021 Recommended Budget	FY 2022 Forecast	FY 2023 Forecast
REVENUES							
Licenses and Permits							
Alcohol Beverage	$ 618,767	$ 670,979	$ 676,671	$ 72,001	$ -	$ -	$ -
Other	32,595	42,191	46,243	25,750	30,750	31,058	31,368
Intergovernmental:							
City of Milton	60,000	60,000	55,000	60,000	60,000	60,600	61,206
Charges for Services:							
Reports	29,543	17,315	25,942	25,000	25,000	25,250	25,503
Services	211,103	50,870	227,731	210,000	220,000	222,200	224,422
False Alarms	48,098	50,336	44,911	40,000	40,000	40,400	40,804
Plan Review	147,619	86,884	188,685	140,000	160,000	161,600	163,216
Other	17,049	17,676	19,335	18,000	19,000	19,190	19,382
Fines & Forfeitures:							
Municipal Court Fines	2,225,129	1,793,974	1,834,716	1,675,000	1,800,000	1,818,000	1,836,180
Red Light Camera Fines	-	-	-	-	-	-	-
Other	19,045	17,448	4,020	10,500	4,000	4,040	4,080
Other Revenue	53,416	57,540	15,254	287	-	-	-
TOTAL	**$ 3,462,364**	**$ 2,865,213**	**$ 3,138,508**	**$ 2,276,538**	**$ 2,358,750**	**$ 2,382,338**	**$ 2,406,161**
EXPENDITURES							
Personnel Services:							
Salaries	$ 12,999,757	$ 13,393,254	$ 13,484,795	$ 14,572,303	$ 15,159,269	$ 15,159,269	$ 15,159,269
Overtime	1,046,602	1,466,005	1,846,569	1,965,000	1,532,500	1,532,500	1,532,500
Group Insurance	3,919,880	4,025,019	4,174,201	4,811,152	5,067,193	5,320,553	5,586,580
FICA	1,007,864	1,070,484	1,109,675	1,240,762	1,245,963	1,245,963	1,245,963
Pension (Defined Benefit)	1,393,999	1,429,761	1,511,217	1,535,869	1,532,464	1,532,464	1,532,464
Pension (401A Cont./Match)	855,204	863,050	1,062,077	1,008,554	1,146,213	1,146,213	1,146,213
Miscellaneous	393,929	387,846	717,979	746,623	731,460	755,892	770,746
subtotal	*$ 21,617,234*	*$ 22,635,420*	*$ 23,906,513*	*$ 25,880,263*	*$ 26,415,062*	*$ 26,692,853*	*$ 26,973,735*
Maintenance & Operations:							
Professional Services	$ 219,430	$ 115,484	$ 212,426	$ 247,307	$ 246,550	$ 234,223	$ 222,511
Fuel/Repair & Maint. (Vehicles)	689,884	738,290	746,078	778,000	754,500	716,775	680,936
Employee Travel	103,299	120,290	120,059	130,924	81,000	76,950	73,103
Employee Training	121,710	103,713	99,716	111,627	68,480	65,056	61,803
Maint. Contracts/IT Services	845,169	1,002,568	1,032,103	1,340,462	1,358,810	1,290,870	1,226,326
General Supplies	247,884	298,807	244,860	300,814	257,500	244,625	232,394
Miscellaneous	605,998	568,123	629,878	653,555	533,300	506,635	481,303
subtotal	*$ 2,833,373*	*$ 2,947,275*	*$ 3,085,120*	*$ 3,562,689*	*$ 3,300,140*	*$ 3,135,133*	*$ 2,978,376*
Capital/Leases:							
Capital/Other	$ 27,765	$ -	$ -	$ -	$ -	$ -	$ -
Software/Fire Truck Lease(s)	522,971	578,654	630,405	631,289	641,174	650,000	650,000
subtotal	*$ 550,736*	*$ 578,654*	*$ 630,405*	*$ 631,289*	*$ 641,174*	*$ 650,000*	*$ 686,415*
TOTAL	**$ 25,001,343**	**$ 26,161,349**	**$ 27,622,038**	**$ 30,074,241**	**$ 30,356,376**	**$ 30,477,986**	**$ 30,638,526**
Authorized Personnel	**219.0**	**221.0**	**221.0**	**223.5**	**223.5**		

FY 2021 includes 1 part-time position (Parking Enforcement Officer) that is not funded but part of the City's authorized workforce. This position will remain vacant pending a (1) justifiable needs assessment and (2) identification of a sustainable funding source.

Budget Narrative

The FY 2021 Budget for Public Safety totals $30,356,376 and represents an increase of 1%, or $282,135, compared to FY 2020.

The Personnel Services category increased 2%, or $534,799, due to multiple factors including:

- Implementation of a one-time compensation payout on July 1, 2020 aimed at compensating employees for the April 2020 performance-based merit program deferment (compensates for lost wage growth between April 1, 2020 and June 30, 2020);
- Reinstitution of the annual performance-based merit program (3% on average) effective July 1, 2020;
- Which is partially offset through elimination of funding for the vacant part-time Parking Enforcement Officer position. This position is still part of the city's authorized workforce and will remain vacant pending a (1) justifiable needs assessment and (2) identification of a sustainable funding source.

Please Note: Reserve funding totaling $264,000 has been allocated to the Operating Initiative Reserve account to cover the estimated financial impact associated with the Evergreen Class and Compensation Study findings after adjustment for the July 1, 2020 performance-based merit program (please refer to the *Operating Initiatives Request* section of this document for detail of the requests). This funding will be allocated to Departments upon receipt, review, and approval by the Mayor and City Council of the final Evergreen Class and Compensation study.

Authorized personnel total 223.5 full-time-equivalents ("FTE") and represent the following:

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Variance
Sworn Police Officers						
Director of Public Safety	1.0	1.0	1.0	1.0	1.0	-
Captain	7.0	6.0	4.0	4.0	4.0	-
Lieutenant*	15.0	15.0	15.0	8.0	7.0	(1.0)
Division Chief	-	-	1.0	-	-	-
Field Training Officer*	10.0	10.0	9.0	6.0	4.0	(2.0)
Officer	70.0	71.0	67.0	70.0	70.0	-
Sergeants*	-	-	6.0	13.0	16.0	3.0
Police Operations Major	-	1.0	1.0	1.0	1.0	-
Police Support Operations Major	-	-	1.0	1.0	1.0	-
Public Information Officer	1.0	1.0	-	-	-	-
Training Coordinator/Police	-	-	-	1.0	1.0	-
	104.0	105.0	105.0	105.0	105.0	-

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021**	Variance
Certified Firefighters						
Deputy Director of Public Safety*	1.0	1.0	1.0	1.0	-	(1.0)
Battalion Chief	3.0	2.0	3.0	4.0	4.0	-
Division Chief	1.0	1.0	-	-	-	-
Captain	23.0	23.0	22.0	18.0	18.0	-
EMS Chief*	-	-	-	-	1.0	1.0
Lieutenant	-	-	-	3.0	3.0	-
Chief Public Affairs Officer	-	-	1.0	1.0	1.0	-
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	-	(1.0)
Fire/EMS Training Officer*	-	-	-	-	1.0	1.0
Fire Apparatus Engineer	22.0	22.0	24.0	24.0	24.0	-
Firefighter/Paramedic	20.0	20.0	20.0	20.0	20.0	-
Firefighter II	21.0	21.0	19.0	19.0	19.0	-
Public Safety 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	1.0	1.0	-
Deputy Fire Marshal	1.0	1.0	1.0	1.0	1.0	-
Assistant Fire Marshal	2.5	3.5	3.5	5.0	5.0	-
	98.5	99.5	99.5	101.0	101.0	-
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	-
Evidence Custodian	1.0	1.0	1.0	1.0	1.0	-
Evidence Technician	-	-	-	1.0	1.0	-
Fingerprint Technician*	1.0	1.0	1.0	1.0	0.5	(0.5)
Parking Enforcement Officer (2PT)	1.0	1.0	1.0	1.0	1.0	-
Public Safety Budget/Finance Administrator	1.0	1.0	1.0	1.0	1.0	-
Records Clerk*	4.5	4.5	4.5	4.5	5.0	0.5
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	-
	16.5	16.5	16.5	17.5	17.5	-
	219.0	**221.0**	**221.0**	**223.5**	**223.5**	**-**

* Position reclassifications occurred during FY 2020.

** FY 2021 includes 1 part-time position (Parking Enforcement Officer) that is not funded but part of the City's authorized workforce. This position will remain vacant pending a (1) justifiable needs assessment and (2) identification of a sustainable funding source.

The Maintenance & Operations category decreased -7%, or -$262,549, due primarily to reductions in repair and maintenance for vehicles/equipment/facilities (-$44,041), travel/training (-$93,071), supplies (-$43,314), small equipment (-$55,514), and uniforms (-$37,500) to align with forecasted revenue trends resulting from COVID-19 and associated social distancing policies.

The Capital/Lease category includes funding for fire truck leases, heart monitors, and tasers, and is flat compared to FY 2020.

Performance Measurement

The following section provides detailed information on Public Safety programs including performance measures and personnel.

- **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.

- **Police Services**

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

LEGEND
A = met or exceeded target
B = within 15% of target
C = missed target by more than 15%

National Incident Based Reporting System

Patrol Division

Offenses	FY 2017	FY 2018	FY 2019	FY 2020 YTD
Group A Offenses	3,106.00	2,769.00	2,631.00	1,388.00
Group B Offenses	932.00	818.00	728.00	321.00
Total	4,038.00	3,587.00	3,359.00	1,709.00
Per 1000 Population	61.37	54.14	50.70	25.79
Arrest				
Group A Offenses	477.00	343.00	436.00	306.00
Group B Offenses	496.00	477.00	422.00	198.00
Non-Criminal Offenses	754.00	684.00	695.00	424.00
Total	1,727.00	1,504.00	1,553.00	928.00
Per 1000 Population	26.25	22.70	23.44	14.01
Criminal Investigations Division				
Assigned for Investigation	907.00	842.00	889.00	842.00
Closed by Arrest	51.00	59.00	60.00	38.00
Closed by Exception	44.00	50.00	27.00	15.00
Unfounded	100.00	101.00	78.00	66.00
Active Cases	712.00	632.00	724.00	723.00
Traffic Division				
Accidents	3,074.00	2,969.00	3,059.00	1,905.00
Fatalities	3.00	4.00	4.00	0.00
911 Communications				
Calls For Service	38,552.00	39,174.00	38,069.00	24,141.00

- **Fire Services**

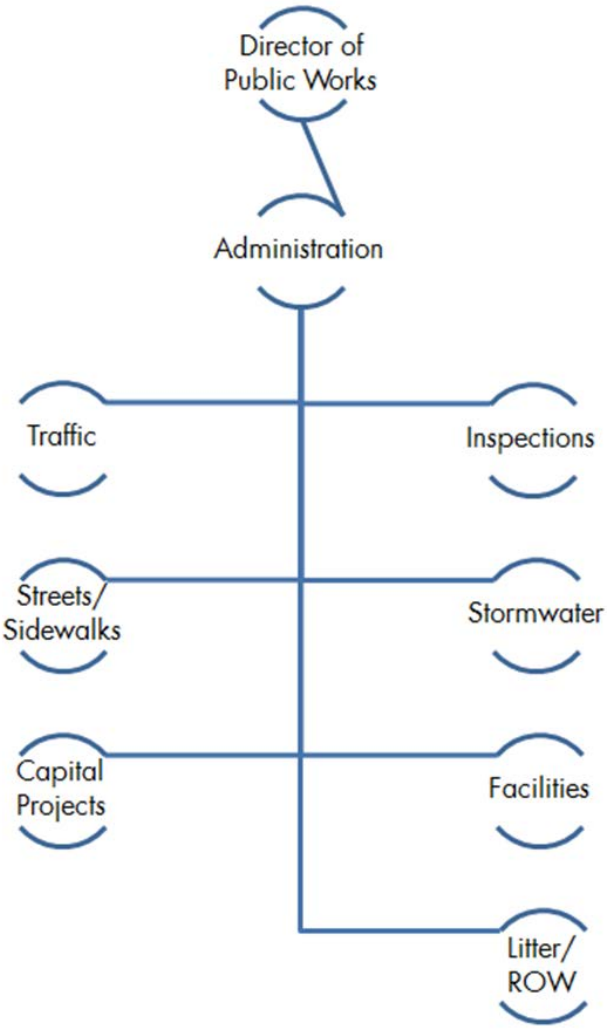
Statement of Service: Alpharetta's Fire Services include fire prevention, fire inspection, and fire suppression.

	2015 Incidents	2016 Incidents	2017 Incidents	2018 Incidents	2019 Incidents
FIRES					
Structure Fires	62	61	60	32	45
Vehicle Fires	25	23	28	22	27
Other Fires	56	46	43	46	80
Total Fires	143	**130**	**131**	**100**	**152**
Overheat	6	**4**	**5**	**2**	**0**
RESCUE CALLS					
Emergency Medical Treatment	3,475	3354	3373	3011	3103
All Others	78	68	84	63	61
Total Rescue Calls	3,553	**3422**	**3457**	**3074**	**3164**
Hazardous Condition Calls	155	169	160	121	107
Service Calls	703	640	946	726	806
Good Intent Calls	1,272	1468	1753	2424	2368
Calls	2	1	15	1	1
Special Incident Calls	7	10	19	3	9
Unknown Incident Type	0	0	0	0	0
FALSE CALLS					
Malicious Calls	11	10	21	16	18
Other False Calls	648	661	771	749	776
Total False Calls	659	**671**	**792**	**765**	**794**
TOTAL CALLS ……	**6,500**	**6515**	**7278**	**7216**	**7401**

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 to identify the link between the city's Community Vision and the goals and objectives of our various departmental divisions/projects.

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; and
- ✓ Ensure timely completion of repairs on work projects so the disruption of service to the customer is minimal.

Statement of Revenues, Expenditures, and changes in Personnel

Public Works
General Fund

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Amended Budget	FY 2021 Recommended Budget	FY 2022 Forecast	FY 2023 Forecast
REVENUES							
Other Revenue:							
CID (GA400 Interchange Maint.)	$ 78,362	$ 70,674	$ 73,262	$ 82,500	$ 85,194	$ 87,750	$ 90,382
Miscellaneous	1,521	-	-	1,500	-	-	-
TOTAL	**$ 79,883**	**$ 70,674**	**$ 73,262**	**$ 84,000**	**$ 85,194**	**$ -**	**$ -**
EXPENDITURES							
Personnel Services:							
Salaries	$ 2,761,823	$ 2,869,678	$ 2,952,337	$ 3,198,889	$ 3,031,256	$ 3,031,256	$ 3,091,881
Overtime	26,363	43,316	39,419	45,000	45,000	45,000	45,000
Group Insurance	775,577	792,229	864,686	962,776	1,007,318	1,057,684	1,110,568
FICA	200,900	210,454	216,406	247,186	231,348	231,348	235,975
Pension (Defined Benefit)	248,435	290,243	310,830	354,974	306,128	306,128	312,251
Pension (401A Cont./Match)	163,025	155,069	194,753	193,652	236,425	236,425	241,154
Workers Compensation	71,778	73,941	83,195	94,888	88,360	88,360	90,127
OPEB Contribution	8,909	9,151	67,848	68,095	74,549	74,549	76,040
Miscellaneous	2,527	1,837	1,008	2,906	1,551	1,551	1,551
subtotal	*$ 4,259,336*	*$ 4,445,918*	*$ 4,730,481*	*$ 5,168,366*	*$ 5,021,935*	*$ 5,072,301*	*$ 5,204,546*
Maintenance & Operations:							
Professional Services	$ 29,091	$ 37,568	$ 39,652	$ 16,500	$ 7,000	$ 6,650	$ 6,650
Fuel/Repair & Maint. (Vehicles)	101,040	137,814	140,666	130,000	120,000	114,000	114,000
Repair & Maint. (Facilities)	240,020	393,039	437,871	449,600	415,000	394,250	394,250
Maint. Contracts/IT Services	805,788	938,960	957,455	1,126,141	1,203,455	1,143,282	1,143,282
General Supplies	137,430	150,350	159,758	147,750	144,250	137,038	137,038
Utilities	1,586,060	1,502,256	1,779,627	1,803,600	1,966,600	1,966,600	1,966,600
Miscellaneous	94,298	94,874	92,861	114,700	91,500	86,925	86,925
subtotal	*$ 2,993,728*	*$ 3,254,860*	*$ 3,607,891*	*$ 3,788,291*	*$ 3,947,805*	*$ 3,848,745*	*$ 3,848,745*
Capital/Lease/Other							
Enterprise Software Lease	$ 82,885	$ 70,042	$ 76,942	$ -	$ -	$ -	$ -
Miscellaneous	-	-	-	-	-	-	-
subtotal	*$ 82,885*	*$ 70,042*	*$ 76,942*	*$ -*	*$ -*	*$ -*	*$ -*
TOTAL	**$ 7,335,950**	**$ 7,770,820**	**$ 8,415,314**	**$ 8,956,657**	**$ 8,969,740**	**$ 8,921,046**	**$ 9,053,291**
Authorized Personnel	**52.0**	**52.0**	**52.0**	**52.0**	**52.0**		

FY 2021 includes 4 full-time equivalent positions (2 Public Works Crew Leaders, 1 Public Works Technician I, and 1 Civil Engineer) that are not funded but part of the City's authorized workforce. These positions will remain vacant pending a (1) justifiable needs assessment and (2) identification of a sustainable funding source.

Budget Narrative

The FY 2021 Budget for Public Works totals $8,969,740 and is essentially flat with FY 2020.

The Personnel Services category decreased -3%, or -$146,431, due to multiple factors including:

- Implementation of a one-time compensation payout on July 1, 2020 aimed at compensating employees for the April 2020 performance-based merit program deferment (compensates for lost wage growth between April 1, 2020 and June 30, 2020);
- Reinstitution of the annual performance-based merit program (3% on average) effective July 1, 2020;
- Which is partially offset through elimination of funding for multiple vacant positions (2 Public Works Crew Leaders, 1 Public Works Technician I, and 1 Civil Engineer). These positions are still part of the city's authorized workforce and will remain vacant pending a (1) justifiable needs assessment and (2) identification of a sustainable funding source.

Please Note: Reserve funding totaling $264,000 has been allocated to the Operating Initiative Reserve account to cover the estimated financial impact associated with the Evergreen Class and Compensation Study findings after adjustment for the July 1, 2020 performance-based merit program (please refer to the *Operating Initiatives Request* section of this document for detail of the requests). This funding will be allocated to Departments upon receipt, review, and approval by the Mayor and City Council of the final Evergreen Class and Compensation study.

Authorized personnel total 52 full-time-equivalents ("FTE") and represent the following:

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Variance
Administrative Assistant II*	1.0	1.0	1.0	1.0	-	(1.0)
Administrative Office Coordinator	1.0	1.0	-	-	-	-
Assistant Construction Manager	-	1.0	1.0	1.0	1.0	-
Civil Engineer	2.0	2.0	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	-	(1.0)
Director of Public Works	1.0	1.0	1.0	1.0	1.0	-
Engineering Technician	4.0	6.0	6.0	5.0	5.0	-
Environmental Program Coordinator	1.0	1.0	1.0	1.0	1.0	-
Fleet/Equipment Logistics Manager*	-	-	-	-	1.0	1.0
Fleet Coordinator*	1.0	1.0	1.0	1.0	-	(1.0)
Office Manager*	-	-	-	-	1.0	1.0
Project Administrator	1.0	1.0	1.0	1.0	1.0	-
Public Works Crew Leader	8.0	8.0	8.0	8.0	8.0	-
Public Works Supervisor	3.0	4.0	4.0	4.0	4.0	-
Public Works Technician I	11.0	6.0	6.0	6.0	6.0	-
Public Works Technician II	7.0	10.0	10.0	10.0	10.0	-
Right of Way Coordinator	-	-	-	1.0	1.0	-
Senior Engineer	2.0	2.0	2.0	2.0	2.0	-
Senior Engineering Technician	1.0	-	-	-	-	-
Senior Inspector	1.0	1.0	1.0	1.0	1.0	-
Senior Operations Manager*	-	-	-	-	1.0	1.0
Senior Water Resources Analyst	1.0	1.0	1.0	1.0	1.0	-
Support Services Manager	-	-	1.0	1.0	1.0	-
Traffic Operations Manager	1.0	1.0	1.0	1.0	1.0	-
Traffic Signal Engineer*	1.0	1.0	1.0	1.0	-	(1.0)
Transportation Engineering Manager*	-	-	-	-	1.0	1.0
Urban Forestry Program Manager	1.0	1.0	1.0	1.0	1.0	-
Utility Locator	1.0	-	-	-	-	-
	52.0	52.0	52.0	52.0	52.0	-

* Position reclassifications occurred during FY 2020.

** FY 2021 includes 4 full-time equivalent positions (2 Public Works Crew Leaders, 1 Public Works Technician I, and 1 Civil Engineer) that are not funded but part of the City's authorized workforce. These positions will remain vacant pending a (1) justifiable needs assessment and (2) identification of a sustainable funding source.

The Maintenance and Operations category increased 4%, or $159,514, due primarily to the following activity:

- Increase in utilities (electric) of $155,000 to cover system expansions (e.g. new streetlights along Rucker Road) and approved rate increases by GA Power (2.5% on 1/1/2021).
- Increase in maintenance contracts of $84,675 to cover growth in landscape maintenance costs for system expansion (e.g. Rucker Road and Morris Road streetscapes) as well as existing contractual inflationary adjustments.

- All other departmental maintenance and operations budget accounts declined approximately -7% to align with forecasted revenue trends resulting from COVID-19 and associated social distancing policies.

Performance Measurement

The following section provides detailed information on Engineering and Public Works programs including performance measures and personnel.

- **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 2017**	**Actual FY 2018**	**Actual FY 2019**	**Target FY 2020**	**Target FY 2021**
# of Events coordinated	32	28	26	25	25
# of Students reached	943	738	419	600	600
# of Volunteers	542	752	626	650	652
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.

- **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 2017**	**Actual FY 2018**	**Actual FY 2019**	**Target FY 2020**	**Target FY 2021***
# of Water quality samples analyzed	381	405	400	400	400
** Capital contracts include traffic, stormwater, sidewalks, infrastructure, community development, and facilities projects.*					
Personnel Assigned:	**21.0 FTE**	**22.0 FTE**	**22.0 FTE**	**20.0 FTE**	**20.0 FTE**
	Director of PW	Director of PW	Director of PW	Director of PW	Director of PW
	Deputy Director	Deputy Director	Deputy Director	Sr. Operations Manager	Sr. Operations Manager
	Project Administrator	Project Administrator	Project Administrator	Project Administrator	Project Administrator
	Administrative Office Coordinator	Administrative Office Coordinator	Administrative Office Coordinator	Support Services Manager	Support Services Manager
	Admin Asst. II	Admin Asst. II	Admin Asst. II	Office Manager	Office Manager
	Fleet Coordinator	Fleet Coordinator	Fleet Coordinator	Equipment and Fleet Logistics Technician	Equipment and Fleet Logistics Technician
	Civil Engineer (2)	Civil Engineer (2)	Civil Engineer (2)	Civil Engineer (2)	Civil Engineer (2)
	Sr. Engineer (2)	Sr. Engineer (2)	Sr. Engineer (2)	Sr. Engineer (2)	Sr. Engineer (2)
	Construction Mgr.	Construction Mgr.	Construction Mgr.	Construction Mgr.	Construction Mgr.
	Assistant Construction Mgr.	Assistant Construction Mgr.	Assistant Construction Mgr.	Assistant Construction Mgr.	Assistant Construction Mgr.
	Senior Inspector	Senior Inspector	Senior Inspector	Senior Inspector	Senior Inspector
	Public Works Supervisor	Public Works Supervisor	Public Works Supervisor	Right of Way Coordinator	Right of Way Coordinator
	Engineering Technician (4)	Engineering Technician (4)	Engineering Technician (4)	Engineering Technician (2)	Engineering Technician (2)
	Traffic Operations Manager	Traffic Operations Manager	Traffic Operations Manager	Traffic Operations Manager	Traffic Operations Manager
	Traffic Signal Engineer	Traffic Signal Engineer	Traffic Signal Engineer	Tranportation Engineer Manager	Tranportation Engineer Manager
	Urban Forestry Program Manager	Urban Forestry Program Manager	Urban Forestry Program Manager	Urban Forestry Program Manager	Urban Forestry Program Manager
	Senior Water Resources Analyst	Senior Water Resources Analyst	Senior Water Resources Analyst	Senior Water Resources Analyst	Senior Water Resources Analyst

* Includes 1 Civil Engineer position that is unfunded in the current budget proposal for 2021 and will remain vacant pending an identified funding source and workload justification.

- **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.

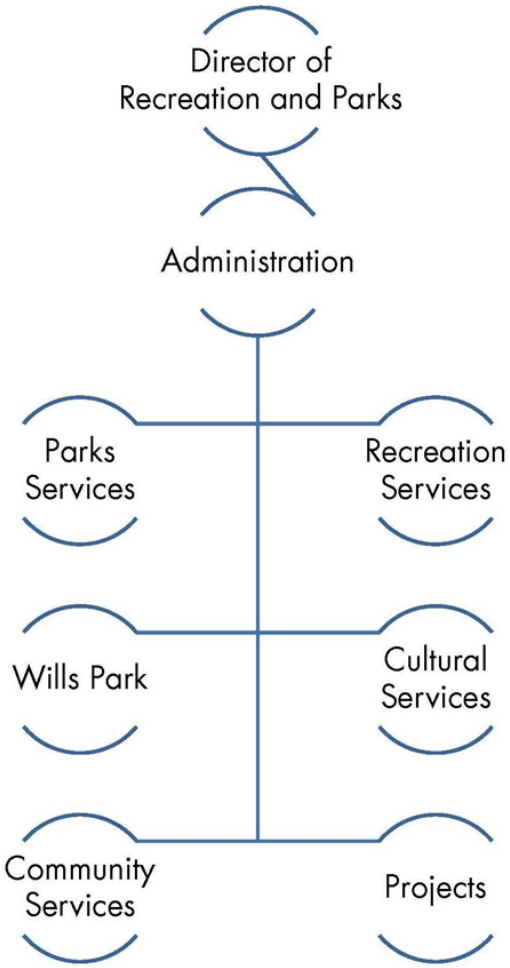
Public Works **Public Works Operations**					
Performance Measurements	**Actual FY 2017**	**Actual FY 2018**	**Actual FY 2019**	**Target FY 2020**	**Target FY 2021***
Average # of days to complete sidewalk work order	3.9	3.6	6.6	5.0	5.0
Average # of days to complete pothole work order	1.0	1.0	1.0	1.0	1.0
Average # of days to complete curb and gutter work order	2.3	3.0	4.1	3.0	3.0
Average # of days to complete ROW., mowing, limb work order	1.1	1.6	1.3	1.0	1.0
Average # of days to complete sink hole work order	1.0	4.8	1.4	3.0	3.0
Average # of days to complete sign replacement/upgrade work order	1.4	1.1	2.0	2.0	2.0
Average # of days to complete signal light maintenance work order	2.9	2.8	2.2	2.0	2.0
Average # of days to complete striping work order	15.2	4.5	2.2	3.0	3.0
Average # of days to complete catch basin work order	1.6	3.7	4.1	4.0	4.0
Average # of days to complete storm drain work order	2.7	5.0	7.3	5.0	5.0
Average # of days to complete facilities work order	2.1	2.3	3.4	3.0	3.0
Personnel Assigned:	**30.0 FTE**	**29.0 FTE**	**29.0 FTE**	**31.0 FTE**	**31.0 FTE**
	PW Supervisor (3)	PW Supervisor (3)	PW Supervisor (3)	PW Supervisor (4)	PW Supervisor (4)
	PW Crew Leader (8)	PW Crew Leader (8)	PW Crew Leader (8)	PW Crew Leader (8)	PW Crew Leader (8)
	PW Tech II (7)	PW Tech II (10)	PW Tech II (10)	PW Tech II (10)	PW Tech II (10)
	PW Tech I (11)	PW Tech I (6)	PW Tech I (6)	PW Tech I (6)	PW Tech I (6)
	Utility Locator	Engineering Tech (2)	Engineering Tech (2)	Engineering Tech (3)	Engineering Tech (3)

* Includes 2 PW Crew Leader and 1 PW Tech positions that are unfunded in the current budget proposal for 2021 and will remain vacant pending an identified funding source and workload justification.

Recreation, Parks & Cultural Services

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 to identify the link between the city's Community Vision and the goals and objectives of our various departmental divisions/projects.

Recreation and Parks

Administration, Parks Services, Recreation Services, Wills Park, Cultural Services, Community Services, Projects

Youth Athletics

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

- ✓ Implement Recreation and Parks Master Plan 2025 as funded and prioritized by City Officials;
- ✓ Develop a short/long term facility maintenance plan for all department facilities;
- ✓ Implement new programs where there is a need to serve residents;
- ✓ Increase revenues through increased participation and sponsorships; and
- ✓ Improve access and usability of all parks and facilities by improved signage, beautification and facility enhancement.

Statement of Revenues, Expenditures, and changes in Personnel

Recreation, Parks and Cultural Services

General Fund

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Amended Budget	FY 2021 Recommended Budget	FY 2022 Forecast	FY 2023 Forecast
REVENUES							
Intergovernmental	$ 362,607	$ 461,661	$ 452,098	$ -	$ 3,000	$ 3,030	$ 3,091
Charges for Services:							
Aquatics Activity Fees	107,727	158,113	216,328	225,000	160,000	161,600	164,832
Athletics Activity Fees	488,526	445,732	446,387	421,700	430,000	434,300	442,986
Arts Services	33,892	29,978	83,569	120,000	103,500	104,535	106,626
Community Center Activity Fees	583,450	584,668	599,823	610,000	455,000	459,550	468,741
Senior Center Activity Fees	81,750	66,808	98,071	128,703	90,000	90,900	92,718
Equestrian Center Activity Fees	246,730	300,412	362,103	335,000	200,000	202,000	206,040
Wills Park Rec. Ctr Activity Fees	188,150	197,252	264,324	201,000	155,000	156,550	159,681
Non-Resident Fees	269,660	273,280	247,467	510,000	215,000	217,150	221,493
Taste of Alpharetta	88,834	139,327	214,577	140,000	193,050	194,981	198,880
Other	58,005	78,798	76,024	78,750	88,000	88,880	90,658
Other Revenue	22,953	25,449	34,982	55,252	10,000	-	-
TOTAL	**$ 2,532,283**	**$ 2,761,477**	**$ 3,095,753**	**$ 2,825,405**	**$ 2,102,550**	**$ 2,113,476**	**$ 2,155,745**
EXPENDITURES							
Personnel Services:							
Salaries	$ 2,307,171	$ 2,358,663	$ 2,474,200	$ 2,637,421	$ 2,694,574	$ 2,694,574	$ 2,748,465
Seasonal	388,193	434,473	566,635	661,039	549,289	549,289	560,275
Overtime	128,330	115,253	156,640	131,500	158,900	158,900	158,900
Group Insurance	714,544	734,572	791,664	876,567	971,784	1,020,373	1,071,392
FICA	206,631	214,750	234,926	261,697	264,158	264,158	269,441
Pension (Defined Benefit)	216,217	197,564	182,937	186,096	210,321	210,321	214,527
Pension (401A Cont./Match)	167,096	168,948	219,505	237,418	250,544	250,544	255,555
Miscellaneous	84,988	83,613	141,745	133,908	136,218	136,218	136,218
subtotal	*$ 4,213,170*	*$ 4,307,836*	*$ 4,768,252*	*$ 5,125,646*	*$ 5,235,788*	*$ 5,284,377*	*$ 5,414,774*
Maintenance & Operations:							
Professional Services	$ 1,267,772	$ 1,262,105	$ 1,692,651	$ 1,909,483	$ 1,481,101	$ 1,407,046	$ 1,407,046
Fuel/Repair & Maint. (Vehicles)	57,965	52,374	59,212	68,600	60,600	57,570	57,570
Repair & Maint. (Grounds)	450,005	536,794	514,541	534,334	542,500	515,375	515,375
Repair & Maint. (Facilities)	153,355	42,833	33,498	25,401	13,500	12,825	12,825
Equipment Rental	180,140	193,853	148,993	171,337	135,243	128,481	128,481
Maint. Contracts/IT Svcs.	841,855	877,179	967,872	1,049,762	1,095,077	1,040,323	1,040,323
General Supplies	344,833	346,740	388,613	387,316	350,085	332,581	332,581
Uniforms	15,092	24,462	25,822	25,814	25,100	23,845	23,845
Utilities	567,416	664,147	636,100	697,900	716,600	680,770	680,770
Miscellaneous	240,895	218,885	340,624	343,881	274,098	260,393	260,393
subtotal	*$ 4,119,328*	*$ 4,219,372*	*$ 4,807,927*	*$ 5,213,828*	*$ 4,693,904*	*$ 4,459,209*	*$ 4,459,209*
Capital/Other	$ 21,358	$ 59,417	$ 52,593	$ 33,160	$ 27,950	$ 26,553	$ 25,225
TOTAL	**$ 8,353,856**	**$ 8,586,625**	**$ 9,628,772**	**$ 10,372,634**	**$ 9,957,642**	**$ 9,770,139**	**$ 9,899,207**
Authorized Personnel	**51.0**	**51.0**	**51.0**	**51.0**	**51.0**		

Budget Narrative

The FY 2021 Budget for Recreation, Parks & Cultural Services totals $9,957,642 and represents a decrease of -4%, or -$414,992, compared to FY 2020.

The Personnel Services category increased 2%, or $110,142, due to multiple factors including:

- Implementation of a one-time compensation payout on July 1, 2020 aimed at compensating employees for the April 2020 performance-based merit program deferment (compensates for lost wage growth between April 1, 2020 and June 30, 2020);
- Reinstitution of the annual performance-based merit program (3% on average) effective July 1, 2020;
- Which is partially offset through reductions in seasonal salaries.

Please Note: Reserve funding totaling $264,000 has been allocated to the Operating Initiative Reserve account to cover the estimated financial impact associated with the Evergreen Class and Compensation Study findings after adjustment for the July 1, 2020 performance-based merit program (please refer to the *Operating Initiatives Request* section of this document for detail of the requests). This funding will be allocated to Departments upon receipt, review, and approval by the Mayor and City Council of the final Evergreen Class and Compensation study.

Authorized personnel total 51 full-time-equivalents ("FTE") and represent the following:

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Variance
Administrative Assistant I	2.0	5.0	4.0	4.0	4.0	-
Administrative Assistant II	1.0	1.0	1.0	2.0	2.0	-
Administrative Office Coordinator	-	-	-	1.0	1.0	-
Arts Coordinator	1.0	-	-	-	-	-
Community Agrcitucltural Coordinator*	-	-	-	-	0.5	0.5
Community Services Manager	-	-	1.0	1.0	1.0	-
Cultural Services Coordinator	-	-	-	1.0	1.0	-
Cultural Arts Supervisor	-	1.0	1.0	1.0	1.0	-
Cultural Services Manager	-	-	1.0	1.0	1.0	-
Customer Service Representative	3.0	-	-	-	-	-
Deputy Director of Recreation/Parks	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	-	-	-	-
Facility Technician	4.0	4.0	4.0	4.0	4.0	-
Marketing/Accreditation Coordinator	1.0	1.0	1.0	-	-	-
Marketing Coordinator	-	-	-	0.5	0.5	-
Office Manager	1.0	1.0	1.0	-	-	-
Park Services Manager	1.0	1.0	1.0	1.0	1.0	-
Parks Maintenance Crew Leader	-	-	-	1.0	1.0	-
Parks Maintenance Technician I	13.0	13.0	12.0	12.0	12.0	-
Parks Maintenance Technician II	5.0	5.0	5.0	4.0	4.0	-
Parks Supervisor II	4.0	4.0	3.0	3.0	3.0	-
Projects Manager	-	-	1.0	1.0	1.0	-
Recreation Coordinator	5.0	5.0	6.0	4.0	4.0	-
Recreation Services Manager	-	-	1.0	1.0	1.0	-
Recreation Supervisor II	4.0	4.0	3.0	4.0	4.0	-
Special Events Coordinator*	2.0	2.0	3.0	2.5	2.0	(0.5)
Special Events Manager	1.0	1.0	-	-	-	-
Wills Park Manager	-	-	1.0	1.0	1.0	-
	51.0	51.0	51.0	51.0	51.0	-

* Position reclassifications occurred during FY 2020.

The Maintenance and Operations category decreased -10%, or -$519,924, due primarily to the following activity:

- Decrease in professional services/equipment rental/general supplies of -$501,707 (combined) due primarily to a reduction in anticipated recreation programs (and corresponding instructor fees) across all facilities, cancellation of events (Food Trucks, Scarecrow Harvest, etc.), resizing of events (Seasons of Celebration, Brook Street Park Concert Series, etc.), reduction in cultural arts grant programs, etc.
- Increase in utilities (water) of $20,000 to cover approved rate increases by Fulton County (5% on 1/1/2021);

The Capital/Other category includes funding for general repair/replacement capital and equipment needs at the Equestrian Center, Wills Park Recreation Center, Easter/Northern/Southern Districts, etc.

Performance Measurement

The following section provides detailed information on Recreation and Parks programs including performance measures and personnel.

- **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 & Cultural Services - Rec Admin					
Performance Measurements	**Actual FY 2017**	**Actual FY 2018**	**Actual FY 2019**	**Target FY 2020**	**Target FY 2021**
Recreation & Parks turnover percentage	10%	8%	16%	10%	10%
Annual Activity Enrollments as in RecWare and ActiveNet	16,517	19,126	20,242	21,000	22,000
# of Part-time hours used	40,525	43,495	56,399	50,000	52,000
Personnel Assigned:	**5.0 FTE**	**5.0 FTE**	**4.0 FTE**	**4.0 FTE**	**4.0 FTE**
	Director - Rec/Parks	Director - Rec/Parks	Director - Rec/Parks	Director - Rec/Parks	Director - Rec/Parks
	Deputy Director	Deputy Director	Project Manager	Project Manager	Project Manager
	Office Manager	Office Manager	Admin Office Coor	Admin Office Coor	Admin Office Coor
	Customer Service Rep	Admin Assistant I	Admin Assistant II	Admin Assistant II	Admin Assistant II
	Mkt/Accreditation Coordinator	Mkt/Accreditation Coordinator			

- **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 & Cultural Services - Adult Activity					
Performance Measurements	**Actual FY 2017**	**Actual FY 2018**	**Actual FY 2019**	**Target FY 2020**	**Target FY 2021**
Total # of Participants per year*	37,263	29,194	32,321	37,169	40,885
(Res / Non-Res)	26,048/11,215	11970/17224	17707/14614	20363/16806	22400/18485
Total # of Building rentals	55	42	19	32	25
Total # of Day trips taken	96	97	95	95	97
Total # of Overnight trips taken using City buses	0	5	5	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
	Recreation 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 & Cultural Services - Aquatics					
Performance Measurements	**Actual FY 2017**	**Actual FY 2018**	**Actual** FY 2019**	**Target** FY 2020**	**Target FY 2021**
% of Days pool facilities were open during pool season (93 days)	100%	100%	100%	100%	100%
Average daily attendance at City pool	204	290	415		
Hours of lifeguard training per person	15	24	40	40	40
# of Swim lessons held	108	152	128	135	140
# of Swim lessons participants	617	836	421	463	509
(resident / non-resident)	386/231	522/314	288/133	317/146	349/160
Swim teams participants	217	225	249	274	301
(resident / non-resident)	139/78	142/83	157/92	173/101	190/111
C.O.A.S.T. participants	35	38	39	43	44
(resident / non-resident)	18/17	28/10	20/19	23/20	24/20
# of Pool passes sold	121	320	558	614	644
(resident / non-resident)	67/54	165/155	430/128	473/141	496/148
Personnel Assigned:					
Employees are hired seasonally. Aquatics is overseen by Rec.Services Mgr & Aquatics Coordinator					

**Numbers projected to be lower due to Milton MOU expiration

- **Health and Wellness**

Recreation, Parks & Cultural Services - Health & Wellness				
Performance Measurements	**Actual FY 2018**	**Actual FY 2019**	**Target FY 2020**	**Target FY 2021**
# of Participants in aerobics	264	1416**	1558	1636
(resident / non-resident)	165/99	1062/354	1073/389	1126/428
# of Participants in Yoga (Adults &	180	116	128	152
(resident / non-resident)	105/67	64/52	70/58	84/68
# of Participants in tennis	630	540	567	595
(resident / non-resident)	360/270	320/220	336/231	352/243
# of Participants in Couch to 5K	20	18	20	25
(resident / non-resident)	8/12	13/5	15/5	20/5
# Participants in Babysitter Bootcamp Classes and Camps	129	119	122	124
(resident / non-resident)	50/79	48/71	55/67	65/59
# of Participants in Cooking Classes(remove "and Camps")	N/A	28	30	33
(resident / non-resident)		19/9	21/9	24/9
# of HW Pop-Up Participants	0	872	900	925
	0			
Personnel Assigned:	**1.0 FTE**	**1.0 FTE**	**1.0 FTE**	**1.0 FTE**
	Recreation Supervisor II	Recreation Supervisor II	Recreation Supervisor II	Recreation Supervisor II

New area of programming launched July 2018.
* Numbers projected to be lower due to Milton MOU expiration.
**Participants Tracked by Visit starting Spring 2019

- **Athletics**

Statement of Service: Athletics provides accessible and safe recreation opportunities through athletic-related training and events.

Recreation, Parks & Cultural Services - Athletics					
Performance Measurements	**Actual FY 2017**	**Actual FY 2018**	**Actual FY 2019**	**Target FY 2020**	**Target FY 2021**
# of Participants - Adult Basketball					
2 Seasons-25 teams	279 w/42 teams	376/36 teams	451/48	496/53	530/55
(resident / non-resident)	122/157	136/240	166/285	183/313	200/330
# of Participants - Adult Softball					
3 Seasons-170 teams	1528 w/126 teams	1734/114 teams	1567/124	1600	1600
(resident / non-resident)	766/762	501/1233	596/971	650/950	650/950
# of Participants - Teen Basketball					
2 Season-12 teams	273 w/28 teams	230/20 teams	301/32	300/30	315/31
(resident / non-resident)	199/74	95/135	94/207	100/200	115/200
# of Participants - Youth Basketball					
75 Teams	611 w/76 teams	584	582	600	615
(resident / non-resident)	352/259	331/253	343/239	350/250	365/250
# of Participants - Youth Soccer					
70 Teams	927 w/85 teams	897	1946	1950	1975
(resident / non-resident)	707/220	583/314	1093/853	1097/853	1200/775
# of Participants - Youth Travel Soccer					
40 Teams (2 seasons)	1063 w/88 teams	1079	1062	1168	1200
(resident / non-resident)	535/528	509/570	538/524	592/576	620/580
Personnel Assigned:	**5.0 FTE**	**5.0 FTE**	**5.0 FTE**	**5.0 FTE**	**5.0 FTE**
	Recreation Supervisor II	Recreation Supervisor II	Recreation Supervisor II	Recreation Supervisor II	Recreation Supervisor II
	Facility Technician	Facility Technician	Facility Technician	Facility Technician	Facility Technician
	Admin Asst. I	Admin Asst. I	Admin Asst. I	Admin Asst. I	Admin Asst. I
	Recreation Coord (2)	Recreation Coord (2)	Recreation Coord (2)	Recreation Coord (2)	Recreation Coord (2)

- **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 & Cultural Services - Community Center					
Performance Measurements	**Actual FY 2017**	**Actual FY 2018**	**Actual FY 2019**	**Target FY 2020**	**Target FY 2021**
# of Participants in summer camp	1200	1181	1316	1500	1500
(resident / non-resident)	1140/60	641/540	612/704	750/750	750/750
# of Participants in dance, including camps	647	812	618	600	700
(resident / non-resident)	417/230	434/378	354/264	350/250	400/300
# of Participants in gymnastics, including camps	3747	3846	2564	2820	2961
(resident / non-resident)	2031/1716	2105/1741	1383/1181	1521/1299	1597/1364
# of Participants in Specialty Recreation	199	182	50	75	100
# of Part-time hours used	3,287	12,205			
Personnel Assigned:	**5.0 FTE**	**5.0 FTE**	**5.0 FTE**	**5.0 FTE**	**5.0 FTE**
	Recreation Supervisor II	Recreation Supervisor II	Recreation Services Manager	Recreation Services Manager	Recreation Services Manager
	(Recreation Coord (2)	Recreation Coord (2)	Recreation Spv II (1)	Recreation Spv II (1)	Recreation Spv II(1)
			Recreation Coord (1)	Recreation Coord (1)	Recreation Coord (1)
	Customer Service Representative	Admin Assistant I	Admin Assistant I	Admin Assistant I	Admin Assistant I
	Facility Technician	Facility Technician	Facility Technician	Facility Technician	Facility Technician

- **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 Services - Cultural Arts					
Performance Measurements	**Actual FY 2017**	**Actual FY 2018**	**Actual FY 2019**	**Target FY 2020**	**Target FY 2021**
# of Participants in youth art classes	416	303	397	328	361
(resident/Milton/non-resident)	186/148/82	157/48/98	196/111/90	216/42/70	238/46/77
# of Participants in adult art classes	293	348	477	460	506
(resident/Milton/non-resident)	164/57/72	180/99/69	257/122/98	242/68/150	266/75/165
# of Participants in summer camp	301	261	277	219	241
(resident/Milton/non-resident)	148/114/39	130/94/20	158/61/58	144/38/36	158/42/41
Personnel Assigned:	**1.0 FTE**	**5.0 FTE**	**5.0 FTE**	**5.0 FTE**	**5.0 FTE**
	Arts Coordinator	Cultural Arts Manager Cultural Arts Supervisor Arts Coordinator Admin Assistant I Facility Tech	Cultural Arts Manager Cultural Arts Supervisor Arts Coordinator Admin Assistant I Facility Tech	Cultural Arts Manager Cultural Arts Supervisor Arts Coordinator Admin Assistant I Facility Tech	Cultural Arts Manager Cultural Arts Supervisor Arts Coordinator Admin Assistant I Facility Tech

- **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 & Cultural Services - Equestrian Center					
Performance Measurements	**Actual FY 2017**	**Actual FY 2018**	**Actual FY 2019**	**Target FY 2020**	**Target FY 2021**
Total # of Equestrian event dates	97	107	92	98	100
Total # dog show events	24	17	17	15	15
Total # other event dates hosted at equestrian center	58	68	43	19	40
Total attendance at events	130,000	135,000	135,000	135,000	135,000
# of Arenas/rings maintained	5	5	5	5	5
# 0f Part-time hours used	287	113	261	9	250
Personnel Assigned:	**4.0 FTE**	**4.0 FTE**	**4.0 FTE**	**4.0 FTE**	**4.0 FTE**
	Equestrian Mgr.	Wills Park Manager	Wills Park Manager	Wills Park Manager	Wills Park Manager
	Parks Maintenance Tech II	Parks Maintenance Tech II	Parks Maintenance Tech II	Parks Maintenance Tech II	Parks Maintenance Tech II
	Parks Maintenance Tech I (2)	Parks Maintenance Tech I (2)	Parks Maintenance Tech I (2)	Parks Maintenance Tech I (2)	Parks Maintenance Tech I (2)

- **Community Services**

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 & Cultural Services - Community Services Performance Measurements	Actual FY 2017	Actual FY 2018	Actual FY 2019	Target FY 2020	Target FY 2021
# of Total Approved Events:					
Exclusive City Events	50	18	48	38	20
City Partnered Events	38	15	36	48	48
Outside Event Applications Processed	N/A	N/A	37	34	30
Approved / Denied	N/A	N/A	37 / 0	33 / 1	
Film Permit Requests Processed	N/A	N/A	6	7	6
Approved / Denied	N/A	N/A	5 / 1	3 / 4	
Estimated Attendance for:					
Taste of Alpharetta	30,000 (rain)	35,000	45,000	50,000	50,000
Mayor's Challenge	2,100	2,400	2,400	2,400	2,400
Old Soldier's Day Parade	7,500	6,000	4,000	4,000	0
Season of Celebration	10,000	10,000	1,500	10,000	15,000
Alpharetta Arts StreetFest	26,000	15,000	15,000	15,000	15,000
Scarecrow Harvest	6,500	7,000	5,000	5,000	5,000
Wire & Wood	1,200 (rain)	1,500	15,000	20,000	20,000
Food Trucks	27,000	10,000	20,000	6,000	6,000
Restless In Resthaven	400	300	200	0	0
Grilling & Gridiron	1,650	1,800	750	1,000	1,200
Volunteer Recruitment:					
Taste of Alpharetta (Non-City Staff)	N/A	N/A	18	20	20
Season of Celebration	N/A	N/A	84	44	45
Scarecrow Harvest	N/A	N/A	51	40	40
Wire & Wood	N/A	N/A	25	8	10
Community Agriculture	N/A	N/A	225	250	250
TOTAL	N/A	325	403	362	
Sponsorship Revenue Raised:			SPONSORSHIPS ARE BASED ON CY NOT FY		
Taste of Alpharetta	N/A	N/A	63,210	52,500	52,500
Food Truck Alley	N/A	N/A	28,550	15,000	15,000
Season of Celebration	N/A	N/A	3,000	36,150	25,000
Scarecrow Harvest	N/A	N/A	3,400	7,000	10,000
Wire & Wood	N/A	N/A	78,000	71,400	70,000
Brooke Street Park Concert Series	N/A	N/A	20,000	30,000	50,000
TOTAL (minus 20% commission)	N/A	N/A	N/A		
Personnel Assigned:	**3.0 FTE**	**3.0 FTE**	**4.0 FTE**	**4.0 FTE**	**4.0 FTE**
	Special Events Manager	Special Events Manager	Community Services Manager	Community Services Manager	Community Services Manager
	Special Events Coord. (1 FT; 2 PT)	Special Events Coord. (1 FT; 2 PT)	Marketing Coordinator(1PT)	Marketing Coordinator(1PT)	Marketing Coordinator(1PT)
			Special Events Coordinator (2FT/1PT)	Special Events Coordinator (2FT/1PT)	Special Events Coordinator (2FT/1PT)

- **Parks Maintenance**

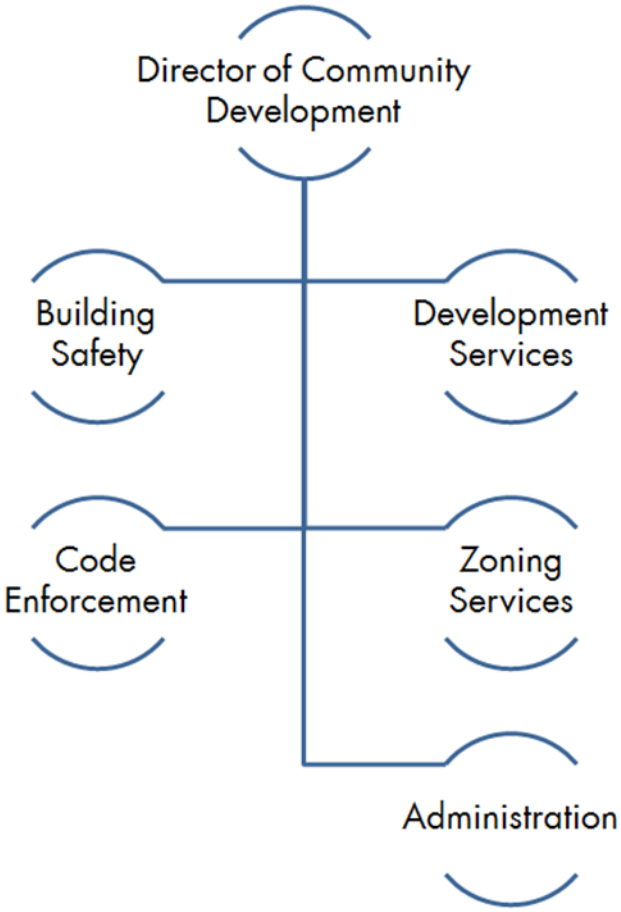
Statement of Service: Parks maintenance provides for the development and maintenance of the city's parks, greenway space, recreation facility grounds, athletic fields, and other city owned property in order to aesthetically reflect community identity, enrich the quality of life, and provide accessible and safe open space for leisure time activities.

Recreation, Parks & Cultural Services - Parks Maintenance					
Performance Measurements	**Actual FY 2017**	**Actual FY 2018**	**Actual FY 2019**	**Target FY 2020**	**Target FY 2021**
# of Athletic fields maintained*	33	33	33	32	36
# of Park acres maintained	322	322	322	322	350
# of Greenway acres maintained	252	252	252	252	252
# of Playground inspections	96	96	96	100	108
# of Park/playground injuries	1	0	4	1	0
# of Athletic field preparations	6,375	5,832	6,864	6,864	7,488
# of Park mowings	40	40	40	40	40
# of Athletic field mowings	80	80	80	80	80
# of Buildings maintained	37	36	36	37	38
# of Restrooms maintained	54	55	54	55	57
# of Pavilions maintained	15	15	15	17	19
# of Hours utilized for trash	9,100	10,220	10,950	10,950	11,000
# of Part-time hours used	6,587	6,454	6,927	8,500	9,500
# of Vehicles maintained	15	16	17	17	18
# of Vehicle-related accidents	1	1	1	0	0
Personnel Assigned:	**21.0 FTE**	**19.0 FTE**	**19.0 FTE**	**19.0 FTE**	**19.0 FTE**
	Park Services Manager	Park Services Manager	Park Services Manager	Park Services Manager	Park Services Manager
	Park Supervisor II (4)	Park Supervisor II (3)	Park Supervisor II (3)	Park Supervisor II (3)	Park Supervisor II (3)
			Park Crew Leader (1)	Park Crew Leader (1)	Park Crew Leader (1)
	Park Maintenance Tech II (4)	Park Maintenance Tech II (4)	Park Maintenance Tech II (3)	Park Maintenance Tech II (3)	Park Maintenance Tech II (3)
	Park Maintenance Tech I (11)	Park Maintenance Tech I (10)	Park Maintenance Tech I (10)	Park Maintenance Tech I (11)	Park Maintenance Tech I (13)
	Admin Asst. II	Admin Asst. II	Admin Asst. II	Admin Asst. II	Admin Asst. II

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;

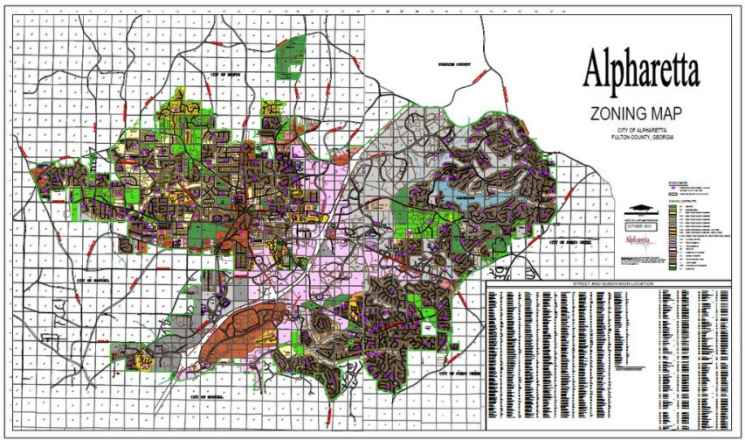
Fostering strong sense of community including safety and security; and

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 to identify the link between the city's Community Vision and the goals and objectives of our various departmental divisions/projects.

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.

Statement of Revenues, Expenditures, and changes in Personnel

Community Development

General Fund

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Amended Budget	FY 2021 Recommended Budget	FY 2022 Forecast	FY 2023 Forecast
REVENUES							
Business Taxes:							
Occupational License Fees	$ 1,145,673	$ 1,132,316	$ 1,184,418	$ 1,179,714	$ 932,500	$ 941,825	$ 960,662
Licenses & Permits:							
Development Permits/Fees	418,790	187,353	244,921	200,000	160,000	161,600	164,832
Building Permit Fees	2,750,273	2,232,284	2,887,710	1,800,000	1,550,000	1,565,500	1,596,810
Occupancy Permit Fees	273,780	182,594	249,586	225,000	160,000	161,600	164,832
Tree Removal Permit	8,442	6,421	12,626	7,500	7,500	7,575	7,727
Soil Erosion Permit	74,001	44,362	38,638	30,000	35,000	35,350	36,057
Alcoholic Beverage Permit	-	-	-	603,599	639,000		
Other	35,635	27,276	31,218	34,000	27,500	27,775	28,331
Charges for Services:							
Planning and Dev. Fees	135,072	128,040	104,767	125,000	85,000	85,850	87,567
Plan Review Fees	928,784	719,380	1,059,850	830,000	660,000	666,600	679,932
Other	46,325	44,533	37,342	41,000	21,000	21,210	21,634
Fines & Forfeitures	525	2,300	2,406	2,000	2,500	2,500	2,500
TOTAL	**$ 5,817,299**	**$ 4,706,861**	**$ 5,853,483**	**$ 5,077,813**	**$ 4,280,000**	**$ 3,677,385**	**$ 3,750,883**
EXPENDITURES							
Personnel Services:							
Salaries	$ 1,512,712	$ 1,594,195	$ 1,703,432	$ 1,871,700	$ 2,003,796	$ 2,003,796	$ 2,043,872
Overtime	363	2,561	3,486	-	2,500	2,500	2,500
Group Insurance	400,682	455,245	554,638	668,747	731,310	767,876	806,269
FICA	110,541	116,577	124,889	142,903	148,521	148,521	151,491
Pension (Defined Benefit)	114,773	122,992	123,294	138,285	144,877	144,877	147,775
Pension (401A Cont./Match)	120,469	116,905	150,008	161,591	194,954	194,954	198,853
Miscellaneous	46,168	44,772	84,951	92,110	102,995	102,995	102,995
subtotal	*$ 2,305,707*	*$ 2,453,248*	*$ 2,744,699*	*$ 3,075,336*	*$ 3,328,953*	*$ 3,365,519*	*$ 3,453,755*
Maintenance & Operations:							
Professional Services	$ 55,715	$ 85,120	$ 77,771	$ 49,529	$ 61,700	$ 58,615	$ 58,615
Board Member Fees	11,525	10,855	10,675	12,500	12,000	11,400	11,400
Fuel/Repair & Maint.	18,363	17,746	19,277	19,800	17,000	16,150	16,150
Advertising	18,383	20,384	19,873	22,000	20,000	19,000	19,000
Employee Training	11,267	11,067	12,847	13,825	14,000	13,300	13,300
Employee Travel	13,846	16,988	14,810	16,450	14,500	13,775	13,775
Printing	2,028	4,923	4,938	5,700	5,000	4,750	4,750
Maint. Contracts/IT Svcs.	127,983	132,394	131,424	188,899	190,249	180,737	180,737
General Supplies	29,576	35,309	31,105	33,700	29,000	27,550	27,550
Miscellaneous	36,924	5,540	13,026	14,800	8,200	7,790	7,790
subtotal	*$ 325,610*	*$ 340,325*	*$ 335,747*	*$ 377,203*	*$ 371,649*	*$ 353,067*	*$ 353,067*
Capital/Other	*$ -*	*$ -*	*$ -*	*$ 12,971*	*$ -*	*$ -*	*$ -*
TOTAL	**$ 2,631,318**	**$ 2,793,574**	**$ 3,080,445**	**$ 3,465,510**	**$ 3,700,602**	**$ 3,718,585**	**$ 3,806,822**
Authorized Personnel	**26.0**	**26.0**	**28.0**	**30.0**	**30.0**		

Budget Narrative

The FY 2021 Budget for Community Development totals $3,700,602 and represents an increase of 7%, or $235,092 compared to FY 2020.

The Personnel Services category increased 8%, or $253,617, due to multiple factors including:

- Implementation of a one-time compensation payout on July 1, 2020 aimed at compensating employees for the April 2020 performance-based merit program deferment (compensates for lost wage growth between April 1, 2020 and June 30, 2020);
- Reinstitution of the annual performance-based merit program (3% on average) effective July 1, 2020; and
- Staff turnover and changes in incumbent compensation.

Authorized personnel total 30 full-time-equivalents ("FTE") and represent the following:

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Variance
Administrative Assistant II	1.0	1.0	1.0	1.0	1.0	-
Arborist	1.0	1.0	1.0	1.0	1.0	-
Boards Assistant	1.0	-	-	-	-	-
Building Inspector	5.0	4.0	4.0	4.0	4.0	-
Building Inspector Manager	-	-	1.0	1.0	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	1.0	1.0	1.0	-
Code Enforcement Officer	3.0	3.0	3.0	5.0	5.0	-
Director of Community Development	1.0	1.0	1.0	1.0	1.0	-
Development Services Engineer (Stormwater)	1.0	1.0	1.0	1.0	1.0	-
GIS Specialist/Planner	1.0	1.0	1.0	1.0	1.0	-
Inspectors	3.0	3.0	3.0	3.0	3.0	-
Office Manager	-	-	1.0	1.0	1.0	-
Planning and Zoning Coordinator	-	1.0	1.0	1.0	1.0	-
Permit Technician	1.0	1.0	2.0	2.0	2.0	-
Project Administrator	1.0	1.0	1.0	1.0	1.0	-
Senior Building Inspector	-	1.0	-	-	-	-
Senior Transportation Engineer/Planner	1.0	1.0	1.0	1.0	1.0	-
Senior Planner	1.0	1.0	1.0	1.0	1.0	-
Specialized Assistant - Permits Plus	-	-	-	-	-	-
Zoning Administrator	1.0	1.0	1.0	1.0	1.0	-
Zoning Enforcement Officer	-	-	-	-	-	-
	26.0	26.0	28.0	30.0	30.0	-

Please Note: Reserve funding totaling $264,000 has been allocated to the Operating Initiative Reserve account to cover the estimated financial impact associated with the Evergreen Class and Compensation Study findings after adjustment for the July 1, 2020 performance-based merit program (please refer to the *Operating Initiatives Request* section of this document for detail of the requests). This funding will be allocated to Departments upon receipt, review,

and approval by the Mayor and City Council of the final Evergreen Class and Compensation study.

The Maintenance and Operations category decreased -1%, or -$5,554, to align with forecasted revenue trends resulting from COVID-19 and associated social distancing policies.

Performance Measurement

The following section provides detailed information on Community Development programs including performance measures and personnel.

- **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 2017**	**Actual FY 2018**	**Actual FY 2019**	**Target FY 2020**	**Target FY 2021**
# of Special projects managed	15	16	16	15	15
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
	Admin Asst. II	Admin Asst. II	Office Manager	Office Manager	Office Manager
	Senior Planner	Senior Planner	Senior Planner	Senior Planner	Senior Planner
	Project Administrator	Project Administrator	Project Administrator	Project Administrator	Project Administrator

- **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 2017**	**Actual FY 2018**	**Actual FY 2019**	**Target FY 2020**	**Target FY 2021**
# of New public hearings filed	128	145	112	125	120
Total # of public hearings processed	123	132	85	125	120
# of parcels annexed	0	0	0	0	0
Personnel Assigned:	**3.0 FTE**	**3.0 FTE**	**4.0 FTE**	**4.0 FTE**	**4.0 FTE**
	Zoning Administrator	Zoning Administrator	Zoning Administrator	Zoning Administrator	Zoning Administrator
	GIS Specialist/Planner	GIS Specialist/Planner	GIS Specialist/Planner	GIS Specialist/Planner	GIS Specialist/Planner
	Boards Assistant		Administrative Assistant II	Administrative Assistant II	Administrative Assistant II
		Planning and Zoning Coordinator	Planning and Zoning Coordinator	Planning and Zoning Coordinator	Planning and Zoning Coordinator

Community Development - Development Services					
Performance Measurements	**Actual FY 2017**	**Actual FY 2018**	**Actual FY 2019**	**Target FY 2020**	**Target FY 2021**
Private development plans reviewed	162	160	144	140	140
Tree permits issued	978	878	1024	800	800
Personnel Assigned:	**6.0 FTE**	**6.0 FTE**	**6.0 FTE**	**6.0 FTE**	**6.0 FTE**
	Development Services Senior Engineer - Transportation	Development Services Senior Engineer - Transportation	Development Services Senior Engineer - Transportation	Development Services Senior Engineer - Transportation	Development Services Senior Engineer - Transportation
	Development Services Engineer - Stormwater	Development Services Engineer - Stormwater	Development Services Engineer - Stormwater	Development Services Engineer - Stormwater	Development Services Engineer - Stormwater
	Inspectors (3)	Inspectors (3)	Inspectors (3)	Inspectors (3)	Inspectors (3)
	Arborist	Arborist	Arborist	Arborist	Arborist

Community Development - Building Safety					
Performance Measurements	**Actual FY 2017**	**Actual FY 2018**	**Actual FY 2019**	**Target FY 2020**	**Target FY 2021**
# of New building permits issued	5,333	5,902	5,717	4,900	4,950
# of Building inspections completed	24,814	29,786	31,500	24,000	24,200
Personnel Assigned:	**9.0 FTE**	**9.0 FTE**	**10.0 FTE**	**10.0 FTE**	**10.0 FTE**
	Building Official	Building Official	Building Official	Building Official	Building Official
	Permit Technician	Permit Technician	Permit Technicians (2)	Permit Technicians (2)	Permit Technicians (2)
	Building Plans Examiners (2)	Building Plans Examiners (2)	Building Plans Examiners (2)	Building Plans Examiners (2)	Building Plans Examiners (2)
		Senior Building Inspector	Senior Building Inspector	Senior Building Inspector	Senior Building Inspector
	Building Inspectors(5)	Building Inspectors (4)	Building Inspectors(4)	Building Inspectors(4)	Building Inspectors(4)

- **<u>Code Enforcement Services</u>**

  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 2017**	**Actual FY 2018**	**Actual FY 2019**	**Target FY 2020**	**Target FY 2021**
# of Code enforcement inspections completed	539	644	677	550	500
Personnel Assigned:	**4.0 FTE**	**4.0 FTE**	**4.0 FTE**	**6.0 FTE**	**6.0 FTE**
	Code Enforcement Manager	Code Enforcement Manager	Code Enforcement Manager	Code Enforcement Manager	Code Enforcement Manager
	Code Enforcement Officers (3)	Code Enforcement Officers (3)	Code Enforcement Officers (3)	Code Enforcement Officers (5)	Code Enforcement Officers (5)

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 2021 budgets for the city's Special Revenue Funds.

Special Revenue Funds are used to account for revenues that are legally restricted to expenditures for specific uses. 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.

- **Statement of Budgetary Comparisons**

  This statement provides a detailed comparison of revenues and expenditures across multiple fiscal years. Revenues are presented by source and expenditures are presented by use.

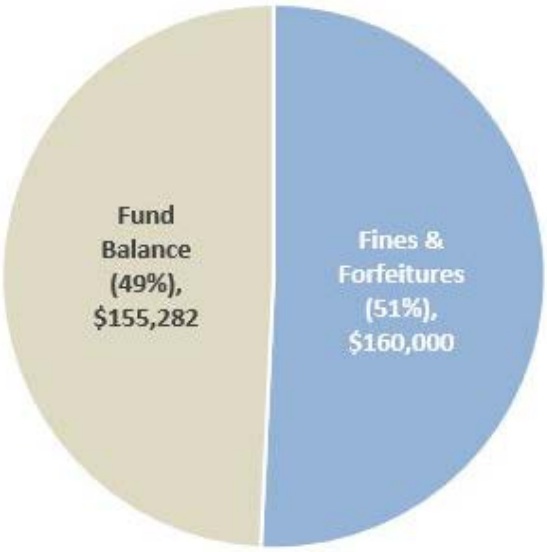
- **Statement of Revenues, Expenditures, and changes in Fund Balances**

  This statement provides a historical comparison of revenues and expenditures for fiscal years 2017-2021 as well as a forecast for fiscal years 2022-2023. Also included are changes in fund balance.

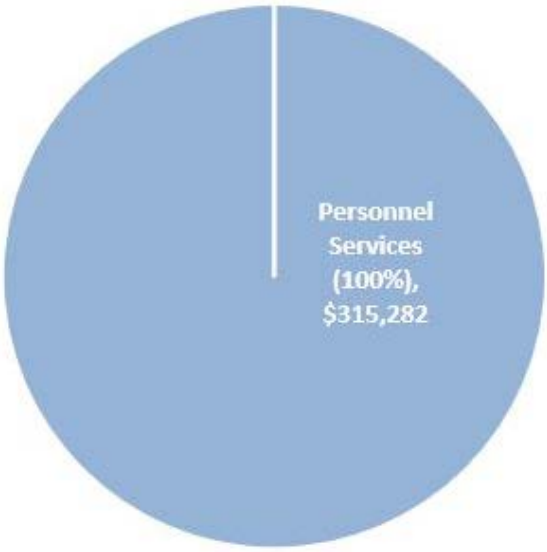
  The financial forecast utilizes revenue collection patterns (historical and current patterns; as adjusted for seasonal fluctuations) adjusted to reflect expenditure mandates as provided by the City Council.

Drug Enforcement Agency Fund Summary

FY 2021 Budget: $315,282



Revenues by Source



Expenditures by Use

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

Trends

This fund accounts for revenues received from the enforcement of drug laws and the confiscation of property from drug offender 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 FY 2021 Budget for the DEA Fund totals $315,282 and represents a decrease of -35%, or -$166,451, compared to FY 2020. The main driver of this variance is the non-allocated reserve (i.e. available fund balance) and maintenance & operations/capital investment budgeted in FY 2020[10].

[10] 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. A portion of this Non-Allocated Reserve was used to fund the Public Safety Headquarters Expansion project. The carry-forward for FY 2021 will occur subsequent to adoption of the budget.

The Personnel Services category increased 7%, or $20,232, due to multiple factors including:

- Implementation of a one-time compensation payout on July 1, 2020 aimed at compensating employees for the April 2020 performance-based merit program deferment (compensates for lost wage growth between April 1, 2020 and June 30, 2020); and
- Reinstitution of the annual performance-based merit program (3% on average) effective July 1, 2020.

Included in this Fund is funding for the three police officer positions that were displaced with the creation of the Special Investigations Unit approved in FY 2014.

Authorized personnel total 3 FTEs.

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Variance
Officer	3.0	3.0	3.0	3.0	3.0	-
	3.0	3.0	3.0	3.0	3.0	-

Please Note: Reserve funding totaling $264,000 has been allocated to the Operating Initiative Reserve account to cover the estimated financial impact associated with the Evergreen Class and Compensation Study findings after adjustment for the July 1, 2020 performance-based merit program (please refer to the *Operating Initiatives Request* section of this document for detail of the requests). This funding will be allocated to Departments upon receipt, review, and approval by the Mayor and City Council of the final Evergreen Class and Compensation study.

Due to reduced Federal Seizure collections, FY 2021 appropriations within this Fund are focused solely on funding the three police officer positions. Based on current collection patterns and personnel expenditure trends, a decision will need to be made in the near future (possibly by FY 2021 Mid-Year Budget) to find alternate funding options for one or more of the officer positions (e.g. transfer into the General Fund).

Statement of Budgetary Comparisons

Drug Enforcement Agency Fund

Public Safety Department

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Amended Budget	FY 2021 Recommended Budget	FY 2022 Forecast	FY 2023 Forecast
REVENUES							
Intergovernmental:	$ -	$ 95,834	$ -	$ -	$ -	-	-
Fines & Forfeitures:							
Federal Seizure	192,009	188,334	380,126	-	160,000	211,239	216,632
State Seizure	28,007	54,664	-	-	-	-	-
Investment Earnings	1,216	752	635	-	-	-	-
Other							
Sale of Capital Assets	-	14,366	-	-	-	-	-
Fund Balance	-	-	-	481,733	155,282	-	-
TOTAL	**$ 221,232**	**$ 353,951**	**$ 380,761**	**$ 481,733**	**$ 315,282**	**$ 211,239**	**$ 216,632**
EXPENDITURES							
Personnel Services:							
Salaries	$ 134,374	$ 149,611	$ 143,540	$ 153,072	$ 159,822	$ 107,081	$ 109,222
Overtime	18,451	22,578	29,847	20,000	28,386	19,019	19,019
Group Insurance	44,016	61,288	73,581	79,029	82,293	55,136	57,893
FICA	11,285	12,510	12,409	13,240	14,357	9,619	9,812
Pension (Defined Benefit)	-	6,184	-	-	-	-	-
Pension (401A Cont./Match)	19,424	15,563	23,283	21,843	22,589	15,135	15,437
Miscellaneous	4,112	3,909	7,746	7,866	7,835	5,249	5,249
subtotal	*$ 231,662*	*$ 271,642*	*$ 290,406*	*$ 295,050*	*$ 315,282*	*$ 211,239*	*$ 216,632*
Maintenance & Operations:							
Professional Services	$ 300	$ -	$ -	$ 1,743	$ -	$ -	$ -
Employee Training	-	-	24,392	23,060	-	-	-
Small Equipment	43,268	-	8,082	17,821	-	-	-
Employee Uniforms	73,730	-	-	24,234	-	-	-
Miscellaneous	79,146	58,185	-	8,800	-	-	-
subtotal	*$ 196,444*	*$ 58,185*	*$ 32,474*	*$ 75,658*	*$ -*	*$ -*	*$ -*
Capital/Leases:							
Capital	$ 36,092	$ 433,548	$ -	$ 84,692	$ -	$ -	$ -
PS Headquarters Expansion	-	600,000	-	-	-	-	-
Body Camera Initiative	-	69,400	15,140	-	-	-	-
Taser Lease	48,945	48,945	-	-	-	-	-
subtotal	*$ 85,037*	*$ 1,151,893*	*$ 15,140*	*$ 84,692*	*$ -*	*$ -*	*$ -*
Non-Allocated (Reserve)							
Federal Seizure	$ -	$ -	$ -	$ 26,333	$ -	$ -	$ -
subtotal	*$ -*	*$ -*	*$ -*	*$ 26,333*	*$ -*	*$ -*	*$ -*
TOTAL	**$ 513,144**	**$ 1,481,721**	**$ 338,020**	**$ 481,733**	**$ 315,282**	**$ 211,239**	**$ 216,632**
Authorized Personnel	**3.0**	**3.0**	**3.0**	**3.0**	**3.0**		

Notes:

(1) FY 2022-2023 forecasts the transfer of one position from the DEA Fund to the General Fund (although, this decision will be made upon a careful review of trend data during the FY 2021 Mid-Year/FY 2022 Budget process.

Statement of Revenues, Expenditures, and changes in Fund Balance

Drug Enforcement Agency Fund

Public Safety Department

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Est. Actual	FY 2021 Recommended Budget	FY 2022 Forecast	FY 2023 Forecast
Beginning Fund Balance:	$1,742,860	$ 1,450,948	$ 323,178	$ 365,919	$ 155,282	$ 0	$ 0
REVENUES BY CATEGORY							
Intergovernmental	$ -	$ 95,834	$ -	$ -	$ -	$ -	$ -
Fines & Forfeitures	220,016	242,998	380,126	157,910	160,000	211,239	216,632
Investment Earnings	1,216	752	635	1,625	-	-	-
Other	-	14,366	-	-	-	-	-
TOTAL	**$ 221,232**	**$ 353,951**	**$ 380,761**	**$ 159,535**	**$ 160,000**	**$ 211,239**	**$ 216,632**
EXPENDITURES BY FUNCTION							
Public Safety	$ 513,144	$ 1,481,721	$ 338,020	$ 370,172	$ 315,282	$ 211,239	$ 216,632
TOTAL	**$ 513,144**	**$ 1,481,721**	**$ 338,020**	**$ 370,172**	**$ 315,282**	**$ 211,239**	**$ 216,632**
Ending Fund Balance: (1),(2)	$1,450,948	$ 323,178	$ 365,919	$ 155,282	$ 0	$ 0	$ 0
Changes in Fund Balance (actual/est.)	$ (291,912)	$(1,127,770)	$ 42,741	$(210,637)	$ (155,282)	$ -	$ -

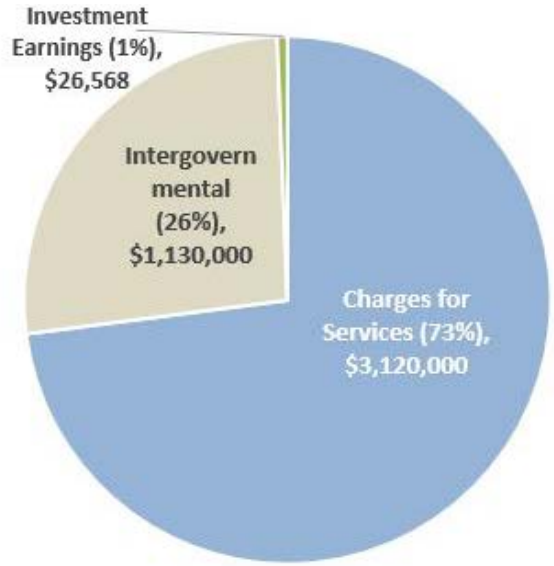
Notes:

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

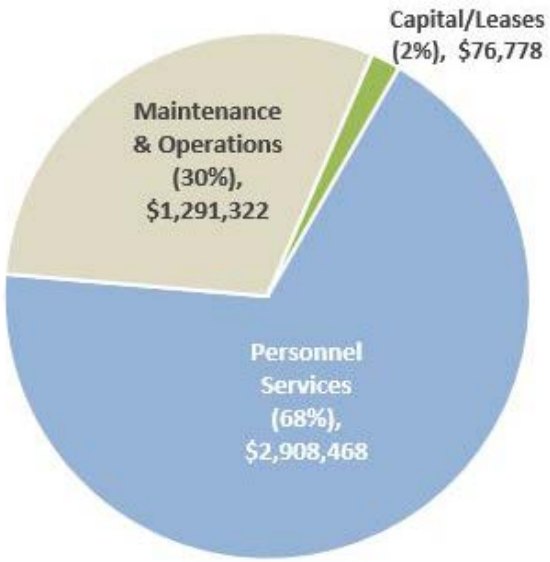
(2) FY 2017-2018 fund balance usage was focused on personnel coverage and targeted initiatives (e.g. Taser lease, Public Safety Headquarters expansion, etc.). FY 2020 estimated fund balance usage is to cover personnel and associated operations in light of slowing forfeiture collections. FY 2022-2023 forecasts the transfer of one position from the DEA Fund to the General Fund (although, this decision will be made upon a careful review of trend data during the FY 2021 Mid-Year/FY 2022 Budget process.

Emergency 911 Fund Summary

FY 2021 Budget: $4,276,568



Revenues by Source



Expenditures by Use

The E-911 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 by wired and wireless telecommunication providers (including prepaid cards) as well as Voice over Internet Protocol ("VOIP") providers, with expenditures occurring to maintain and run the system within the government. The Public Safety Department manages the E-911 Program.

Trends

The FY 2021 Budget for the E-911 Fund totals $4,276,568 and represents a decrease of -16%, or -$834,118, compared to FY 2020. The main driver of this variance is the non-allocated reserve (i.e. available fund balance) budgeted in FY 2020[11]. After adjusting for the non-allocated reserve, the true operational budget request is minimal compared to FY 2020.

[11] 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. A portion of this Non-Allocated Reserve was used to fund the city's share of the North Fulton Radio Initiative. The carry-forward for FY 2021 will occur subsequent to adoption of the budget.

The Personnel Services category increased 7%, or $178,645, due to multiple factors including:

- Implementation of a one-time compensation payout on July 1, 2020 aimed at compensating employees for the April 2020 performance-based merit program deferment (compensates for lost wage growth between April 1, 2020 and June 30, 2020); and
- Reinstitution of the annual performance-based merit program (3% on average) effective July 1, 2020.

Please Note: Reserve funding totaling $264,000 has been allocated to the Operating Initiative Reserve account to cover the estimated financial impact associated with the Evergreen Class and Compensation Study findings after adjustment for the July 1, 2020 performance-based merit program (please refer to the *Operating Initiatives Request* section of this document for detail of the requests). This funding will be allocated to Departments upon receipt, review, and approval by the Mayor and City Council of the final Evergreen Class and Compensation study.

Authorized personnel total 33.0 FTEs.

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Variance
Communications Officer	17.0	17.0	17.0	20.0	20.0	-
Communications Shift Supervisor	5.0	4.0	4.0	4.0	4.0	-
Communications Quality Assurance Officer	-	-	1.0	1.0	1.0	-
Division Chief	1.0	1.0	1.0	1.0	1.0	-
Section Chief - Communications Training	1.0	1.0	1.0	1.0	1.0	-
Sr. Communications Officer	5.0	5.0	4.0	4.0	4.0	-
911 Operations Manager	-	1.0	1.0	1.0	1.0	-
IT Analyst	-	-	-	1.0	1.0	-
Network Analyst II	1.0	1.0	1.0	-	-	-
	30.0	30.0	30.0	33.0	33.0	-

The Maintenance and Operations category decreased -7%, or -$94,198, due primarily to a decrease in communications costs of -$75,000 to better reflect recent expenditure trends. All other departmental maintenance and operations budget accounts were kept relatively flat with 2020 to align with forecasted revenue trends resulting from COVID-19 and associated social distancing policies.

Statement of Budgetary Comparisons

Emergency 911 Fund

Public Safety Department

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Amended Budget	FY 2021 Recommended Budget	FY 2022 Forecast	FY 2023 Forecast
REVENUES							
Charges for Services:							
E-911 Service Fees	$ 2,534,336	$ 2,831,466	$ 2,696,943	$ 2,950,000	$ 2,865,000	$ 2,893,650	$ 2,922,587
E-911 Prepaid Service Fees	115,397	86,883	319,871	200,000	255,000	257,550	260,126
Intergovernmental:	936,865	941,752	1,238,943	1,025,000	1,130,000	1,141,300	1,152,713
Investment Earnings	5,508	12,542	24,444	17,120	26,568	26,834	27,102
Other							
Mobile Radio Lease Financing	-	504,024	-	-	-	-	-
Fund Balance	-	-	-	918,566	-	-	-
TOTAL	**$ 3,592,106**	**$ 4,376,667**	**$ 4,280,200**	**$ 5,110,686**	**$ 4,276,568**	**$ 4,319,334**	**$ 4,362,527**
EXPENDITURES							
Personnel Services:							
Salaries	$ 1,295,010	$ 1,365,536	$ 1,448,818	$ 1,625,897	$ 1,648,059	$ 1,648,059	$ 1,681,020
Overtime	214,979	235,161	265,227	104,994	200,000	200,000	200,000
Group Insurance	311,798	336,370	371,923	527,891	558,679	586,613	615,944
FICA	110,539	117,117	125,816	139,804	139,127	139,127	141,910
Pension (Defined Benefit)	112,335	117,865	100,062	99,468	103,689	103,689	105,763
Pension (401A Cont./Match)	96,636	104,934	138,775	149,375	166,462	166,462	169,791
Miscellaneous	39,394	43,160	79,469	82,394	92,452	92,452	92,452
subtotal	*$ 2,180,691*	*$ 2,320,143*	*$ 2,530,089*	*$ 2,729,823*	*$ 2,908,468*	*$ 2,936,402*	*$ 3,006,879*
Maintenance & Operations:							
Communications	$ 334,214	$ 320,229	$ 358,194	$ 428,000	$ 353,000	$ 335,350	$ 335,350
Maintenance Contracts	344,658	431,863	356,558	493,400	484,000	459,800	459,800
IT Professional Services	224,542	239,899	261,894	269,115	274,750	261,013	261,013
Miscellaneous	160,677	185,729	158,268	195,005	179,572	170,593	170,593
subtotal	*$ 1,064,091*	*$ 1,177,720*	*$ 1,134,914*	*$ 1,385,520*	*$ 1,291,322*	*$ 1,226,756*	*$ 1,226,756*
Capital/Leases:							
Capital	$ 5,156	$ -	$ 70,437	$ 119,000	$ -	$ -	$ -
PS Headquarters Expansion	20,251	273,160	438,310	-	-	-	-
E911 VOIP Upgrade	273,958	-	-	-	-	-	-
North Fulton Regional Radio Syster	343,748	-	72,660	-	-	-	-
Radio Replacements	-	504,024	360	-	-	-	-
Mobile Radio Lease	-	76,777	76,777	76,777	76,778	76,778	76,778
subtotal	*$ 643,113*	*$ 853,961*	*$ 658,544*	*$ 195,777*	*$ 76,778*	*$ 76,778*	*$ 76,778*
Non-Allocated							
Reserve	$ -	$ -	$ -	$ 799,566	$ -	$ -	$ -
subtotal	*$ -*	*$ -*	*$ -*	*$ 799,566*	*$ -*	*$ -*	*$ -*
TOTAL	**$ 3,887,895**	**$ 4,351,824**	**$ 4,323,547**	**$ 5,110,686**	**$ 4,276,568**	**$ 4,239,936**	**$ 4,310,413**
Authorized Personnel	**30.0**	**30.0**	**30.0**	**33.0**	**33.0**		

Statement of Revenues, Expenditures, and changes in Fund Balance

Emergency 911 Fund

Public Safety Department

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Amended Budget	FY 2021 Recommended Budget	FY 2022 Forecast	FY 2023 Forecast
Beginning Fund Balance:	$ 2,122,858	$ 1,827,070	$ 1,851,913	$ 1,808,566	$ 1,689,566	$ 1,689,566	$ 1,768,964
REVENUES BY CATEGORY							
Charges for Services	$ 2,649,733	$ 2,918,349	$ 3,016,813	$ 3,150,000	$ 3,120,000	$ 3,151,200	$ 3,182,712
Intergovernmental	936,865	941,752	1,238,943	1,025,000	1,130,000	1,141,300	1,152,713
Investment Earnings	5,508	12,542	24,444	17,120	26,568	26,834	27,102
Other	-	504,024	-	-	-	-	-
TOTAL	**$ 3,592,106**	**$ 4,376,667**	**$ 4,280,200**	**$ 4,192,120**	**$ 4,276,568**	**$ 4,319,334**	**$ 4,362,527**
EXPENDITURES BY FUNCTION							
Public Safety	$ 3,887,895	$ 4,351,824	$ 4,323,547	$ 4,311,120	$ 4,276,568	$ 4,239,936	$ 4,310,413
TOTAL	**$ 3,887,895**	**$ 4,351,824**	**$ 4,323,547**	**$ 4,311,120**	**$ 4,276,568**	**$ 4,239,936**	**$ 4,310,413**
Ending Fund Balance: (1),(2)	$ 1,827,070	$ 1,851,913	$ 1,808,566	$ 1,689,566	$ 1,689,566	$ 1,768,964	$ 1,821,078
Changes in Fund Balance (actual/est.)	$ (295,788)	$ 24,844	$ (43,347)	$ (119,000)	$ -	$ 79,398	$ 52,114

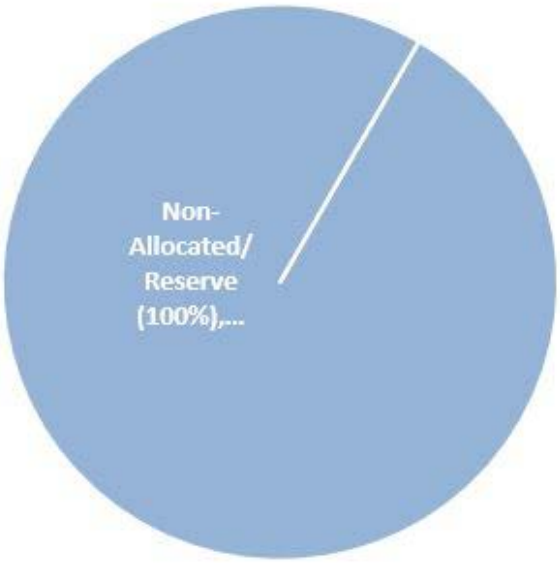
Notes:

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

(2) FY 2017, 2019-2020 fund balance usage is for multiple one-time capital initiatives (e.g. mobile radio replacements, 911 Facility Expansion, 911 phone system replacement, etc.).

Impact Fee Fund Summary

FY 2021 Budget: $925,000



Revenues by Source	Expenditures by Use

The Impact Fee 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.

Trends

The FY 2021 Budget totals $925,000. 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.

Impact Fee revenues are variable and dependent upon multiple factors such as the local and national economy. Due to the variability, the annual budget typically appropriates fund balance as the primary funding tool. That is to say, appropriations are made with funds already collected (i.e. fund balance) as opposed to a forecast of collections that may not materialize due to their inherent variability.

Impact Fees (non-allocated reserve balances from prior year collections) are being reserved to provide flexibility for future prioritized capital investment.

Statement of Budgetary Comparisons

Impact Fee Fund

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Amended Budget	FY 2021 Recommended Budget	FY 2022 Forecast	FY 2023 Forecast
REVENUES							
Charges for Services:							
Impact Fees (Roads)	$ 313,980	$ 255,071	$ 246,362	$ 173,318	$ -	$ 150,000	$ 150,000
Impact Fees (Parks)	988,049	1,022,419	564,632	350,000	-	250,000	250,000
Impact Fees (Public Safety)	147,448	69,100	149,437	-	-	75,000	75,000
Investment Earnings	17,834	36,045	83,063	-	-	-	-
Other							
Fund Balance	-	-	-	3,395,916	925,000	-	-
TOTAL	**$ 1,467,312**	**$ 1,382,634**	**$ 1,043,495**	**$ 3,919,234**	**$ 925,000**	**$ 475,000**	**$ 475,000**
EXPENDITURES							
Capital/Leases:							
Roads							
Northwinds Temp. Traffic Signal	$ 42,564	$ -	$ -	$ -	$ -	$ -	$ -
Rucker Rd Corridor Imp.	-	-	23,700	1,126,300	-	-	-
Wills Rd Widening	-	-	14,460		-	-	-
Teasley St Imp.	-	-	-	56,925	-	-	-
Park Plaza Signal	-	-	-	45,935	-	-	-
Hopewell/Vaughan Roundabout	-	-	-	28,206	-	-	-
Parks							
Alpharetta Arts Center	172,957	1,113,438	13,606		-	-	-
Wills Park Pool Expansion	-	1,100,000	-		-	-	-
City Center Sidewalks	-	-	300,000		-	-	-
Greenway Ext. to Forsyth	-	-	-	1,051,402	-	-	-
Park Development	-	-	-	433,693	-	-	-
Public Safety							
Headquarters Expansion	83,598	520,464	40,000	-	-	-	-
HAZMAT Truck & Trailer	-	-	-	155,750	-	-	-
subtotal	*$ 299,120*	*$ 2,733,902*	*$ 391,766*	*$ 2,898,211*	*$ -*	*$ -*	*$ -*
Non-Allocated							
Roads	$ -	$ -	$ -	$ 991,624	$ 925,000	$ 150,000	$ 150,000
Parks	-	-	-	-	-	250,000	250,000
Public Safety	-	-	-	29,399	-	75,000	75,000
subtotal	*$ -*	*$ -*	*$ -*	*$ 1,021,023*	*$ 925,000*	*$ 475,000*	*$ 475,000*
TOTAL	**$ 299,120**	**$ 2,733,902**	**$ 391,766**	**$ 3,919,234**	**$ 925,000**	**$ 475,000**	**$ 475,000**
Authorized Personnel	-	-	-	-	-		

Statement of Revenues, Expenditures, and changes in Fund Balance

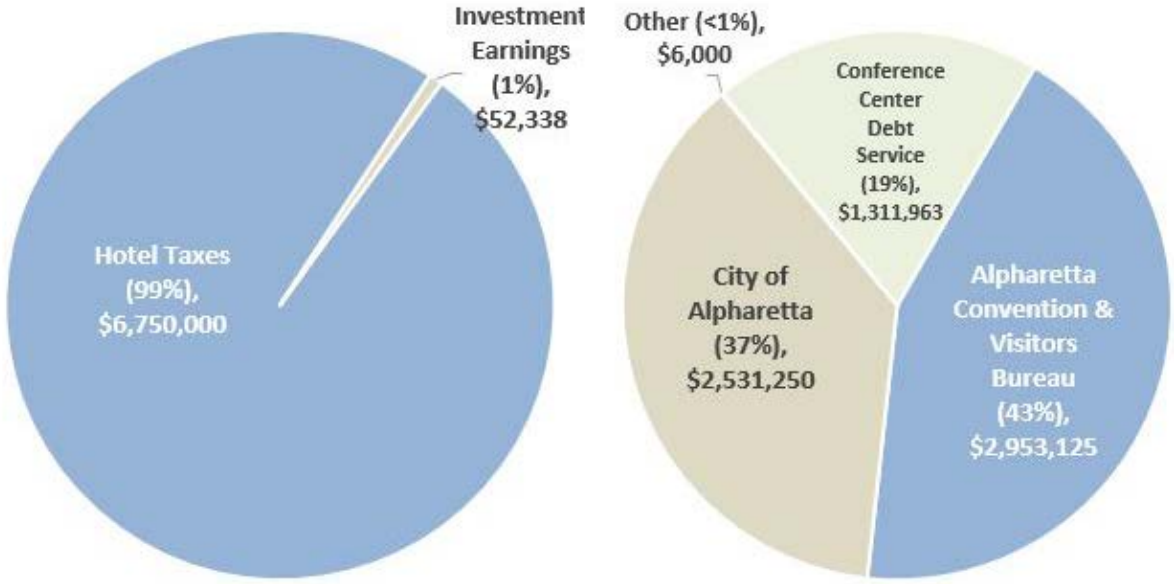
Impact Fee Fund

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Amended Budget	FY 2021 Recommended Budget	FY 2022 Forecast	FY 2023 Forecast
Beginning Fund Balance:	$ 2,927,264	$ 4,095,456	$ 2,744,187	$ 3,395,916	$ 1,021,023	$1,021,023	$1,496,023
REVENUES BY CATEGORY							
Charges for Services	$ 1,449,478	$ 1,346,589	$ 960,432	$ 523,318	$ -	$ 475,000	$ 475,000
Investment Earnings	17,834	36,045	83,063	-	-	-	-
Other	-	-	-	-	-	-	-
TOTAL	**$ 1,467,312**	**$ 1,382,634**	**$ 1,043,495**	**$ 523,318**	**$ -**	**$ 475,000**	**$ 475,000**
EXPENDITURES BY FUNCTION							
Capital (Roads)	$ 42,564	$ -	$ 38,160	$ 1,257,366	$ -	$ -	$ -
Capital (Parks)	172,957	2,213,438	313,606	1,485,095	-	-	-
Capital (Public Safety)	83,598	520,464	40,000	155,750	-	-	-
TOTAL	**$ 299,120**	**$ 2,733,902**	**$ 391,766**	**$ 2,898,211**	**$ -**	**$ -**	**$ -**
Ending Fund Balance: (1),(2)	$ 4,095,456	$ 2,744,187	$ 3,395,916	$ 1,021,023	$ 1,021,023	$1,496,023	$1,971,023
Changes in Fund Balance (actual/est.)	$ 1,168,192	$(1,351,269)	$ 651,729	$(2,374,893)	$ -	$ 475,000	$ 475,000

Notes:
(1) In order to accurately measure anticipated fund balance usage, this schedule omits Carryforward Fund Balance and Non-Allocated/Reserve accounts.
(2) Impact Fee fund balance usage is targeted towards eligible capital projects that offset the costs associated with growth (e.g. population, business, etc.).

Hotel/Motel Fund Summary

FY 2021 Budget: $6,802,338



Revenues by Source | **Expenditures by Use**

The Hotel/Motel 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. The city levies a hotel/motel occupancy tax of 8% on total rental charges. The resulting revenue is distributed as follows: City of Alpharetta (37.5%); Alpharetta Convention & Visitor's Bureau (43.75%); and Facilities (Conference Center/Tourism Product Development; 18.75%).

Trends

The FY 2021 Budget totals $6,802,338. 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. The city levies a hotel/motel occupancy tax of 8% on total rental charges. The resulting revenue is distributed as follows: City of Alpharetta (37.5% or $2.5 million); Alpharetta Convention & Visitor's Bureau (43.75% or $3 million); and Tourism Product Development (18.75%). The Tourism Product Development portion of the revenue is dedicated to funding debt service on the Conference Center bonds ($1.3 million).

The COVID-19 pandemic and associated social distancing policies have severely impacted the hospitality market segment and this revenue source is anticipated to decline significantly

(-23% budgetary decline) as business and personal travel have been curtailed completely during the pandemic and will likely be soft over the 12-24 months as the economy recovers.

The revenue forecast for FY 2021 is fluid and will change depending on the duration of the COVID-19 pandemic and its impact to the economy. The Hotel/Motel Fund has a debt service reserve ($1.4 million forecasted for FY 2020) to protect operations from economic fluctuations and to ensure debt service can be made without impacting General Fund operations.

Statement of Budgetary Comparisons

Hotel/Motel Fund

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Amended Budget	FY 2021 Recommended Budget	FY 2022 Forecast	FY 2023 Forecast
REVENUES							
Other Taxes							
Hotel/Motel Taxes	$ 7,097,864	$ 7,665,868	$ 9,049,266	$ 8,800,000	$ 6,750,000	$ 6,682,500	$ 6,816,150
Interest/Penalties	1	-	2,066	-	-	-	-
Intergovernmental:	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	52,338	51,815	52,851
Other							
Transfer-In from Conf. Ctr. Fund	-	-	380,308	-	-	-	-
Fund Balance	-	-	-	2,697,155	-	-	-
TOTAL	**$ 7,097,865**	**$ 7,665,868**	**$ 9,431,640**	**$ 11,497,155**	**$ 6,802,338**	**$ 6,734,315**	**$ 6,869,001**
EXPENDITURES							
ACVB/City							
Alpharetta Convention & Visitors Bureau	$ 3,105,316	$ 3,353,817	$ 3,959,958	$ 3,850,000	$ 2,953,125	$ 2,923,594	$ 2,982,066
City of Alpharetta (transfer-out)	2,661,700	2,874,701	3,394,250	3,300,000	2,531,250	2,505,938	2,556,056
subtotal	*$ 5,767,016*	*$ 6,228,518*	*$ 7,354,207*	*$ 7,150,000*	*$ 5,484,375*	*$ 5,429,531*	*$ 5,538,122*
Tourism Product Development							
Professional Services (Bond Admin	$ 525	$ 6,525	$ 6,440	$ 3,000	$ 6,000	$ 6,000	$ 6,000
Series 2016 Bonds (debt service)	775,629	779,963	979,963	975,963	1,311,963	1,339,963	1,365,213
Debt Service Reserve	-	-	-	1,418,875	-	-	-
Downtown Land Purchase	-	-	-	795,398	-	-	-
Alpharetta Arts Center	-	385,609	164,391	-	-	-	-
Wayfinding Signage	-	-	-	53,919	-	-	-
Equestrian Center Improvements	-	-	-	250,000	-	-	-
Wills Park Master Plan Imp.	-	-	-	850,000	-	-	-
subtotal	*$ 776,154*	*$ 1,172,096*	*$ 1,150,794*	*$ 4,347,155*	*$ 1,317,963*	*$ 1,345,963*	*$ 1,371,213*
TOTAL	**$ 6,543,170**	**$ 7,400,614**	**$ 8,505,001**	**$ 11,497,155**	**$ 6,802,338**	**$ 6,775,494**	**$ 6,909,334**
Authorized Personnel	-	-	-	-	-		

Notes:

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

Statement of Revenues, Expenditures, and changes in Fund Balance

Hotel/Motel Fund

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Amended Budget	FY 2021 Recommended Budget	FY 2022 Forecast	FY 2023 Forecast
Beginning Fund Balance:	$ 950,567	$ 1,505,262	$ 1,770,516	$ 2,697,155	$ 1,418,875	$ 1,418,875	$ 1,377,696
REVENUES BY CATEGORY							
Hotel Taxes	$ 7,097,865	$ 7,665,868	$ 9,051,332	$ 8,800,000	$ 6,750,000	$ 6,682,500	$ 6,816,150
Investment Earnings	-	-	-	-	52,338	51,815	52,851
Other	-	-	380,308	-	-	-	-
TOTAL	**$ 7,097,865**	**$ 7,665,868**	**$ 9,431,640**	**$ 8,800,000**	**$ 6,802,338**	**$ 6,734,315**	**$ 6,869,001**
EXPENDITURES BY FUNCTION							
Alpharetta Convention & Visitors Bureau	$ 3,105,316	$ 3,353,817	$ 3,959,958	$ 3,850,000	$ 2,953,125	$ 2,923,594	$ 2,982,066
City of Alpharetta (transfer-out)	2,661,700	2,874,701	3,394,250	3,300,000	2,531,250	2,505,938	2,556,056
Tourism Product Development portion of the Hotel Tax:							
Debt Service	775,629	779,963	979,963	975,963	1,311,963	1,339,963	1,365,213
Eligible System Improvements	525	392,134	170,831	1,952,317	6,000	6,000	6,000
TOTAL	**$ 6,543,170**	**$ 7,400,614**	**$ 8,505,001**	**$ 10,078,280**	**$ 6,802,338**	**$ 6,775,494**	**$ 6,909,334**
Ending Fund Balance: (1),(2)	$ 1,505,262	$ 1,770,516	$ 2,697,155	$ 1,418,875	$ 1,418,875	$ 1,377,696	$ 1,337,363
Changes in Fund Balance (actual/est.)	$ 554,695	$ 265,254	$ 926,639	$ (1,278,280)	$ -	$ (41,179)	$ (40,333)

Notes:

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

(2) 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).

Fund balance target totaling $1.5 million will be retained as a debt service reserve. Forecasts indicate this balance being eroded over the short-term due to COVID-19 and associated social distancing policies and their impact on the travel industry. This reserve target will be replenished before further eligible system improvements are funded.

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.

Big Creek Greenway

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.

Wills Park

A capital project generally is defined as an expenditure that has an expected useful life of more than three years with an estimated total cost of $25,000 or more, or an improvement/ addition to an existing capital asset. Examples include building/ infrastructure construction, park improvements, streetscapes, land acquisitions, vehicles, etc. Capital projects are budgeted primarily in the city's capital project funds with the main exception being those capital renewal & replacement projects that are funded annually in the General Fund (discussed below). Please refer to the *Financial Management Policies* section of this document for more information on the city's Capital Improvement Plan.

The city has five (5) capital project funds: Capital Projects Fund (general capital projects); Stormwater Capital Fund (drainage projects); Capital Grants Fund (account for capital grant proceeds); 2016 Parks and 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, and T-SPLOST Capital Fund are presented as new appropriation activity was approved for FY 2021. 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.
- **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, 2019, the city's fund balance totaled $27.8 million. Of this amount, approximately $5.5 million was appropriated in the FY 2020 Budget for capital/one-time initiatives and $15 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 expenditures (generally capital investment). Available capital/one-time initiative funding resulting from FY 2019 operations totals $7.3 million with the programmed usage as follows:

  - $7,289,252 Available Fund Balance as of June 30, 2019
  - (2,000,000) FY 2020 Mid-Year Budget (capital investment)
  - (250,000) One-Time Compensation Payout (FY 2021)
  - (686,390) Non-Allocated Reserve (available for one-time uses)

  $4,352,862 FY 2021 One-Time Capital Funding

- **Funding Recurring Capital/Operational Reserves from Operating Budget**

  The 2020 budget included $4.8 million in appropriations within the General Fund budget to fund recurring capital initiatives (e.g. milling and resurfacing of city streets, traffic equipment replacement, fleet replacement, stormwater repair and maintenance, etc.). By programming the recurring capital program into the operating budget, the city is announcing to its citizens and stakeholders that capital investment in our roads and infrastructure is a priority that should be funded with certainty as opposed to relying on fund balance which may or may not be accumulated.

  However, due to the sudden impact of COVID-19 on forecasted revenues, operational funding from the General Fund for recurring capital was reduced to $189,000. The funding was reallocated to a combination of items including: $1.9 million non-allocated reserve to provide the City with additional flexibility to (1) cover deficiencies in revenue forecasts beyond what is already programmed into the 2021 budget and (2) other items as determined by the Mayor and City Council; a further reduction in the revenue estimate for local option sales taxes; partial funding of the

various compensation initiatives previously discussed (e.g. performance-based merit program, Evergreen Class and Compensation study findings, etc.); etc.

Funding from the General Fund available for immediate capital investment in 2021 includes the following:

- $4,352,862 Fund Balance for one-time capital;
- $ 189,000 Recurring Capital Contribution from the General Fund

  $4,541,862

- **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 (Parks/Transportation Bonds, Series 2016)

FY 2021 Capital Funding

The FY 2021 Capital Plan includes funding of $37 million for capital initiatives. Recommended capital investment totals $12.4 million and is focused on maintaining and improving city infrastructure and assets. An additional $24 million is being reserved to provide flexibility for future prioritized capital investment.

	Capital Project Fund	Stormwater Capital Fund	T-SPLOST Capital Fund	Impact Fee Fund	Subtotal	Other Sources	Total
Sources:							
Available Fund Balance	$ 4,100,000	$ 325,000	$ 15,500,000	$ 925,000	$ 20,850,000	$ -	$ 20,850,000
General Fund Transfer:							
Available Fund Balance	2,967,862	1,385,000	-	-	4,352,862	-	4,352,862
(1) Recurring Capital Program	189,000	-	-	-	189,000	-	189,000
(2) Pay-as-you-go Capital Investment	171,748	-	10,700,000	-	10,871,748	-	10,871,748
(3) Other Sources	-	-	-	-	-	600,000	600,000
	$ 7,428,610	**$ 1,710,000**	**$ 26,200,000**	**$ 925,000**	**$ 36,263,610**	**$ 600,000**	**$ 36,863,610**
Uses:							
(4) Capital/Grant-Matching	$ 6,135,000	$ 1,710,000	$ 4,000,000	$ -	$ 11,845,000	$ 600,000	$ 12,445,000
	$ 6,135,000	**$ 1,710,000**	**$ 4,000,000**	**$ -**	**$ 11,845,000**	**$ 600,000**	**$ 12,445,000**
Non-Allocated:							
Future Capital/Grant Initiatives	**$ 1,293,610**	**$ -**	**$ 22,200,000**	**$ 925,000**	**$ 24,418,610**	**$ -**	**$ 24,418,610**

(1) Represents funding programmed within the General fund budget to cover recurring capital needs (e.g. milling & resurfacing of city roadways, fleet replacement, etc.). Annual funding in prior years approximated $4.8 million.

(2) Represents investment earnings (Capital Project Fund) and T-SPLOST taxes (T-SPLOST Capital Fund).

(3) Represents potential LMIG grant funding for milling and resurfacing initiatives ($600,000) and would be appropriated upon execution of binding agreements and/or receipt of the funds.

(4) Represents capital appropriations included in the base FY 2021 Budget.

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 2021). Funding will most likely decline in the short-term due to COVID-19 although the impact is currently undeterminable.

Investment by Department/Entity	Fiscal Years					
	2021 Budget[1]	2021 Other[2]	2022-2024	2025-2027	2028-2030	Total
General Government	$ 87,500	$ -	$ 540,110	$ 462,520	$ 486,290	$ 1,576,420
Information Technology	300,000	-	1,631,400	1,443,700	1,549,600	4,924,700
Public Safety	934,760	-	3,270,000	7,967,500	5,944,600	18,116,860
Public Works	10,385,240	600,000	50,966,742	25,010,602	22,554,526	109,517,110
Recreation and Parks	677,500	-	2,882,600	2,784,800	2,547,900	8,892,800
Community Development	60,000	-	343,600	326,700	346,700	1,077,000
	$ 12,445,000	**$ 600,000**	**$ 59,634,452**	**$ 37,995,822**	**$ 33,429,616**	**$144,104,890**
Reserve for Future Capital	24,418,610	-	-	-	-	24,418,610
Capital Plan Total	**$ 36,863,610**	**$ 600,000**	**$ 59,634,452**	**$ 37,995,822**	**$ 33,429,616**	**$168,523,500**
Net Impact to Operations Budget	***$ 17,000***	***$ -***	***$ 217,200***	***$ 253,630***	***$ 291,750***	

(1) Includes funding thru the Capital Project Fund, Stormwater Capital Fund, Impact Fee Fund, and T-SPLOST Fund.

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

FY 2021 Capital Project Listing

The following section provides both a (1) summary list of FY 2021 capital investment and (2) a detailed narrative of each capital project.

	Capital Project Fund	Stormwater Capital Fund	T-SPLOST Fund	Impact Fee Fund	Total	Other Sources	Total
City Administration							
Economic Development Toolbox	$ 87,500	$ -	$ -	$ -	$ 87,500	$ -	$ 87,500
Subtotal	**$ 87,500**	**$ -**	**$ -**	**$ -**	**$ 87,500**	**$ -**	**$ 87,500**
Community Development							
2040 Comprehensive Plan	$ 30,000	$ -	$ -	$ -	$ 30,000	$ -	$ 30,000
Design Services	30,000	-	-	-	30,000	-	30,000
Subtotal	**$ 60,000**	**$ -**	**$ -**	**$ -**	**$ 60,000**	**$ -**	**$ 60,000**
Information Technology							
Recurring Technology Replacement (all city departments)	$ 300,000	$ -	$ -	$ -	$ 300,000	$ -	$ 300,000
Subtotal	**$ 300,000**	**$ -**	**$ -**	**$ -**	**$ 300,000**	**$ -**	**$ 300,000**
Public Works							
Recurring Traffic Signal System Maintenance	$ 100,000	$ -	$ -	$ -	$ 100,000	$ -	$ 100,000
Recurring Milling and Resurfacing	2,317,740	-	-	-	2,317,740	600,000	2,917,740
Recurring Traffic Control Equipment	100,000	-	-	-	100,000	-	100,000
Maintenance	100,000	-	-	-	100,000	-	100,000
Recurring Traffic Striping and Signage	200,000	-	-	-	200,000	-	200,000
Recurring Traffic Calming Improvements	75,000	-	-	-	75,000	-	75,000
Recurring Traffic Signal Pole Painting and Maintenance	35,000	-	-	-	35,000	-	35,000
Recurring Tree Planting and Landscape Improvements	100,000	-	-	-	100,000	-	100,000
Recurring Sidewalk Maintenance and Repair	100,000	-	-	-	100,000	-	100,000
Streetlight Maintenance (recurring)	80,000	-	-	-	80,000	-	80,000
Traffic Control Center/Server Room Maintenance (recurring)	60,000	-	-	-	60,000	-	60,000
Recurring Facility Renovations (Fire Stations)	125,000	-	-	-	125,000	-	125,000
Headquarters)	50,000	-	-	-	50,000	-	50,000
Recurring Rec Facility Bathroom, Painting, Floor Repairs	60,000	-	-	-	60,000	-	60,000
Recurring Parking Garage Maintenance	25,000	-	-	-	25,000	-	25,000
Recurring Fountain Repairs (Welcome Center)	50,000	-	-	-	50,000	-	50,000
Recurring HVAC Replacements	60,000	-	-	-	60,000	-	60,000
Recurring Generator Replacement (Fire Stations 81/PS HQ)	100,000	-	-	-	100,000	-	100,000
Recurring Stormwater Pipes/Structure Repair/Maintenance	-	1,500,000	-	-	1,500,000	-	1,500,000
Recurring Stormwater Drainage Maintenance	-	120,000	-	-	120,000	-	120,000
Recurring Stormwater Inspections	-	90,000	-	-	90,000	-	90,000
Design Services	37,500	-	-	-	37,500	-	37,500
Windward Pkwy Eastbound Improvements	-	-	2,000,000	-	2,000,000	-	2,000,000
Windward Pkwy Westbound Improvements	-	-	2,000,000	-	2,000,000	-	2,000,000
Subtotal	**$ 3,775,240**	**$ 1,710,000**	**$ 4,000,000**	**$ -**	**$ 9,485,240**	**$ 600,000**	**$ 10,085,240**

CAPITAL PROJECT FUND SUMMARIES

	Capital Project Fund	Stormwater Capital Fund	T-SPLOST Fund	Impact Fee Fund	Total	Other Sources	Total
Public Safety							
Recurring Fleet Replacement (Qty: 10)	$ 465,000	$ -	$ -	$ -	$ 465,000	$ -	$ 465,000
(Cameras/Servers)	132,510	-	-	-	132,510	-	132,510
(replacement)	217,250	-	-	-	217,250	-	217,250
Recurring PS Facility Roof Replacement	300,000	-	-	-	300,000	-	300,000
Recurring Self-Contained Breathing Apparatus (payment 2 of 2)	100,000	-	-	-	100,000	-	100,000
Flock License Plate Readers	20,000	-	-	-	20,000	-	20,000
Subtotal	**$ 1,234,760**	**$ -**	**$ -**	**$ -**	**$ 1,234,760**	**$ -**	**$ 1,234,760**
Recreation, Parks & Cultural Services							
Recurring Park Enhancements	$ 120,000	$ -	$ -	$ -	$ 120,000	$ -	$ 120,000
Recurring Playground Equipment Improvements	100,000	-	-	-	100,000	-	100,000
Recurring Park Repairs/Improvements	80,000	-	-	-	80,000	-	80,000
Recurring Tennis Courts Resurfacing	60,000	-	-	-	60,000	-	60,000
Recurring Park Equipment Replacement	105,000	-	-	-	105,000	-	105,000
Recurring Greenway Improvements/Repairs	150,000	-	-	-	150,000	-	150,000
Design Services	20,000	-	-	-	20,000	-	20,000
Alpharetta Public Arts Initiative	30,000	-	-	-	30,000	-	30,000
Historic Preservation Stories Project	12,500	-	-	-	12,500	-	12,500
Subtotal	**$ 677,500**	**$ -**	**$ -**	**$ -**	**$ 677,500**	**$ -**	**$ 677,500**
TOTAL	**$ 6,135,000**	**$ 1,710,000**	**$ 4,000,000**	**$ -**	**$ 11,845,000**	**$ 600,000**	**$ 12,445,000**
NON-ALLOCATED (future capital/one-time	**$ 1,293,610**	**$ -**	**$ 22,200,000**	**$ 925,000**	**$ 24,418,610**		**$ 24,418,610**
	Budgeted as part of FY 2021 Budget					**Budgeted once received**	

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

Capital Initiative Requests

Summary

Capital Funding Sources:

General Fund	
Recurring Capital Program	$ 189,000
Available Fund Balance	4,352,862
Capital Project Fund	
Available Fund Balance	4,100,000
Other (int. earnings)	171,748
Stormwater Capital	
Available Fund Balance	325,000
T-SPLOST Capital Fund	
Available Fund Balance	15,500,000
Other (taxes, int. earnings)	10,700,000
Impact Fee Fund	
Available Fund Balance	925,000
Grant[12]	600,000
Total Sources:	**$36,863,610**

Recommended Capital Initiatives*:

Recurring Capital Initiatives	$ 6,467,500
Recurring Stormwater/Drainage Initiatives	1,710,000
General Capital Initiatives	267,500
TSPLOST Initiatives	4,000,000
Total Uses:	**$12,445,000**

Non-Allocated (Future Capital/One-Time Investment)

Capital Project Fund:	$ 1,293,610
T-SPLOST Capital Fund:	22,200,000
Impact Fee Fund (Roads):	925,000
Total Non-Allocated:	**$24,418,610**

** Capital initiatives not recommended for funding total $21,676,000.*

[12] Includes potential LMIG grant funding for milling and resurfacing initiatives ($600,000) and would be appropriated upon execution of binding agreements and/or receipt of the funds.

Detail (Recommended Capital Investment)

Recurring Capital Initiatives

Public Works

Recurring Traffic Signal System Maintenance **$100,000**

Priority 1: This request is for the continual maintenance, repair, and upgrading of existing traffic signals throughout the City. This includes vehicular detection systems, pedestrian signals, signal heads, signal cabinets and components, and signal communication systems. This funding request also allows for the replacement of loops removed during the annual milling and resurfacing project.

Operating Budget Impact: Routine capital - maintenance is negligible and included in base operating budget.

Recurring Milling and Resurfacing **$2,917,740**

Priority 1: This request is for the on-going maintenance of milling and resurfacing and preservation 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 $600,000 that will be appropriated upon grant submission/approval).

In FY 2019, the City contracted with Dynatest to complete a full evaluation of the city roadways. Each road receives a Pavement Condition Index score between 0 and 100. This standardized rating system is also used by the Georgia Department of Transportation. Lower scores indicate need for maintenance or reconstruction.

In FY 2021 the City will allocate funding in accordance with the Pavement Condition Index findings and identify preservation techniques that will best extend the life of our roads. This includes a combination of surface coating techniques, milling and resurfacing, soil cement, etc. **Funding to be provided through the following sources: Recurring Capital ($1,135,000); Fund Balance ($1,182,740); and LMIG Grant ($600,000).**

Operating Budget Impact: This program decreases roadway maintenance costs as the surface is less susceptible to potholes and road surface deterioration.

Recurring Traffic Control Equipment **$100,000**

Priority 1: This request is for equipment necessary for 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 smoothen traffic flow. Traffic signal monitoring includes equipment such as traffic cameras and maintenance to the Traffic Control Center. Temporary traffic control equipment includes devices used to detour or delineate traffic flow, such as cones, delineators and barricades, and variable message boards.

Operating Budget Impact: Routine capital - maintenance is negligible and included in base operating budget.

Recurring Traffic Responsive System Maintenance $100,000

Priority 1: Since 2018, the Georgia Department of Transportation has upgraded over 100 signals throughout the City with new software (MaxTime) and has worked with the City staff to develop new Traffic Responsive timing plans along major corridors. All at no cost to the City. This request provides funds to maintain the upgraded traffic signal software and equipment provided and installed by GDOT. Additionally, the funds will be utilized to work with consultants to analyze data collected through these upgrades to continue modifying timing plans and expand the system throughout the City with new signal timings. The funds will also be utilized for maintenance, replacements, upgrades, and necessary installations of network, security, and communication systems to and from signalized intersections/traffic cameras in the server room and out at the field. Furthermore, this request is for maintenance, replacements, upgrades, and installations of emergency vehicles preemption system and connected vehicles technology.

Operating Budget Impact: Routine capital - maintenance is negligible and included in base operating budget.

Recurring Traffic Striping and Signage $200,000

Priority 1: This request is for purchase of equipment and material needed for the repair/replacement of traffic striping and signage throughout the City. Repair/replacement of striping consists of refreshing the existing striping due to normal wear and the restriping of roadways after milling and resurfacing. Repair/replacement of traffic signage consists of replacement of existing signage due to normal wear as well as damage. This request also includes equipment/materials needed for fabrication of the city's signage (performed in-house).

Operating Budget Impact: Routine capital - maintenance is negligible and included in base operating budget.

Recurring Traffic Calming Improvements $75,000

Priority 1: This request is for the identification, design, and implementation of safety improvements primarily in neighborhoods and at high crash rate intersections. Additionally, funds will enable staff to implement necessary traffic calming measures within the city. Projects may consist of roadway striping, signage such as radar signs, speed cushions, and channelization to mitigate existing safety deficiencies. Program will enhance public health and safety for users of the city's transportation system.

Operating Budget Impact: Routine capital - maintenance is negligible and included in base operating budget.

Recurring Traffic Signal Pole Painting and Maintenance $35,000

Priority 2: This request funds the continued paint maintenance of the city's traffic signal mast arms and pedestrian signals. Painting will coincide with the expected 7-10-year lifespan of the current signal pole painting plus miscellaneous general maintenance and touchups. Current total costs per intersection averages $15,000. FY 2021 includes funding for a minimum of two intersections.

Operating Budget Impact: Routine capital - maintenance is negligible and included in base operating budget.

Recurring Tree Planting and Landscape Improvements $100,000

Priority 1: This request is for tree pruning, tree removal, tree planting, and landscape improvements within city rights-of-way. The city's aging tree canopy within right-of-way areas requires pruning and removal to address issues such as pedestrian and vehicular safety, conflicts with streetlights, signal head clearance, and intersection sightline clearance. FY 2021 funding will be used for: (a) landscaping the two (2) roundabouts at Mid Broadwell Road, Bethany Road, and Mayfield Road; (b) tree and shrub replacement citywide as needed due to storms, vehicular damage, etc.; (c) miscellaneous landscape enhancements throughout City as determined by ongoing needs-based assessments; (d) begin improvements to median on Haynes Bridge Rd. from SR 400 to North Point Parkway.

Operating Budget Impact: $2,000 annually for routine maintenance including landscape maintenance (e.g. fertilizing, pruning, etc.) and irrigation - added to operating budget.

Recurring Sidewalk Maintenance and Repair $100,000

Priority 1: 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 million on sidewalk projects. During that same period, the city's sidewalk inventory has also been increased through larger roadway and streetscape projects, through private development, and through annexation.

In FY 2019 the City contracted with Dynatest to complete a sidewalk inventory and evaluate sidewalk conditions. This list will standardize the evaluation process, provide a clear prioritized list of sidewalks needing repair, and tie sidewalk data into the city's GIS and asset management software. Types of repairs (cracking, trip hazard vertical displacements, and spalling) along with location (near schools and parks, along arterial roadways, in the downtown district, etc.) will help determine the repair priority. Dynatest's work was completed in spring of 2019. Due to the large number and complexity, the City contracts out some of these repairs. This budget item covers the cost of sidewalk repairs completed by outside contractors. The FY 2021 work will occur in various locations throughout the city pursuant to the Dynatest findings.

Operating Budget Impact: This program decreases sidewalk maintenance costs as it is less susceptible to surface and structure deterioration.

Streetlight Maintenance (recurring) $80,000

Priority 1: This request is for City streets that currently do not have enough lighting or no lighting at all throughout the street and maintenance to existing City owned streetlights. The City owns and maintains approximately 600+ lights. This work will include installation and maintenance of new and existing lighting either on existing power poles or the installation of new poles along with lighting. This will increase the safety of citizens who use our streets and sidewalks daily. Periodic inspections and troubleshooting will ensure longevity and minimum replacement of lighting components. Funding will also be for installation of new lighting in areas where there is currently none or enough lighting for pedestrian safety.

Operating Budget Impact: Maintenance funding is included within this funding initiative.

Traffic Control Center/Server Room Maintenance (recurring) $60,000

Priority 1: This project is to make necessary improvements and keep the City traffic control center and server room equipment up to industry standards concerning network communication and security features. Some of the major tasks include: 1) Asset management and upgrade assessment of ITS equipment; 2) Server room reorganization and reconfiguration; 3) Commissioning and configuring new and existing switches, routers, firewalls, and servers; 4) Implementing and configuring network management tools and software packages.

Operating Budget Impact: Maintenance funding is included within this funding initiative.

Recurring PS Facility Roof Replacement $300,000

Priority 1: Roof replacement of the metal roof segments of Fire Stations 83.

- Fire Station 83 – Replacement of the metal roof segment at Fire Station 83. This roof was installed in 1993 and totals approximately 4,000 sq.ft. Although the field of the roof is in good shape, the transition at the ridge and eave are showing significant signs of age and are no longer providing adequate watertight protection. This facility is actively experiencing leaks.

Operating Budget Impact: This program decreases facility maintenance and utilities costs (increased energy efficiency).

Recurring Facility Renovations (Fire Stations) $125,000

Priority 1: This Request is for the renovation of bathrooms, kitchens, flooring, lighting, appliances, ceiling fans, etc. at various Fire Stations within the City. The renovations will be accomplished over multiple years. FY 2021 request includes:

- Fire Station 83 will receive flooring and lighting renovations, new appliances, exterior painting, and replacement of exterior doors and windows.
- Fire Station 85 will receive bathroom and flooring renovations and new appliances.

If remaining funds are available, funds will go towards improvements (lighting replacement, painting, window and door replacements) at these stations or others.

Operating Budget Impact: Facility maintenance costs to decrease due to decline in repairs.

Recurring Facility Renovations (PW Headquarters) $50,000

Priority 1: This request is for renovations at the Public Works Facility. This funding will be used to remodel public bathrooms, replace flooring, paint walls and trim, replace cove base, and replacement of training room furniture subject to funding availability. The training room is utilized by multiple departments and outside entities. Furniture has not been replaced in over 20 years and is falling apart.

Operating Budget Impact: Facility maintenance costs to decrease due to decline in repairs.

Recurring Rec Facility Bathroom, Painting, Floor Repairs $60,000

Priority 1: This request is for painting and floor repairs at the following restroom facilities: North Park, Northpoint Park Greenway, Rock Mill Park.

Operating Budget Impact: Facility maintenance costs to decrease due to decline in repairs.

Recurring Parking Garage Maintenance $25,000

Priority 1: This request is for general maintenance of the two Parking Garages. FY 2021 includes pressure washing the City Center Parking Garage. This will increase safety in the parking deck as well as keep the parking deck aesthetically pleasing.

Operating Budget Impact: Facility maintenance costs to decrease due to decline in repairs.

Recurring Fountain Repairs (Welcome Center) $50,000

Priority 2: This request is for repairs for the fountain at the Alpharetta Welcome Center. Currently Public Works staff is at the fountain weekly performing maintenance to keep the fountain operating due to the fountain drainage basin leaking and other mechanical and structural issues. The following will be repaired if funding is approved. Waterproof both upper and lower basins using flexible waterproofing material, replace water level sensor, replace lights with 12 standing LED fixtures, replace leaking flange, and replace filter.

Operating Budget Impact: Facility maintenance costs to decrease due to decline in repairs.

Recurring HVAC Replacements $60,000

Priority 2: This request is for the replacement of HVAC units for all City maintained facilities. Useful life expectancy for HVAC units is 15 years and a lot of the units serving facilities within the City are approaching or have exceeded the life expectancy. FY 2021 replacements include units at the Community Center (est. 4 units) and Alpharetta Technology Center (1 unit).

Operating Budget Impact: This program decreases maintenance and utilities costs (increased energy efficiency).

Recurring Generator Replacement (Fire Station 81/PS HQ) $100,000

Priority 1: This request is for replacement of generators for city facilities. New generators will be natural gas instead of diesel. FY 2020 replacement is for Fire Station 81 and Public Safety Headquarters (both are over 20 years old.

Operating Budget Impact: This program decreases maintenance and utilities costs (increased energy efficiency).

Information Technology

Recurring Technology Replacement (all city departments) $300,000

Priority 1: 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 555 computers in operation (288 desktops; 267 laptops). The main component of the FY 2021 request includes funding for the replacement of approximately 124 PCs, 78 iPhones, 58 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 (4 years); iPad tablets (3 years); iPhones (3 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).

Operating Budget Impact: Routine replacement capital - operating costs to decrease due to decline in repairs. Frees-up IT staff to focus on other priorities.

Public Safety

Recurring Fleet Replacement (Qty: 10) $465,000

Priority 1: This request is for the forecasted annual replacement of Police and Fire SUVs, light trucks and motorcycles. The replacement need is driven by the model year, mileage and mechanical condition of the vehicles. Emergency response vehicles are expected to last in excess of 100,000 to 110,000 miles; administrative vehicles will generally run somewhat longer. This request includes the complete upfitting costs for new vehicles and the stripping costs for expired vehicles in preparation for public auction. Funding levels are anticipated to remain as illustrated above. The forecasted replacement plan identifies annual lows and highs over the ten-year period. Over the next three years, the forecasted replacement plan will increase three hundred percent (300%) to $1,250,000, leveling for a period of three years at that amount and then decreasing proportionally based on current replacement philosophies. Replacement vehicles to be purchased in FY 2021 include: (2)

SUVs for Patrol; (1) F150 and (1) SUV for CID; (2) F150s for CSU; (1) SUV for the Admin team; (1) F150 for Training and (2) motorcycles, totaling 10 vehicles.

Operating Budget Impact: Routine replacement capital - operating costs to decrease due to decline in repairs.

Security System Replacement (Cameras/Servers) $132,510

Priority 1: This request is for the recurring replacement of security system cameras and servers.

FY 2021: Provide centralized and redundant Avigilon Video Servers to replace legacy servers that cover everything but the jail. The total cost is $132,510 to provide a redundant system. About half that amount if we don't want redundant systems in the event a server fails. By far, this is the most critical issue. We have cameras deployed now that are not on any server because of both a lack of storage and mismatched software versions. Those servers that are out there most are out of warranty and running old non-supported software versions.

Operating Budget Impact: Software maintenance fees are currently funded within the operating budget. No additional budgetary impacts anticipated.

Recurring Public Safety Equipment (replacement) $217,250

Priority 1: 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.

FY 2021 request includes funding for Fire Station replacements for furniture/bedding ($7,000) and fire tools/equipment ($10,000); personal protective equipment to include: turnout gear replacement for NFPA 10 year service life ($95,000); replacement of 10 AEDs (patrol; $15,000); police tools/equipment ($30,000); replacement of 40 in-car thermal printers for traffic/patrol units that are currently in excess of their useful life ($15,000); Fire Marshal's Knox system ($25,000); Fire hazmat monitors ($5,000); Crash Data Retrieval (CDR) (15,250).

Operating Budget Impact: Routine replacement capital - operating costs to decrease due to decline in repairs.

Recurring Self-Contained Breathing Apparatus (payment 2 of 2) $100,000

Priority 1: A self-contained breathing apparatus (SCBA) is a respiratory device that contains and delivers breathable compressed air. It is typically used by firefighters and rescue workers while operating in areas of immediate danger to life and health, such as inside a building fire filled with smoke or toxic gas. The City of Alpharetta currently has 54 SCBA's which are deployed as follows: in-service Fire Apparatus (30); reserve Fire Apparatus (15); Training Division (6); spares (3). SCBA equipment is a long-lived asset (10-15 years) but is susceptible to obsolescence when industry standards evolve.

The National Fire Protection Association (NFPA) is a standard setting body for firefighting professionals. The 2019 NFPA standards included technological/mechanical innovations to SCBA equipment that made units manufactured under the 1997 and 2002 standards obsolete. We have 30 SCBA that were manufactured under the old standards and are also between 12-15 years old and are being requested for replacement. Once replaced, these 30 units will be deployed on the in-service Fire Apparatus. The City entered into a no-interest lease in FY 2020 with annual payments of $100,000 in FY 2021 and FY 2022.

Operating Budget Impact: Routine replacement capital - operating costs to decrease due to decline in repairs.

Recreation, Parks & Cultural Services

Recurring Park Enhancements **$120,000**

Priority 2: This funding is for amenities within the parks themselves such as fence replacement and repair, bleacher repair and replacement, new trash cans, new benches, netting replacement and signage not related to wayfinding (such as park rules, dogs on leash, no smoking, etc.) and maintenance shade structures. Each year we are repairing and/or replacing the amenities, plus adding these same amenities to our new parks and downtown areas.

Operating Budget Impact: Routine replacement capital - operating costs to decrease due to decline in repairs.

Recurring Playground Equipment Improvements **$100,000**

Priority 1: One of our park systems favorite amenity is our playgrounds. This program will allow for the replacement of all our playgrounds in a timely manner. FY 2021 funding is for replacement of the playgrounds at North Park (by Fields 1-4; last renovated in 2010).

Operating Budget Impact: Routine replacement capital - operating costs to decrease due to decline in repairs.

Recurring Park Repairs/Improvements **$80,000**

Priority 1: This funding is for general park repairs and improvements on a smaller scale (non-capital size projects). This account allows us to repair trails throughout the system as they need to be repaired. As an example, FY 2020 funds were used to: (1) repair Webb Bridge Park Pedestrian Bridge; (2) complete buildout of Brewable space at Community Center; (3) pressure wash and paint silos; (4) purchase tables and chairs for the Art Room at the Adult Activity Center, etc. This account is crucial to the Department's ability to respond to the needs and repairs as they arise throughout the year.

Operating Budget Impact: Routine replacement capital - operating costs to decrease due to decline in repairs.

Recurring Tennis Courts Resurfacing **$60,000**

Priority 1: This request is for the repair/resurface/recoat of tennis courts with a fabric crack repair system. This request is for the resurfacing of six courts at Wills Park. These courts were last resurfaced in 2014. Department policy is to resurface tennis courts every five years. These courts are approaching six years and sizeable cracks are occurring which is beginning to affect the playability. Further delays will eventually lead to safety issues.

Operating Budget Impact: Routine replacement capital - operating costs to decrease due to decline in repairs.

Recurring Park Equipment Replacement **$105,000**

Priority 2: This request is for the replacement of a 1996 Ford 4630 Tractor, 2006 John Deere Gator (over 3,350 usage hours), and 2012 John Deere Gator (over 2,500 usage hours). Replacement requested due to age, hours of use, and estimated repair cost.

Operating Budget Impact: Routine replacement capital - operating costs to decrease due to decline in repairs.

Recurring Greenway Improvements/Repairs **$150,000**

Priority 3: This fund will be used to repair, improve and enhance the entire length of the Alpharetta Greenway. This asset is extremely valuable to the City but is showing its age. Washouts, erosion, heavy use and constant maintenance has taken a toll on the Greenway. Major repairs are needed on the boardwalk portion of the Greenway. Many trees need to be maintained and/or removed to ensure the health of the Greenway and Big Creek.

Operating Budget Impact: Routine replacement capital - operating costs to decrease due to decline in repairs.

Recurring Stormwater/Drainage Initiatives

Public Works

Recurring Stormwater Pipes/Structure Repair/Maintenance **$1,500,000**

Priority 1: This request is for stormwater pipe and structure maintenance, repair, and replacement. This category includes unclogging pipes and structures filled with sediment and debris, repairing pipes by relining, contractual repairs to stormwater structures, and pipe replacement projects. The contractual pipe unclogging and structure repair will be throughout the city based on inspection results.

The following project locations have been identified for pipe repair or replacement and relining in FY 2021, subject to funding availability: Douglas Road; Tuxford; Kimball Crossing; and The Pines at Kimball Bridge Road.

Operating Budget Impact: This program decreases maintenance costs as flooding and erosion will be reduced.

Recurring Stormwater Drainage Maintenance **$120,000**

Priority 1: 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).

Operating Budget Impact: This program decreases maintenance costs as flooding and erosion will be reduced.

Recurring Stormwater Inspections **$90,000**

Priority 1: The National Pollutant Discharge Elimination System (NPDES) Stormwater Permit requires Alpharetta to complete several 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.

Operating Budget Impact: This program decreases maintenance costs as flooding and erosion will be reduced.

General Capital Initiatives

City Administration

Economic Development Toolbox **$87,500**

Priority 1: 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 Local Jobs Creation Grant and the Alpahretta360 Video Marketing Fund to name a few.

The 360 Marketing Videos have been influential in marketing the city as a business destination and has been directly responsible for the location of new businesses to the city. To date we have had more than 10,000 unique views on our A360 website and have added in a marketing boosting strategy that has significantly increased our viewership.

Operating Budget Impact: Positive increase in economic activity.

Community Development

2040 Comprehensive Plan **$30,000**

Priority 1: This project is a required update to the City's Comprehensive Plan. Compliance with the Georgia Planning Act is required to maintain the City's Qualified Local Government (QLG) status and eligibility for state and federal grant programs.

Comprehensive Plans are updated every 5 years with a major update every 10 years. Our last update was a minor update with the incorporation of the Downtown Plan in 2016. This request is for completion of a major update to the Plan.

Operating Budget Impact: Positive increase in economic activity.

Design Services **$30,000**

Priority 2: 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.

Operating Budget Impact: N/A.

Public Works

Design Services **$37,500**

Priority 1: 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.

Operating Budget Impact: N/A.

Public Safety

Flock License Plate Reader (LPR) Cameras **$20,000**

Priority 2: This request is for ten (10) Flock Safety LPR cameras that will be placed at strategic locations in the city to identify vehicles used for burglaries, robberies, entering autos, and other crimes. They will also alert Alpharetta law enforcement in real time to stolen vehicles and wanted persons that are actively being sought by law enforcement. The usage of the cameras will assist detectives in solving crimes and making the necessary arrests.

Operating Budget Impact: $1,000 annually beginning in FY 2022 for software maintenance.

Recreation, Parks & Cultural Services

Design Services **$20,000**

Priority 2: 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.

Operating Budget Impact: N/A.

Alpharetta Public Arts Initiative **$30,000**

Priority 1: Arts Alpharetta is a nonprofit organization dedicated to bringing quality arts to Alpharetta. Arts Alpharetta have several public art projects they are currently working on.

- Instruments of Inspirations - Permanent art installations throughout downtown Alpharetta
- Miscellany - Temporary art installations in Brooke Street Park, City Hall and City Center
- Thompson Street art - permanent art installations along the Alpha Loop between City Hall and Avalon
- Mid-Wick Wall - Temporary art on the wall on the Alpha Loop

The funds requested will fund these programs on an alternate year basis (subject to available funding) as the art installations will be in place on average for 1.5/2 years.

Operating Budget Impact: landscape maintenance and lighting is currently funded within the operating budget.

Stories Project **$12,500**

Priority 2: 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.

Operating Budget Impact: N/A.

T-SPLOST

Windward Pkwy Eastbound Improvements **$2,000,000**

Priority 1: This project is for widening of Windward Parkway eastbound direction to increase number of the existing thru traffic lanes between Westside Parkway and HP/The Plaza by one. It also includes necessary signal poles and associated equipment relocations,

pavement milling and resurfacing, and roadway striping. The project design is anticipated to be completed by April 2020.

Operating Budget Impact: Maintenance, including landscaping, is currently estimated at $15,000 annually.

Windward Pkwy Westbound Improvements **$2,000,000**
Priority 1: This project includes lengthening the existing dual left turn lanes from Windward Parkway onto North Point Parkway, providing an additional thru traffic lane between North Point Parkway and GA-400, and necessary signal, pavement, and striping work. The project design is anticipated to be completed by April 2020.

Operating Budget Impact: Maintenance, including landscaping, is currently estimated at $15,000 annually.

Detail (Unfunded Capital Investment)

Public Works

Recurring Park Facilities Pavement Preservation **$250,000**
Priority 1: This request is for the on-going maintenance of pavement within the city's park facilities. Preservation of the roads, drives, and parking lots increases their life expectancy. Without preservation, these pavements will deteriorate and be more costly to repair. FY 2021 funding request is for North Park.

Pedestrian Safety Improvements **$225,000**
Priority 1: This request is for funding to evaluate, design, and construct pedestrian safety improvements throughout the City. Utilizing the tools and recommendations set forth in the pedestrian safety study funded in FY 2019, projects will be identified City-wide and may include pedestrian refuge islands, lighting improvements, midblock crossings, intersection treatments, and signal timing adjustments. The requested design funding would be used to acquire surveys needed for in-house design of the improvements.

Midblock Crosswalks **$100,000**
Priority 1: Midblock crosswalks facilitate crossings to places that people want to go but that are not well served by the existing traffic network. These pedestrian crossings, which commonly occur at schools, parks, in the Downtown area, and other destinations, improve pedestrian safety. With this initiative, future midblock crosswalks within the City Downtown Overlay District will be finished with bricks, and the ones outside of the Downtown Overlay District will be finished with stamped concrete or traditional striping. In response to the citizens requests and observed safety concerns, conceptual designs are being prepared for midblock crosswalks at the following locations, in no particular order: 1) Cogburn Road in front of the Park; 2) Bethany Road at Chantilly Drive; 3) Cumming Street at Manning Oaks Elementary School; 4) Mid Broadwell Road at Charlotte Drive; 5) Cumming Street at Jayne Ellen Way; 6) Providence Road at Lantern Ridge Drive.

92 Milton Avenue Mid-Block Crossing **$280,000**

Priority 2: This request is for the construction of a midblock pedestrian crossing on Milton Avenue at Teasley Street including a refuge area for pedestrians and installation of rectangular rapid flashing beacons (RRFBs). Also, it includes addition of two handicap ramps internal to the Milton Avenue parking deck site and one handicap ramp at the sidewalk connection point internal to the Roswell Street parking lot. The ramp proposed in the Roswell Street parking lot will tie to a sidewalk currently under construction as part of the 55 Roswell Street private development.

Roswell at Old Roswell St. Pedestrian Improvements **$140,000**

Priority 2: This request is for the installation of two pairs of rectangular rapid flashing beacons (RRFBs), crosswalks and handicap ramp upgrades at the intersection of Roswell Street and Old Roswell Street.

Roundabout Studies **$125,000**

Priority 1: When designed and placed appropriately, roundabouts promote a continuous flow of traffic allowing for more efficient travel. Additionally, the long-term maintenance costs are significantly less than those of a signalized intersection.

This request is for funding to study the replacement of five signalized intersections throughout the City with roundabouts. Studies will provide a conceptual layout, traffic analysis, conceptual cost estimate, and modeling of each intersection. The five intersections to be studied are:

- Cumming Street at Henderson Parkway;
- Mayfield Road at Providence Road;
- Mayfield Road at Canton Street;
- Milton Avenue at Canton Street / Roswell Street; and
- Upper Hembree Road at Harris Road.

Major Intersection Improvements **$50,000**

Priority 1: This request would allow the City to quickly address intersection improvement projects, such as adding turn lanes. Projects will be selected based on their effect on traffic flow and safety.

The requested FY 2021 funding is for creating a left-turn lane from Webb Bridge Road onto Timberline Place to reduce likelihood of rear-end and sideswipe crashes between left-turning vehicles and the through vehicles behind them at the intersection of Webb Bridge Road at Timberline Place. Also, this project will improve traffic flow on the Webb Bridge Road corridor. To this end, the existing pavement markings on Webb Bridge Road from Webb Bridge Way to just west of Maid Marion Close will be removed and new striping with appropriate traffic calming devices will be installed.

Dryden Road Extension (Design) **$300,000**

Priority 2: This project would create a new two-lane roadway with sidewalks connecting North Point Parkway and Edison Drive. Proposed roadway would utilize the existing curb-

cut for the AT&T property on the east side of North Point Parkway at Dryden Road. Proposed roadway would be approximately 900 linear feet in length.

FY 2021 funding request is for design. Construction is currently estimated at $2.6 million and would be part of a future funding request. Project is contingent upon a partnership with the property owner.

Cumming Street at Henderson Parkway Roundabout (Design) $200,000

Priority 3: This request is to perform necessary studies, evaluations, and analysis for replacement of the existing traffic signal at the intersection of Cumming Street at Henderson Parkway with a single-lane roundabout. Improved traffic flow and safety benefits are potential advantages of a roundabout compared to the existing traffic signal at this location.

Construction and right-of-way acquisition costs are estimated at $1.6 million and would be part of a future funding request.

Mayfield Road at Canton Street Roundabout (Design) $200,000

Priority 3: This request is to perform necessary studies, evaluations, and analysis for replacement of the existing traffic signal at the intersection of Mayfield Road at Canton Street with a single-lane roundabout. Improved traffic flow and safety benefits are potential advantages of a roundabout compared to the existing traffic signal at this location.

Construction and right-of-way acquisition costs are estimated at $1.6 million and would be part of a future funding request.

Mayfield Road at Providence Road Roundabout (Design) $200,000

Priority 3: This request is to perform necessary studies, evaluations, and analysis for replacement of the existing traffic signal at the intersection of Mayfield Road at Providence Road with a single-lane roundabout. Improved traffic flow and safety benefits are potential advantages of a roundabout compared to the existing traffic signal at this location.

Construction and right-of-way acquisition costs are estimated at $1.8 million and would be part of a future funding request.

Windward Parkway at Clubhouse Drive Roundabout (Design) $300,000

Priority 3: This request is to perform necessary studies, evaluations, and analysis for replacement of the existing traffic signal at the intersection of Windward Parkway at Clubhouse Drive with a dual-lane roundabout with slip lanes. Improved traffic flow and safety benefits are potential advantages of a roundabout compared to the existing traffic signal at this location. Construction and right-of-way acquisition costs are estimated at $2.7 million and would be part of a future funding request.

Southlake Drive Traffic Calming (Design) $350,000

Priority 1: This request is for the design and evaluation of appropriate traffic calming and safety treatments along Southlake Drive between Webb Bridge Road and Douglas Road, including the following projects:

- A roundabout at Southlake Drive at Clipper Bay Drive.
- Lane narrowing with center medians on Southlake Drive at the intersection of Westchester Way.
- A roundabout at Southlake Drive at Schooner Ridge.
- Lane narrowing with center medians on Southlake Drive at the intersection of Southlake Court.
- A roundabout at Southlake Drive at Americas Cup Cove.

Construction costs are estimated at $1.8 million and would be part of a future funding request.

Marjean Way Extension (Design) $500,000

Priority 1: This request is for the design of the extension of Marjean Way from its current terminus at Orchid Lane north to Milton Avenue. The roadway extension will include brick sidewalks on both sides of the road to match the roadway section approved as part of the Windsong Townhomes development. Also included in the project scope will be the design of a regional stormwater facility designed to accommodate any future redevelopment of the adjacent upstream properties (currently occupied by the Masonic Lodge and Krogh Cabinetry) and the city-owned property at 90/92 Milton Avenue. The stormwater facility will be designed in such a manner to provide an attractive amenity to the area. In addition, the design shall include amenities associated with the future park. Construction costs are estimated at $2.5 million and would be part of a future funding request.

Wills Road Widening (Design/ROW; Milton Ave. to Old Milton Pkwy) $200,000

Priority 1: The City has received complaints of traffic backups that occur at the intersection of Mid Broadwell Road and Wills Road. The Downtown area of Milton Avenue near Roswell Street/Canton Street is becoming more congested. Providing connectivity to the multi-lane of Old Milton Parkway from Wills Road may serve as a reliever route for traffic not wishing to go through Downtown. An additional southbound lane on Wills Road from Mid Broadwell Road will provide a free flow right off of Mid Broadwell Road and allow connection to Old Milton Parkway thus giving drivers an option around Downtown. This request is for funding of design and estimated right-of-way costs. Construction costs are estimated at $1 million and would be part of a future funding request.

Waters Road Traffic Calming (Design) $300,000

Priority 2: The city has received numerous complaints from citizens living along Waters Road regarding the volume of traffic and speed of vehicles. Several options and locations were evaluated, and it has been determined that roundabouts at the intersections of Waters Road and Centennial Drive, and Waters Road and Waters Mill Drive, would be the most feasible method for addressing these concerns. Design funds are being requested for FY 2021.

It is anticipated that right-of-way will be needed from property owners and will be acquired in FY 2022 after completion of the design documents. Construction costs are estimated at $3 million and would be part of a future funding request.

Kimball Bridge Road Improvements (design; Waters Rd to Buice Rd) $250,000
Priority 2: This request is for design funding for roadway improvements along Kimball Bridge Road between Waters Road and Buice Road. Improvements will include the addition of left-turn lanes along Kimball Bridge Road to serve all intersections with South Kimball Bridge Crossing and Bracebridge Road. Project will also investigate adding improvements like replacing the signal at the intersection with Glen Abbey Drive/Tuxford Drive with a roundabout.

Project goal is to provide these improvements along the corridor to slow vehicles and improve pedestrian safety. Cost savings can be accomplished in construction by pairing the project up with the future 60" water transmission line work by the County along Kimball Bridge Road from the cemetery to Buice Road.

Right-of-way and construction costs are estimated at $250K and $2.5 million respectively and would be part of future funding requests.

Douglas Rd Traffic Calming (Option 1 – No Roundabout; Design) $50,000
Priority 2: This request is for the design and implementation of safety improvements along Douglas Road. Citizens of Waters Road have expressed concerns of individuals driving at excessive speeds. The topography of Douglas Road does not make it any easier to slow drivers. Requests have been submitted for roundabouts, sidewalks on both sides of the street, chicanes, and improved landscape areas.

This funding request is for design of improvements which include removal of right turn lanes along the corridor. Removal of the right turn lanes and replacing the areas with landscaping will provide drivers a tunnel effect and force drivers to slow their speed and become more aware of their surroundings.

Construction costs are estimated at $450K and would be part of a future funding request. Another option would be roundabouts which are included in a separate capital request.

Douglas Rd Traffic Calming (Option 2 – Roundabout; Design) $150,000
Priority 2: The City has received numerous complaints from citizens living along Douglas Road regarding the volume of traffic and speed of vehicles. Several options and locations were evaluated along Douglas Road. Intersection improvements at Douglas Road/Clubhouse Drive and Douglas Road/Newport Bay Passage are being considered. A roundabout is being proposed at Douglas Road/Clubhouse Drive to address the intersections volume as well as a traffic calming. Traffic calming measures for the Newport Bay Passage intersection would include a lane diet and sight distance improvements. Design funds are being requested for FY 2021. It is anticipated that right-of-way will be needed from property owners and will be acquired in FY 2022 after completion of the design documents (estimated at $100K).

Construction costs are estimated at $1.5 million and would be part of a future funding request. Another option includes smaller scale traffic calming measures including removal of right-turn lanes and are included in a separate capital request.

Haynes Bridge Road Lighting **$460,000**

Priority 1: This request is for funding of a lighting design and installation of Pedestrian Streetlights on the East and West side of Haynes Bridge Road between Old Milton Parkway and Academy Street. Lighting will consist of pedestrian lighting along the sidewalk (both sides) as well as taller streetlights in the vicinity of the roundabout. A formal lighting design will determine the best approach taking into consideration lighting casted onto neighboring streets as well as safety for pedestrians and vehicles.

City Center Decorative Signposts **$180,000**

Priority 2: This request is to upgrade the signposts at City Center to the approved decorative black Wadsworth design post. This project will include all signposts located in and around City Center including Academy Street (SR 9 to Haynes Bridge Road) and Haynes Bridge Road (Academy Street to Old Milton Parkway). As a part of this project, a GIS inventory of the permanent sign locations will be done, and sign clutter will be taken into consideration to reduce the overall number of signs.

AlphaLoop (City Trail) **$9,000,000**

Priority 1: 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.

Phase A runs from Old Milton Parkway to Westside Parkway, Phase B covers the crossing under Westside Parkway, and Phase C runs from Westside Parkway to Northwinds Parkway. Construction estimates total $9 million and include the following: Phase A ($6 million); Phase B ($1 million); Phase C ($2 million).

Windward Parkway Pedestrian Bridges (Design) **$250,000**

Priority 2: This request is for the design of five pedestrian bridges:

- An 8' pedestrian bridge (6' clear width) over Camp Creek between Marconi Drive and Alderman Drive on north side of Windward Parkway. (The south side pedestrian bridge will be constructed as part of Big Creek Greenway Extension).
- Two pedestrian bridges over Big Creek between Union Hill Road and Clubhouse Drive. It consists of an 8' pedestrian bridge (6' clear width) on north side of Windward Parkway; and another same type of the bridge with an additional 10' multi-use trail on south side of Windward Parkway to connect the existing sidewalk to Big Creek Greenway.
- Two 8' pedestrian bridges (6' clear width) over Big Creek Tributary between Clubhouse Drive and Admiral Crossing on both sides of Windward Parkway.

Construction costs are estimated at $2.7 million and would be part of a future funding request.

Waters Road Sidewalk Improvements (ROW) $20,000

Priority 1: This funding request is for the purchase of right-of-way for the eventual installation of sidewalks to fill in two gaps along the east side of Waters Road. Citizens of Waters Road have expressed concerns of individuals driving at excessive speeds. Installation of these sidewalks would provide continuous sidewalk along both sides of Waters Road. Pedestrians would only need to cross Waters Road at signalized intersections: Kimball Bridge Road and Jones Bridge Road.

Design of these sidewalk segments was completed in-house by Staff in FY 2019. Construction costs are estimated at $970,000 and would be part of future funding requests.

Southlake Drive Culvert Replacement (partial) $100,000

Priority 1: This request is for the reconstruction of the culvert under Southlake Drive at Westchester Way. The existing culvert and headwalls are deteriorating and do not carry the 100-year flood without topping the roadway. This project will replace the triple culverts with an arch culvert similar to Mayfield Road. The walls on either side will not be adjacent to the sidewalk, so they will not extend to be visible while on the roadway. The face of the walls (visible from the resident home side) will be finished with stone pattern like the surrounding stacked stone signs and pillars in the vicinity. The new bottomless culvert will require less maintenance and be equipped with a rack to capture floating debris on the southside of Southlake Drive to prevent some floatables from entering Lake Windward. The Southlake Project will include some additional stormwater pipe realignment to tie into the new culvert, placement of sidewalk and handicap ramps, and installation of sod and landscaping. FY 2021 money will be used for work that can be accomplished without open cutting the road including utility relocation and coordination. The bulk of the project will be funded in FY 2022 for construction to occur June and July 2023 with road closures and is currently estimated at $1.2 million.

Public Safety HQ Parking Lot Expansion $100,000

Priority 1: Due to the increased number of individuals accessing the Public Safety Headquarters, additional parking needs are desired. This request is for funding to construct an additional 24 parking spaces along the main entrance off Westside Parkway to the Public Safety Headquarters complex. Design was funded in FY 2019 and completed by Staff.

Alpharetta Arts Center Parking Expansion (Design) $50,000

Priority 1: This request is for funding of the design for an expansion of the parking lot at the Arts Center. The existing parking lot provides 39 parking spaces. The proposed expansion would increase this number by 36 spaces to 75 (total). The parking lot expansion would be constructed atop the current detention pond. This will necessitate the creation of an underground detention system beneath the parking expansion. The use of

permeable pavers in lieu of asphalt is proposed for the parking expansion. Construction costs are estimated at $900,000 and would be part of future funding requests.

Recurring Rec Roof Replacement (Mansell House Pavilion) $60,000
Priority 1: This request is for replacement of the roof for the pavilion located at the Mansell House. The replacement will include new roof decking, asphalt shingles, and tongue and groove underside decking. The pavilion is in major need of a new roof. The roof issues have caused the roof and underside decking to rot beyond repair and will need replacement also.

City Hall Beautification $10,000
Priority 2: This request is for the beautification of City Hall including interior art aesthetics.

Public Safety
3D Laser Scanner $60,100
Priority 1: This request is for a Faro 3-D laser scanner and software with equipment which will replace the out-of-service and outdated Total Station equipment previously used during crash investigations by the Traffic Unit. The laser scanner captures a 3D representation of any scene, exactly how it was at the time. It can create 2D and 3D scene diagrams/animations, perform crash/crime scene analysis, and courtroom presentations. This system can be used for crime scene investigations, arson investigations, training, fire pre-planning, and wide array of other uses by several units within Public Safety. This request includes: Faro 3D scanner ($30,000); set up ($4,000); software ($9,000); equipment ($6,100); and 3-year maintenance and warranty on equipment and software ($11,000). Additional costs every 4 years of $16,000 to upgrade software and warranties.

CRT License Plate Reader Expansion $17,500
Priority 1: Requesting funding to expand the current vehicle mounted License Plate Reader (LPR) system in use in the Community Response Team (CRT). Currently, CRT is equipped with one vehicle mounted LPR with 3 cameras on one patrol vehicle. This request is to purchase 2 additional processing units (appx $8,750 per unit) and then equip three patrol vehicles with vehicle mounted LPR with 1 camera per vehicle. The LPR cameras will expand our effectiveness of the LPR system already in use and will allow for more coverage which in turn will increase the amount of contacts with violators. Training on the additional systems will be done on-duty at no additional costs. Annual software fees will be identical to the fees already budgeted for the LPR system.

PS Equipment (new) $13,400
Priority 2: This request is for various capital items within Public Safety including:

- CID Vests ($6,400) - This request is for tactical/active shooter response outer carriers for the detectives of the Criminal Investigation Division. Recently, there have been numerous active shooter type events around the country, including one in Alpharetta where detectives were the first on-scene. Currently, we are asking our detectives to

respond to assist and or take over incidents from the patrol division when the need for more in-depth responses are warranted. At this time, our detectives do not have a vest that they can keep in their vehicle that would have body armor, extra equipment, as well a clearly defined POLICE patch for identification purposes. By providing detectives with tactical/active shooter response outer carriers, it will allow them to have additional mags, tourniquets, taser, gloves, and other items necessary in an active shooter situation. The approximate cost will be $250-$275 per carrier for twenty-three (23) detectives.

- CRT Star Chaser ($7,000) - This request is for the StarChase System, a vehicle mounted GPS deployed dart that adheres to the offender's vehicle. This allows for the vehicle to be tracked via GPS tracking and allows law enforcement to track the offender from a safe distance eliminating the need for a vehicle pursuit. The system costs $7,000 per unit plus installation. Annual costs are estimated at $1,000 and will be funded within the operating budget.

Recreation, Parks & Cultural Services

Wills Park Master Plan Improvements **$970,000**

Priority 2: This program provides for the systematic development of Wills Park as outlined in the 2018 Wills Park Master Plan. In 2021, construction of gateway entrances, improvements to the dog park to include drainage upgrades, and renovations to disc golf facilities are planned.

The two Gateway entrance signs are tentatively set for Old Milton Parkway and Roswell Street as well as Old Milton Parkway and Wills Road. Said sign improvements will include entrance archways and heavy landscaping (Roswell Street) and a boardwalk (Wills Road). The disc golf course needs rerouting as many of the holes need to be moved away from the eroding stream bank. Exact locations will be determined thru survey work and storm drainage issues. Waggy World was constructed without proper drainage. A consultant is currently working on construction drawings for the approved master plan. Portions of this scope were originally included in the FY 2020 funding request but were not feasible due to removal and increased costs of the replacement maintenance barn.

Recurring Synthetic Turf Field Replacements **$500,000**

Priority 2: This request is for the replacement of North Park turf field #2. This multi-use field is over 11-years old and accommodates youth football, lacrosse, soccer programs, and public use. Average life of a turf field is 8-10 years. This field has required extensive turf repairs over the past 2-years. The current condition calls for immediate replacement for better playability and safety for users.

Park System Wayfinding Signage **$100,000**

Priority 1: This project is the implementation of the park system wayfinding and signage plan developed in FY 2017. The purpose of the signage plan is to bring uniformity to the numerous signs in our entire park system. The plan defines a specific sign style that will become our “brand” and help park patrons easily identify Alpharetta parks. The plan recommends locations for signs to help visitors locate various amenities in the parks, such

as fields, playgrounds, tennis courts, restrooms, etc. Signs within parks will be evaluated and prioritized for replacement. Staff will systematically replace signs using the new guidelines outlined in the plan. Entrance upgrades were listed for all parks in the Master Plan and part of the upgrade includes signage. This is a multi-year initiative.

Pocket Park Development (design) $50,000

Priority 1: Design/development of downtown pocket parks throughout downtown Alpharetta. These parks need to be planned for connectivity and curb appeal. Included in these areas are Ole Milton Park (where the fountain and Christmas tree are); areas at the corner of Old Roswell and Roswell Street; the corner of Old Canton and Canton; the parking area where Food Truck Alley is held; and other small city-owned areas in downtown. FY 2021 includes funding for design of the improvements. Construction of the improvements would span multiple years and is currently estimated at $375,000.

Neighborhood Park Renovation/Development $550,000

Priority 2: Old Rucker park has been identified as the next neighborhood park scheduled for development. Funds are being requested for the development of a park master plan, construction drawings and the first phase of development which includes park entrance improvements, restroom facility, and parking.

Wills Park Equestrian Center Master Plan Buildout $4,825,000

Priority 3: This funding request includes the following Wills Park Equestrian Center improvements:

- Reroute the four (4) existing rings complete with new footings, fencing, and lighting.
- Construct a new 5th ring on the old maintenance barn site.
- Construct a new geo-grid parking lot in the southernmost vacant field to handle the increase in traffic from the new ring.
- Replace all existing barns with new structures (approximately 300 stalls).

Historic Preservation Initiative $60,000

Priority 2: This fund supports several initiatives to preserve the rich history of the City of Alpharetta

- Farmhouse property

  This request is for funding of a master plan, along with the necessary permits for the Farmhouse property.

- Alpharetta Old Milton County Museum

  This request is for upgrading the displays, artifacts, equipment, etc. and totals $10,000 in 2021.

Cultural Services Plan **$30,000**

Priority 1: In 2018, Recreation, Parks and Cultural Services Master Plan recommended that Cultural Services develop a public art program to integrate art into all parks and public spaces in Alpharetta; create the Arts Center as a cultural hub; and create a Department-wide Program Plan. This Cultural Plan would be a yearlong planning effort, which includes in-depth research, engagement, analysis of City plans and collaboration with residents, artists, organizations, City Staff Departments and City Council / Leaders. Fulton County Arts & Culture is working with a consultant for an Arts & Culture Strategic Plan. To better collaborate and obtain funding, staff would like to have a Cultural Plan in place to follow on a City, County, and State level.

Big Creek Stream Bank Restoration **$100,000**

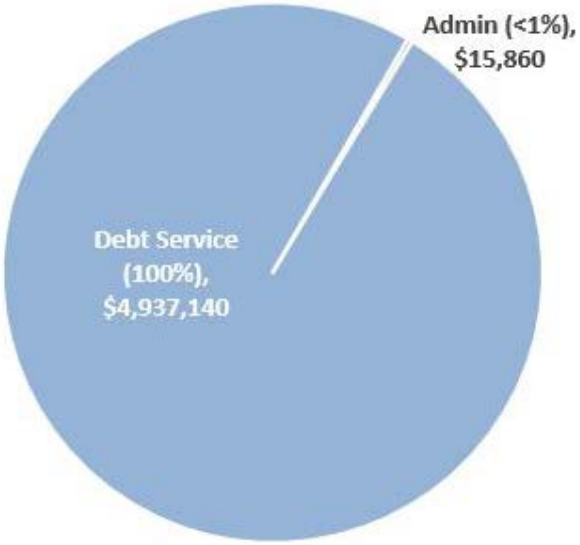
Priority 2: At the direction of the Director of Recreation, Parks and Cultural Services, this capital item is for construction projects repairing bank stabilization along the Brig Creek Greenway has been included as a separate non-recurring capital request. The projects listed here were identified in the FY 2018 Big Creek Erosion Study and were designed in FY 2019 and FY 2020. The FY 2021 funds are for the construction of a culvert replacement along the greenway trail south of Old Milton Parkway. This area has seen severe erosion and sediment deposition. The FY 2022 funds are earmarked for 3 project locations along the greenway near the YMCA north of Old Milton Parkway. In these areas the bank of Big Creek has been eroding away and threatens to impact the greenway trail.

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.

FY 2021 Budget: $4,953,000



Revenues by Source | **Expenditures by Use**

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 June 30, 2020.

GENERAL OBLIGATION (GO) BONDS	$
GO Refunding Bonds, Series 2014	$ 10,575,000
GO Bonds, Series 2016	49,195,000
GO Refunding Bonds, Series 2020	17,775,000
Total GO Debt	$ 77,545,000

DEVELOPMENT AUTHORITY	$
Revenue Bonds, Series 2013[13]	$ 3,020,000
Revenue Bonds, Series 2016[23]	24,320,000
Total Development Authority Debt	$ 27,340,000

[13] 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 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 Refunding Bonds, Series 2020: In April 2020, **t**he city issued $18 million (par) of City of Alpharetta General Obligation Bonds Refunding Bonds, Series 2020, for refunding of the outstanding Series 2012 General Obligation Bonds (saving over $300,000 annually).

The Series 2012 General Obligation Bonds funded the redevelopment of 22-acres in the heart of Downtown Alpharetta (the "City Center" project) to include 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 Public portion of City Center 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.

City Center

While there, many will also patronize the unique shops and restaurants that call Downtown Alpharetta home.

The environment created through these civic elements attracted private investment that drove the second phase of the development (mixed-use residential, retail, and office).

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 was to fund the 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 constructed a 330-room Marriott Autograph hotel abutting the Center. North American Properties is operating the Conference Center that includes 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 2020 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%.

Bond Ratings

The city's AAA bond rating was reaffirmed by Moody's and Standard & Poor's ("S&P") during April 2020 in conjunction with the sale of $18 million (par) of City of Alpharetta General Obligation Bonds Refunding Bonds, Series 2020, for refunding of the outstanding Series 2012 General Obligation Bonds (saving over $300,000 annually).

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 and

debt/pension burdens. The FY 2021 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. General obligation bonds are funded through a separate millage levy (discussed below).

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 our 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 2021 are budgeted at $6.5 million with the following forecast: 2022 - 2041[14]: $7 million (annual average). These figures include city and Development Authority obligations and span multiple Funds.

Millage Rates

The city has historically acknowledged the need to provide a taxation rate commensurate with the government's level of service. The FY 2021 Budget is based on maintenance of the city's millage rate at 5.750 mills.

Fiscal Year	Operating Millage Levy	Debt Service Millage Levy	Total Millage Levy	% Increase (Decrease)
2021	4.935	0.815	5.750	0.0%
2020	4.820	0.930	5.750	0.0%
2019	4.770	0.980	5.750	0.0%
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%

The portion of the millage rate funding debt service (Debt Service Fund) is estimated to decrease from 0.93 mills in FY 2020 to 0.815 mills in FY 2021. Estimated growth in the property tax digest, coupled with the refunding of the Series 2012 General Obligation Bonds, allows for a reduction in the millage rate dedicated for debt service. The FY 2021 Budget proposes to program the debt service millage reduction into the General Fund. Homestead exemptions, with a few exceptions, are not applicable to the debt millage levy. As such, the revenue generation for a given millage levy will be different depending on the source (e.g. debt levy vs operating levy). Specifically, the shift of 0.115 mills will result in a loss of $700,000 for the Debt Service Fund and a gain of $600,000 for the General Fund.

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

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 2021	$ 2,350,000.00	$ 2,587,139.17	$ 4,937,139.17
FY 2022	2,405,000.00	2,537,880.50	$ 4,942,880.50
FY 2023	2,485,000.00	2,470,066.50	$ 4,955,066.50
FY 2024	2,565,000.00	2,397,133.50	$ 4,962,133.50
FY 2025	2,650,000.00	2,321,331.50	$ 4,971,331.50
FY 2026	2,735,000.00	2,242,277.50	$ 4,977,277.50
FY 2027	2,900,000.00	2,160,237.50	$ 5,060,237.50
FY 2028	3,050,000.00	2,032,337.50	$ 5,082,337.50
FY 2029	3,235,000.00	1,897,387.50	$ 5,132,387.50
FY 2030	3,420,000.00	1,754,237.50	$ 5,174,237.50
FY 2031	3,585,000.00	1,601,925.00	$ 5,186,925.00
FY 2032	3,770,000.00	1,441,100.00	$ 5,211,100.00
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
	$ 77,545,000.00	**$ 31,910,603.67**	**$ 109,455,603.67**

Development Authority Revenue Bond Debt

Development Authority Revenue Bonds (City Portion)

	Principal	Interest	Total Debt Service
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
	$ 27,340,000.00	**$ 10,237,340.00**	**$ 37,577,340.00**

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 through non-advalorem revenue.

Development Authority Revenue Bonds, Series 2016: The purpose of this bond issue was to fund the 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 constructed a 330-room Marriott Autograph hotel abutting the Center. North American Properties is operating the Conference Center that includes 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 2021 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.

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 2020, the debt limit is estimated at $560 million with currently outstanding general obligation debt representing 12% of capacity.

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

	2020*	2019	2018	2017	2016
Debt limit	$ 637,386,205	$ 594,316,639	$ 539,563,661	$ 523,782,560	$ 505,512,049
Total net debt applicable to limit	77,545,000	87,015,565	90,056,565	92,558,764	43,270,142
Legal Debt Margin	**$ 559,841,205**	**$ 507,301,074**	**$ 449,507,096**	**$ 431,223,796**	**$ 462,241,907**
Total net debt applicable to the limit as a percentage of debt limit	12%	15%	17%	18%	9%

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

Legal Debt Margin Calculation for Fiscal Year 2020

Taxable Assessed Value	$ 5,444,468,218
Add back: Exemptions	929,393,831
Total assessed value	*6,373,862,049*
Debt limit (10% of total assessed value)	$ 637,386,205
Debt applicable to limit:	
General obligation bonds	77,545,000
Less: Amount set aside for repayment of general obligation debt	-
Total net debt applicable to limit	*$ 77,545,000*
Legal Debt Margin	**$ 559,841,205**

Source: City of Alpharetta Finance Department

** FY 2020 data represents estimates.*

DEBT SERVICE FUND SUMMARY

Statement of Budgetary Comparisons

Debt Service Fund

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Amended Budget	FY 2021 Recommended Budget	FY 2022 Forecast	FY 2023 Forecast
REVENUES							
Property Taxes							
Current Year	$ 5,367,318	$ 5,099,934	$ 5,514,354	$ 5,050,000	$ 4,953,000	4,882,881	4,895,067
Delinquent	128,331	94,326	34,313	20,000	-	20,000	20,000
Penalties/Interest	10,354	4,994	6,286	-	-	-	-
Motor Vehicle	59,542	39,890	28,952	15,000	-	-	-
Investment Earnings	10,979	20,456	79,535	42,133	-	45,000	45,000
Other							
Miscellaneous	1	-	452	-	-	-	-
Refunding Bond Proceeds	-	-	-	17,775,000	-	-	-
Premium on Bond Proceeds	-	-	-	5,501,675	-	-	-
Fund Balance	-	-	-	1,223,954	-	-	-
TOTAL	**$ 5,576,525**	**$ 5,259,600**	**$ 5,663,892**	**$ 29,627,762**	**$ 4,953,000**	**$ 4,947,881**	**$ 4,960,067**
EXPENDITURES							
Maintenance & Operations:							
Professional Services	$ 2,350	$ 3,300	$ 3,927	$ 5,000	$ 15,860	$ 5,000	$ 5,000
subtotal	*$ 2,350*	*$ 3,300*	*$ 3,927*	*$ 5,000*	*$ 15,860*	*$ 5,000*	*$ 5,000*
Debt Service							
General Obligation Bonds							
Series 2012	$ 1,500,100	$ 1,483,900	$ 1,478,498	$ 1,485,350	$ -	$ -	$ -
Series 2014 (refunding)	1,936,513	1,935,477	1,933,622	1,930,948	1,927,455	1,918,143	1,913,129
Series 2016	1,576,014	1,930,788	1,930,788	1,929,788	1,927,188	1,923,988	1,925,188
Series 2020 (refunding)	-	-	-	-	1,082,497	1,100,750	1,116,750
Refunding Bond Escrow	-	-	-	23,886,802	-	-	-
Bond Issuance Costs	-	-	-	389,874	-	-	-
Development Authority							
Series 2009 (refunding)	125,194	124,493	125,153	-	-	-	-
subtotal	*$ 5,137,821*	*$ 5,474,657*	*$ 5,468,060*	*$ 29,622,762*	*$ 4,937,140*	*$ 4,942,881*	*$ 4,955,067*
Non-Allocated							
Reserve	$ -	$ -	$ -	$ -	$ -	$ -	$ -
subtotal	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*
TOTAL	**$ 5,140,171**	**$ 5,477,957**	**$ 5,471,987**	**$ 29,627,762**	**$ 4,953,000**	**$ 4,947,881**	**$ 4,960,067**
Authorized Personnel	-	-	-	-	-		

DEBT SERVICE FUND SUMMARY

Statement of Revenues, Expenditures, and changes in Fund Balance

Debt Service Fund

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Amended Budget	FY 2021 Recommended Budget	FY 2022 Forecast	FY 2023 Forecast
Beginning Fund Balance:	$ 814,053	$ 1,250,407	$ 1,032,050	$ 1,223,955	$ 1	$ 1	$ 2
REVENUES BY CATEGORY							
Property Taxes (incl. Motor Vehicles)	$ 5,565,545	$ 5,239,144	$ 5,583,905	$ 5,085,000	$ 4,953,000	$ 4,902,881	$ 4,915,067
Investment Earnings	10,979	20,456	79,535	42,133	-	45,000	45,000
Other	1	-	452	-	-	-	-
Refunding Bond Proceeds	-	-	-	23,276,675	-	-	-
TOTAL	**$ 5,576,525**	**$ 5,259,600**	**$ 5,663,892**	**$ 28,403,808**	**$ 4,953,000**	**$ 4,947,881**	**$ 4,960,067**
EXPENDITURES BY FUNCTION							
Professional Services	$ 2,350	$ 3,300	$ 3,927	$ 5,000	$ 15,860	$ 5,000	$ 5,000
Debt Service	5,137,821	5,474,657	5,468,060	5,346,086	4,937,140	4,942,881	4,955,067
Refunding Bond Escrow	-	-	-	23,886,802	-	-	-
Bond Issuance Costs	-	-	-	389,874	-	-	-
TOTAL	**$ 5,140,171**	**$ 5,477,957**	**$ 5,471,987**	**$ 29,627,762**	**$ 4,953,000**	**$ 4,947,881**	**$ 4,960,067**
Ending Fund Balance: (1)	$ 1,250,407	$ 1,032,050	$ 1,223,955	$ 1	$ 1	$ 2	$ 2
Changes in Fund Balance (actual/est.)	$ 436,354	$ (218,357)	$ 191,905	$ (1,223,954)	$ -	$ 1	$ 1

Notes:
(1) Fund Balance is utilized to (a) offset debt service requirements and (b) program into bond refundings to lower debt service requirements.

Enterprise Fund Summary

Overview

The *Enterprise Fund Summary* section is intended to provide readers with an overall understanding of the fiscal year 2021 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 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 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 across multiple fiscal years. Revenues are presented by source and expenditures are presented by use.

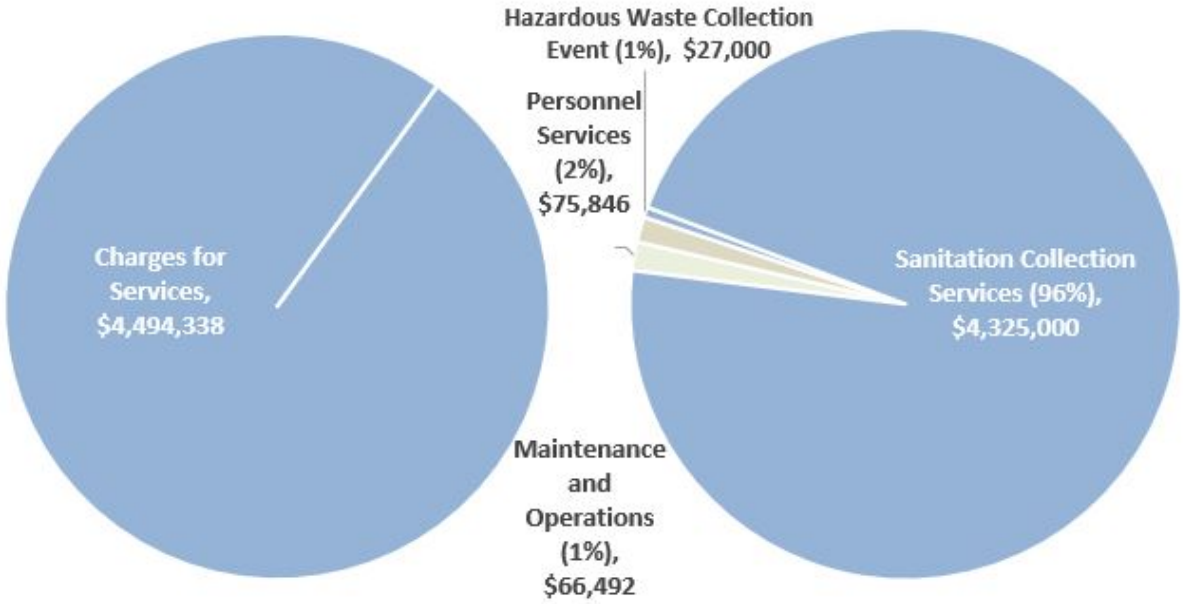
- **Statement of Revenues, Expenditures, and changes in Fund Balances**

  This statement provides a historical comparison of revenues and expenditures for fiscal years 2017-2021 as well as a forecast for fiscal years 2022-2023. 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.

Solid Waste Fund Summary

FY 2021 Budget: $4,494,338



Revenues by Source | **Expenditures by Use**

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 including glass). 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 2021 Budget for the Solid Waste Fund totals $4,494,338 and represents an increase of 2%, or $66,983, compared to FY 2020. The main driver of this variance is the non-allocated reserve (i.e. available fund balance) budgeted in FY 2020[15]. After adjusting for the non-allocated reserve, the operational budget is close to 7% representing a revised estimate of Downtown sanitation fees ($66,000 increase for expanded service capabilities) and contractual rate/fee growth of the waste hauler coupled with customer base growth.

[15] 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 2021 will occur subsequent to adoption of the budget.

The Personnel Services category decreased -5%, or -$3,998, due to multiple factors including:

- Implementation of a one-time compensation payout on July 1, 2020 aimed at compensating employees for the April 2020 performance-based merit program deferment (compensates for lost wage growth between April 1, 2020 and June 30, 2020); and
- Reinstitution of the annual performance-based merit program (3% on average) effective July 1, 2020.

Authorized personnel total 1.0 FTE and represent the following:

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Variance
Customer Account Representative	1.0	1.0	1.0	1.0	1.0	-
	1.0	1.0	1.0	1.0	1.0	-

Please Note: Reserve funding totaling $264,000 has been allocated to the Operating Initiative Reserve account to cover the estimated financial impact associated with the Evergreen Class and Compensation Study findings after adjustment for the July 1, 2020 performance-based merit program (please refer to the *Operating Initiatives Request* section of this document for detail of the requests). This funding will be allocated to Departments upon receipt, review, and approval by the Mayor and City Council of the final Evergreen Class and Compensation study.

The Maintenance and Operations category increased 8%, or $317,574, due primarily to a revised estimate of Downtown sanitation fees ($66,000 increase for expanded service capabilities) and contractual rate/fee growth of the waste hauler contract coupled with customer base growth.

Statement of Budgetary Comparisons

Solid Waste Fund

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Amended Budget	FY 2021 Recommended Budget	FY 2022 Forecast	FY 2023 Forecast
REVENUES							
Licenses and Permits							
Penalties and Interest	$ 71	$ 50	$ -	$ -	$ -	$ -	$ -
Charges for Services:							
Collection Fees	3,218,198	3,777,854	4,122,679	4,014,000	4,415,000	4,503,300	4,593,400
Commercial Hauler Fees	27,950	27,189	32,465	25,000	25,000	25,500	26,000
Penalties and Interest	28,522	45,199	31,757	40,000	30,000	30,000	30,000
Other	394	1,571	1,213	1,762	1,575	1,600	1,600
Investment Earnings	8,994	19,817	59,238	20,000	22,763	22,800	22,800
Other							
Miscellaneous	-	(56)	4	-	-	-	-
Fund Balance	-	-	-	326,593	-	-	-
TOTAL	**$ 3,284,129**	**$ 3,871,624**	**$ 4,247,356**	**$ 4,427,355**	**$ 4,494,338**	**$ 4,583,200**	**$ 4,673,800**
EXPENDITURES							
Personnel Services:							
Salaries	$ 37,248	$ 38,117	$ 32,152	$ 40,773	$ 42,217	$ 42,200	$ 43,300
Overtime	-	-	2,472	-	2,638	2,600	2,600
Group Insurance	25,259	26,139	21,680	29,433	20,418	21,400	22,500
FICA	2,657	2,624	2,352	3,093	3,407	3,400	3,500
Pension (401A Cont./Match)	3,728	3,377	3,369	4,452	4,996	5,000	5,100
Miscellaneous	1,109	1,085	1,954	2,093	2,170	2,200	2,200
subtotal	*$ 70,001*	*$ 71,341*	*$ 63,979*	*$ 79,844*	*$ 75,846*	*$ 76,800*	*$ 79,200*
Maintenance & Operations:							
Professional Services (Haulers)	$ 3,164,395	$ 3,659,933	$ 4,102,010	$ 4,044,400	$ 4,353,500	$ 4,440,600	$ 4,529,400
Miscellaneous	40,510	87,370	60,966	56,518	64,992	61,700	61,700
subtotal	*$ 3,204,906*	*$ 3,747,302*	*$ 4,162,976*	*$ 4,100,918*	*$ 4,418,492*	*$ 4,502,300*	*$ 4,591,100*
Non-Allocated							
Reserve	$ -	$ -	$ -	$ 246,593	$ -	$ 4,100	$ 3,500
subtotal	*$ -*	*$ -*	*$ -*	*$ 246,593*	*$ -*	*$ 4,100*	*$ 3,500*
TOTAL	**$ 3,274,907**	**$ 3,818,643**	**$ 4,226,955**	**$ 4,427,355**	**$ 4,494,338**	**$ 4,583,200**	**$ 4,673,800**
Authorized Personnel	**1.0**	**1.0**	**1.0**	**1.0**	**1.0**		

Statement of Revenues, Expenditures, and changes in Fund Balance

Solid Waste Fund

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Amended Budget	FY 2021 Recommended Budget	FY 2022 Forecast	FY 2023 Forecast
Beginning Fund Balance:	$ 1,123,990	$ 1,133,212	$ 1,186,192	$ 1,206,593	$ 1,126,593	$ 1,126,593	$ 1,130,693
REVENUES BY CATEGORY							
Licenses and Permits	$ 71	$ 50	$ -	$ -	$ -	$ -	$ -
Charges for Services	3,275,064	3,851,813	4,188,114	4,080,762	4,471,575	4,560,400	4,651,000
Investment Earnings	8,994	19,817	59,238	20,000	22,763	22,800	22,800
Other	-	(56)	4	-	-	-	-
TOTAL	**$ 3,284,129**	**$ 3,871,624**	**$ 4,247,356**	**$ 4,100,762**	**$ 4,494,338**	**$ 4,583,200**	**$ 4,673,800**
EXPENDITURES BY FUNCTION							
Solid Waste Operations	$ 3,274,907	$ 3,818,643	$ 4,226,955	$ 4,180,762	$ 4,494,338	$ 4,579,100	$ 4,670,300
TOTAL	**$ 3,274,907**	**$ 3,818,643**	**$ 4,226,955**	**$ 4,180,762**	**$ 4,494,338**	**$ 4,579,100**	**$ 4,670,300**
Ending Fund Balance: (1),(2)	$ 1,133,212	$ 1,186,192	$ 1,206,593	$ 1,126,593	$ 1,126,593	$ 1,130,693	$ 1,134,193
Changes in Fund Balance (actual/est.)	$ 9,222	$ 52,980	$ 20,401	$ (80,000)	$ -	$ 4,100	$ 3,500

Notes:

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

(2) Fund balance utilization was proposed in FY 2020 to subsidize operations and maintain sanitation rates at existing levels through April 2020.

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 2021 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**

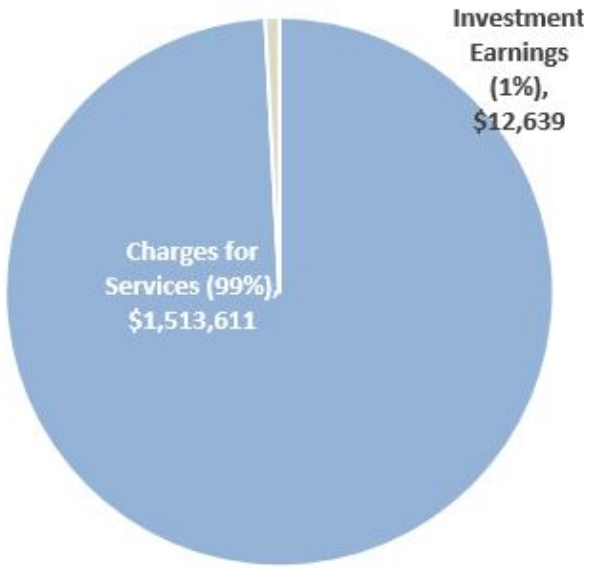
  This statement provides a detailed comparison of revenues and expenditures across multiple fiscal years. Revenues are presented by source and expenditures are presented by use.

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

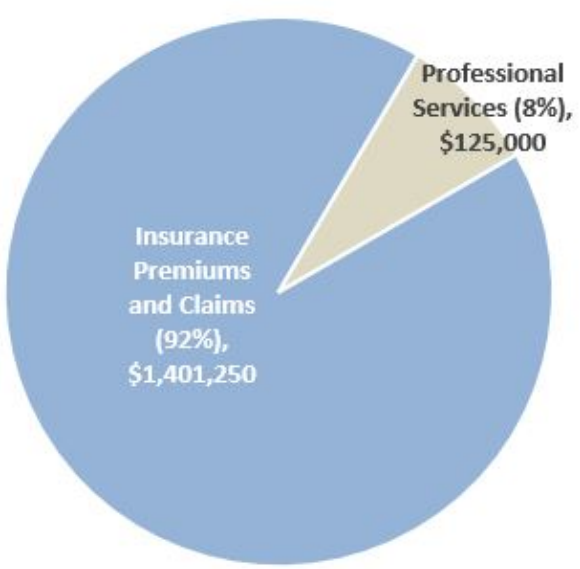
  This statement provides a historical comparison of revenues and expenditures for fiscal years 2017-2021 as well as a forecast for fiscal years 2022-2023. Also included are changes in fund balance.

Risk Management Fund Summary

FY 2021 Budget: $1,526,250



Revenues by Source



Expenditures by Use

The Risk Management Fund accounts for expenses related to providing and administering the general liability, automotive liability, workers' compensation and property insurance coverage for the city. Funding is provided through an (approximate) 2% charge per employee (based on salary) for workers compensation coupled with funding from the General Fund for insurance premiums. The Finance Department manages the Risk Management Program including all workers compensation, general liability, and other insurance claims.

Trends

The FY 2021 Budget for the Risk Management Fund totals $1,526,250 and represents a decrease of -33%, or -$752,051, compared to FY 2020. The main driver of this variance is the non-allocated reserve (i.e. available fund balance) budgeted in FY 2020[16]. After adjusting for the non-allocated reserve, the true operational budget growth is flat with 2020.

[16] 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 2021 will occur subsequent to adoption of the budget.

Statement of Budgetary Comparisons

Risk Management Fund

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Amended Budget	FY 2021 Recommended Budget	FY 2022 Forecast	FY 2023 Forecast
REVENUES							
Charges for Services:							
Risk Management Allocations	$ 1,310,000	$ 1,335,000	$ 1,446,500	$ 1,499,800	$ 1,513,611	$ 1,543,900	$ 1,574,800
Investment Earnings	4,754	9,247	28,736	7,500	12,639	10,500	8,200
Other							
Insurance Proceeds	98,274	56,175	14,573	-	-	-	-
Fund Balance	-	-	-	771,001	-	-	-
TOTAL	**$ 1,413,028**	**$ 1,400,421**	**$ 1,489,809**	**$ 2,278,301**	**$ 1,526,250**	**$ 1,554,400**	**$ 1,583,000**
EXPENDITURES							
Maintenance & Operations:							
Professional Services	$ 121,077	$ 131,408	$ 108,241	$ 135,300	$ 125,000	$ 125,000	$ 125,000
Insurance Premiums							
Vehicle	143,111	159,588	163,093	170,000	170,000	173,400	176,900
Property/Equipment	83,823	92,197	87,694	95,000	108,000	110,200	112,400
Fine Art	-	-	2,500	3,500	4,000	4,100	4,200
General Liability	56,244	56,626	57,952	60,000	60,000	61,200	62,400
Law Enforcement Liability	94,931	85,194	86,283	92,500	90,500	92,300	94,100
Public Entity Liability	57,900	58,077	62,733	65,000	77,500	79,100	80,700
Workers Comp Excess	100,239	103,609	105,684	107,000	106,500	108,600	110,800
Criminal Liability	4,275	3,386	3,386	4,000	4,000	4,100	4,200
Cyber Liability	6,806	6,394	6,805	7,000	31,750	32,400	33,000
Umbrella Liability	56,725	52,782	53,745	56,000	58,000	59,200	60,400
Medical Services (PS Custody)	12,408	40,155	2,475	15,000	10,000	10,200	10,400
Claims/Judgments	985,195	668,204	200,354	717,940	681,000	694,600	708,500
subtotal	*$ 1,722,734*	*$ 1,457,620*	*$ 940,944*	*$ 1,528,240*	*$ 1,526,250*	*$ 1,554,400*	*$ 1,583,000*
Non-Allocated							
Reserve	$ -	$ -	$ -	$ 750,061	$ -	$ -	$ -
subtotal	*$ -*	*$ -*	*$ -*	*$ 750,061*	*$ -*	*$ -*	*$ -*
TOTAL	**$ 1,722,734**	**$ 1,457,620**	**$ 940,944**	**$ 2,278,301**	**$ 1,526,250**	**$ 1,554,400**	**$ 1,583,000**
Authorized Personnel	**-**	**-**	**-**	**-**	**-**		

Statement of Revenues, Expenditures, and changes in Fund Balance

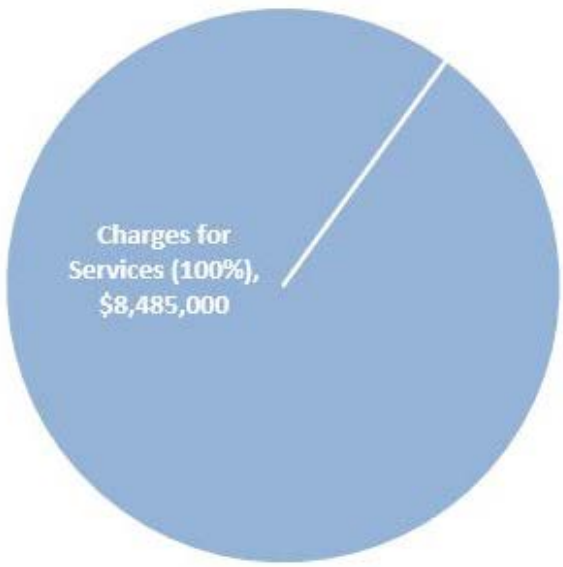
Risk Management Fund

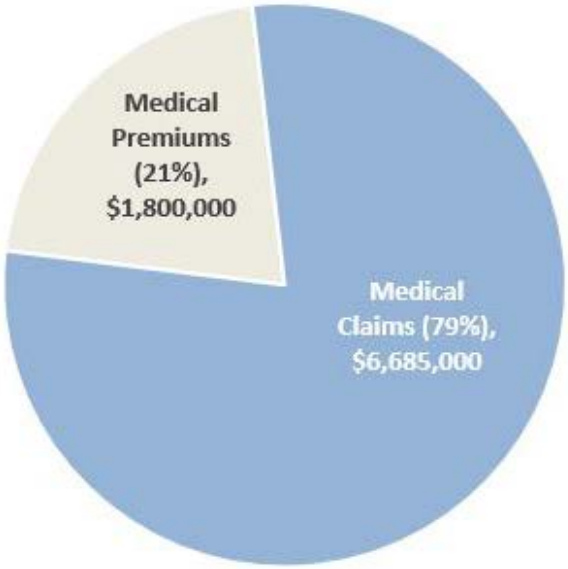
	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Amended Budget	FY 2021 Recommended Budget	FY 2022 Forecast	FY 2023 Forecast
Beginning Fund Balance:	$ 589,041	$ 279,335	$ 222,136	$ 771,002	$ 750,062	$ 750,062	$ 750,062
REVENUES BY CATEGORY							
Charges for Services	$ 1,310,000	$ 1,335,000	$ 1,446,500	$ 1,499,800	$ 1,513,611	$ 1,543,900	$ 1,574,800
Investment Earnings	4,754	9,247	28,736	7,500	12,639	10,500	8,200
Other	98,274	56,175	14,573	-	-	-	-
TOTAL	**$ 1,413,028**	**$ 1,400,421**	**$ 1,489,809**	**$ 1,507,300**	**$ 1,526,250**	**$ 1,554,400**	**$ 1,583,000**
EXPENDITURES BY USE							
Insurance Premiums/Claims	$ 1,601,657	$ 1,326,212	$ 832,703	$ 1,392,940	$ 1,401,250	$ 1,429,400	$ 1,458,000
Professional Services	121,077	131,408	108,241	135,300	125,000	125,000	125,000
TOTAL	**$ 1,722,734**	**$ 1,457,620**	**$ 940,944**	**$ 1,528,240**	**$ 1,526,250**	**$ 1,554,400**	**$ 1,583,000**
Ending Fund Balance: (1),(2)	$ 279,335	$ 222,136	$ 771,002	$ 750,062	$ 750,062	$ 750,062	$ 750,062
Changes in Fund Balance (actual/est.)	$ (309,706)	$ (57,199)	$ 548,865	$ (20,940)	$ -	$ -	$ -

Notes:
(1) In order to accurately measure anticipated fund balance usage, this schedule omits Carryforward Fund Balance and Non-Allocated/Reserve accounts.
(2) Available Fund Balance was used in FY's 2017-2018 to supplement the reserve for claims/judgements.

Medical Insurance Fund Summary

FY 2021 Budget: $8,485,000





Revenues by Source | **Expenditures by Use**

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 can reduce premium taxes while maintaining coverage benefits. The MPP is still a fully insured medical plan.

Trends

The FY 2021 Budget totals $8.5 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.

Statement of Budgetary Comparisons

Medical Insurance Fund

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Amended Budget	FY 2021 Recommended Budget	FY 2022 Forecast	FY 2023 Forecast
REVENUES							
Charges for Services:							
Medical Insurance Premiums							
Employer Contribution	$ 6,007,327	$ 6,249,906	$ 6,365,425	$ 6,972,100	$ 7,700,000	$ 8,085,000	$ 8,489,300
Employee Contribution	734,753	749,815	760,710	714,809	785,000	824,300	865,500
Investment Earnings	126	119	151	-	-	-	-
Other							
Fund Balance	-	-	-	(416,019)	-	-	-
TOTAL	**$ 6,742,205**	**$ 6,999,839**	**$ 7,126,286**	**$ 7,270,890**	**$ 8,485,000**	**$ 8,909,300**	**$ 9,354,800**
EXPENDITURES							
Maintenance & Operations:							
Medical Premiums	$ 1,347,126	$ 1,506,906	$ 1,631,686	$ 1,750,000	$ 1,800,000	$ 1,890,000	$ 1,984,500
Medical Claims	4,354,837	5,257,053	5,458,174	5,891,909	6,685,000	7,019,300	7,370,300
subtotal	*$ 5,701,963*	*$ 6,763,958*	*$ 7,089,860*	*$ 7,641,909*	*$ 8,485,000*	*$ 8,909,300*	*$ 9,354,800*
Other							
Transfer to OPEB Fund	$ -	$ -	$ 1,500,000	$ -	$ -	$ -	$ -
subtotal	*$ -*	*$ -*	*$ 1,500,000*	*$ -*	*$ -*	*$ -*	*$ -*
Non-Allocated							
Reserve	$ -	$ -	$ -	$ (371,019)	$ -	$ -	$ -
subtotal	*$ -*	*$ -*	*$ -*	*$ (371,019)*	*$ -*	*$ -*	*$ -*
TOTAL	**$ 5,701,963**	**$ 6,763,958**	**$ 8,589,860**	**$ 7,270,890**	**$ 8,485,000**	**$ 8,909,300**	**$ 9,354,800**
Authorized Personnel	-	-	-	-	-		

Statement of Revenues, Expenditures, and changes in Fund Balance

Medical Insurance Fund

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Amended Budget	FY 2021 Recommended Budget	FY 2022 Forecast	FY 2023 Forecast
Beginning Fund Balance:	$ (76,062)	$ 964,180	$ 1,200,061	$ (263,513)	$ (218,513)	$ (218,513)	$ (218,513)
REVENUES BY CATEGORY							
Charges for Services	$ 6,742,079	$ 6,999,721	$ 7,126,135	$ 7,686,909	$ 8,485,000	$ 8,909,300	$ 9,354,800
Investment Earnings	126	119	151	-	-	-	-
Other	-	-	-	-	-	-	-
TOTAL	**$ 6,742,205**	**$ 6,999,839**	**$ 7,126,286**	**$ 7,686,909**	**$ 8,485,000**	**$ 8,909,300**	**$ 9,354,800**
EXPENDITURES BY USE							
Medical Premiums/Claims	$ 5,701,963	$ 6,763,958	$ 7,089,860	$ 7,641,909	$ 8,485,000	$ 8,909,300	$ 9,354,800
Transfer to OPEB Fund	-	-	1,500,000	-	-	-	-
TOTAL	**$ 5,701,963**	**$ 6,763,958**	**$ 8,589,860**	**$ 7,641,909**	**$ 8,485,000**	**$ 8,909,300**	**$ 9,354,800**
Ending Fund Balance: (1),(2)	$ 964,180	$ 1,200,061	$ (263,513)	$ (218,513)	$ (218,513)	$ (218,513)	$ (218,513)
Changes in Fund Balance (actual/est.)	$ 1,040,242	$ 235,881	$(1,463,574)	$ 45,000	$ -	$ (0)	$ -

Notes:

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

(2) Fund Balance deficit will be charged out to General Fund departments in FY 2020.

Fiduciary Fund Summaries

Overview

The *Fiduciary Fund Summaries* section is intended to provide readers with an overall understanding of the respective fiscal year 2021 budgets for the Other Post Employment Benefit (OPEB) Funds.

Fiduciary Funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds utilize the accrual basis of 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**

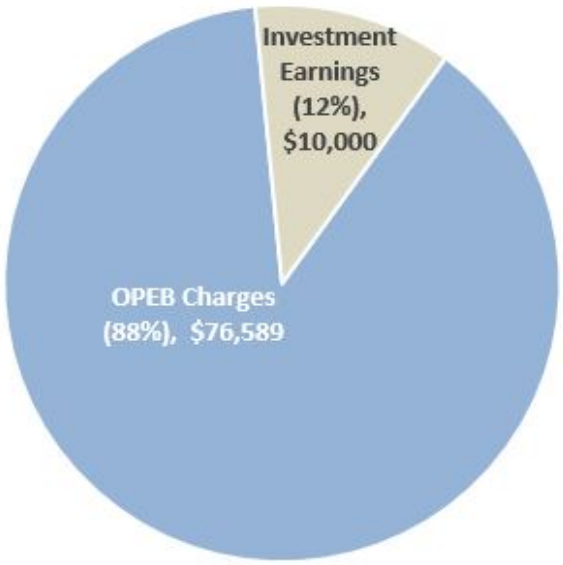
  This statement provides a detailed comparison of revenues and expenditures across multiple fiscal years. Revenues are presented by source and expenditures are presented by use.

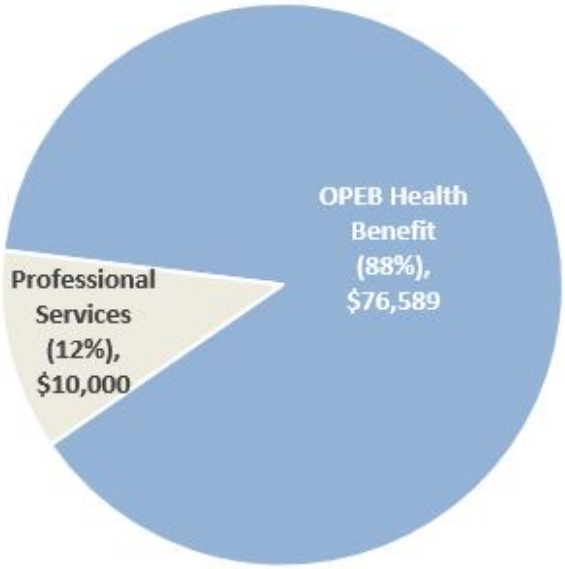
- **Statement of Revenues, Expenditures, and changes in Fund Balances**

  This statement provides a historical comparison of revenues and expenditures for fiscal years 2017-2021 as well as a forecast for fiscal years 2022-2023. Also included are changes in fund balance.

Other Post Employment Benefit (OPEB) Health Benefit Fund Summary

FY 2021 Budget: $86,589





Revenues by Source	Expenditures by Use

The OPEB Health Fund represents activity associated the other post-employment benefit plan (OPEB). Eligible retirees are offered the same health and prescription drug coverage as active employees. Each fiscal year, the city determines the Plan benefits and premium rate for participants (active and retirees). However, unlike active employees, retirees pay 100% of the blended premium afforded to the city. Therefore, as the retiree makes the full premium payment, the city's only exposure is the accounting treatment of this implicit rate subsidy caused by the difference in the blended rate offered to the retiree and his/her actual age adjusted premium. Coverage expires at age 65.

OPEB related funding for FY 2021 totals $86,589.

Statement of Budgetary Comparisons

OPEB Health Benefit Fund

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Amended Budget	FY 2021 Recommended Budget	FY 2022 Forecast	FY 2023 Forecast
REVENUES							
Investment Earnings	$ 6,460	$ 16,391	$ 39,750	$ 10,000	$ 10,000	$ 10,200	$ 10,400
Other							
OPEB Health Benefit Funding							
Employer Contribution	85,000	85,200	85,000	30,000	76,589	78,100	79,700
Employee Contribution	29,283	-	-	20,000	-	-	-
Fund Balance	-	-	-	203,824	-	-	-
TOTAL	**$ 120,743**	**$ 101,591**	**$ 124,750**	**$ 263,824**	**$ 86,589**	**$ 88,300**	**$ 90,100**
EXPENDITURES							
Maintenance & Operations:							
OPEB Health Benefit	$ 47,494	$ 7,686	$ 9,094	$ 60,000	$ 76,589	$ 78,100	$ 79,700
Miscellaneous	-	-	5,737	-	10,000	10,200	10,400
subtotal	*$ 47,494*	*$ 7,686*	*$ 14,831*	*$ 60,000*	*$ 86,589*	*$ 88,300*	*$ 90,100*
Non-Allocated							
Reserve	$ -	$ -	$ -	$ 203,824	$ -	$ -	$ -
subtotal	*$ -*	*$ -*	*$ -*	*$ 203,824*	*$ -*	*$ -*	*$ -*
TOTAL	**$ 47,494**	**$ 7,686**	**$ 14,831**	**$ 263,824**	**$ 86,589**	**$ 88,300**	**$ 90,100**
Authorized Personnel	-	-	-	-	-		

Statement of Revenues, Expenditures, and changes in Fund Balance

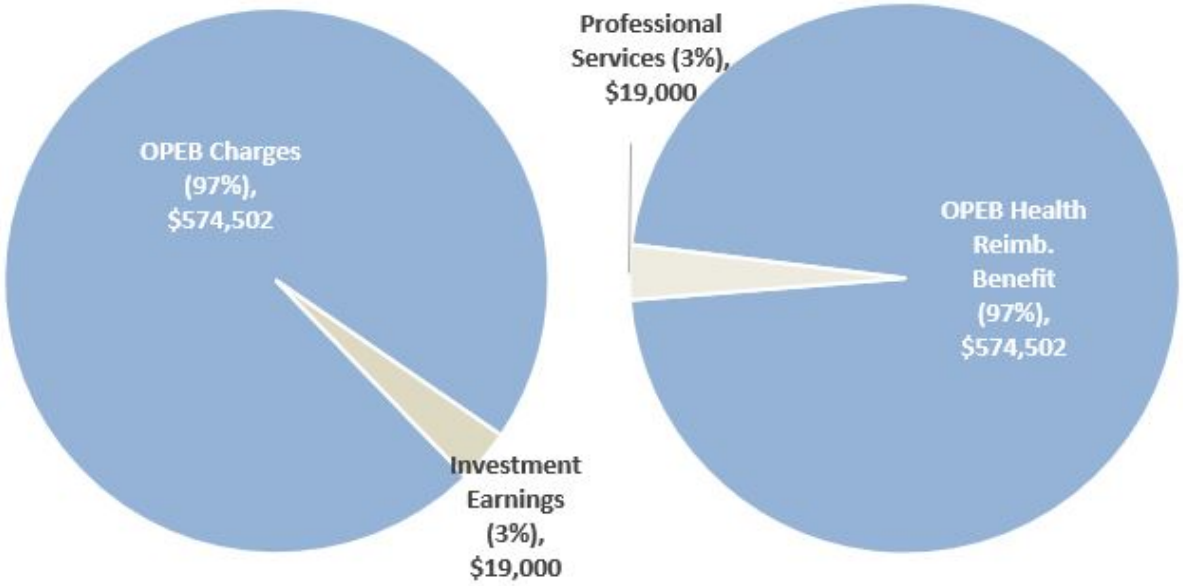
OPEB Health Benefit Fund

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Amended Budget	FY 2021 Recommended Budget	FY 2022 Forecast	FY 2023 Forecast
Beginning Fund Balance:	$1,057,003	$1,130,252	$1,224,157	$1,334,076	$ 1,334,076	$1,334,076	$1,334,076
REVENUES BY CATEGORY							
OPEB Health Benefit Funding	$ 114,283	$ 85,200	$ 85,000	$ 50,000	$ 76,589	$ 78,100	$ 79,700
Investment Earnings	6,460	16,391	39,750	10,000	10,000	10,200	10,400
Other	-	-	-	-	-	-	-
TOTAL	**$ 120,743**	**$ 101,591**	**$ 124,750**	**$ 60,000**	**$ 86,589**	**$ 88,300**	**$ 90,100**
EXPENDITURES BY USE							
OPEB Health Benefit	$ 47,494	$ 7,686	$ 9,094	$ 60,000	$ 76,589	$ 78,100	$ 79,700
Miscellaneous (Professional Services)	-	-	5,737	-	10,000	10,200	10,400
TOTAL	**$ 47,494**	**$ 7,686**	**$ 14,831**	**$ 60,000**	**$ 86,589**	**$ 88,300**	**$ 90,100**
Ending Fund Balance: (1)	$1,130,252	$1,224,157	$1,334,076	$1,334,076	$ 1,334,076	$1,334,076	$1,334,076
Changes in Fund Balance (actual/est.)	$ 73,249	$ 93,905	$ 109,919	$ -	$ -	$ -	$ -

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

Other Post Employment Benefit (OPEB) Reimbursement Fund Summary

FY 2021 Budget: $593,502



Revenues by Source	Expenditures by Use

Starting with Fiscal Year 2019, the city implemented a new post-employment healthcare benefit to assist our employees in funding one of their primary cost drivers during retirement, healthcare.

Costs for this benefit approximate 2% of payroll ($574,502 citywide for FY 2021). This benefit will require a minimum 15-year vesting (maximum benefit achieved at 25-years[17]) which will further assist in not only recruitment, but also retention of our most valuable assets, our employee.

[17] Credited years-of-service for current employees will count towards vesting (subject to a maximum of 15-years).

Statement of Budgetary Comparisons

OPEB Health Reimbursement Fund

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Amended Budget	FY 2021 Recommended Budget	FY 2022 Forecast	FY 2023 Forecast
REVENUES							
Investment Earnings	$ -	$ -	$ 48,386	$ 6,000	$ 19,000	19,400	19,800
Other							
OPEB Health Reimbursement Funding							
Employer Contribution	-	-	550,000	575,000	574,502	586,000	597,700
Transfer-In							
Medical Insurance Fund	-	-	1,500,000	-	-	-	-
Fund Balance	-	-	-	2,089,848	-	-	-
TOTAL	**$ -**	**$ -**	**$ 2,098,386**	**$ 2,670,848**	**$ 593,502**	**$ 605,400**	**$ 617,500**
EXPENDITURES							
Maintenance & Operations:							
OPEB Reimbursement Benefit	$ -	$ -	$ -	$ 566,000	$ 574,502	$ 586,000	$ 597,700
Miscellaneous	-	-	8,538	15,000	19,000	19,400	19,800
subtotal	*$ -*	*$ -*	*$ 8,538*	*$ 581,000*	*$ 593,502*	*$ 605,400*	*$ 617,500*
Non-Allocated							
Reserve	$ -	$ -	$ -	$ 2,089,848	$ -	$ -	$ -
subtotal	*$ -*	*$ -*	*$ -*	*$ 2,089,848*	*$ -*	*$ -*	*$ -*
TOTAL	**$ -**	**$ -**	**$ 8,538**	**$ 2,670,848**	**$ 593,502**	**$ 605,400**	**$ 617,500**
Authorized Personnel	-	-	-	-	-		

Statement of Revenues, Expenditures, and changes in Fund Balance

OPEB Health Reimbursement Fund

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Amended Budget	FY 2021 Recommended Budget	FY 2022 Forecast	FY 2023 Forecast
Beginning Fund Balance:	$ -	$ -	$ -	$ 2,089,848	$ 2,089,848	$2,089,848	$2,089,848
REVENUES BY CATEGORY							
OPEB Health Reimb. Benefit Funding	$ -	$ -	$ 550,000	$ 575,000	$ 574,502	$ 586,000	$ 597,700
Investment Earnings	-	-	48,386	6,000	19,000	19,400	19,800
Transfer-In from Medical Ins. Fund	-	-	1,500,000	-	-	-	-
TOTAL	**$ -**	**$ -**	**$ 2,098,386**	**$ 581,000**	**$ 593,502**	**$ 605,400**	**$ 617,500**
EXPENDITURES BY USE							
OPEB Health Reimb. Benefit	$ -	$ -	$ -	$ 566,000	$ 574,502	$ 586,000	$ 597,700
Miscellaneous (Professional Services)	-	-	8,538	15,000	19,000	19,400	19,800
TOTAL	**$ -**	**$ -**	**$ 8,538**	**$ 581,000**	**$ 593,502**	**$ 605,400**	**$ 617,500**
Ending Fund Balance: (1)	$ -	$ -	$ 2,089,848	$ 2,089,848	$ 2,089,848	$2,089,848	$2,089,848
Changes in Fund Balance (actual/est.)	$ -	$ -	$ 2,089,848	$ -	$ -	$ -	$ -

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

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 Department[18].

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 short-term borrowings should a critical need arise.

[18] City of Alpharetta – Finance Department: 2 Park Plaza, Alpharetta, Georgia 30009. Phone (678) 297-6094. Fax (678) 297-6063.

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 enough 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.

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

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 expenditures[19].

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

[19] 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%.

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

(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 ensure 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 ensure that the projected revenue streams will be adequate to fund the appropriated expenditures. The cash flow budget will provide details as to

the periods in which the revenues will be collected, and thereby providing for available resources to pay obligations.

Section IV: Capital Project Improvement Plan Policies

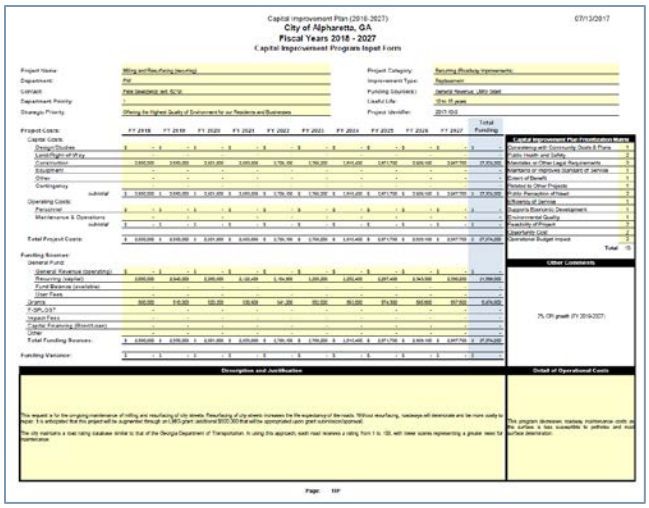
The city will prepare a ten-year capital project improvement plan (CIP) which they will update annually. This plan will assist in the planning, acquisition, and financing of capital projects. A major capital project generally is defined as an expenditure that has an expected useful life of more than three years with an estimated total cost of $25,000 or more, or an improvement/addition to an existing capital asset. Examples include building/infrastructure construction, park improvements, streetscapes, land acquisitions, and vehicles.

Major capital projects will be budgeted in the Capital Improvement Fund along with all identified funding resources. With the involvement of the responsible departments, the Finance Department will prepare the capital budget in conjunction with the operating budget.

A. Project Length Budget

The CIP budget shall be developed based upon defined projects approved by the Mayor and City Council. Budget appropriation shall include the complete project costs with contingency amounts as appropriate and if available. (O.C.G.A. 36-81-3)

B. Budget Preparation


Capital Improvement Plan (2018-2027)
City of Alpharetta, GA
Fiscal Years 2018 - 2027
Capital Improvement Program Input Form

07/13/2017

Project Name: Milling and Resurfacing (recurring)
Department: PW
Contact: Pete Sewczenko, ext. 5216
Department Priority: 1
Strategic Priority: Offering the Highest Quality of Environment for our Residents and Businesses
Project Category: Recurring (Roadway Improvements)
Improvement Type: Replacement
Funding Source(s): General Revenue, LMIG Grant
Useful Life: 10 to 15 years
Project Identifier: 2017-10-0

Project Costs:	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total Funding
Capital Costs:											
Design/Studies	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Land/Right of Way	-	-	-	-	-	-	-	-	-	-	-
Construction	3,600,000	3,600,000	3,600,000	3,600,000	3,706,000	3,706,000	3,814,000	3,921,700	3,929,100	3,937,700	37,374,500
Equipment	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-	-	-
subtotal	$ 3,600,000	$ 3,600,000	$ 3,600,000	$ 3,600,000	$ 3,706,000	$ 3,706,000	$ 3,814,000	$ 3,921,700	$ 3,929,100	$ 3,937,700	$ 37,374,500
Operating Costs:											
Personnel	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Maintenance & Operations	-	-	-	-	-	-	-	-	-	-	-
subtotal	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Project Costs:	$ 3,600,000	$ 3,600,000	$ 3,600,000	$ 3,600,000	$ 3,706,000	$ 3,706,000	$ 3,814,000	$ 3,921,700	$ 3,929,100	$ 3,937,700	$ 37,374,500
Funding Sources:											
General Fund:											
General Revenue (operating)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Recurring (capital)	3,600,000	3,600,000	3,600,000	3,100,400	3,706,000	3,706,000	3,814,000	3,921,700	3,929,100	3,937,700	35,914,900
Fund Balance (available)	-	-	-	-	-	-	-	-	-	-	-
User Fees	-	-	-	-	-	-	-	-	-	-	-
Grants	500,000	510,000	520,200	530,600	541,200	552,000	563,000	574,300	585,800	597,500	5,474,600
TSPLOST	-	-	-	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-	-	-	-
Capital Financing (Bond/Loan)	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total Funding Sources:	$ 4,100,000	$ 4,110,000	$ 4,120,200	$ 3,630,000	$ 4,246,200	$ 4,258,000	$ 4,377,000	$ 4,496,000	$ 4,514,900	$ 4,535,200	$ 41,389,500
Funding Variance:	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Capital Improvement Plan Prioritization Matrix

Consistency with Community Goals & Plans	5
Public Health and Safety	5
Mandates or Other Legal Requirements	5
Maintains or Improves Quality of Service	5
Extent of Benefit	5
Related to Other Projects	5
Public Perception of Need	5
Longevity of Service	5
Supports Economic Development	5
Environmental Quality	5
Feasibility of Project	5
Opportunity Cost	5
Operational Budget Impact	5
Total	75

Other Comments

7% CPI growth (FY 2019-2027)

Description and Justification

This request is for the ongoing 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 supported 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.

Detail of Operational Costs

This program decreases roadway maintenance costs as the surface is less susceptible to potholes and road surface deterioration.

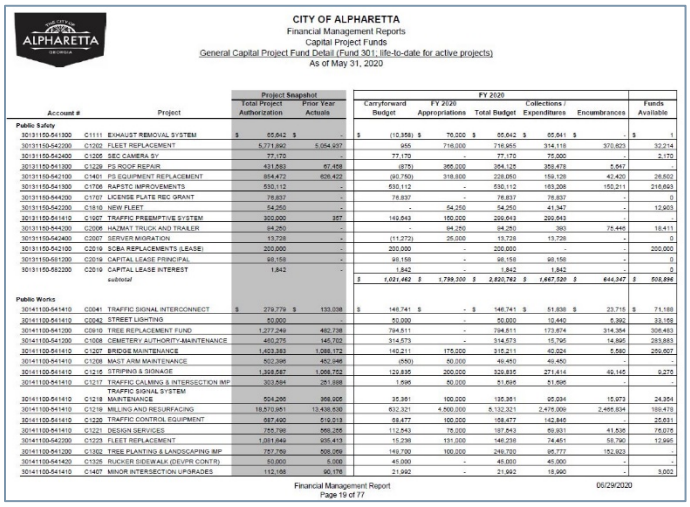
Page: 10F

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 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.

C. Budget Control Reports

The city shall maintain a system of budgetary control reports to assure adherence to the budget. The city will prepare and distribute to departments, timely monthly financial reports comparing actual revenues, and outstanding encumbrances and expenditures with budgeted amounts.



CITY OF ALPHARETTA
Financial Management Reports
Capital Project Funds
General Capital Project Fund Detail (Fund 301; life-to-date for active projects)
As of May 31, 2020

			Project Snapshot		FY 2020					
Account #		Project	Total Project Authorization	Prior Year Actuals	Carryforward Budget	FY 2020 Appropriations	Total Budget	Collections / Expenditures	Encumbrances	Funds Available
Public Safety										
30131150-541300	C1111	EXHAUST REMOVAL SYSTEM	$ 65,642	$ -	$ (10,358)	$ 76,000	$ 65,642	$ 65,641	$ -	$ 1
30131150-542200	C1202	FLEET REPLACEMENT	5,771,892	5,054,907	955	716,000	716,955	314,118	370,623	32,214
30131150-542400	C1205	SEC CAMERA SY	77,170		77,170	-	77,170	75,000		2,170
30131150-541300	C1229	FS ROOF REPAIR	431,583	67,458	(975)	365,000	364,125	359,478	5,647	-
30131150-542100	C1401	FS EQUIPMENT REPLACEMENT	864,472	626,423	(60,750)	318,000	228,050	159,129	42,420	26,502
30131150-541300	C1706	RAPSTC IMPROVEMENTS	530,112	-	530,112	-	530,112	163,208	150,211	216,693
30131150-544200	C1707	LICENSE PLATE REC GRANT	76,837	-	76,837	-	76,837	76,837	-	0
30131150-542200	C1810	NEW FLEET	54,250	-	-	54,250	54,250	41,347	-	12,903
30131150-541410	C1927	TRAFFIC PREEMPTIVE SYSTEM	200,000	357	149,643	150,000	299,643	200,643	-	-
30131150-544200	C2006	HAZMAT TRUCK AND TRAILER	94,250	-	-	94,250	94,250	360	75,446	18,411
30131150-542400	C2007	SERVER MIGRATION	13,728	-	(11,272)	25,000	13,728	13,728	-	0
30131150-542100	C2019	SCBA REPLACEMENTS (LEASE)	200,000	-	200,000	-	200,000	-	-	200,000
30131150-581200	C2019	CAPITAL LEASE PRINCIPAL	98,158	-	98,158	-	98,158	98,158	-	0
30131150-582200	C2019	CAPITAL LEASE INTEREST	1,842	-	1,842	-	1,842	1,842	-	0
		subtotal			*$ 1,021,442*	*$ 1,799,200*	*$ 2,820,762*	*$ 1,667,520*	*$ 644,347*	*$ 508,896*
Public Works										
30141100-541410	C0041	TRAFFIC SIGNAL INTERCONNECT	$ 279,779	$ 133,038	$ 146,741	$ -	$ 146,741	$ 51,838	$ 23,715	$ 71,188
30141100-541410	C0042	STREET LIGHTING	50,000		50,000	-	50,000	10,440	5,992	33,568
30141100-541200	C0910	TREE REPLACEMENT FUND	1,277,249	482,738	794,511	-	794,511	173,674	314,364	306,493
30141100-541200	C1008	CEMETERY AUTHORITY-MAINTENANCE	460,275	145,702	314,573	-	314,573	15,795	14,895	283,883
30141100-541410	C1207	BRIDGE MAINTENANCE	1,403,383	1,088,172	140,211	175,000	315,211	40,924	5,680	268,607
30141100-541410	C1208	MAST ARM MAINTENANCE	502,396	452,346	(550)	50,000	49,450	49,450	-	-
30141100-541410	C1215	STRIPING & SIGNAGE	1,398,587	1,068,752	129,835	200,000	329,835	271,414	49,145	9,275
30141100-541410	C1217	TRAFFIC CALMING & INTERSECTION IMP	303,584	251,888	1,695	50,000	51,695	51,695	-	-
30141100-541410	C1218	TRAFFIC SIGNAL SYSTEM MAINTENANCE	504,266	368,905	35,361	100,000	135,361	95,034	15,073	24,954
30141100-541410	C1219	MILLING AND RESURFACING	18,570,951	13,438,630	632,321	4,500,000	5,132,321	2,475,009	2,466,634	189,678
30141100-541410	C1220	TRAFFIC CONTROL EQUIPMENT	687,490	510,013	88,477	100,000	188,477	142,845	-	25,631
30141100-541410	C1221	DESIGN SERVICES	755,796	566,205	112,543	75,000	187,543	50,931	41,536	75,076
30141100-542200	C1223	FLEET REPLACEMENT	1,081,849	935,413	15,298	131,000	146,298	74,461	58,790	12,995
30141100-541200	C1302	TREE PLANTING & LANDSCAPING IMP	757,769	508,069	149,700	100,000	249,700	95,777	152,923	-
30141100-541400	C1326	RUCKER SIDEWALK (DEVPR CONTR)	50,000	5,000	45,000	-	45,000	45,000	-	-
30141100-541410	C1407	MINOR INTERSECTION UPGRADES	112,188	90,178	21,992	-	21,992	18,992	-	3,000

Financial Management Report
Page 19 of 77
06/29/2020

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

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 specific 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).

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

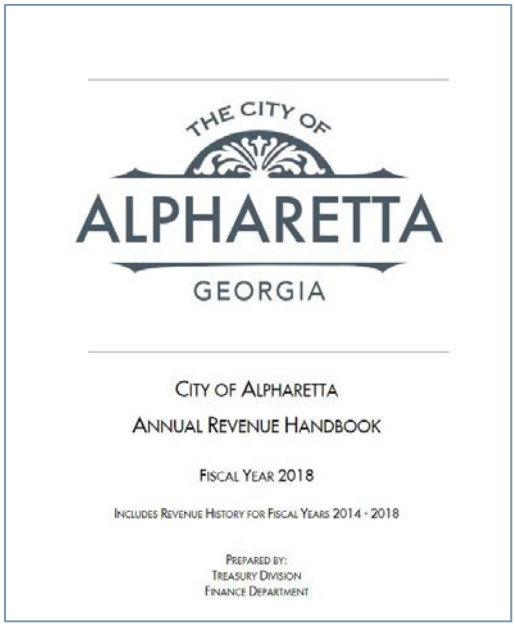
The city shall seek alternative funding sources whenever possible to reduce the required revenue from non-exchange transactions (e.g., property taxes). Such alternative sources include private and public grants, federal or state assistance, and public and private contributions.

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.


THE CITY OF
ALPHARETTA
GEORGIA

CITY OF ALPHARETTA
ANNUAL REVENUE HANDBOOK

FISCAL YEAR 2018

INCLUDES REVENUE HISTORY FOR FISCAL YEARS 2014 - 2018

PREPARED BY:
TREASURY DIVISION
FINANCE DEPARTMENT

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 is 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.

- *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

costs such as: permits and licenses, architectural and engineering fess, 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

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.

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

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.

Property with an estimated value of less than $500 may be sold without regard to the above provisions. Such sales may be made in the open market without advertisement

and without acceptance of bids. The city has the power to estimate the value of the property being sold.

Section VIII: Accounting, Auditing and Financial Reporting Policies

Section I: Accounting

The city shall maintain a system of financial monitoring, control, and reporting for all operations and funds in order to provide an effective means of ensuring that financial integrity is not compromised. In addition, such practices shall provide city officials with the necessary resources in order to make sound financial decisions.

A. Scope

This policy applies to all accounting records that are the responsibility and under the management of the city's Department of Finance

B. Generally Accepted Accounting Principles (GAAP)

The city will establish and maintain a high standard of accounting practices. Accounting standards will conform to generally accepted accounting principles of the United States as promulgated by the Governmental Accounting Standards Board (GASB). The city will also follow the Financial Accounting Standards Board's pronouncements, as applicable.

C. Fund Structure

The city will maintain the minimum number of funds consistent with legal compliance and sound financial administration. The city will adhere to the mandatory fund structure included in the Georgia Department of Community Affairs' (DCA) chart of accounts (see below). Funds shall be classified in conformity with GAAP. Further, all funds shall be reported within the annual financial statements.

D. Chart of Accounts

The Georgia General Assembly passed the Local Government Uniform Chart of Accounts and Reporting act in 1997 (House Bill 491). This law requires the DCA to prepare and issue a standardized chart of accounts for Georgia governments. It shall be the policy of the city to implement and utilize the account classifications as the chart of accounts prescribes.

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.

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.

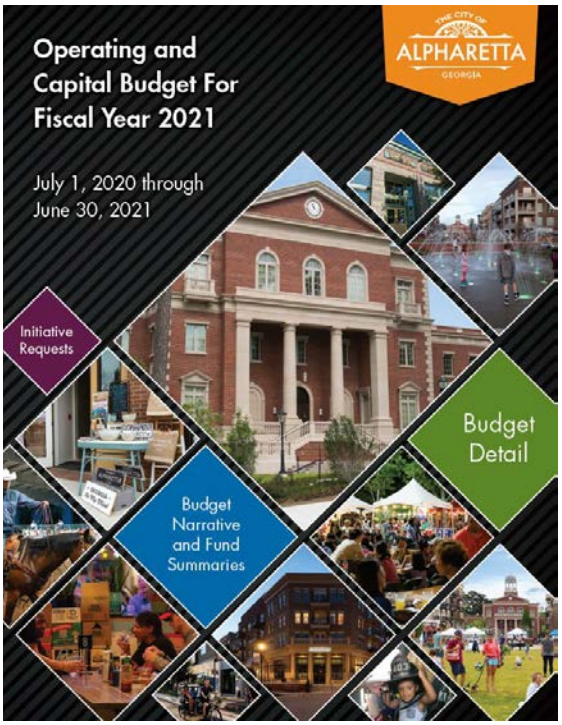
Section III: Financial Reporting Policies

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)[20]

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.

[20] Available for download from the City's website: www.alpharetta.ga.us.



B. Annual Budget Document[21]

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.

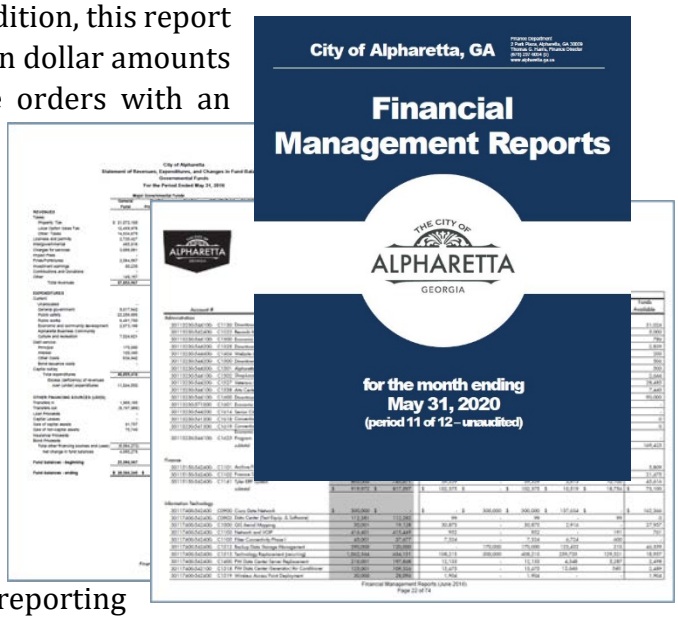
C. Annual Citizens Report[10]

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.

[21] Available for download from the City's website: www.alpharetta.ga.us.

D. Financial Reporting to the City Council[22]

On a monthly basis, the Finance Department shall prepare and present a summarized "*Statement of Revenues and Expenditures*" to the City Council for all city 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 appropriable balances.



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.

[22] 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;
- 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.

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).

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.

Our Community

OUR COMMUNITY

Population (nighttime) **65,799**

Population (daytime) **122,000**

Square Miles **27**

Bond Rating **AAA**

Highest credit rating available. Alpharetta is one of only 221 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.

700+ Tech Companies

60% Download Speeds Above U.S. Average

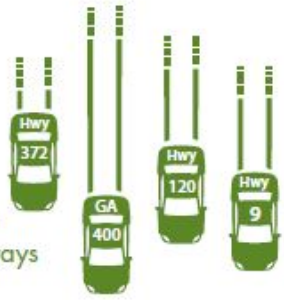
24.9M Total Sq. Ft. Office Space

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.

22 Miles from Alpharetta to Downtown Atlanta

4 Major Highways



4 MARTA Routes to Atlanta

BUSINESS CLIMATE

LOCAL COMPANIES

There's a reason why more than 700 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.

Employer	*No. of Employees*
VERIZON ENTERPRISE	2,800
ADP, INC.	2,260
FISERV, INC.	1,700
EQUIFAX, INC.	1,600
LEXISNEXIS RISK SOLUTIONS	1,600
UPS SUPPLY CHAIN SOLUTIONS	1,200
CHANGE HEALTHCARE (formerly McKesson Technology Solutions)	1,100
E*TRADE	1,100
ERNST & YOUNG	900
HEWLETT-PACKARD ENTERPRISE	800

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.

65.0 percent of Alpharetta's residents own a bachelor's degree or higher, which is nearly double the national average for young adults. And there are plenty of them, too. With a **daytime population over 122,000**, Alpharetta boasts 4,632 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.

24.8%
Graduate or Professional Degree

41.2%
Bachelor's Degree

6.6%
Associate's Degree

PROFESSIONS

Need more proof that Alpharetta is a rising hub in the business world? Consider that 82% 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.

20%
Individuals Earn $100K or More

82%
Employed in Professional/ Technical Sector

66K
Total City Population

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.

122K
Daytime Population

1M
People With 30-Minute Drive Time

4,632
Workers Per Square Mile

Top City in the Nation For Health IT

Healthcare Informatics

The Best Small Cities to Start a Small Business

verizon

RECOGNITION

Certificate of Achievement for Excellence in Financial Reporting for fiscal year 2018 from the Government Finance Officers Association (GFOA).

Achievement of Excellence in Procurement Award for 2019 from the National Procurement Institute, Inc.

Distinguished Budget Presentation Award for fiscal year 2019 from GFOA.

Insurance Services Office (ISO) Class 1 Rating

This certification, representing superior property fire protection capabilities, is based primarily on an evaluation of the city's water supply and distribution, fire department equipment, manpower, etc. Alpharetta is one of only 24 agencies in Georgia and 373 agencies nationwide, to receive an ISO Class 1 rating, the highest available.

Tree City USA from the National Arbor Day Foundation for the 29th consecutive year.

Special Needs Certified Community from the Special Needs Certified Organization

Recognizing communities that are better able to understand, engage, and serve people with special needs.

RANKINGS

EXCELLENCE IN TOWN CENTER DEVELOPMENT
For City Center
Urban Land Atlanta Institute

PEOPLE'S CHOICE FOR THE PUBLIC REALM
Urban Land Atlanta Institute

THE NUMBER ONE PLACE TO LIVE IN GEORGIA
Money

TOP 50 BEST PLACES TO LIVE IN 2018
Money and realtor.com

THE BEST SMALL CITIES TO START A SMALL BUSINESS IN 2019
verizon

THE SOUTH'S BEST CITIES TO LIVE IN 2018
Southern Living

THE SOUTH'S FRIENDLIEST CITIES
Southern Living

"Alpharetta stands out from other Georgia cities for its wide variety of both indoor and outdoor attractions. Shop around one of the city's five shopping districts, such as Downtown Alpharetta, where you'll also find the Food Truck Alley and a Saturday farmers' market."

– Money Magazine

CITY DEPARTMENTS BY THE NUMBERS

PUBLIC SAFETY

1 police station

1 training facility

6 fire stations

258.5 total staffing which includes:

109 sworn police officers

101 certified firefighters

1 fire ladder truck (in-service)

6 fire pumper trucks (in-service)

37,165 Emergency 911 Calls

RECREATION, PARKS AND CULTURAL SERVICES

5 community/art centers

1 aquatic facility

1 equestrian center

3 community agriculture venues

832 acres of parks

27 athletic fields

17 miles of trails

8 playgrounds

259 special events (city-sponsored and community-sponsored)

50,693 recreation program participants

PUBLIC WORKS

303 streetlights (city-owned/maintained)

125 signalized intersections

568 paved lane miles

46 street resurfacing (in miles)

229 sidewalks (in miles)

COMMUNITY DEVELOPMENT

677 inspections performed

5,717 permits issued

4,487 business licenses

Appendix

Alpharetta Convention & Visitors Bureau (ACVB)

The ACVB, while a separate legal entity from the city, is funded through a portion of the city's hotel/motel tax (as detailed within the Hotel/Motel Fund budget). As a component of our operational relationship, the city reports on certain economic activities of the ACVB such as the annual adopted budget. This section is provided for informational purposes only.

- **Vision Statement**
  To positively impact the economic life of Alpharetta.
- **ACVB Mission Statement**
  To position the city of Alpharetta as a regionally, nationally and globally recognized premier tourism destination by developing quality programs and facilities to attract overnight visitors.
- **How We Are Funded**
  Alpharetta's 28 hotels (with more under construction) collect an 8 percent hotel occupancy tax from their visitors and pay it to the city on a monthly basis. The city keeps 37.5% of the tax to spend on enhancements for its citizens, 18.75% is given to the conference center (facility portion of the tax) and 43.75% is distributed to the ACVB to market and promote the city of Alpharetta.
- **What We Do**

  The ACVB uses innovative and targeted marketing strategies, along with aggressive sales efforts, to attract overnight visitors to the city. We do this in three key areas:

  - Increasing the awareness and identity of Alpharetta as a destination for the leisure and individual traveler and raising awareness of the economic importance of the visitor industry to Alpharetta by placing advertisements, writing press releases, utilizing social media and maintaining a technologically advanced website;
  - Employing a variety of sales strategies to increase the number of group room nights booked in Alpharetta's 28 hotels through attendance at tradeshows, association meetings and conferences as well as sales calls and site visits with event organizers; and
  - Providing leadership for the visitor industry, coordinating activities, encouraging marketing activities and partnerships, and projecting an appealing image on behalf of the city of Alpharetta.

Alpharetta Convention & Visitors Bureau
Fiscal Year 2021 Adopted Budget

Occupancy Tax Revenues	$	2,953,125
Interest Income		1,600
Accumulated Surplus		717,184
TOTAL REVENUE	**$**	**3,671,909**
Salary & Benefits	$	1,111,836
Accounting & Legal Fees		18,000
Advertising		
Georgia/Metro Atlanta Ads		232,430
National/Regional Ads		447,385
Business License		400
Computer Equipment		4,200
Business Development		
Ameris Bank Amphitheatre		128,000
Conference Center		500,000
Meeting Planners FAMs		10,000
Computer Software/Maintenance		78,700
Research		27,080
Contingency Fund		163,387
Insurance		4,600
Meeting Expenses		46,800
Membership Dues		35,816
Subscriptions		750
Office Equipment/Leases		9,640
Office Rent (utilities, cleaning, security)		96,425
Office Supplies/Furniture		23,810
Postage/Shipping		45,200
Premiums/Gifts		30,000
Printing/Production		126,250
Taxes/Leased Equipment		1,200
Public Relations		86,000
Sponsorships/Bid Fees		300,450
Telephone/ISP		30,000
Tradeshows/Conference/Professional Development		110,550
Staff Development		3,000
TOTAL EXPENSES	**$**	**3,671,909**

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 1st and ends of June 30th.
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 *Acronyms/Abbreviations* 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 (1/100th 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 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.

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.

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).

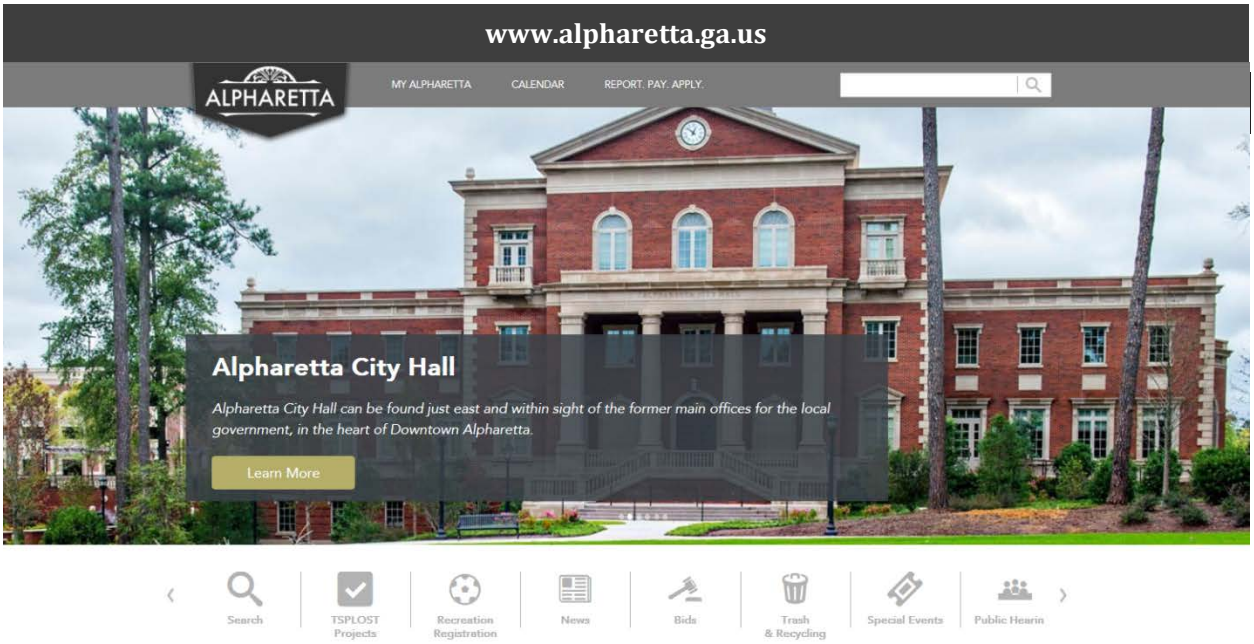
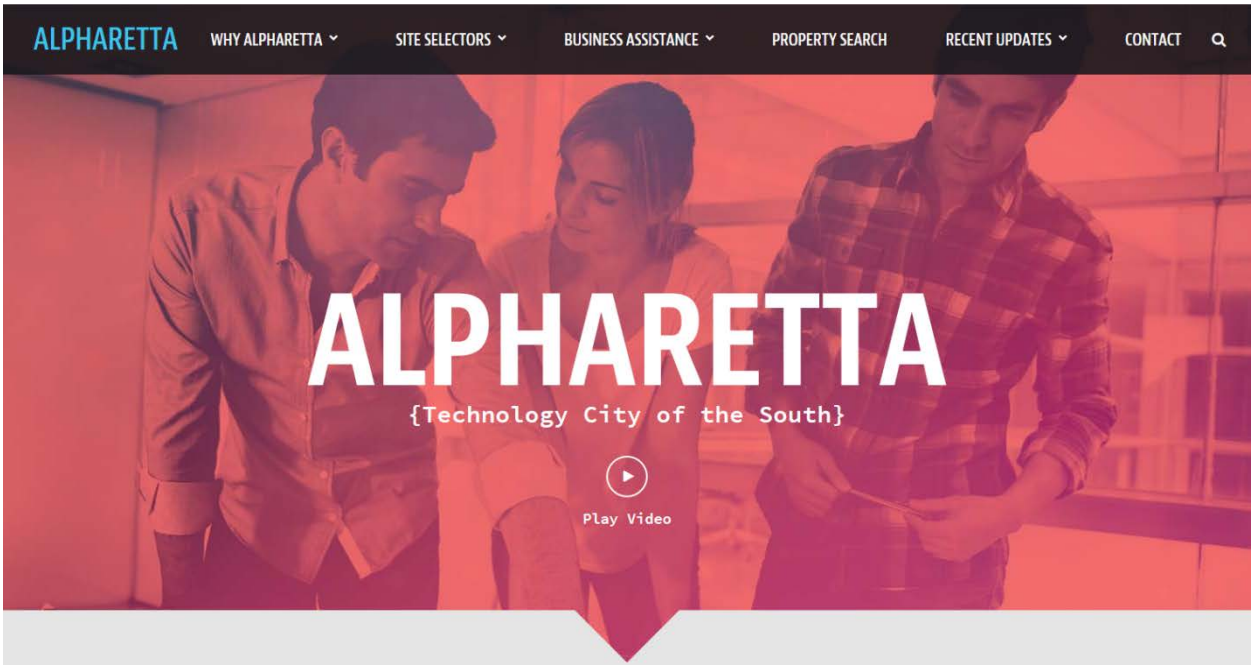
Contingency:	A budgetary reserve set aside for emergency, revenue shortfalls, and unanticipated expenditures. The City Council must approve all contingency expenditures.
Debt:	An obligation resulting from the borrowing of money or from the purchase of goods and services over a period of time. Debts of 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 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.

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 1st to June 30th 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.

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. 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.

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 to produce 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.

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 like 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.

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.

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