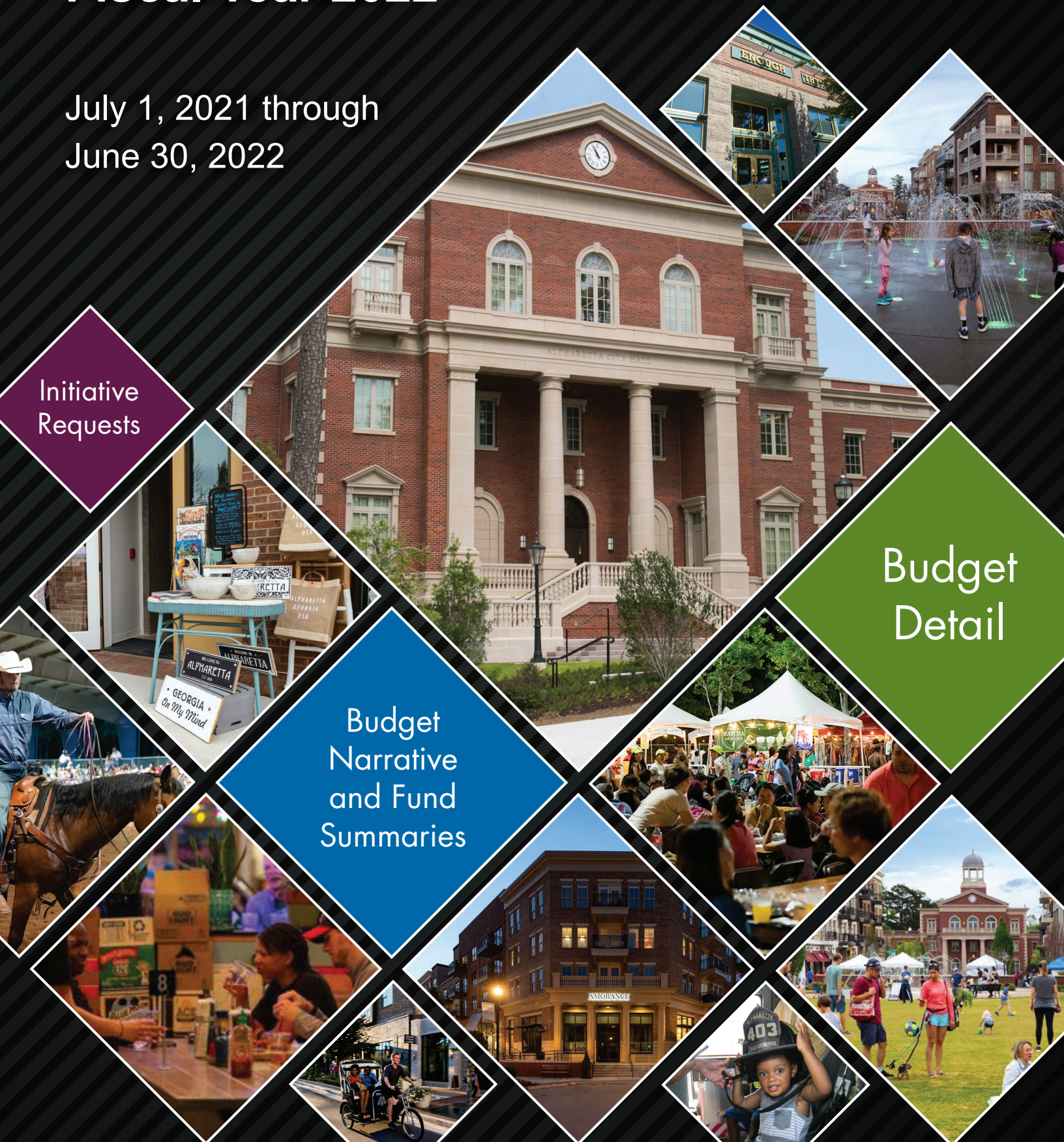
Operating and Capital Budget For Fiscal Year 2022

July 1, 2021 through
June 30, 2022



City of Alpharetta, GA

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Annual Operating & Capital Budget

for Fiscal Year 2022

(July 1, 2021 through June 30, 2022)

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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)

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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.

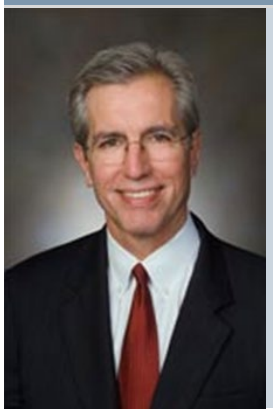
Providing a business climate that attracts the top echelon companies.

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

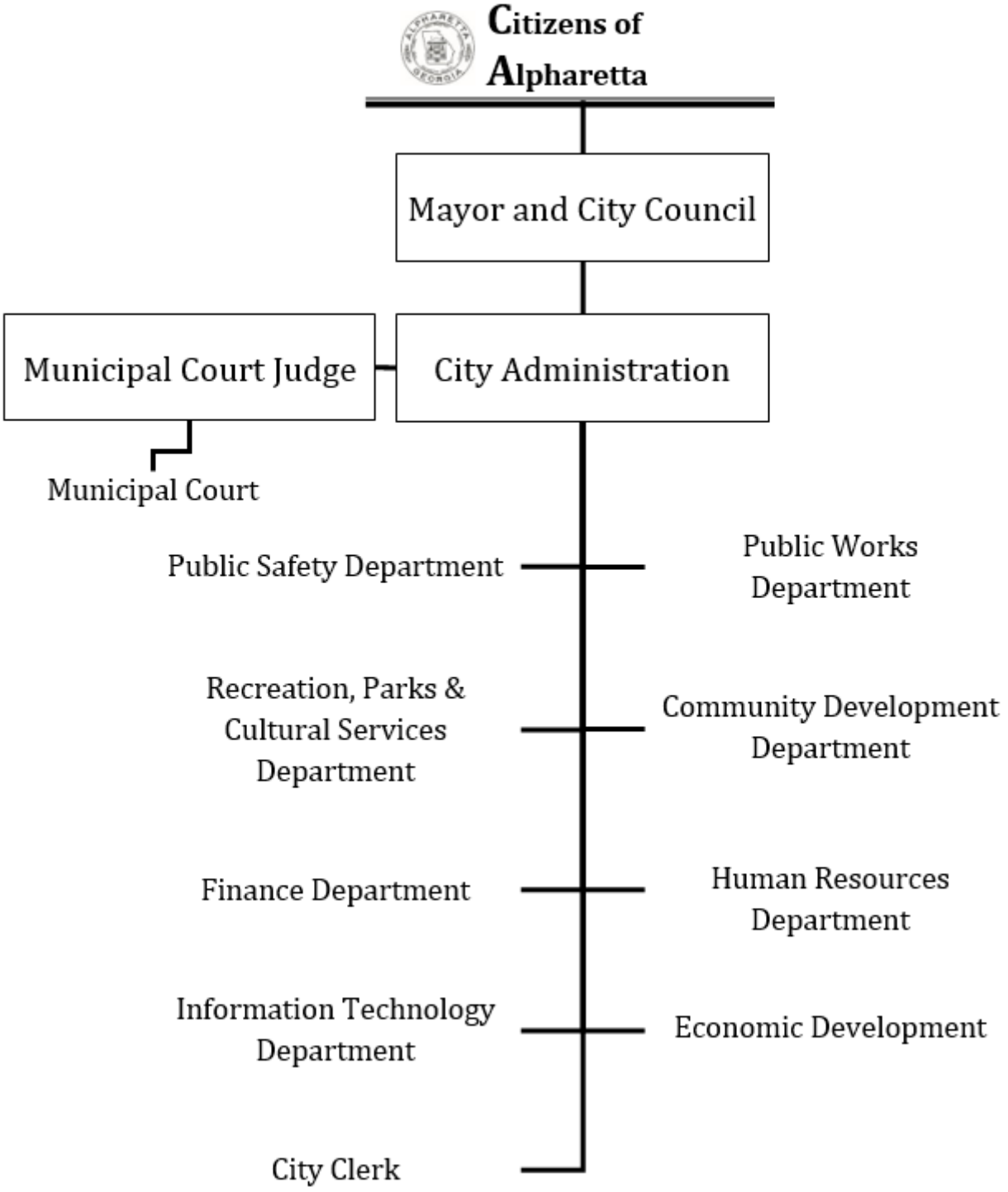
BOB REGUS
CITY ADMINISTRATOR



BRegus@alpharetta.ga.us

EXECUTIVE STAFF		
James Drinkard	JDrinkard@alpharetta.ga.us	Assistant City Administrator
Barry Zimmerman	BLz@zimmermanattys.com	Chief Judge
Brooke Lappin	BLappin@alpharetta.ga.us	Director of Municipal Court Services
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
vacant		Director of Economic Development
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 2022 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 2022 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 2022 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 2021 and FY 2022); statement of revenues, expenditures, and

changes in fund balance (FY 2018 through the FY 2024 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 2022 budget narrative; changes in personnel; and performance measurement.

Special Revenue/Enterprise/Internal Service Fund Summaries

Information on the fiscal year 2022 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 2021 and FY 2022); and statements of revenues, expenditures, and changes in fund balance (FY 2018 through the FY 2024 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.

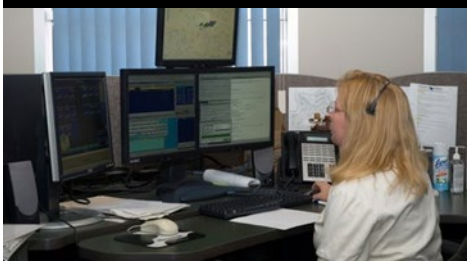
Glossary

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

Acronyms and Abbreviations

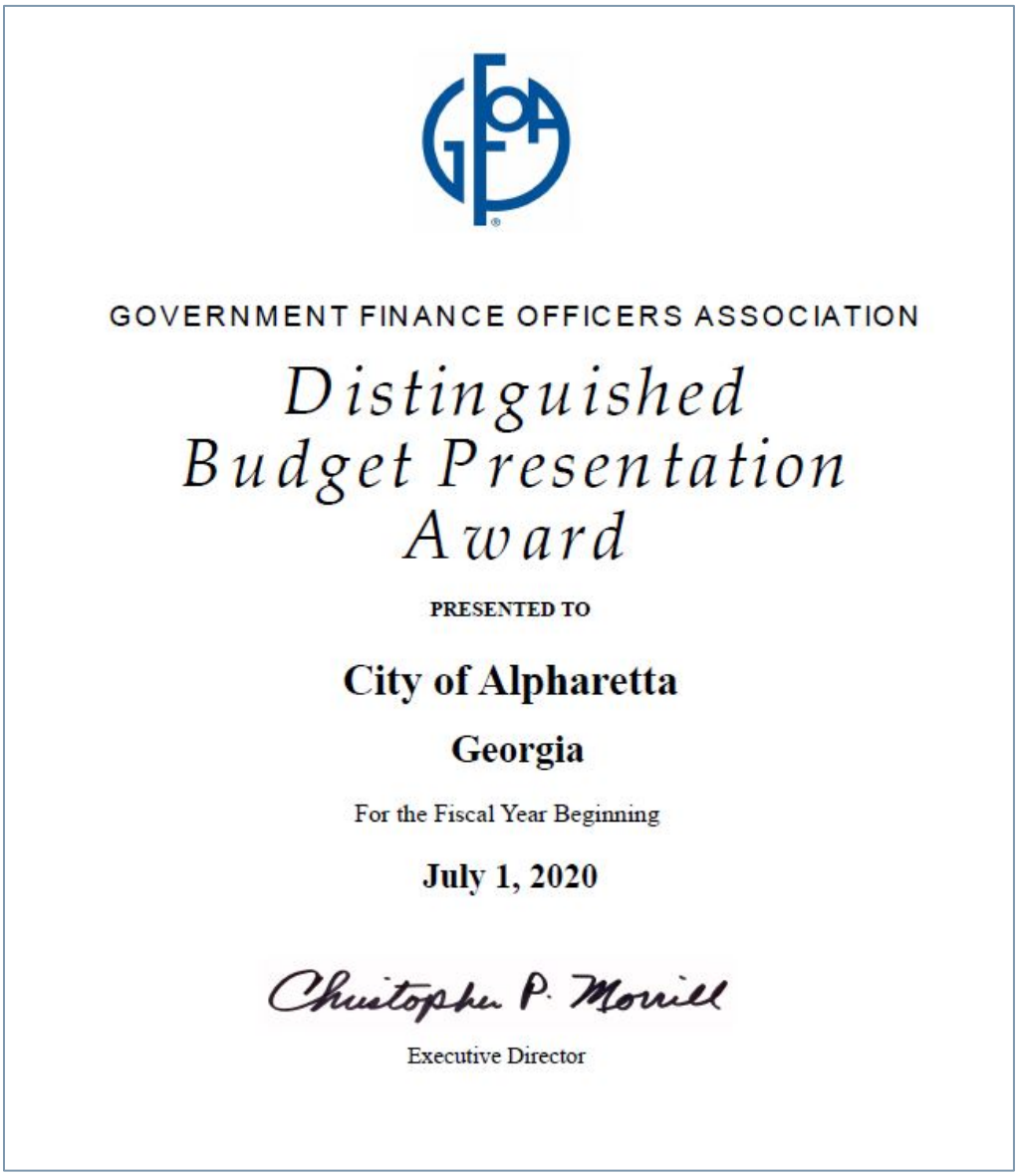
ABC	Alpharetta Business Community
BRC	Budget Review Committee
ACFR	Annual Comprehensive Financial Report
CF	Carryforward
CIP	Capital Improvement Plan
CO	Change Order
CPI	Consumer Price Index
CY	Current Year
DCA	Department of Community Affairs (Georgia)
DEA	Drug Enforcement Administration (Federal)
DOR	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, 2020

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, 2020. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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

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June 21, 2021

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 2022 (the "Budget") of the City of Alpharetta, Georgia. Our recommendations are based on direction provided at our City Council Retreats 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. Current challenges include economic losses within the hospitality, restaurant, and arts/entertainment/recreation market segments, reduced consumer spending, etc. That said, economic trends are improving and, while not close to pre-pandemic levels, are trending towards growth. The one exception is forecasted to be the commercial segment of our property tax digest valuations which, with the 2021 taxroll year (FY 2022), will include revaluations associated with the reduced business income generation resulting from the COVID-19 pandemic.

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 in excess of $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 2021).
- Alignment of departmental operating budgets to the city's short-term revenue outlook.

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

- Capital investment focused on maintaining and improving city infrastructure and assets ($47 million when including potential grant sources) while reserving sufficient funds to provide flexibility for future prioritized capital investment ($1.4 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 2021 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 2022 Budget resulting from COVID-19.

The Fiscal Year 2022 Budget process began with an update of the city's financial condition, which was presented to the Mayor and City Council during the September 2020 and January 2021 City Council retreats. 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.

City departments responded to the direction provided by the Finance Department and submitted their 2022 budget requests to be in-line with current revenue estimates.

The FY 2022 Budget is balanced for all funds and totals $149 million with the breakdown by fund type as follows:

FUNDS BY TYPE	$	
General Fund	$ 74,499,064	
Special Revenue Funds	11,986,295	(1)
Debt Service Fund	4,958,881	
Capital Project Funds	41,231,310	(1)
Solid Waste Fund	5,595,116	
Risk Management Fund	1,610,172	
Medical Insurance Fund	8,740,000	
OPEB Funds	632,427	
Total	$149,253,265	

(1) Amounts contained herein represent new appropriations for FY 2022. Unexpended FY 2021 appropriations for City Council approved projects are re-appropriated annually pursuant to city policy.

Several of the major points of the FY 2022 Budget are as follows:

- Management of personnel and compensation program to align with current market environment:
  - Staffing level at 457.5 full-time equivalents "FTE" with the funding breakdown as follows:
    - 447 full-time equivalents (funded) – includes 6 positions funded as part of the 2022 operating initiatives (Quint apparatus staffing); and
    - 10.5 full-time equivalents (unfunded; budgetary savings of $900,000); positions to remain vacant pending an identified funding source and workload justification.
  - Continuation of the annual performance-based merit program (3% on average) effective July 1, 2021, in an estimated cost of $1 million.
- Reduction (-1% or -$210,652) in departmental maintenance and operations budgets (General Fund) including controls on non-essential spending.
  - Net reduction is approximately -5% after adjusting for operating initiatives for 2022 [1], new initiatives (e.g., elections, municipal court office space lease, Innovation Academy field maintenance IGA, etc.), and growth drivers including risk insurance premiums (8% growth or +$59,500 based on premium trends), maintenance of new parks (+$42,000 for AlphaLoop, Thompson Street Park, Maddox Park, and Encore Park), and expanded Public Safety Taser program (42% growth or +$30,000).
- 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. The FY 2022 budget experienced growth due primarily to approval of the Quint lease as part of the 2021 Mid-Year budget (replaced 1 Pumper with a dual-purpose Quint including ladder and water pumping capabilities).
- Funding from the General Fund which is available for immediate capital investment in 2022 includes the following:
  - $5,836,799 Fund Balance for one-time capital; and
  - $1,650,000 Recurring Capital Contribution from the General Fund.

  $7,486,799

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.

[1] Please refer to the *Operating Initiatives Request* section of this document for detail of the requests.

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 26, 2021	Distribute 2022 Mayor's Recommended Budget
May 3, 2021	Council Meeting
May 17, 2021	Council Meeting
May 24, 2021	Council Meeting
June 7, 2021	Public Hearing and Council Meeting (Budget)
	1st reading of Budget Ordinance
June 21, 2021	Public Hearing and Council Meeting (Budget)
	2nd reading of Budget Ordinance
July 26, 2021	Public Hearing and Council Meeting (Millage)
	1st reading of Millage Rate Ordinance
August 2, 2021	Public Hearings and Council Meeting (Millage)
	2nd reading of Millage Rate Ordinance

Budget Issues and Priorities

The FY 2022 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 2022 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 2022 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)
2022	4.935	0.815	5.750	0.0%
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%

The portion of the millage rate funding debt service (Debt Service Fund) is proposed to remain flat with FY 2021 at 0.815 mills.

The portion of the millage rate funding operations and recurring capital investment (General Fund) is proposed to remain flat with FY 2021 at 4.935 mills.

Taxpayer Savings

The FY 2022 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 over $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;
- Senior Basic Homestead exemption of $25,000 off the assessed value of homesteaded properties for residents aged 65 and older;
- Senior full-value exemption available to residents aged 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 2022 are budgeted at $6.6 million with the following forecast: 2023 - 2041[2]: $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 $904,083 and is allocated as follows:

	General Fund	911 Fund	Total
Funds Available for Operating Initiatives:	**$ 654,083**	**$ 250,000**	**$ 904,083**
Recommended Initiatives:			
City Admin National Recruitment Services	$ 25,000	$ -	$ 25,000
HRIS Software Enhancement (Emp. Performance)	24,000	-	24,000
Quint Apparatus Staffing (Fire; 6 FTE)	605,083	-	605,083
Portable Radio Replacements (Qty: 200) - Capital Lease	-	250,000	250,000
	$ 654,083	**$ 250,000**	**$ 904,083**

Operating Initiative funding for FY 2022 has been programmed into the General Fund and 911 Fund budgets. Operating Initiatives not recommended for funding total $317,015. 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, 2020, the city's fund balance totaled $26.6 million. Of this amount, approximately $5.3 million was appropriated in the FY 2021 Budget for capital/one-time initiatives/reserve and $15.5 million has been designated as an emergency account based on a conservative policy of 23% of total appropriations (i.e., roughly 2½ months of operating expenditures). It has been the

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

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 for FY 2022 totals $5.8 million.

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 in FY 2021. The city is slowly growing the recurring capital funding in accordance with revenue growth and operational needs. The FY 2022 Budget proposes a recurring capital funding level of $1.7 million.

Funding from the General Fund available for immediate capital investment in 2022 includes the following:

- $5,836,799 Fund Balance for one-time capital;
- $1,650,000 Recurring Capital Contribution from the General Fund

$7,486,799

Maintaining an Effective Capital Improvement Program (Capital Initiatives)

The FY 2022 Capital Plan includes funding of $48 million for capital initiatives (including potential grant funding). Recommended capital investment totals $47 million and is focused on maintaining and improving city infrastructure and assets. An additional $1.4 million is being reserved to provide flexibility for future prioritized capital investment.

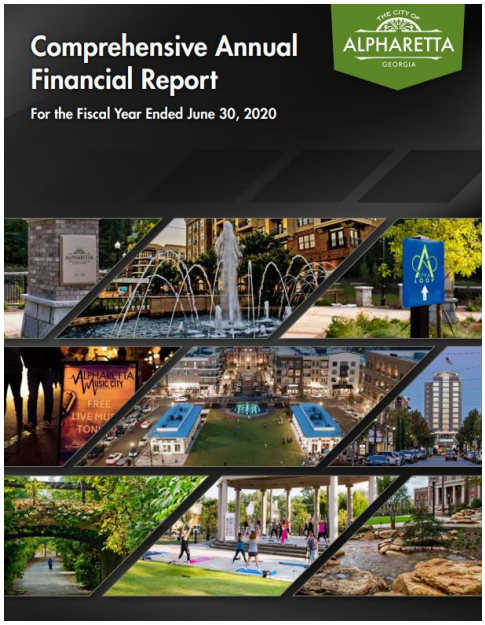
	Capital Project Fund	Stormwater Capital Fund	T-SPLOST Fund	American Rescue Act Fund	Impact Fee Fund	E911 Fund	Subtotal	Other Sources	Total
Sources:									
Available Fund Balance	$2,000,000	$ -	$ 17,160,000	$ -	$1,443,100	$ 50,000	$ 20,653,100	$ -	$ 20,653,100
General Fund									
Recurring Capital Program	1,650,000	-	-	-	-	-	1,650,000	-	1,650,000
Available Fund Balance	4,316,799	1,520,000	-	-	-	-	5,836,799	-	5,836,799
Other (Taxes, Investment Earnings, etc.)	100,000	-	7,840,000	6,644,511	-	-	14,584,511	-	14,584,511
Grants (LMIG)	-	-	-	-	-	-	-	5,600,000	5,600,000
	$8,066,799	**$ 1,520,000**	**$ 25,000,000**	**$ 6,644,511**	**$1,443,100**	**$ 50,000**	**$ 42,724,410**	**$5,600,000**	**$ 48,324,410**
Uses:									
Capital									
Information Technology	$ 950,000	$ -	$ -		$ -		$ 950,000	$ -	$ 950,000
Public Safety	767,400	-	-		124,600	50,000	942,000	-	942,000
Public Works	3,344,000	1,520,000	25,000,000	4,644,511	-	-	34,508,511	600,000	35,108,511
Recreation, Parks & Cultural Services	1,584,500	-	-	2,000,000	-		3,584,500	-	3,584,500
Community Development	60,000	-	-		1,318,500		1,378,500	5,000,000	6,378,500
	$6,705,900	**$ 1,520,000**	**$ 25,000,000**	**$ 6,644,511**	**$1,443,100**	**$ 50,000**	**$ 41,363,511**	**$5,600,000**	**$ 46,963,511**
Non-Allocated:									
Future Capital/One-Time Initiatives	$1,360,899	$ -	$ -	$ -	$ -		$ 1,360,899	$ -	$ 1,360,899
	$1,360,899	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,360,899**	**$ -**	**$ 1,360,899**

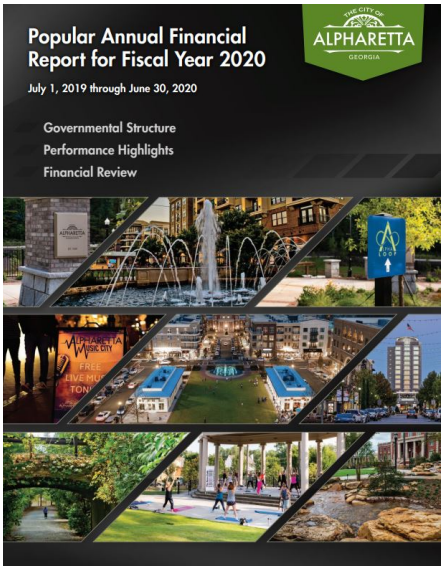
Please refer to the *Capital Initiatives Request* section of this document for detail of the requests.

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 Annual Comprehensive Financial Report ("ACFR") for the fiscal year ended June 30, 2020.

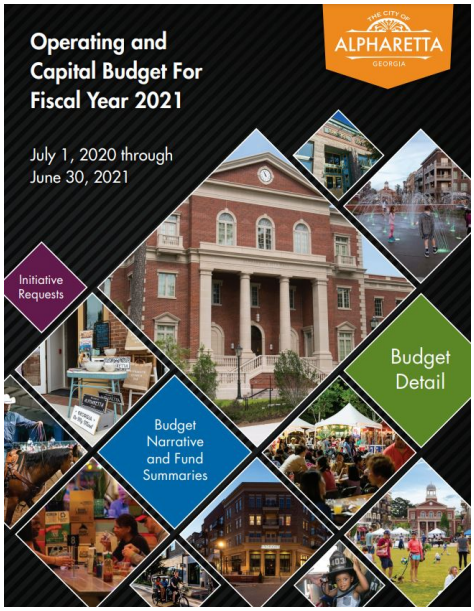
This program recognizes those governments that go beyond the minimum requirements of generally accepted accounting principles to prepare ACFR's that represent the spirit of transparency and full disclosure.





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, 2020.

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, 2021.

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[3]

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

[3] 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.

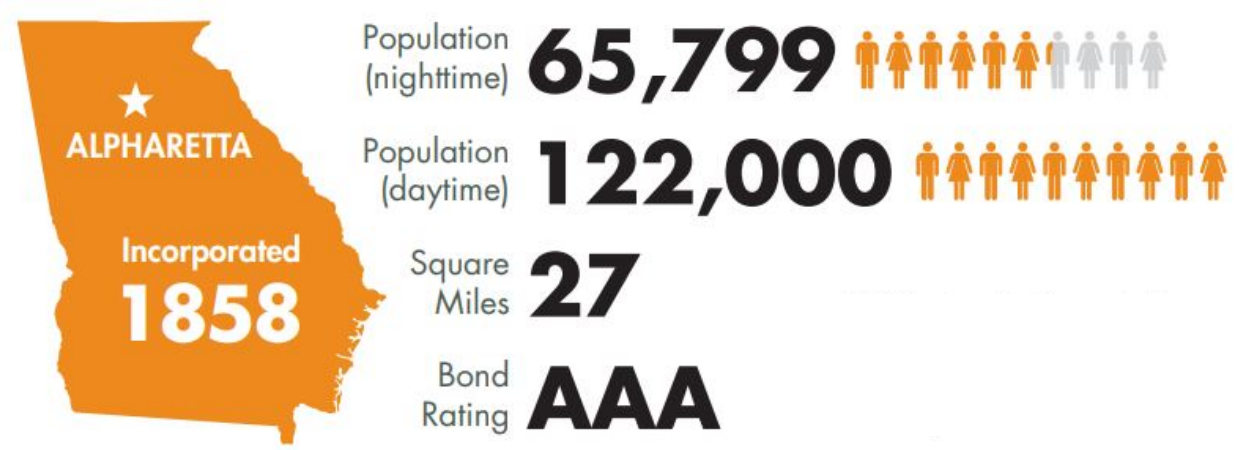
In the next decades, growth in Milton County was steady, but never spectacular. The area was hampered by the lack of a railroad, around which most growth in those times was centered. The nearest railroad dead-ended at the river in Roswell. It is ironic that in those times a railroad was so important, 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. Please refer to the *Our Community* section of this document for detailed economic and demographic information about our great community.



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.

- **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.

- **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.

- **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.

- **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.

- **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.

- **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.

- **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: https://www.alpharetta.ga.us/government/meeting-manager-portal.

Mission[4]

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[5]

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

Strategic Priorities

- Offering the highest quality of environment for our residents and businesses;
- Fostering strong sense of community including safety and security; and
- Providing a business climate that attracts the top echelon companies.

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

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

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

[5] 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.

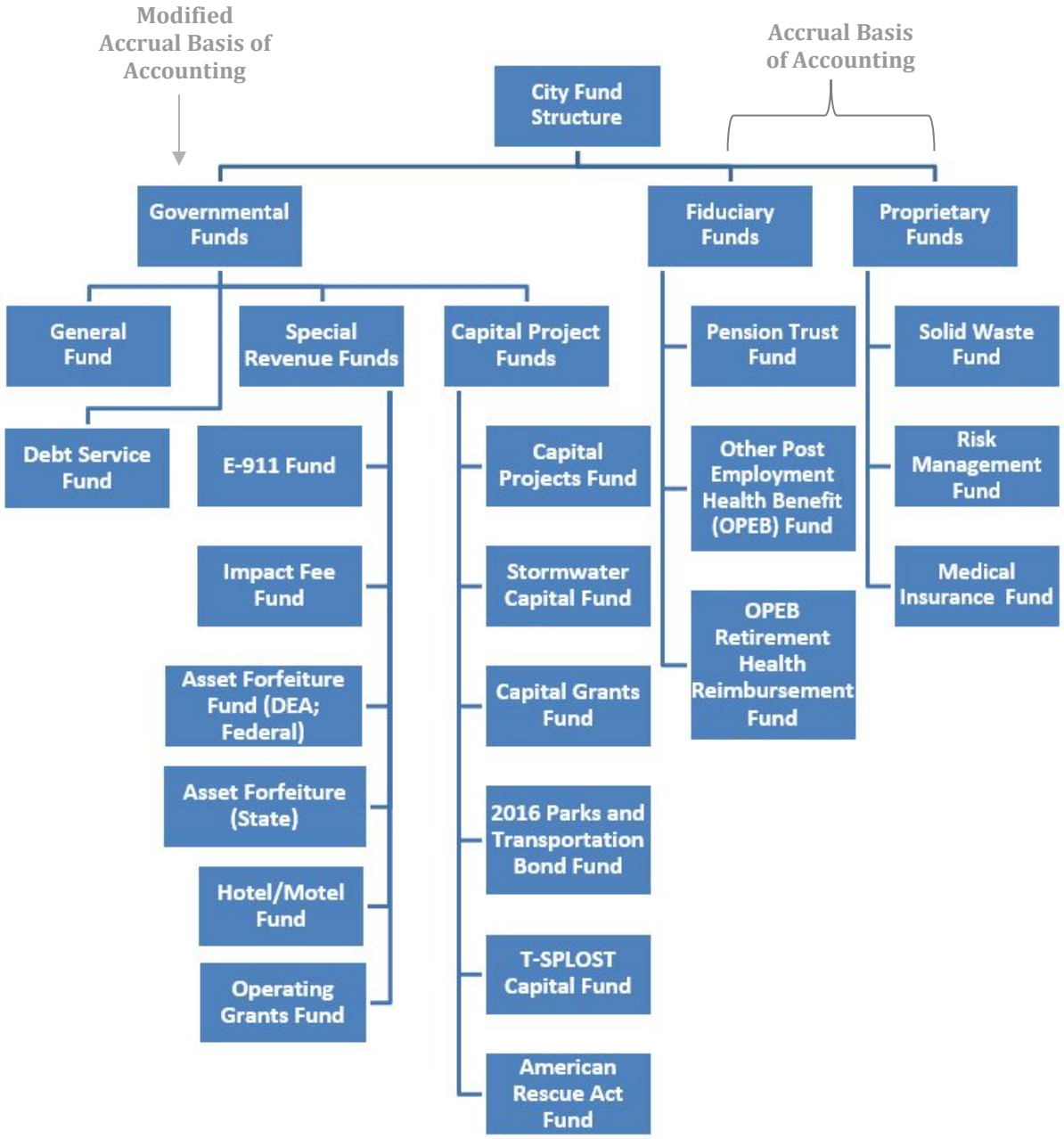
Fiduciary Funds

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 14 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 20 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.

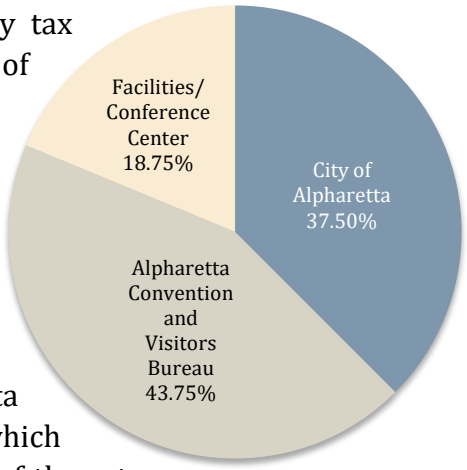
While debt service on voter-approved debt is funded through the Debt Service Fund, debt service on other obligations (i.e., Alpharetta Development Authority revenue bonds that are backed by the City through Intergovernmental Agreement) resides in each applicable Fund based on the identified funding source. 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.
- **Asset Forfeiture Funds (Federal/State)**: These funds account 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 asset forfeiture programs.
- **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[6] 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.

[6] 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); T-SPLOST Capital Fund; and the American Rescue Act 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.
- **American Rescue Act Fund**: This fund accounts for the city's allocation of funds under the American Rescue Act legislation. Specifically, the city is classified as a metropolitan city under the legislation and has a total allocation of $6,644,511.

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

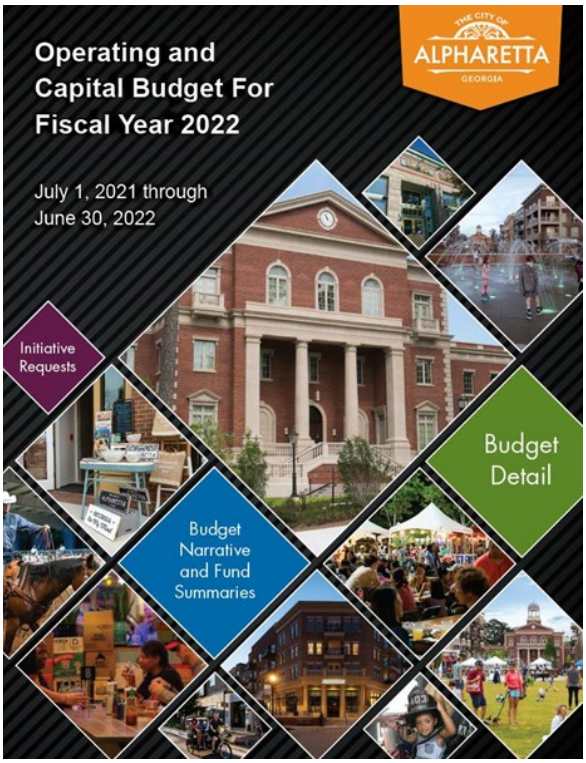
These funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds utilize the accrual basis of accounting and are appropriated in the annual budget (excluding the Pension Trust Fund) and reflected in the city's monthly financial management reports which 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.

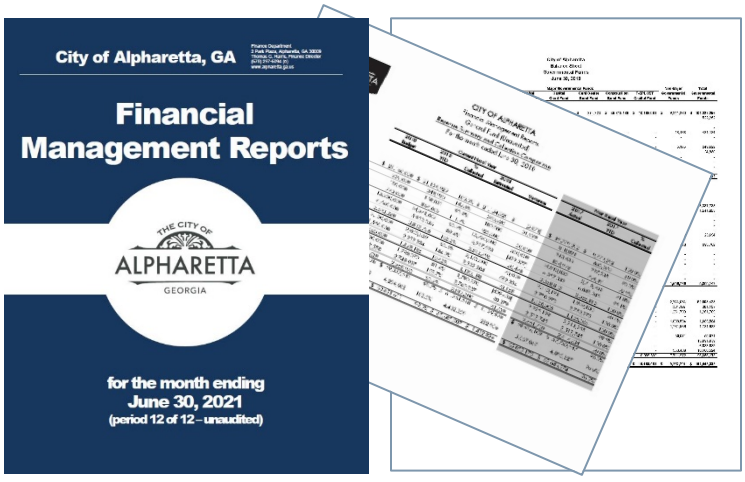


Operating and Capital Budget[7]

(June-August)

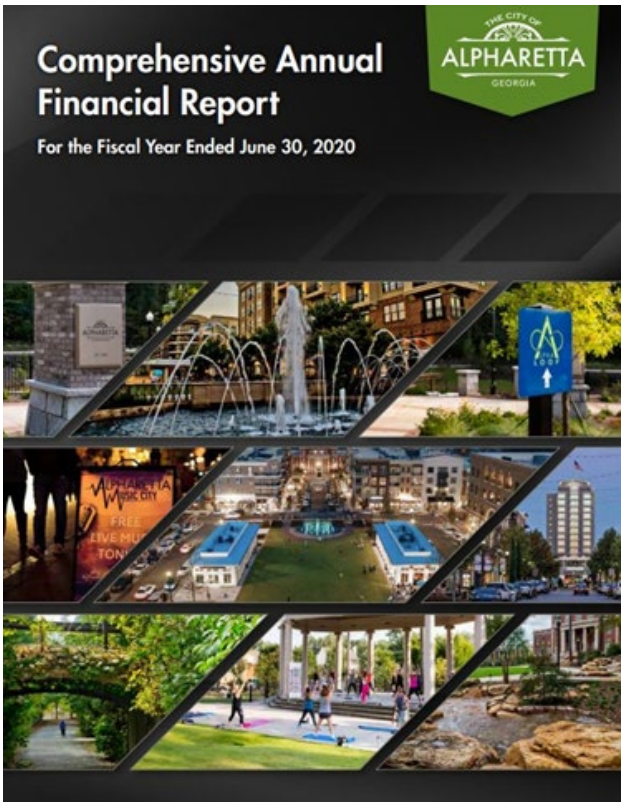
The city annually prepares and publishes a comprehensive budget document that aids in the financial administration of the city while providing our elected officials, citizenry, and stakeholders with a complete, clear, and understandable budget document that facilitates the transparency of our budgeting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

Financial Reporting to the City Council[8] (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.

[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.

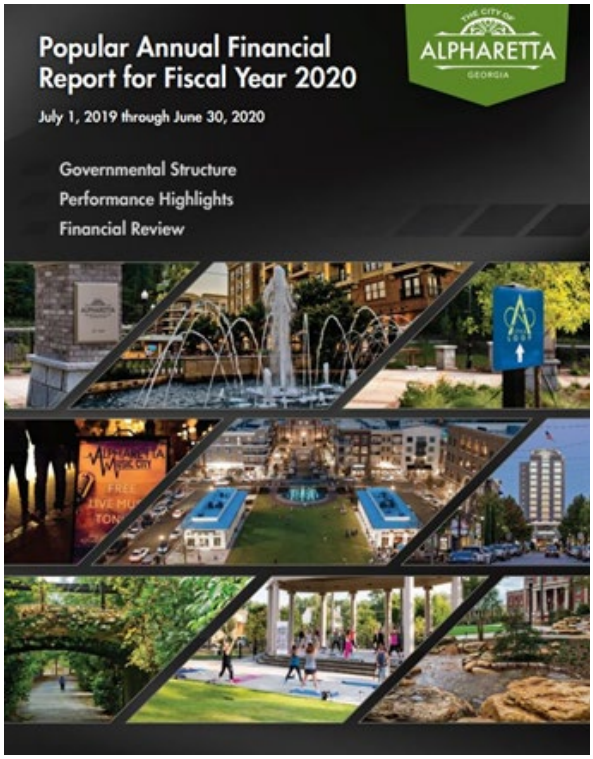


Annual Comprehensive Financial Report[9] (November-December)

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

Annual Citizens Report[10] (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.



[9] Available for download from the City's website: www.alpharetta.ga.us.
[10] 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 2022 Budget is prepared for the fiscal year commencing July 1, 2021 and ending June 30, 2022.

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.

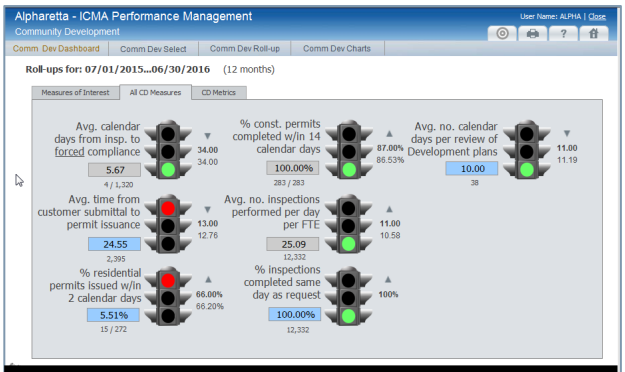
The departmental budget is separated into the following components:

- *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 2022 Budget Calendar

January 27 — City Council Retreat

February 1-4 — 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 2020 actual vs. target (results)
  - FY 2021 year-to-date actual
  - FY 2022 target
  - FY 2023 target
- Departmental organizational charts
- Departmental goals and objectives

Service summary by Division/Function funded within Budget Target

February 19 — 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 2022 Budget finalization

March-April — Mayor, City Administrator, Departments and Finance Department Budget reprogramming

April 26 — Distribute Mayor's Recommended FY 2022 Operating and Capital Budget

May 3/17/24 — City Council Meetings
Finance Department presentation
- FY 2022 Budget work sessions (operating and capital)

Budget Hearings

June 7 — Public Hearing
City Council Meeting (1st reading of Budget Ordinance)

June 21 — Public Hearing
City Council Meeting (2nd reading of Budget Ordinance)

Millage Levy Hearings

July 26 — Public Hearing
City Council Meeting (1st reading of Millage Rate Ordinance)

August 2 — Public Hearings
City Council Meeting (2nd reading of Millage Rate Ordinance)

BUDGET PROCESS

Budget Basis and Structure

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

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

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

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

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

Downtown Alpharetta

Wills Park

North Point Mall

Operating Initiative Requests

Executive Summary

	General Fund	911 Fund	Total
Funds Available for Operating Initiatives:	**$ 654,083**	**$ 250,000**	**$ 904,083**
Recommended Initiatives:			
City Admin National Recruitment Services	$ 25,000	$ -	$ 25,000
HRIS Software Enhancement (Emp. Performance)	24,000	-	24,000
Quint Apparatus Staffing (Fire; 6 FTE)	605,083	-	605,083
Portable Radio Replacements (Qty: 200) - Capital Lease	-	250,000	250,000
	$ 654,083	**$ 250,000**	**$ 904,083**

Operating Initiative funding for FY 2022 has been programmed into the respective departments within the General Fund and 911 Fund budgets.

Operating Initiatives not recommended for funding total $317,015.

Detail (Recommended Operating Initiatives)

General Fund

City Administration

City Administrator National Recruitment Services **$25,000**

This request is for professional services associated with conducting a national search for Alpharetta's next City Administrator. It is inclusive of services of a professional executive search firm, appropriate advertising, and other typical expenses associated with an executive search.

Human Resources

HRIS Software Enhancements **$24,000**

This request is for 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.

Public Safety

Quint Apparatus Staffing (6 FTE) **$605,083**

In November 2020, the City Council approved funding a replacement Fire Pumper with a Quint Apparatus that provides water-pumping and aerial ladder functionality. This additional functionality will insulate the City from any service fluctuations associated with the City of Milton's eventual relocation of their ladder engine from FS 81.

However, the Quint does require additional staffing over the existing Fire Engine. Specifically, 6 personnel (2 per shift) will be programmed into the FY 2022 budget (3 Lieutenants and 3 Fire Apparatus Engineers; est. cost of $605K annually). The FY 2022 budget also includes a proposal requesting the purchase of an F-250 (est. one-time cost including equipment of $200K) to serve as a Rescue-Rapid Response unit to augment service capabilities 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. The lower planned utilization of the Quint also enabled the city to extend its useful life from the normal 10-years (typical Fire Engine Pumper) to 13-years which was represented in the financing terms.

911 Fund

Public Safety

Portable Radio Replacement (Qty: 200) – Capital Lease **$250,000**

The Public Safety Department places a high priority on integrating technology into its operations. A vital component of this strategy is ensuring department operations benefit from advances in technology as they become widely adopted and standardized. Two vital components of technology relied upon by the Department include mobile radios (installed in vehicles) and portable radios (carried by staff). Mobile radios were replaced in 2017 and are functioning well and meet technological needs. Portable radios, however, were replaced in 2015/2016 and have been eclipsed by advancements in technology and have reached end-of-life (as determined by the manufacturer, Motorola). New portable radio models ensure advanced technology for the end-user advancing security, location, encryption, and functionality with public safety partners in the adjoining area. Enhanced battery technology decrease weight and minimizes fatigue. Furthermore, new portable radio models utilize in the field programming, firmware updates, and cellular LTE backup in the event of radio system failure or out of territory utilization. Current estimates include replacing 200 portable radios in an amount approximating $2.2 million (including 7 years of service/maintenance costs).

Technology replacements are being programmed into the operating budget when it makes financial sense to do so (e.g., asset has a relative long-life of 7-years or greater coupled with a high-acquisition cost) through a capital lease arrangement. Mobile radios were replaced under a capital lease arrangement in 2017 with the associated lease payments funded within the 911 Fund operating budget. This request is to fund acquisition of replacement portable radios through a capital lease (7-year term) with the 911 Fund covering the annual payment. Payments will escalate over the life of the lease as software maintenance costs are $0 in year 1 and begin in year 2 with escalation factors

every two years thereafter (payments estimated between $250K and $360K annually over the life of the lease). The portable radios are being acquired early in their lifecycle and are expected to last in excess of 7-years before any functional obsolescence occurs.

Detail (Unfunded Operating Initiatives)

General Fund

Community Development

Planner (intermediate level; 1.0 FTE) $103,000

This request is for an additional Planner (Intermediate) position to planner to fill-in, oversee trail planning, smart infrastructure, zoning research etc. Requested funding includes estimated salary and benefit expenses.

Public Safety

Public Safety Parking Attendant (1.0 FTE – upgrade from PT to FT) $28,015

This request is for the Parking Attendant position to be changed from a PT position to a FT position. This position reports to the Public Safety Traffic Division to walk the downtown parking areas for parking violations and issue parking citations. The salary and benefits cost for this position would increase from $19,190 to an estimated at $47,205, representing a net increase of $28,015.

Explorer Program $11,000

This request is to cover registration, travel and per diem 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.).

SWAT Training and Conferences $45,000

- **SWAT Tactical Medic Training:** This request is for two (2) SWAT Medics to attend a Tactical Medic Class. Though our Medics are highly trained, they need more advanced training in trauma care specific to the type of specialized care needed to treat wounds and injuries that happen in SWAT operations and training. They will receive advanced training taught by medics that have been in combat, enabling them to save more lives in the most serious of situations. $7,600
- **SWAT Sniper Training:** This request is for the SWAT Long Rifleman to attend an Advanced Marksmanship Class. This training will enhance their skill in making precision rifle shots in different environments, in various conditions, and from

different positions. When these operators take a shot, they are shooting at an area of about 1.5 inches, so their skill must be at the highest level. These types of classes are crucial for the safety of officers and citizens. $5,500

- **SWAT Team Leader Training:** This request is for two (2) Team Leaders to attend a SWAT Team Leader Class. This training teaches many aspects of being a team leader, including but not limited to decision making, planning, risk assessment, risk mitigation and legal liability. This training is crucial in a Team Leader in running successful SWAT Operations, resulting the safest resolution of incidents as possible. $6,250
- **SWAT Negotiator Outside Instruction:** This request is to bring in an outside Crisis Negotiator Instructor. Crisis Negotiators are highly trained and need on-going training to maintain their proficiency level. This training is not offered locally, so the best way to get the training is to bring in an outside instructor to provide the training. It may be possible to recover some of the cost by charging other agencies to take the training. $6,000
- **SWAT GTOA Conference:** This request is for four (4) SWAT Operators to attend the Georgia Tactical Officers Association (GTOA) Conference. This conference allows operators to attend advanced training that is taught by instructors that are from outside of our normal area of operations. They will be exposed to new and different tactics and techniques that will improve the way we conduct operations. This outside training is mandated by national standards. This conference is a portion of our 40-hour annual in-service training requirement, which is also a national mandate. $10,650
- **SWAT Negotiator Conference:** This request is for four (4) Crisis Negotiators to attend the Negotiator Conference. Though our negotiators are highly trained, they need more advanced training in negotiations with different people in various situations. This will also allow negotiators to gain other skills needed for successful negotiations. $9,000

SWAT Night Vision Lease **$3,600**

This request is for the SWAT Team to lease night vision goggles and a thermal viewer for night-time operations. These devices are crucial for the SWAT Team to perform their duties. The cost to buy one set of goggles is $14,000 per unit while we can lease them for 300 per set. We have eleven (11) sets of goggles and one (1) thermal viewer.

Training Space **$116,400**

This request is for the rental of an approximately 10,000 square feet office/warehouse space for training purposes for one (1) year. Due to the climate of the country today the Public Safety Department has adjusted some areas of training and added additional training to ensure that the City of Alpharetta remains ready to handle any situation that it encounters. Use of Force and De-escalation as well as Defensive Tactics have become much of our focus. We have always done a very good job training on these topics, but we

want to do more. When it comes to De-Escalation and Use-of-Force Training, doing realistic scenarios are the best way to reinforce classroom and online training.

To accomplish this goal, the Public Safety Department needs a facility where it can set up scenarios. This includes simulated houses, businesses, schools etc. The common term for this is "Shoot House." There are various ways, including physically building walls, walls on wheels, and various temporary structure, to make a "Shoot House" work. All of these options require a permanent dedicated space. Currently we do not have enough space to utilize any form of "Shoot House."

In order to train Defensive Tactics, we also need a dedicated permanent space. We need to have the ability to have mats and other equipment set up at all times. If we do not have a dedicated permanent training space, time is wasted rolling and unrolling mats. Constant rolling and unrolling will also reduce the life of the mats due to constantly taping and un-taping.

Changing the way training is done has caused us to add training staff, so we do not have enough office and storage space. This is an on-going issue.

We have located a couple of office/warehouse locations that would be ideal for our needs. Depending on the length of the lease, we would get an allowance from the owner for build out costs. The cost of leasing the space is approximately $9,700 per month, including rent and utilities.

Defensive Tactics Mats **$10,000**

Contingent on the approval of the training space, the department is also requesting funds for defensive tactics mat.

Citywide Budget Summaries

Overview

The *Citywide Budget Summaries* section is intended to provide readers with an overall understanding of the city's fiscal year 2022 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 2022 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 2022 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**

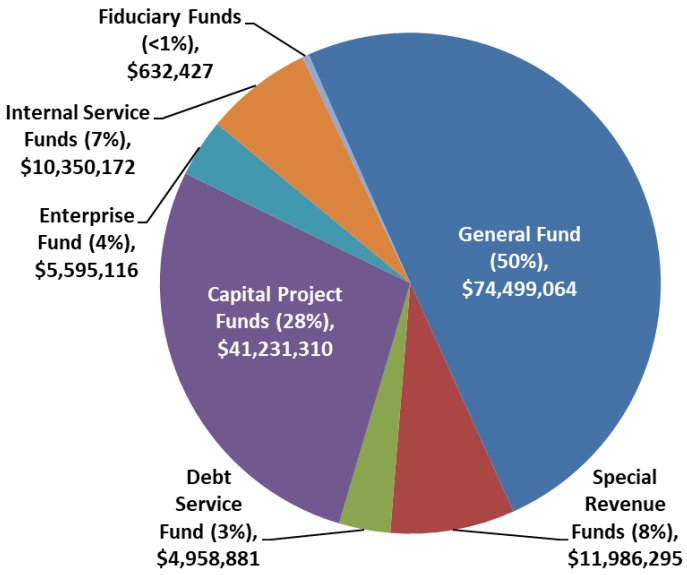
  This section provides a summary/narrative of FY 2022 budget data by department expenditures (e.g., City Administration, Public Safety, etc.). Please refer to the *Departmental Summaries* section of this document for more detailed information about each department's expenditures.

- **Citywide Budget Summary by Expenditure Category**

  This section provides a summary/narrative of FY 2022 budget data by expenditure category (e.g., Personnel Services, Maintenance & Operations, etc.).

Summary by Fund Type

FY 2022 Citywide Budget totals $149 Million



The Fiscal Year 2022 budget for all funds totals $149 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. Appropriated Funds include: E-911 Fund; Impact Fee Fund; and the Hotel/Motel 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 2022 is from fund balance, T-SPLOST collections, transfers from other funds, and funds from the American Rescue Act. Unspent appropriations from fiscal year 2021 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, etc.) 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	**$ 74,499,064**	**$ 74,499,064**	√
Special Revenue Funds:			
E-911 Fund	$ 4,728,482	$ 4,728,482	√
Impact Fee Fund	1,443,100	1,443,100	√
Hotel/Motel Fund	5,814,713	5,814,713	√
	$ 11,986,295	**$ 11,986,295**	√
Debt Service Fund	**$ 4,958,881**	**$ 4,958,881**	√
Capital Project Funds:			
Capital Projects Fund	$ 8,066,799	$ 8,066,799	√
Stormwater Capital Fund	1,520,000	1,520,000	√
T-SPLOST Capital Fund	25,000,000	25,000,000	√
American Rescue Act Fund	6,644,511	6,644,511	√
	$ 41,231,310	**$ 41,231,310**	√
Enterprise Fund:			
Solid Waste Fund	**$ 5,595,116**	**$ 5,595,116**	√
Internal Service Funds:			
Risk Management Fund	$ 1,610,172	$ 1,610,172	√
Medical Insurance Fund	8,740,000	8,740,000	√
	$ 10,350,172	**$ 10,350,172**	√
Fiduciary Funds:			
OPEB Health Benefit Fund	$ 22,474	$ 22,474	√
OPEB Reimbursement Benefit Fund	609,953	609,953	√
	$ 632,427	**$ 632,427**	√
Total	**$ 149,253,265**	**$ 149,253,265**	√

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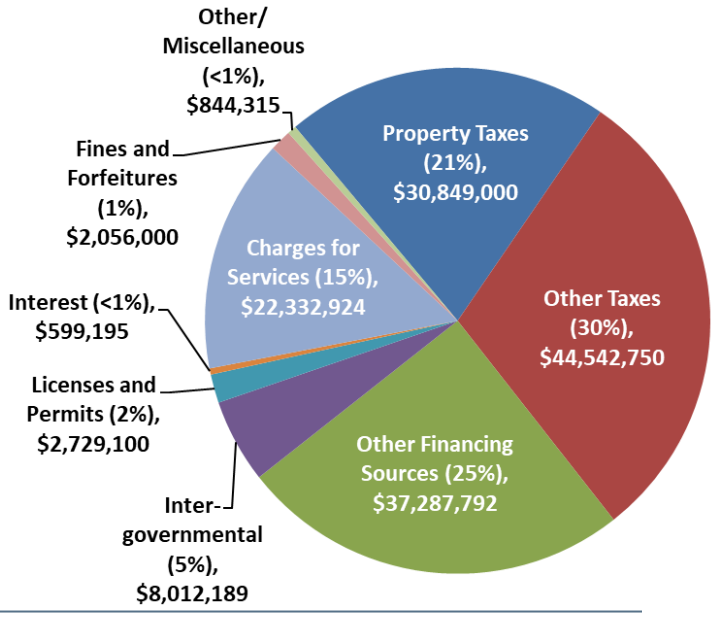
Summary by Revenue Source

FY 2022 Citywide Budget totals $149 Million



The chart above segments the FY 2022 budget by revenue source and includes the following:

Property Taxes: Ad Valorem tax on real/personal property owned within the city. The recommended millage rate for FY 2022 is flat with the prior year at 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 (American Rescue Act), 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.

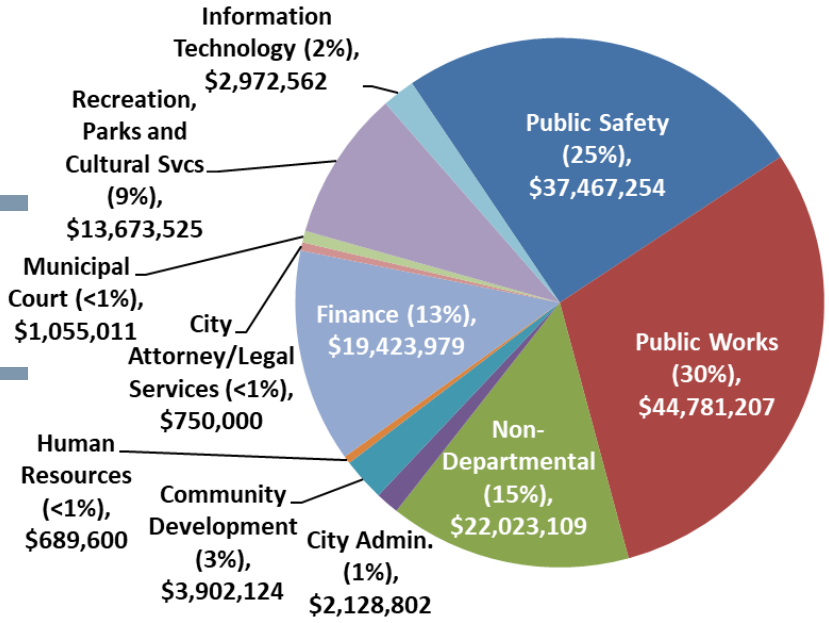
Interest: Includes investment earnings on city funds.

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 2022 Citywide Budget totals $149 Million



The chart above segments the FY 2022 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 E-911 Fund)

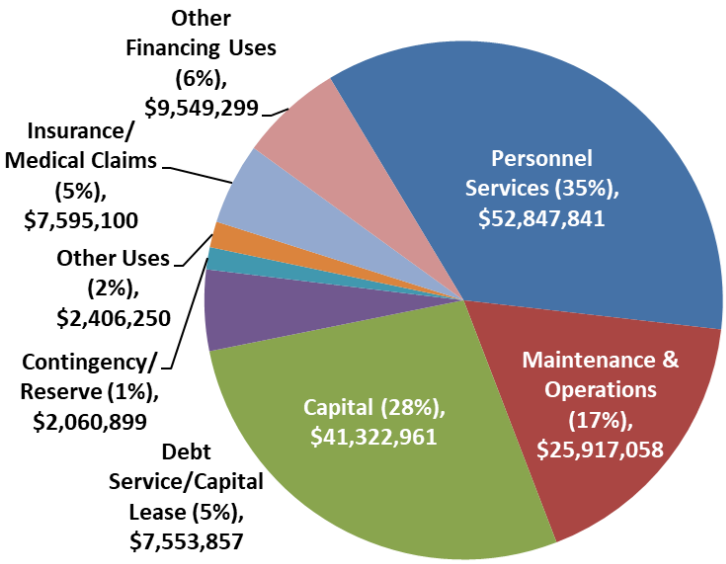
Recreation, Parks and Cultural Services

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

Please refer to the *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 2022 Citywide Budget totals $149 Million



The chart above segments the FY 2022 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 (E911 Fund, American Rescue Act Fund, etc.).

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

CITYWIDE BUDGET SUMMARIES

Consolidated Summary (Revenues by Source/Expenditures by Department)

		Special Revenue Funds			Capital Project Funds			
	General Fund	E-911 Fund	Impact Fee Fund	Hotel/Motel Fund	Capital Projects Fund	Stormw ater Capital Fund	T-SPLOST Capital Fund	American Rescue Act Fund
REVENUES:								
Property Taxes	$ 26,097,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Local Option Sales Taxes/T-SPLOST	15,700,000	-	-	-	-	-	7,615,000	-
Other Taxes	15,727,750	-	-	5,500,000	-	-	-	-
Licenses and Permits	2,729,100	-	-	-	-	-	-	-
Intergovernmental Revenue	117,678	1,250,000	-	-	-	-	-	6,644,511
Charges for Services	3,741,450	3,410,000	-	-	-	-	-	-
Fines and Forfeitures	2,056,000	-	-	-	-	-	-	-
Interest Earnings	190,000	18,482	-	10,000	100,000	-	225,000	-
Other/Miscellaneous	240,787	-	-	-	-	-	-	-
subtotal	$ 66,599,765	$ 4,678,482	$ -	$ 5,510,000	$ 100,000	$ -	$ 7,840,000	$ 6,644,511
Other Financing Sources								
Interfund Transfer from General Fund	$ -	$ -	$ -	$ -	$ 5,966,799	$ 1,520,000	$ -	$ -
Interfund Transfer from Hotel/Motel Fund	2,062,500	-	-	-	-	-	-	-
Budgeted Fund Balance	5,836,799	50,000	1,443,100	304,713	2,000,000	-	17,160,000	-
subtotal	$ 7,899,299	$ 50,000	$ 1,443,100	$ 304,713	$ 7,966,799	$ 1,520,000	$ 17,160,000	$ -
Total Revenues	**$ 74,499,064**	**$ 4,728,482**	**$ 1,443,100**	**$ 5,814,713**	**$ 8,066,799**	**$ 1,520,000**	**$ 25,000,000**	**$ 6,644,511**
EXPENDITURES:								
Mayor and City Council	$ 386,092	$ -	$ -	$ -	$ -	$ -	$ -	$ -
City Administration	2,128,802	-	-	-	-	-	-	-
Finance	3,478,691	-	-	-	-	-	-	-
Legal Services	750,000	-	-	-	-	-	-	-
Information Technology	2,022,562	-	-	-	950,000	-	-	-
Human Resources	689,600	-	-	-	-	-	-	-
Municipal Court	1,055,011	-	-	-	-	-	-	-
Public Safety	31,846,772	4,728,482	124,600	-	767,400	-	-	-
Public Works	9,022,696	-	1,250,000	-	3,344,000	1,520,000	25,000,000	4,644,511
Recreation, Parks and Cultural Services	10,089,025	-	-	-	1,584,500	-	-	2,000,000
Community Development	3,773,624	-	68,500	-	60,000	-	-	-
Non-Departmental	-	-	-	6,000	-	-	-	-
Insurance Premiums (Risk Fund)	779,750	-	-	-	-	-	-	-
Alpharetta Convention and Visitors Bureau	-	-	-	2,406,250	-	-	-	-
Debt Service (Principal and Interest)*	289,640	-	-	1,339,963	-	-	-	-
Contingency	700,000	-	-	-	-	-	-	-
Non-Allocated (Reserve); One-Time Usage	-	-	-	-	1,360,899	-	-	-
subtotal	$ 67,012,265	$ 4,728,482	$ 1,443,100	$ 3,752,213	$ 8,066,799	$ 1,520,000	$ 25,000,000	$ 6,644,511
Other Financing Uses								
Interfund Transfer to General Fund	$ -	$ -	$ -	$ 2,062,500	$ -	$ -	$ -	$ -
Interfund Transfer to Capital Funds	7,486,799	-	-	-	-	-	-	-
subtotal	$ 7,486,799	$ -	$ -	$ 2,062,500	$ -	$ -	$ -	$ -
Total Expenditures	**$ 74,499,064**	**$ 4,728,482**	**$ 1,443,100**	**$ 5,814,713**	**$ 8,066,799**	**$ 1,520,000**	**$ 25,000,000**	**$ 6,644,511**

** 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	$ 4,752,000	$ -	$ -	$ -	$ -	$ -	$ 30,849,000
Local Option Sales Taxes/T-SPLOST	-	-	-	-	-	-	23,315,000
Other Taxes	-	-	-	-	-	-	21,227,750
Licenses and Permits	-	-	-	-	-	-	2,729,100
Intergovernmental Revenue	-	-	-	-	-	-	8,012,189
Charges for Services	-	4,831,575	1,609,899	8,740,000	-	-	22,332,924
Fines and Forfeitures	-	-	-	-	-	-	2,056,000
Interest Earnings	13,000	13,541	273	-	9,874	19,025	599,195
Other/Miscellaneous	-	-	-	-	12,600	590,928	844,315
subtotal	$ 4,765,000	$ 4,845,116	$ 1,610,172	$ 8,740,000	$ 22,474	$ 609,953	$ 111,965,473
Other Financing Sources							
Interfund Transfer from General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,486,799
Interfund Transfer from Hotel/Motel Fund	-	-	-	-	-	-	2,062,500
Budgeted Fund Balance	193,881	750,000	-	-	-	-	27,738,493
subtotal	$ 193,881	$ 750,000	$ -	$ -	$ -	$ -	$ 37,287,792
Total Revenues	**$ 4,958,881**	**$ 5,595,116**	**$ 1,610,172**	**$ 8,740,000**	**$ 22,474**	**$ 609,953**	**$ 149,253,265**
EXPENDITURES:							
Mayor and City Council	$ -	$ -	$ -	$ -	$ -	$ -	$ 386,092
City Administration	-	-	-	-	-	-	2,128,802
Finance	-	5,595,116	1,610,172	8,740,000	-	-	19,423,979
Legal Services	-	-	-	-	-	-	750,000
Information Technology	-	-	-	-	-	-	2,972,562
Human Resources	-	-	-	-	-	-	689,600
Municipal Court	-	-	-	-	-	-	1,055,011
Public Safety	-	-	-	-	-	-	37,467,254
Public Works	-	-	-	-	-	-	44,781,207
Recreation, Parks and Cultural Services	-	-	-	-	-	-	13,673,525
Community Development	-	-	-	-	-	-	3,902,124
Non-Departmental	16,000	-	-	-	22,474	609,953	654,427
Insurance Premiums (Risk Fund)	-	-	-	-	-	-	779,750
Alpharetta Convention and Visitors Bureau	-	-	-	-	-	-	2,406,250
Debt Service (Principal and Interest)*	4,942,881	-	-	-	-	-	6,572,484
Contingency	-	-	-	-	-	-	700,000
Non-Allocated (Reserve); One-Time Usage	-	-	-	-	-	-	1,360,899
subtotal	$ 4,958,881	$ 5,595,116	$ 1,610,172	$ 8,740,000	$ 22,474	$ 609,953	$ 139,703,966
Other Financing Uses							
Interfund Transfer to General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,062,500
Interfund Transfer to Capital Funds	-	-	-	-	-	-	7,486,799
subtotal	$ -	$ -	$ -	$ -	$ -	$ -	$ 9,549,299
Total Expenditures	**$ 4,958,881**	**$ 5,595,116**	**$ 1,610,172**	**$ 8,740,000**	**$ 22,474**	**$ 609,953**	**$ 149,253,265**

** 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	E-911 Fund	Impact Fee Fund	Hotel/Motel Fund	Capital Project Fund	Stormwater Capital Fund	T-SPLOST Capital Fund	American Rescue Act Fund
REVENUES:								
Property Taxes	$ 26,097,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Local Option Sales Taxes/T-SPLOST	15,700,000	-	-	-	-	-	7,615,000	-
Other Taxes	15,727,750	-	-	5,500,000	-	-	-	-
Licenses and Permits	2,729,100	-	-	-	-	-	-	-
Intergovernmental Revenue	117,678	1,250,000	-	-	-	-	-	6,644,511
Charges for Services	3,741,450	3,410,000	-	-	-	-	-	-
Fines and Forfeitures	2,056,000	-	-	-	-	-	-	-
Interest Earnings	190,000	18,482	-	10,000	100,000	-	225,000	-
Other/Miscellaneous	240,787	-	-	-	-	-	-	-
subtotal	$ 66,599,765	$ 4,678,482	$ -	$ 5,510,000	$ 100,000	$ -	$ 7,840,000	$ 6,644,511
Other Financing Sources								
Interfund Transfer from General Fund	$ -	$ -	$ -	$ -	$ 5,966,799	$ 1,520,000	$ -	$ -
Interfund Transfer from Hotel/Motel Fund	2,062,500	-	-	-	-	-	-	-
Budgeted Fund Balance	5,836,799	50,000	1,443,100	304,713	2,000,000	-	17,160,000	-
subtotal	$ 7,899,299	$ 50,000	$ 1,443,100	$ 304,713	$ 7,966,799	$ 1,520,000	$ 17,160,000	$ -
Total Revenues	**$ 74,499,064**	**$ 4,728,482**	**$ 1,443,100**	**$ 5,814,713**	**$ 8,066,799**	**$ 1,520,000**	**$ 25,000,000**	**$ 6,644,511**
EXPENDITURES:								
Personnel Services	$ 49,136,071	$ 3,032,903	$ -	$ -	$ -	$ -	$ -	$ -
Maintenance and Operations	16,204,009	1,318,801	68,500	6,000	-	-	-	-
Capital	27,950	50,000	1,374,600	-	6,705,900	1,520,000	25,000,000	6,644,511
Debt Service	944,235	326,778	-	1,339,963	-	-	-	-
Other								
Insurance/Medical Claims	-	-	-	-	-	-	-	-
Alpharetta Convention and Visitors Bureau	-	-	-	2,406,250	-	-	-	-
Contingency	700,000	-	-	-	-	-	-	-
Non-Allocated (Reserve); One-Time Usage	-	-	-	-	1,360,899	-	-	-
subtotal	$ 67,012,265	$ 4,728,482	$ 1,443,100	$ 3,752,213	$ 8,066,799	$ 1,520,000	$ 25,000,000	$ 6,644,511
Other Financing Uses								
Interfund Transfer to General Fund	$ -	$ -	$ -	$ 2,062,500	$ -	$ -	$ -	$ -
Interfund Transfer to Capital Funds	7,486,799	-	-	-	-	-	-	-
subtotal	$ 7,486,799	$ -	$ -	$ 2,062,500	$ -	$ -	$ -	$ -
Total Expenditures	**$ 74,499,064**	**$ 4,728,482**	**$ 1,443,100**	**$ 5,814,713**	**$ 8,066,799**	**$ 1,520,000**	**$ 25,000,000**	**$ 6,644,511**

		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	$ 4,752,000	$ -	$ -	$ -	$ -	$ -	$ 30,849,000
Local Option Sales Taxes/T-SPLOST	-	-	-	-	-	-	23,315,000
Other Taxes	-	-	-	-	-	-	21,227,750
Licenses and Permits	-	-	-	-	-	-	2,729,100
Intergovernmental Revenue	-	-	-	-	-	-	8,012,189
Charges for Services	-	4,831,575	1,609,899	8,740,000	-	-	22,332,924
Fines and Forfeitures	-	-	-	-	-	-	2,056,000
Interest Earnings	13,000	13,541	273	-	9,874	19,025	599,195
Other/Miscellaneous	-	-	-	-	12,600	590,928	844,315
subtotal	$ 4,765,000	$ 4,845,116	$ 1,610,172	$ 8,740,000	$ 22,474	$ 609,953	$ 111,965,473
Other Financing Sources							
Interfund Transfer from General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,486,799
Interfund Transfer from Hotel/Motel Fund	-	-	-	-	-	-	2,062,500
Budgeted Fund Balance	193,881	750,000	-	-	-	-	27,738,493
subtotal	$ 193,881	$ 750,000	$ -	$ -	$ -	$ -	$ 37,287,792
Total Revenues	**$ 4,958,881**	**$ 5,595,116**	**$ 1,610,172**	**$ 8,740,000**	**$ 22,474**	**$ 609,953**	**$ 149,253,265**
EXPENDITURES:							
Personnel Services	$ -	$ 75,440	$ -	$ -	$ 12,474	$ 590,953	$ 52,847,841
Maintenance and Operations	16,000	5,519,676	900,072	1,855,000	10,000	19,000	25,917,058
Capital	-	-	-	-	-	-	41,322,961
Debt Service	4,942,881	-	-	-	-	-	7,553,857
Other							
Insurance/Medical Claims	-	-	710,100	6,885,000	-	-	7,595,100
Alpharetta Convention and Visitors Bureau	-	-	-	-	-	-	2,406,250
Contingency	-	-	-	-	-	-	700,000
Non-Allocated (Reserve); One-Time Usage	-	-	-	-	-	-	1,360,899
subtotal	$ 4,958,881	$ 5,595,116	$ 1,610,172	$ 8,740,000	$ 22,474	$ 609,953	$ 139,703,966
Other Financing Uses							
Interfund Transfer to General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,062,500
Interfund Transfer to Capital Funds	-	-	-	-	-	-	7,486,799
subtotal	$ -	$ -	$ -	$ -	$ -	$ -	$ 9,549,299
Total Expenditures	**$ 4,958,881**	**$ 5,595,116**	**$ 1,610,172**	**$ 8,740,000**	**$ 22,474**	**$ 609,953**	**$ 149,253,265**

Personnel Listing by Department

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Actual FY 2021	Proposed FY 2022*	Variance
Detail by Department:						
General Fund						
Mayor & City Council	7.0	7.0	7.0	7.0	7.0	-
City Administration	10.0	8.0	7.0	6.0	8.0	2.0
Community Development	26.0	28.0	30.0	32.0	30.0	(2.0)
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	221.0	221.0	223.5	226.5	232.5	6.0
Human Resources	2.0	3.0	3.0	3.0	3.0	-
Municipal Court	9.0	8.0	8.0	8.0	7.0	(1.0)
Recreation, Parks and Cultural Svcs	51.0	51.0	51.0	51.0	50.5	(0.5)
Information Technology	11.0	11.0	12.0	12.0	12.0	-
subtotal	***410.5***	***410.5***	***415.0***	***419.0***	***423.5***	**4.5**
E-911 Fund (Special Revenue Fund)						
Public Safety	29.0	29.0	32.0	32.0	32.0	-
Information Technology	1.0	1.0	1.0	1.0	1.0	-
subtotal	***30.0***	***30.0***	***33.0***	***33.0***	***33.0***	**-**
DEA Fund (Special Revenue Fund)						
Public Safety	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	***444.5***	***444.5***	***452.0***	***453.0***	***457.5***	***4.5***

Notes:

* Includes 10.5 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
Crew Leader	Public Works	2.0
Tech I	Public Works	1.0
Civil Engineer	Public Works	1.0
Deputy Court Clerk III	Court	1.0
Treasury Services Manager	Finance	1.0
Technology Analyst	IT	1.0
Admin Assistant II	Parks	1.0
Police Officer	Public Safety	2.0
Parking Enforcement Officer	Public Safety	0.5
		10.5

General Fund Summary

Overview

The *General Fund Summary* section is intended to provide readers with an overall understanding of the city's fiscal year 2022 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 2021 and 2022. 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 2018-2022 as well as a forecast for fiscal years 2023-2024. 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**

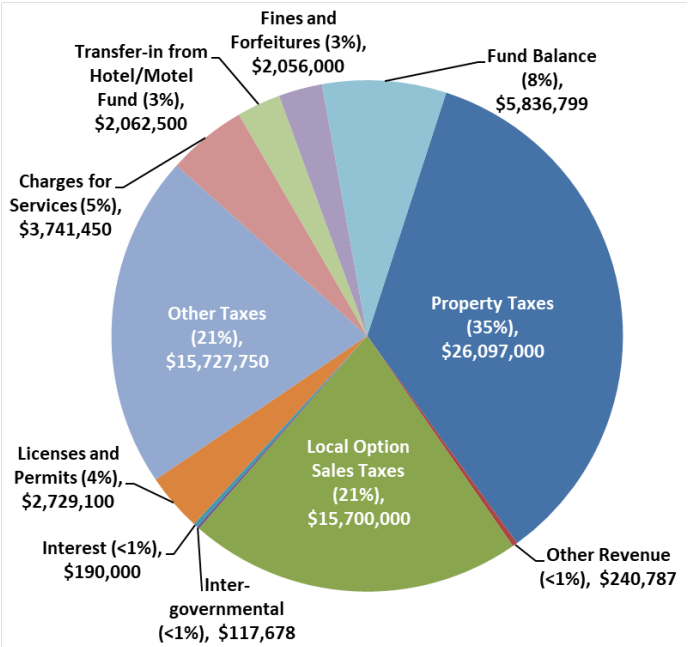
  This section provides a narrative of General Fund revenue and expenditure trends including historical information.

GENERAL FUND SUMMARY

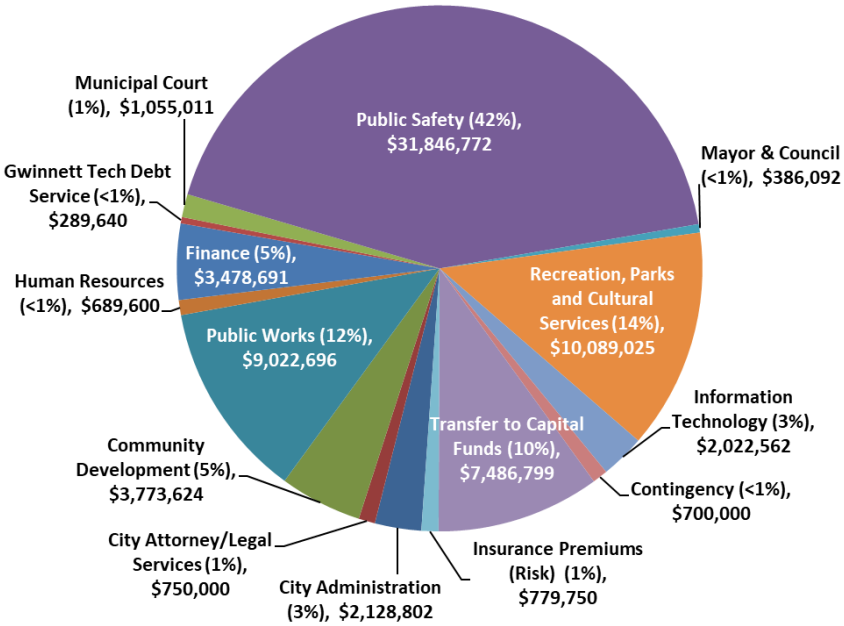
The General Fund is the city's largest fund and includes governmental activities such as police, fire, recreation, and other general governmental functions that are primarily funded with property taxes, utility taxes, franchise fees, state shared revenues, and charges for services, such as recreation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

FY 2022 General Fund Budget totals $74 Million

Summary by Revenue Source



Summary by Department Expenditures



GENERAL FUND SUMMARY

Statement of Budgetary Comparisons

	FY 2021 AMENDED BUDGET	FY 2022 RECOMMENDED BUDGET	$ Variance	% Variance
Revenues:				
Property Taxes:				
Current Year	$ 25,350,000	$ 24,000,000	$ (1,350,000)	-5.3%
Motor Vehicle	75,000	60,000	(15,000)	-20.0%
Motor Vehicle Title Tax Fee	1,600,000	1,800,000	200,000	12.5%
Prior Year/Delinquent	217,000	237,000	20,000	9.2%
Local Option Sales Tax	13,479,457	15,700,000	2,220,543	16.5%
Other Taxes	15,556,950	15,727,750	170,800	1.1%
Licenses & Permits	2,579,750	2,729,100	149,350	5.8%
Intergovernmental	113,000	117,678	4,678	4.1%
Charges for Services	3,395,105	3,741,450	346,345	10.2%
Fines & Forfeitures	1,806,000	2,056,000	250,000	13.8%
Interest	310,000	190,000	(120,000)	-38.7%
Other Revenues	249,809	240,787	(9,022)	-3.6%
Other Financing Sources:				
Interfund Transfer (Hotel/Motel Fund)	2,531,250	2,062,500	(468,750)	-18.5%
Total Operating Revenues	**$ 67,263,321**	**$ 68,662,265**	**$ 1,398,944**	**2.1%**
Fund Balance Carryforward	5,289,252	5,836,799		
Total Revenues	**$ 72,552,573**	**$ 74,499,064**		
Expenditures (by Category):				
Personnel Services:				
Salaries	$ 29,915,404	$ 30,755,039	$ 839,635	2.8%
Group Insurance	9,005,901	9,473,883	467,982	5.2%
Pension (Defined Benefit)	2,675,532	2,818,660	143,128	5.3%
Pension (401A)	2,183,255	2,367,862	184,607	8.5%
Miscellaneous Benefits	3,644,651	3,720,627	75,976	2.1%
subtotal	$ 47,424,743	$ 49,136,071	$ 1,711,328	3.6%
Maintenance and Operations:				
Professional Services	$ 2,561,658	$ 2,696,938	$ 135,280	5.3%
Repair/Maintenance	1,603,061	1,620,750	17,689	1.1%
Maintenance Contracts	2,846,574	2,850,778	4,204	0.1%
Professional Services (IT)	2,048,834	2,027,570	(21,264)	-1.0%
General Supplies	958,131	869,161	(88,970)	-9.3%
Utilities	2,897,285	2,953,175	55,890	1.9%
Legal Services	750,000	750,000	-	0.0%
Insurance Premiums (Risk Fund)	720,250	779,750	59,500	8.3%
Miscellaneous	2,028,868	1,655,887	(372,981)	-18.4%
subtotal	$ 16,414,661	$ 16,204,009	$ (210,652)	-1.3%
Capital/Lease:	$ 613,848	$ 682,545	$ 68,697	11.2%
Other Uses:				
Contingency	$ 700,000	$ 700,000	$ -	0.0%
Gwinnett Tech Contribution (Debt Svc)	290,490	289,640	(850)	-0.3%
subtotal	$ 990,490	$ 989,640	$ (850)	-0.1%
Total Operating Expenditures	**$ 65,443,742**	**$ 67,012,265**	**$ 1,568,523**	**2.4%**
Non-Allocated/Reserve	1,880,579	-		
Non-Allocated/Reserve (One-Time Usage)	686,390	-		
Interfund Transfer (Capital/Grant Funds):				
Fund Balance	4,352,862	5,836,799		
Recurring Capital Program	189,000	1,650,000		
Total Expenditures	**$ 72,552,573**	**$ 74,499,064**		
*Personnel (full-time-equivalent)**	419.0	423.5		

** FY 2022 includes 10.5 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 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2022 Recommended Budget	FY 2023 Forecast	FY 2024 Forecast
Beginning Fund Balance:	$ 28,460,351	$ 24,637,083	$ 27,826,270	$ 26,626,051	$ 21,336,799	$ 15,500,000	$ 15,885,742
Revenues:							
Property Taxes	$ 22,681,551	$ 25,930,361	$ 27,301,937	$ 27,242,000	$ 26,097,000	$ 28,059,260	$ 28,648,504
Local Option Sales Taxes	15,907,320	16,849,321	15,991,131	13,479,457	15,700,000	16,630,776	17,162,961
Other Taxes	14,693,816	15,664,320	16,064,467	15,556,950	15,727,750	16,546,401	17,103,155
Licenses and Permits	3,403,611	4,198,814	3,269,383	2,579,750	2,729,100	2,810,973	2,895,302
Intergovernmental	601,978	599,521	447,357	113,000	117,678	117,678	120,032
Charges for Services	3,399,085	4,327,190	3,622,070	3,395,105	3,741,450	4,007,835	4,298,521
Fines and Forfeitures	1,811,814	1,841,143	1,723,631	1,806,000	2,056,000	2,130,080	2,209,082
Interest	227,600	745,578	706,149	310,000	190,000	190,000	190,000
Other Revenue	248,805	206,291	190,607	159,809	133,787	133,787	133,787
	$ 62,975,580	$ 70,362,538	$ 69,316,732	$ 64,642,071	$ 66,492,765	$ 70,626,790	$ 72,761,344
Expenditures:							
Mayor and City Council	$ 292,533	$ 351,543	$ 366,417	$ 382,505	$ 386,092	$ 395,784	$ 405,953
City Administration	2,181,453	1,714,638	1,661,974	1,288,313	2,128,802	2,175,483	2,223,449
Legal Services	725,172	842,459	882,013	750,000	750,000	765,000	780,300
Community Development	2,793,574	3,080,445	3,377,666	4,190,713	3,773,624	3,878,937	3,987,754
Public Works	7,770,820	8,415,314	8,352,910	9,046,380	9,022,696	9,291,217	9,411,335
Finance	3,319,528	3,247,984	3,394,381	3,541,567	3,478,691	3,564,151	3,652,195
Public Safety	26,161,349	27,622,038	28,854,870	30,596,284	31,846,772	32,590,300	33,476,542
Human Resources	367,541	450,955	554,384	647,529	689,600	703,043	716,837
Municipal Court	983,191	973,898	889,434	1,006,645	1,055,011	1,077,527	1,100,667
Recreation, Parks & Cultural Services	8,586,625	9,628,772	9,419,744	10,088,405	10,089,025	10,285,331	10,487,028
Information Technology	1,602,409	1,701,499	1,994,728	2,194,661	2,022,562	2,077,445	2,134,046
Non-Departmental:							
Contingency	45,697	114,858	31,388	700,000	700,000	714,000	728,280
(1) Insurance Premiums (Risk Fund)	665,000	689,500	667,500	720,250	779,750	787,548	795,423
Gwinnett Tech Debt Service	286,840	286,590	291,190	290,490	289,640	286,590	291,190
Non-Allocated/Reserve	-	-	32,500	2,566,969	-	-	-
Donations/Contributions	10,000	-	-	-	-	45,000	45,000
	$ 55,791,732	$ 59,120,492	$ 60,771,099	$ 68,010,711	$ 67,012,265	$ 68,637,356	$ 70,235,999
Other Financing Sources (Uses):							
Proceeds from the sale of Capital Assets	$ 140,546	$ 132,939	$ 68,380	$ 90,000	$ 107,000	$ 108,070	$ 109,151
Interfund Transfer:							
Hotel/Motel Fund	2,874,701	3,394,250	2,502,036	2,531,250	2,062,500	2,788,238	3,066,791
Operating Grant Fund	(20,000)	(30,000)	-	-	-	-	-
Capital Project Fund	(12,747,363)	(9,675,047)	(9,766,268)	(3,156,862)	(5,966,799)	(4,500,000)	(4,590,000)
Stormwater Capital Fund	(1,255,000)	(1,875,000)	(2,550,000)	(1,385,000)	(1,520,000)	-	-
	$(11,007,116)	$ (8,052,859)	$ (9,745,852)	$ (1,920,612)	$ (5,317,299)	(1,603,693)	(1,414,058)
Ending Fund Balance: (2)	**$ 24,637,083**	**$ 27,826,270**	**$ 26,626,051**	**$ 21,336,799**	**$ 15,500,000**	**$ 15,885,742**	**$ 16,997,028**
Changes in Fund Balance (actual/est.)	*$ (3,823,268)*	*$ 3,189,187*	*$ (1,200,219)*	*$ (5,289,252)*	*$ (5,836,799)*	*$ 385,742*	*$ 1,111,286*
Personnel (full-time-equivalent)	*410.5*	*410.5*	*415.0*	*419.0*	*423.5*	*	

Notes:

(1) Represents funding to the Risk Management Fund.

(2) Pursuant to the City's financial management policies, fund balance in excess of the City's current 21% Fund Balance Reserve can be used for one-time capital initiatives. Additionally, the budgetary presentation for fiscal years 2021 and 2022 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).

* FY 2022 includes 10.5 full-time equivalent positions that are not funded but are part of the city's authorized workforce. These positions are detailed within the *Personnel Listing by Department* section of this document and will remain vacant pending a (1) justifiable needs assessment by City Administration and (2) identification of a sustainable funding source.

GENERAL FUND SUMMARY

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. The main incremental economic impact forecasted for FY 2022 is a reduction in property taxes due to the COVID-19 pandemic's impact on property valuations (primarily commercial). Specifically, FY 2022 property valuations represent market conditions as of January 1, 2021 (valuations during 2020). Due to the unprecedented impact on our businesses during 2020 from COVID-19, the city has forecasted a steep reduction in commercial valuations (20% reduction). The forecasted reduction in commercial valuations, which is partially offset through forecasted growth in residential valuations and estimated new construction ($168 million in market valuations), equates to a -5% reduction in property tax revenues.

Other revenue sources, while down compared to pre-pandemic levels, are forecasting growth compared to FY 2021 except for Investment Earnings (low market interest rates).

The city has been proactive in realigning its spending to match the current economic reality. Spending since FY 2020 has been limited to essential items only and vacancies are filled on a priority basis with an emphasis on public safety operations. This trend continues and has positioned the city to more effectively approach the challenges in the FY 2022 Budget resulting from COVID-19.

GENERAL FUND SUMMARY

Revenues

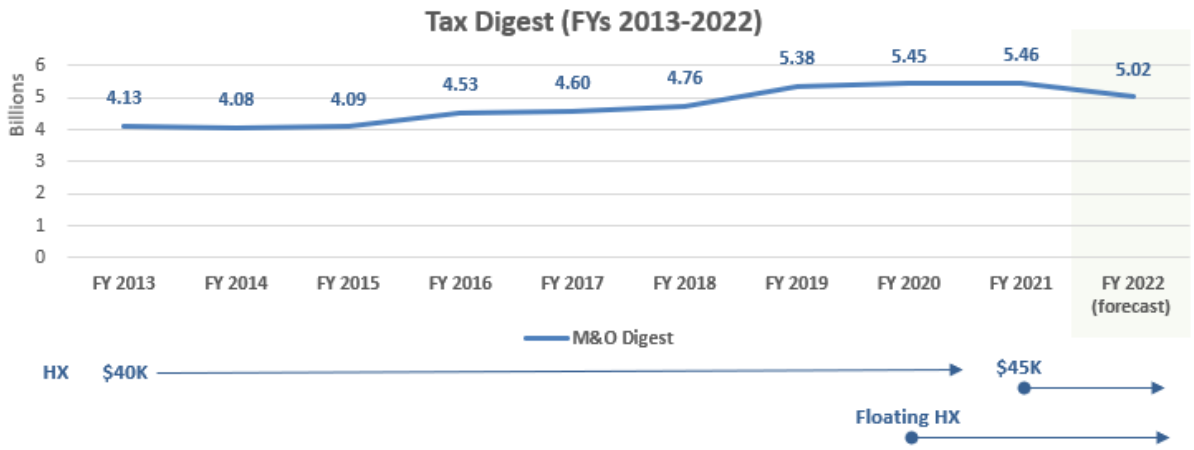
FY 2022 General Fund operating revenues are forecasted to grow by 2%, or $1.4 million, compared to Amended FY 2021. The following table compares major revenue categories within the General Fund:

	FY 2021 AMENDED BUDGET	FY 2022 RECOMMENDED BUDGET	$ Variance	% Variance
Revenues:				
Property Taxes:				
Current Year	$ 25,350,000	$ 24,000,000	$ (1,350,000)	-5.3%
Motor Vehicle	75,000	60,000	(15,000)	-20.0%
Motor Vehicle Title Tax Fee	1,600,000	1,800,000	200,000	12.5%
Prior Year/Delinquent	217,000	237,000	20,000	9.2%
Local Option Sales Tax	13,479,457	15,700,000	2,220,543	16.5%
Other Taxes:				
Franchise Fees	6,675,000	6,620,000	(55,000)	-0.8%
Insurance Premium Tax	4,589,200	4,650,000	60,800	1.3%
Alcohol Beverage Excise Tax	2,100,000	2,025,000	(75,000)	-3.6%
Other Taxes	2,192,750	2,432,750	240,000	10.9%
Licenses & Permits	2,579,750	2,729,100	149,350	5.8%
Intergovernmental	113,000	117,678	4,678	4.1%
Charges for Services	3,395,105	3,741,450	346,345	10.2%
Fines & Forfeitures	1,806,000	2,056,000	250,000	13.8%
Interest	310,000	190,000	(120,000)	-38.7%
Other Revenues	249,809	240,787	(9,022)	-3.6%
Other Financing Sources:				
Interfund Transfer (Hotel/Motel Fund)	2,531,250	2,062,500	(468,750)	-18.5%
Total Operating Revenues	**$ 67,263,321**	**$ 68,662,265**	**$ 1,398,944**	**2.1%**
Fund Balance Carryforward	5,289,252	5,836,799		
Total Revenues	**$ 72,552,573**	**$ 74,499,064**		

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 2022 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 2022. These figures are net of all exemptions (e.g., basic homestead and floating homestead exemptions).



As previously mentioned, FY's 2013-2021 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:

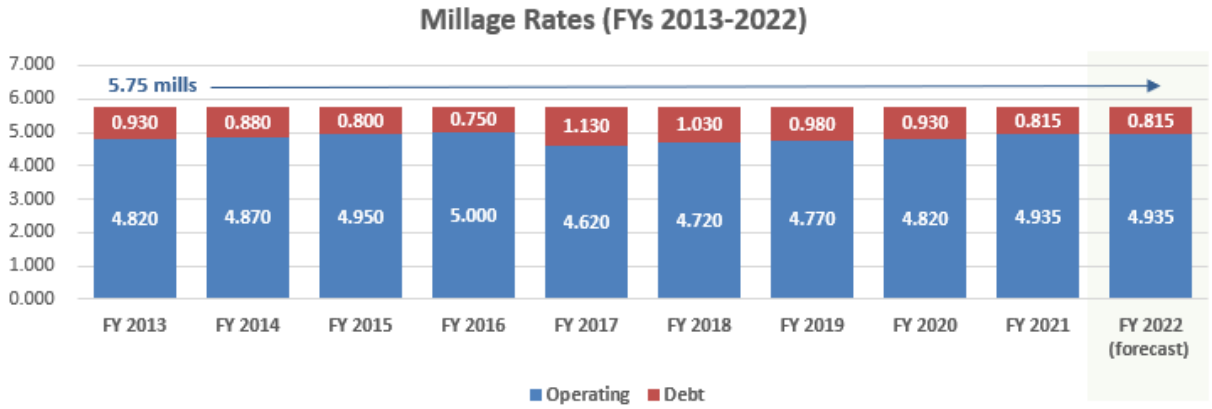
- FY 2020: Implementation of the floating homestead exemption;
- FY 2021: $5,000 increase to the basic homestead exemption ($40,000 to $45,000);
- FY 2021: Removal of income restrictions for residents aged 65 and older to qualify for the $10,000 senior homestead exemption; and
- General tax digest appeal 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. Additionally, FY 2022 valuations represent the 1st year of valuation impacts resulting from the COVID-19 pandemic. Specifically, FY 2022 property valuations represent market conditions as of January 1, 2021 (valuations during 2020). Due to the unprecedented impact on our businesses during 2020 from COVID-19, the City has forecasted a steep reduction in commercial valuations (20% reduction). The forecasted reduction in commercial valuations, which is partially offset through forecasted growth in residential valuations and estimated new construction ($168 million in market valuations), equates to an -8% overall reduction in the property tax digest.

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.

GENERAL FUND SUMMARY

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 2022.

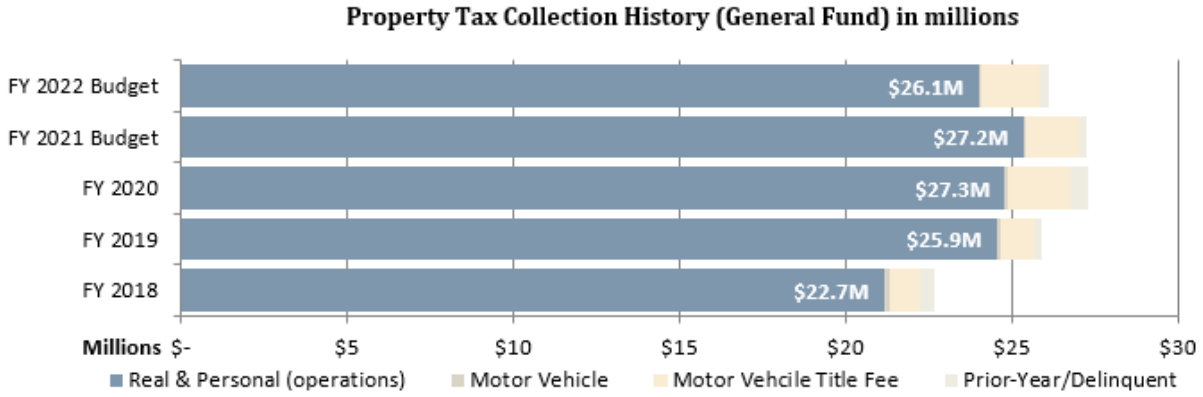


The FY 2022 Budget is based on maintenance of the city's millage rate at 5.750 mills.

- The portion of the millage rate funding debt service (Debt Service Fund) is estimated to remain flat with FY 2021 at 0.815 mills.
- The portion of the millage rate funding operations and recurring capital investment (General Fund) is estimated to remain flat with FY 2021 at 4.935 mills.

The property tax revenue estimates are net of the city's homestead exemptions which is estimated to save our homeowners over $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. The city's homestead exemptions go great lengths in keeping Alpharetta an affordable place to live and retire.

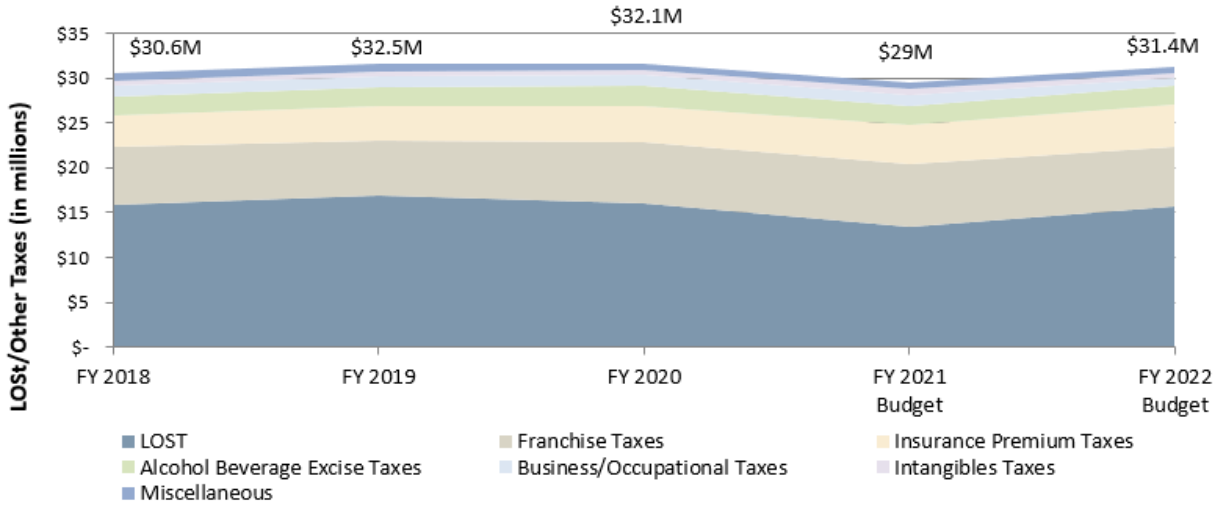
General Fund property taxes are budgeted at $26.1 million in FY 2022 and represent approximately 35% of General Fund revenues. The chart below depicts a 5-year history of General Fund property tax collections by type.



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 6.6% and is shared between the State and local governments (county, city, and school boards; local share approaches 65% of collections). An increase of 13% is forecasted in FY 2022 for motor vehicle title fees from a budget-to-budget standpoint. However, the reduction programmed into the FY 2021 budget due to anticipated COVID-19 impacts has not been realized and 2021 actuals are trending towards $1.8 million resulting in a conservative flat-collection trend for 2022.

Other Taxes (including LOST)

Other taxes account for 42%, or $31 million, of total General Fund revenue for FY 2022. 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 $15.7 million for FY 2022.

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

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

An increase of 17% is forecasted for FY 2022 from a budget-to-budget standpoint. However, actual collections are conservatively estimated at $15.5 million in FY 2021 which equates to a revised growth rate of 2%. Due to the Federal stimulus recently approved and beginning to flow thru the local, State, and National economy, LOST collections are likely to exceed budgetary figures for 2022 and begin to recover towards pre-COVID trends (e.g., 2019).

- **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.

  A reduction of -1% is forecasted for FY 2022 from a budget-to-budget standpoint. However, actual collections are estimated at $6.4 million in FY 2021 which equates to a revised growth rate of 3%.

  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 has had a detrimental effect on many of our commercial partners through closings and/or reduced operational hours which impacted 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 and Sawnee EMC, the largest contributors of this revenue source (70% of total franchise fees), totaled $4.3 million in FY 2021 and represents a -$440,370 decrease over the prior year ($4.8 million was collected in FY 2020). The budget forecast for FY 2022 totals $4.4 million and represents minor growth compared to 2021 collections. Augmenting revenue growth forecasts are approved rate increases by GA Power (average of 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 $890,000 in FY 2021. The budget forecast for FY 2022 totals $950,000 and reflects growth approximating 6%. 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 $4.7 million in FY 2022. Strong growth is forecasted for FY 2022 from a budget-to-budget standpoint. However, actual collections during FY 2021 totaled $4.6 million which is equates to a conservative 1% growth factor.

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

- **Alcohol Beverage Excise Taxes:** This revenue source represents taxes levied on dealers and wholesalers of alcoholic beverages within the city and totals $2 million in FY 2022. A contraction of -4% is forecasted for FY 2022 from a budget-to-budget standpoint. However, actual collections during FY 2021 are estimated at $2 million which equates to a conservative 1% growth factor and reflects the ongoing economic impacts of the COVID-19 pandemic.

Licenses & Permits

Licenses & permits account for 4%, or $2.7 million, of total General Fund revenue for FY 2022. Licenses and permit revenues include alcoholic beverage permit fees, development permit and related fees, building permit fees, occupancy permit fees, sign permit fees, etc.

Growth of 6% is forecasted for FY 2022 based on 2021 collection patterns but lags pre-pandemic collection levels ($4.2 million in 2019).

The largest revenue source is Building Permit Fees ($1.7 million conservatively forecasted for FY 2022; $1.9 million estimated for FY 2021).

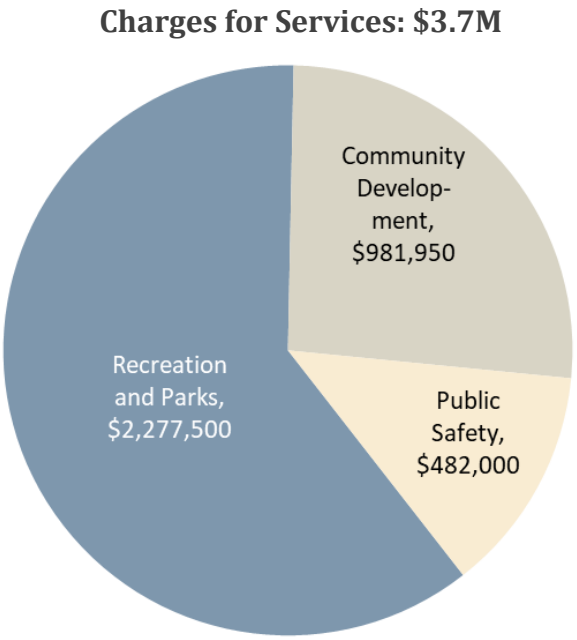
Intergovernmental

Intergovernmental sources account for <1%, or $117,678, of total General Fund revenue for FY 2022. This revenue is primarily generated from Intergovernmental Agreements with the City of Milton related to the sharing of court management capabilities as well as overtime reimbursement through the Federal HIDTA (High Intensity Drug Trafficking Area) program.

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.

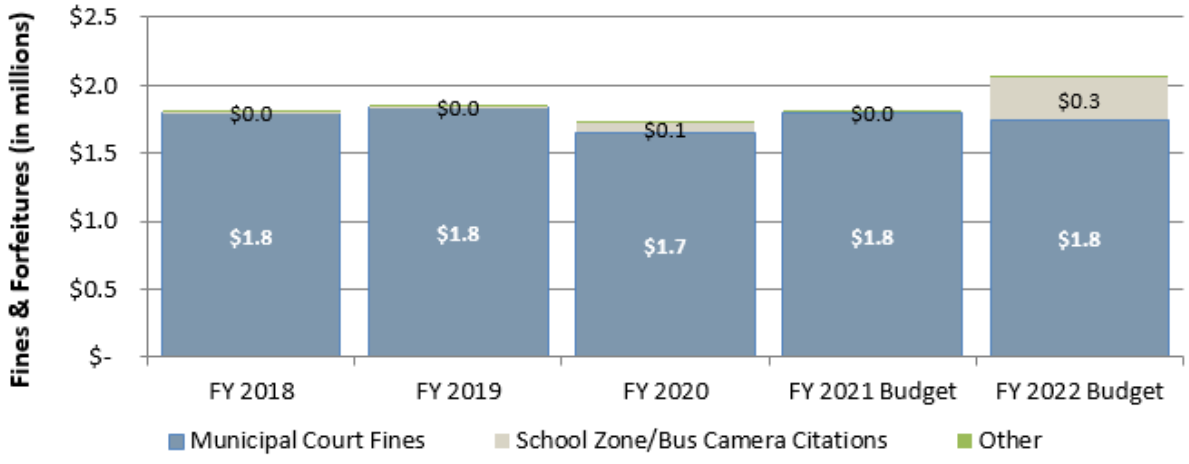
Charges for services account for 5%, or $3.7 million, of total General Fund revenue. Growth of 10% is forecasted for FY 2022 primarily due to increased plan review fee trends coupled with recreation program attendance growth (compared to 2020 which included significant program cancelations due to COVID-19).



Fines & Forfeitures

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

Fines & forfeitures account for 3%, or $2.1 million, of total General Fund revenue for FY 2022. An increase of 14% is forecasted for FY 2022 from a budget-to-budget standpoint due primarily to School Zone traffic camera citation fees being included within the budget.



Interest

Interest earnings account for <1%, or $190,000, of total General Fund revenue for FY 2022. Reductions are forecasted to more accurately reflect the earnings the city is currently receiving on its investments in the low market-rate environment.

Other Financing Sources

Other Financing Sources account for 3%, or $2.1 million, of total General Fund revenue for FY 2022 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 8%, or $5.8 million, of total General Fund appropriations for FY 2022. Carryforward Fund Balance represents available cash in excess of the city's 23% emergency reserve.

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

Expenditures

Operating expenditures of the General Fund are forecasted to grow by 2% over FY 2021. This figure includes the operating initiative funding for FY 2022[11]. After adjusting for the operating initiative funding, **the base operational growth totals 1%**.

The following table compares departmental appropriations within the General Fund:

Expenditures (by Department):	FY 2021 AMENDED BUDGET	FY 2022 RECOMMENDED BUDGET	$ Variance	% Variance
Mayor and Council	$ 382,505	$ 386,092	$ 3,587	0.9%
City Administration	1,288,313	2,128,802	840,489	65.2%
Finance	3,541,567	3,478,691	(62,876)	-1.8%
Legal Services	750,000	750,000	-	0.0%
Information Technology	2,194,661	2,022,562	(172,099)	-7.8%
Human Resources	647,529	689,600	42,071	6.5%
Municipal Court	1,006,645	1,055,011	48,366	4.8%
Public Safety	30,596,284	31,846,772	1,250,488	4.1%
Public Works	9,046,380	9,022,696	(23,684)	-0.3%
Recreation, Parks & Cultural Services	10,088,405	10,089,025	620	0.0%
Community Development	4,190,713	3,773,624	(417,089)	-10.0%
Non-Departmental:				
Contingency	700,000	700,000	-	0.0%
Insurance Premiums (Risk Fund)	720,250	779,750	59,500	8.3%
Gwinnett Tech Contribution (Debt Svc)	290,490	289,640	(850)	-0.3%
Total Operating Expenditures	**$ 65,443,742**	**$ 67,012,265**	**$ 1,568,523**	**2.4%**
Non-Allocated/Reserve	1,880,579	-		
Non-Allocated/Reserve (One-Time Usage)	686,390	-		
Interfund Transfer (Capital/Grant Funds):				
Fund Balance	4,352,862	5,836,799		
Recurring Capital Program	189,000	1,650,000		
Total Expenditures	**$ 72,552,573**	**$ 74,499,064**		

[11] Please refer to the *Operating Initiatives Request* section of this document for detail of the requests.

GENERAL FUND SUMMARY

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

	FY 2021 AMENDED BUDGET	FY 2022 RECOMMENDED BUDGET	$ Variance	% Variance
Expenditures (by Category):				
Personnel Services:				
Salaries	$ 29,915,404	$ 30,755,039	$ 839,635	2.8%
Group Insurance	9,005,901	9,473,883	467,982	5.2%
Pension (Defined Benefit)	2,675,532	2,818,660	143,128	5.3%
Pension (401A)	2,183,255	2,367,862	184,607	8.5%
OPEB/Post Employment Healthcare	604,717	566,084	(38,633)	-6.4%
Miscellaneous Benefits	3,039,934	3,154,543	114,609	3.8%
subtotal	$ 47,424,743	$ 49,136,071	$ 1,711,328	3.6%
Maintenance and Operations:				
Professional Services	$ 2,561,658	$ 2,696,938	$ 135,280	5.3%
Repair/Maintenance	1,603,061	1,620,750	17,689	1.1%
Maintenance Contracts	2,846,574	2,850,778	4,204	0.1%
Professional Services (IT)	2,048,834	2,027,570	(21,264)	-1.0%
General Supplies	958,131	869,161	(88,970)	-9.3%
Utilities	2,897,285	2,953,175	55,890	1.9%
Legal Services	750,000	750,000	-	0.0%
Insurance Premiums (Risk Fund)	720,250	779,750	59,500	8.3%
Miscellaneous	2,028,868	1,655,887	(372,981)	-18.4%
subtotal	$ 16,414,661	$ 16,204,009	$ (210,652)	-1.3%
Capital/Lease:	$ 613,848	$ 682,545	$ 68,697	11.2%
Other Uses:				
Contingency	$ 700,000	$ 700,000	$ -	0.0%
Gwinnett Tech Contribution (Debt Svc)	290,490	289,640	(850)	-0.3%
subtotal	$ 990,490	$ 989,640	$ (850)	-0.1%
Total Operating Expenditures	**$ 65,443,742**	**$ 67,012,265**	**$ 1,568,523**	**2.4%**
Non-Allocated/Reserve	1,880,579	-		
Non-Allocated/Reserve (One-Time Usage)	686,390	-		
Interfund Transfer (Capital/Grant Funds):				
Fund Balance	4,352,862	5,836,799		
Recurring Capital Program	189,000	1,650,000		
Total Expenditures	**$ 72,552,573**	**$ 74,499,064**		

Meeting the Internal Needs of Operating Departments

Several of the major points of the FY 2022 Budget are as follows:

- Management of personnel and compensation program to align with current market environment:
  - Staffing level at 457.5 full-time equivalents "FTE" with the funding breakdown as follows:
    - 447 full-time equivalents (funded) – includes 6 positions funded as part of the 2022 operating initiatives (Quint apparatus staffing);
    - 10.5 full-time equivalents (unfunded; budgetary savings of $900,000); positions to remain vacant pending an identified funding source and workload justification.
  - Continuation of the annual performance-based merit program (3% on average) effective July 1, 2021, in an estimated cost of $1 million.
- Reduction (-1% or -$210,652) in departmental maintenance and operations budgets (General Fund) including controls on non-essential spending.
  - Net reduction is approximately -5% after adjusting for operating initiatives for 2022[12], new initiatives (e.g., elections, municipal court office space lease, Innovation Academy field maintenance IGA, etc.), and growth drivers including risk insurance premiums (8% growth or +$59,500 based on premium trends), maintenance of new parks (+$42,000 for AlphaLoop, Thompson Street Park, Maddox Park, and Encore Park), and expanded Public Safety Taser program (42% growth or +$30,000).
- 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. The FY 2022 budget experienced growth due primarily to approval of the Quint lease as part of the 2021 Mid-Year budget (replaced 1 Pumper with a dual-purpose Quint including ladder and water pumping capabilities).
- Funding from the General Fund which is available for immediate capital investment in 2022 includes the following:
  - $5,836,799 Fund Balance for one-time capital;
  - $1,650,000 Recurring Capital Contribution from the General Fund

  $7,486,799

[12] Please refer to the *Operating Initiatives Request* section of this document for detail of the requests.

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

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CITY COUNCIL (POST 1)

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BEN BURNETT
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KAREN RICHARD
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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
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JASON BINDER
CITY COUNCIL (POST 5)

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DAN MERKEL
CITY COUNCIL (POST 6)

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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 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2022 Recommended Budget	FY 2023 Forecast	FY 2024 Forecast
REVENUES							
N/A	$ -	$ -	$ -		$ -	$ -	$ -
TOTAL	**$ -**	**$ -**	**$ -**		**$ -**	**$ -**	**$ -**
EXPENDITURES							
Personnel Services:							
Salaries	$ 109,063	$ 120,000	$ 120,000	$ 120,000	$ 120,000	$ 120,000	$ 120,000
Group Insurance	128,080	165,061	171,786	184,845	188,913	198,359	208,277
FICA	6,615	7,036	7,036	9,438	9,448	9,448	9,448
Pension (401A Cont./Match)	12,844	15,563	18,000	18,000	18,000	18,000	18,000
Workers Compensation	3,027	3,307	3,626	3,384	3,363	3,430	3,499
OPEB Contribution	377	2,718	2,808	2,856	2,459	2,459	2,459
Miscellaneous	2,700	3,600	3,600	3,764	3,763	3,763	3,763
subtotal	*$ 262,705*	*$ 317,284*	*$ 326,856*	*$ 342,287*	*$ 345,946*	*$ 355,459*	*$ 365,445*
Maintenance & Operations:							
* Mayor	$ 7,782	$ 8,467	$ 9,000	$ 7,200	$ 7,200	$ 7,200	$ 7,200
* City Council Post 1	4,916	6,154	4,692	4,000	4,000	4,000	4,000
* City Council Post 2	3,936	4,975	5,000	4,000	4,000	4,000	4,000
* City Council Post 3	689	1,979	4,593	4,000	4,000	4,000	4,000
* City Council Post 4	1,954	1,513	4,472	4,000	4,000	4,000	4,000
* City Council Post 5	1,316	3,367	4,999	4,000	4,000	4,000	4,000
* City Council Post 6	3,395	958	3,527	4,000	4,000	4,000	4,000
Miscellaneous	5,840	6,845	3,278	9,018	8,946	9,125	9,307
subtotal	*$ 29,828*	*$ 34,258*	*$ 39,561*	*$ 40,218*	*$ 40,146*	*$ 40,325*	*$ 40,507*
Capital	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*
TOTAL	**$ 292,533**	**$ 351,543**	**$ 366,417**	**$ 382,505**	**$ 386,092**	**$ 395,784**	**$ 405,953**
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 2022 Budget for Mayor and City Council totals $386,092 and represents an increase of 1%, or $3,587, compared to the FY 2021 budget. This variance is solely related to growth in group health insurance premiums.

The Maintenance and Operations remained relatively flat compared to FY 2021.

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

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	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

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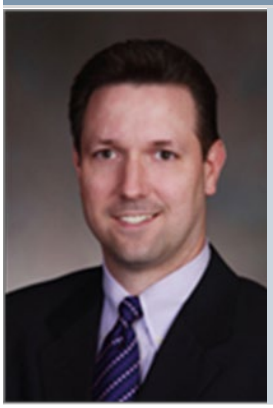
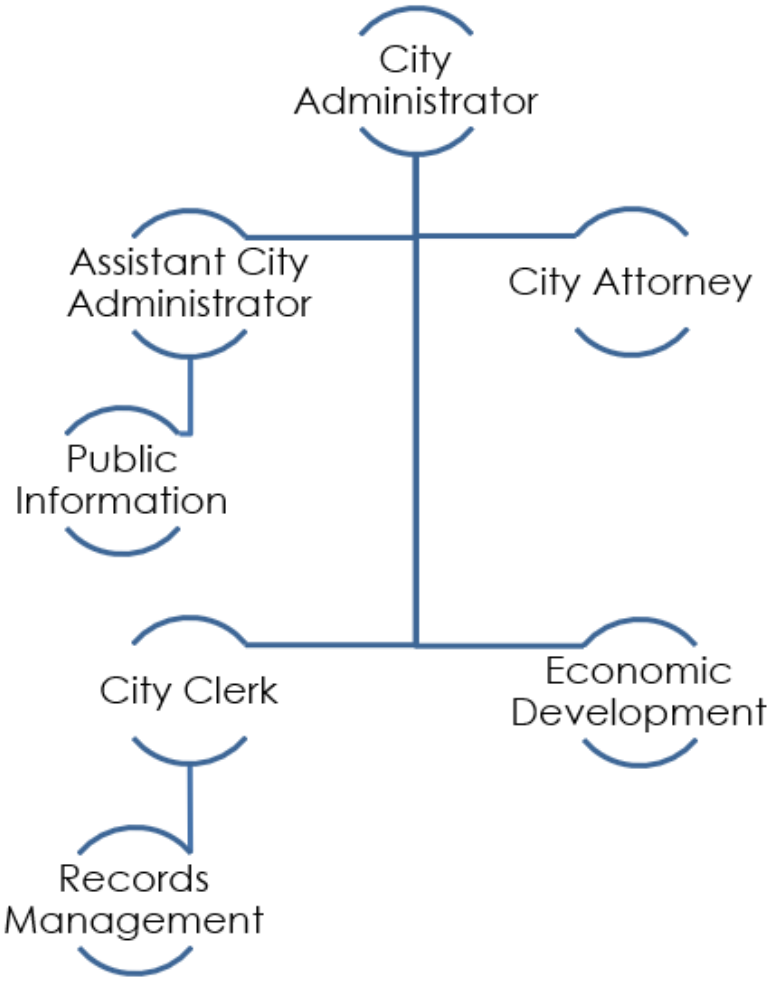
JAMES DRINKARD
ASSISTANT CITY ADMINISTRATOR



JDrinkard@alpharetta.ga.us



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

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

Fostering strong sense of community including safety and security; and

Providing a business climate that attracts the top echelon companies.

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

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 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2022 Recommended Budget	FY 2023 Forecast	FY 2024 Forecast
REVENUES							
Licenses and Permits:							
Alcohol Beverage Permits	$ 10,150	$ 11,200	$ 2,300	$ -	$ -	$ -	$ -
Charges for Services:						-	-
Taste of Alpharetta	-	-	-	-	-	-	-
Other (Events)	1,020	775	588	750	450	450	450
Other Revenue:							
Property Leases	-	-	-	-	-	-	-
Other	4,648	17,156	16,621	-	-	-	-
TOTAL	**$ 15,818**	**$ 29,131**	**$ 19,509**	**$ 750**	**$ 450**	**$ 450**	**$ 450**
EXPENDITURES							
Personnel Services:							
Salaries	$ 986,288	$ 897,873	$ 761,456	$ 723,908	$ 938,008	$ 961,458	$ 985,495
Overtime	88	-	-	-	-	-	-
Group Insurance	165,996	147,597	122,879	114,648	183,821	193,012	202,663
FICA	66,730	60,169	48,935	43,825	60,896	62,418	63,979
Pension (Defined Benefit)	100,437	99,253	80,260	102,738	112,581	115,396	118,280
Pension (401A Cont./Match)	63,771	59,559	50,836	41,246	68,194	69,899	71,646
Workers Compensation	24,362	27,015	22,417	18,347	24,478	24,968	25,467
OPEB Contribution	3,115	22,789	18,216	15,483	17,799	18,155	18,518
Miscellaneous	7,433	7,743	7,200	7,526	7,772	7,772	7,772
subtotal	*$ 1,418,220*	*$ 1,321,998*	*$ 1,112,199*	*$ 1,067,721*	*$ 1,413,549*	*$ 1,453,078*	*$ 1,493,820*
Maintenance & Operations:							
Professional Services	$ 293,534	$ 113,594	$ 243,064	$ 69,500	$ 481,500	$ 486,315	$ 491,178
Advertising	184,783	115,804	162,385	8,750	23,750	23,988	24,227
Printing	1,342	-	3,308	-	5,000	5,050	5,101
Employee Training	30,809	9,102	6,305	9,500	12,200	12,322	12,445
Employee Travel	38,585	6,507	5,592	3,338	7,500	7,575	7,651
General Supplies	80,558	57,721	32,428	39,700	47,100	47,571	48,047
Maint. Contracts/IT Services	103,360	88,943	79,379	85,804	134,203	135,545	136,900
Utilities	178	56	222	-	-	-	-
Miscellaneous	30,085	914	17,092	4,000	4,000	4,040	4,080
subtotal	*$ 763,232*	*$ 392,640*	*$ 549,774*	*$ 220,592*	*$ 715,253*	*$ 722,406*	*$ 729,630*
Capital	*$ -*	*$ -*	*$ -*		*$ -*	*$ -*	*$ -*
TOTAL	**$ 2,181,453**	**$ 1,714,638**	**$ 1,661,974**	**$ 1,288,313**	**$ 2,128,802**	**$ 2,175,483**	**$ 2,223,449**
Authorized Personnel	**10.0**	**8.0**	**7.0**	**6.0**	**8.0**		

Budget Narrative

The FY 2022 Budget for City Administration totals $2,128,802 and represents an increase of 65%, or $840,489, compared to FY 2021. The primary drivers of this increase ($594,169) include the transfer of the Economic Development function from Community Development (FY 2021) to City Administration (FY 2022) as well as estimated 2021 election costs ($155,000). The Economic Development function has historically been housed under the City Administration Department but was moved for FY 2021 to facilitate a better management linkage with the Community Development Department and is being moved back into City Administration for FY 2022 under the leadership of the newly funded Economic Development Director position.

The Personnel Services category increased 32%, or $345,828, due primarily to the transfer of the Economic Development Division (discussed above) coupled with wage increases associated with the 3% performance-based merit program scheduled for July 1, 2021.

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

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	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	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	-	-	-	-	-
Records Manager	1.0	-	-	-	-	-
Web Administrator	1.0	1.0	1.0	1.0	1.0	-
	10.0	8.0	7.0	6.0	8.0	2.0

* Positions reorganized into the Community Development Department for fiscal year 2021 and transferred back under City Administration for FY 2022 upon approval of a Director position.

The Maintenance and Operations category increased 224%, or $494,661, due primarily to the following activity:

- Increase within multiple accounts totaling $285,815 representing the transfer of the Economic Development function from the Community Development Department (discussed above).
- Increase in professional services and advertising of $155,000 due to estimated costs to conduct the 2021 election under the terms of the Fulton County IGA.

- Increase in professional services of $25,000 for City Administrator national recruitment services (2022 operating initiative)[13].
- Increase in maintenance contracts and IT professional services due of $23,659 due to general growth in software maintenance costs coupled with additional funds for citizen communication-focused software applications (e.g., Survey Monkey, TypeForm, Mailchimp, MentiMeter, etc.).

Statement of Revenues, Expenditures, and changes in Personnel

Legal Services
General Fund

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2022 Recommended Budget	FY 2023 Forecast	FY 2024 Forecast
REVENUES							
N/A	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EXPENDITURES							
Maintenance & Operations:							
Professional Fees	$ 725,172	$ 842,459	$ 882,013	$ 750,000	$ 750,000	$ 765,000	$ 780,300
TOTAL	**$ 725,172**	**$ 842,459**	**$ 882,013**	**$ 750,000**	**$ 750,000**	**$ 765,000**	**$ 780,300**
PERSONNEL*	-	-	-	-	-		

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

[13] Please refer to the *Operating Initiatives Request* section of this document for detail of the requests.

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 2018	Actual FY 2019	Actual FY 2020	Target FY 2021	Target FY 2022
City Administration Department annual turnover percentage	0.0%	14.3%	0.0%	0.0%	16.7%
Number of website hits	536,173	585,556	614,396	590,000	600,000
Website Unique Visitors	332,428	361,548	497,660	360,000	420,000
Website Page Views	1,177,294	1,285,007	1,296,371	1,200,000	1,200,000
% of Website New Visits	61%	60%	81%	60%	70%
Facebook Followers	7,800	11,117	13,589	13,450	16,578
Twitter Followers	8,100	9,337	10,556	11,408	12,000
Personnel Assigned:	**8.0 FTE**	**7.0 FTE**	**6.0 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	N/A	N/A	N/A
	Internal Auditor				

Economic Development

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

City Administration - Economic Development					
Performance Measurements	Actual FY 2018	Actual FY 2019	Actual FY 2020	Target FY 2021	Target FY 2022
# of Existing business contacts	425	400	418	400	415
# of New projects	9	15	19	15	20
# of Major business prospects recruited	1	2	2	3	5
Personnel Assigned:	**2.0 FTE**	**2.0 FTE**	**1.0 FTE**	**2.0 FTE**	**2.0 FTE**
	Economic Dev Director	Economic Dev Director	N/A	Economic Dev Director	Economic Dev Director
	Economic Dev Manager	Economic Dev Manager	Economic Dev Manager	Economic Dev Manager	Economic Dev Manager

Finance

THOMAS G. HARRIS
DIRECTOR

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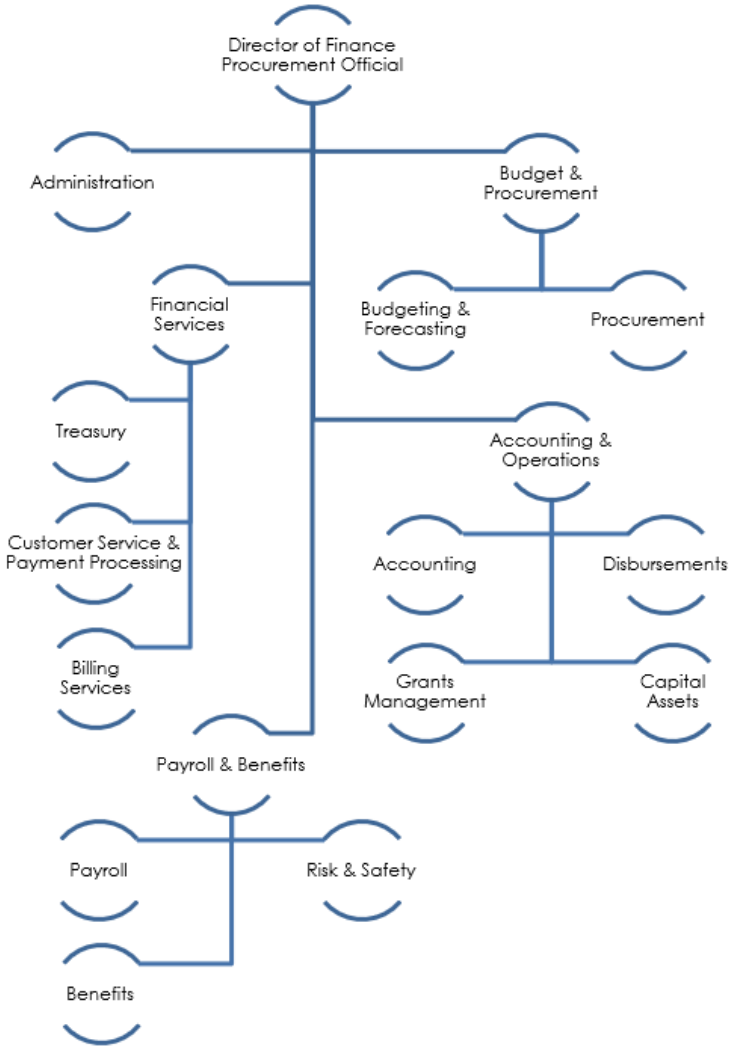

Our Community Vision is to advance Alpharetta as a signature City by:

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

Fostering strong sense of community including safety and security; and

Providing a business climate that attracts the top echelon companies.

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

Finance

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

Mission Statement

The mission of the Finance Department is to plan, receive, monitor, safeguard, invest, account, and expend the financial resources of the City of Alpharetta in the highest legal, ethical, and professional standard practical, and to respond to the service needs of our internal and external customers in a timely, courteous and accurate manner.

Goals and Objectives

- ✓ Implementation of a finance/human resources system that utilizes current technology and provides heightened data analysis functionality and increases overall staff efficiencies;
- ✓ Process and procedure documentation program – conduct a comprehensive review of team processes, procedures, and practices;
- ✓ Expansion of the financial planning process – continue the development of a comprehensive long-term capital improvement program and multi-year budgeting, forecasting, and planning in order to more accurately predict our financial position in future years, and the impact current year decisions have on the city's long-range financial position;
- ✓ Update to Financial Management Program (e.g., policy revisions); and
- ✓ Design and administer innovative and cost-effective benefit programs (e.g., Health Savings Accounts and enhanced Wellness Program) that meet the needs of today's diverse workforce and enhance the city's ability to attract, retain and reward employees.

Statement of Revenues, Expenditures, and changes in Personnel

Finance

General Fund

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2022 Recommended Budget	FY 2023 Forecast	FY 2024 Forecast
REVENUES							
N/A	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EXPENDITURES							
Personnel Services:							
Salaries	$ 1,554,527	$ 1,586,992	$ 1,568,576	$ 1,637,421	$ 1,649,301	$ 1,690,534	$ 1,732,797
Overtime	-	2,760	1,149	3,000	3,000	3,000	3,000
Group Insurance	382,135	402,106	422,092	454,424	465,150	488,408	512,828
FICA	109,700	113,798	110,447	119,873	120,716	123,734	126,827
Pension (Defined Benefit)	189,117	203,743	217,163	199,706	186,526	191,189	195,969
Pension (401A Cont./Match)	78,584	96,325	108,615	122,367	129,368	132,602	135,917
Workers Compensation	39,136	44,107	50,234	46,539	47,149	48,092	49,054
OPEB Contribution	4,704	34,943	37,647	39,279	34,273	34,958	35,658
Miscellaneous	792	930	1,006	980	571	571	571
subtotal	*$ 2,358,694*	*$ 2,485,702*	*$ 2,516,929*	*$ 2,623,589*	*$ 2,636,054*	*$ 2,713,088*	*$ 2,792,621*
Maintenance & Operations:							
Professional Services	$ 344,260	$ 296,764	$ 317,926	$ 313,964	$ 306,350	$ 309,414	$ 312,508
Printing	29,831	26,332	23,964	29,350	27,350	27,624	27,900
Employee Travel	12,490	6,582	1,777	7,906	3,750	3,788	3,825
Employee Training	12,254	9,112	10,201	9,889	6,565	6,631	6,697
Maint. Contracts/IT Services	235,154	200,182	340,372	338,420	333,362	336,696	340,063
General Supplies	47,856	38,496	54,224	45,063	41,260	41,673	42,089
Wellness Programs	156,995	160,768	122,071	166,386	119,000	120,190	121,392
Miscellaneous	9,572	16,966	(364)	7,000	5,000	5,050	5,101
subtotal	*$ 848,412*	*$ 755,201*	*$ 870,172*	*$ 917,978*	*$ 842,637*	*$ 851,063*	*$ 859,574*
Capital/Lease/Other:							
Capital	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Enterprise Software Lease	110,902	-	-	-	-	-	-
Int. on Property Tax Refunds	1,519	7,080	7,280	-	-	-	-
subtotal	*$ 112,421*	*$ 7,080*	*$ 7,280*	*$ -*	*$ -*	*$ -*	*$ -*
TOTAL	**$ 3,319,528**	**$ 3,247,984**	**$ 3,394,381**	**$ 3,541,567**	**$ 3,478,691**	**$ 3,564,151**	**$ 3,652,195**
Authorized Personnel	**21.5**	**21.5**	**21.5**	**21.5**	**21.5**		

FY 2022 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 2022 Budget for Finance totals $3,478,691 and represents a decrease of -2%, or -$62,876, compared to FY 2021.

The Personnel Services category was relatively flat with FY 2021 due to departmental turnover (and associated differences in incumbent salaries and benefit elections) which partially offset the wage increases associated with the 3% performance-based merit program scheduled for July 1, 2021.

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

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022*	Variance
Accountant (2FT; 1PT)	3.5	3.5	3.5	2.5	2.5	-
Accounting & Operations Manager	1.0	1.0	1.0	1.0	1.0	-
Accounting Coordinator	-	-	-	-	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	-	-	-
Benefits Coordinator	1.0	1.0	1.0	-	-	-
Benefits Specialist	-	-	-	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 Coordinator	-	-	-	-	3.0	3.0
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 & Benefits Coordinator	-	-	-	-	1.0	1.0
Payroll & Benefits Manager	-	-	-	-	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	-

* FY 2022 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.

The Maintenance and Operations category decreased -8%, or -$75,341, to align with forecasted revenue trends resulting from the COVID-19 pandemic. These reductions were spread across all accounts based on a prioritization of need and will not impact core operational service delivery. The largest reduction occurred within the Wellness Program function (-$47,386).

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 2018	Actual FY 2019	Actual FY 2020	Target FY 2021	Target FY 2022
# of New GAAP/GASB financial requirements implemented	3	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)	$1,196,713	$2,717,547	$2,184,465	$925,056	$599,231
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**	
	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 2018	Actual FY 2019	Actual FY 2020	Target FY 2021	Target FY 2022
Audited CAFR to be published within 180 days of fiscal year end	12/20/2018	12/5/2019	12/30/2020**	11/25/2021	11/25/2022
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*	91%	91%	91%	100%	100%
% of Budgeted employees participating in direct deposit	99%	99%	99%	99%	99%
Average # of vendor responses to Bids/Requests for Proposals	6	5	4	6	6
	Accounting Services 7.5 FTE	**Accounting Services 7.5 FTE**	**Accounting Services 7.5 FTE**	**Accounting Services 7.5 FTE**	**Accounting Services 5.5 FTE**
	Accounting & Op. Mgr.	Accounting & Op. Mgr.	Accounting & Op. Mgr.	Accounting & Op. Mgr.	Accounting & Op. Mgr.
	Chief Accountant	Chief Accountant	Chief Accountant	Chief Accountant	Accounting Coordinator
	Accountant (3.5)	Accountant (3.5)	Accountant (3.5)	Accountant (3.5)	Accountant (2.5)
	Payroll Coordinator	Payroll Coordinator	Payroll Coordinator	Payroll Coordinator	
	Accounts Payable Technician	Accounts Payable Technician	Accounts Payable Technician	Accounts Payable Technician	Accounts Payable Technician
					Payroll & Benefits 5 FTE
					Payroll & Benefits Mgr.
					Benefits Specialist
					Payroll & Benefits Coord.
					Payroll Specialist
					Safety/Risk Amin.
	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**	**14.5 FTE**

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

** COVID-19 Pandemic slowed auditor response times.

- **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 2018	Actual FY 2019	Actual FY 2020	Target* FY 2021	Target* FY 2022
% 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	20,152	20,674	20,989	21,197	21,429
# of Personal property tax bills	3,030	3,055	3,128	3,096	2,900
# of Liens processed	86	127	135	150	150
# of Sanitation customers	16,277	16,382	16,550	16,696	17,000
% of Delinquent sanitation Accts	<10%	<10%	<10%	<10%	<10%
Personnel Assigned:	**6.0 FTE**	**6.0 FTE**	**6.0 FTE**	**6.0 FTE**	**6.0 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
	2 Customer Account Representative	2 Customer Account Representative	2 Customer Account Representative	2 Customer Account Representative	2 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.

** Includes 1 Customer Account Representative that is funded through the Solid Waste Fund.

Information Technology

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DIRECTOR

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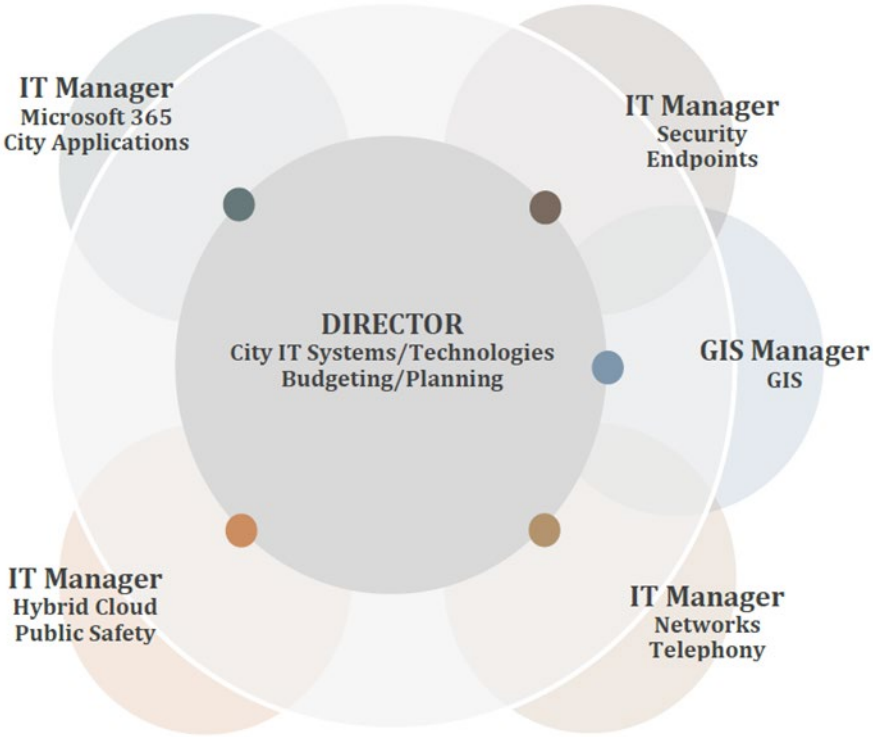

Our Community Vision is to advance Alpharetta as a signature City by:

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

Fostering strong sense of community including safety and security; and

Providing a business climate that attracts the top echelon companies.

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

Information Technology

Administration, Network, and Systems

Mission Statement

Information Technology's mission is to provide high quality technology products, services and human resources to City departments that enable them to accomplish their goals and objectives. The Information Technology Department strives to continuously improve the delivery of services and minimize costs while accommodating future City growth.

Goals and Objectives

As we accomplish our mission, the City of Alpharetta Information Technology Department will be known to provide high quality services by:

✓ Being recognized by City departments as having a high level of skill and knowledge;

✓ Providing excellent 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 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Recommended Budget	FY 2023 Forecast	FY 2024 Forecast
REVENUES							
N/A	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EXPENDITURES							
Personnel Services:							
Salaries	$ 994,117	$ 1,030,097	$ 1,141,452	$ 1,191,783	$ 1,146,582	$ 1,175,247	$ 1,204,628
Group Insurance	211,182	223,431	261,312	306,017	305,173	320,432	336,453
FICA	72,841	74,945	83,668	90,572	86,435	88,596	90,811
Pension (Defined Benefit)	107,093	100,618	106,663	121,870	131,986	135,286	138,668
Pension (401A Cont./Match)	64,633	80,672	90,553	99,288	93,444	95,780	98,175
Workers Compensation	25,439	28,195	31,967	33,441	33,810	34,486	35,176
OPEB Contribution	3,114	22,734	24,384	28,223	24,579	25,071	25,572
Miscellaneous	408	544	542	-	980	980	980
subtotal	*$ 1,478,827*	*$ 1,561,237*	*$ 1,740,540*	*$ 1,871,194*	*$ 1,822,989*	*$ 1,875,877*	*$ 1,930,462*
Maintenance & Operations:							
Professional Services	$ 24,140	$ 20,044	$ 22,446	$ 10,000	$ -	$ -	$ -
Employee Travel	24,292	19,638	14,016	10,000	2,000	2,020	2,040
Employee Training	18,766	16,874	15,994	15,000	14,000	14,140	14,281
Maint. Contracts/IT Svcs.	47,278	68,654	175,375	272,967	173,323	175,056	176,807
General Supplies	7,481	8,584	18,334	12,000	10,000	10,100	10,201
Utilities	-	-	-		-	-	-
Small Equipment	45	4,118	7,491	2,250	-	-	-
Miscellaneous	1,580	2,351	532	1,250	250	253	255
subtotal	*$ 123,583*	*$ 140,262*	*$ 254,188*	*$ 323,467*	*$ 199,573*	*$ 201,569*	*$ 203,584*
Capital/Other	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*
TOTAL	**$ 1,602,409**	**$ 1,701,499**	**$ 1,994,728**	**$ 2,194,661**	**$ 2,022,562**	**$ 2,077,445**	**$ 2,134,046**
Authorized Personnel	**11.0**	**11.0**	**12.0**	**12.0**	**12.0**		

FY 2022 includes 1 full-time equivalent position (IT Analyst) 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 2022 Budget for Information Technology totals $2,022,562 and represents a decrease of -8%, or -$172,099, compared to FY 2021.

The Personnel Services category decreased -3%, or -$48,205, due to multiple factors including: departmental turnover (and associated differences in incumbent salaries and benefit elections); wage increases associated with the 3% performance-based merit program scheduled for July 1, 2021; all of which is offset through elimination of funding for the vacant IT Analyst 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 12 full-time-equivalents ("FTE") and represent the following:

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022*	Variance
Chief Security Officer	-	-	1.0	1.0	1.0	-
CityWorks IT Administrator	-	-	1.0	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	4.0	-
IT Analyst	-	-	1.0	1.0	1.0	-
IT Manager	4.0	4.0	3.0	3.0	3.0	-
Network Administrator	2.0	2.0	-	-	-	-
Network Analyst II	1.0	1.0	-	-	-	-
Systems Analyst II	2.0	2.0	-	-	-	-
	11.0	11.0	12.0	12.0	12.0	-

* FY 2022 includes 1 full-time equivalent position (IT Analyst) 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 -38%, or -$123,894, due primarily to reductions in maintenance contracts and general/IT professional services (-$99,644), travel/training (-$9,000), and professional services (-$10,000) to align with forecasted revenue trends resulting from the COVID-19 pandemic.

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 2016	Actual CYear 2017	Actual CYear 2018	Actual CYear 2019	Actual CYear 2020	Department Target	Results
Telephone							
Repairs							
Number	**68**	**54**	**66**	**39**	**28**		**28**
Number resolved w/in 24 hours	**60**	**47**	**44**	**28**	**24**		**24**
% resolved w/in 24 hours	88.24%	87.04%	**66.67%**	**71.79%**	**85.71%**	60.00%	**A**
Service Requests							
Number	**158**	**133**	**144**	**167**	**131**		**131**
Number resolved on time	**144**	**130**	**135**	**145**	**123**		**123**
% resolved on time	91.14%	97.74%	**93.75%**	**86.83%**	**93.89%**	90.00%	**A**
Network							
Repairs							
Number	**256**	**318**	**288**	**221**	**188**		**188**
Number resolved w/in 24 hours	**220**	**260**	**259**	**207**	**180**		**180**
% resolved w/in 24 hours	85.94%	81.76%	**89.93%**	**93.67%**	**95.74%**	80.00%	**A**
Service Requests							
Number	**281**	**299**	**274**	**245**	**188**		**188**
Number resolved on time	**253**	**279**	**240**	**222**	**179**		**179**
% resolved on time	90.04%	93.31%	**87.59%**	**90.61%**	**95.21%**	90.00%	**A**
Outages							
Number (including maintenance)	**37**	**21**	**17**	**12**	**14**		**14**
Avg. duration in hours	1.16	0.92	1.30	1.60	1.20		
Applications							
Repairs							
Number	**751**	**872**	**934**	**1,208**	**1,431**		**1,431**
Number resolved w/in 24 hours	**535**	**706**	**775**	**899**	**1,156**		**1,156**
% resolved w/in 24 hours	71.24%	80.96%	**82.98%**	**74.42%**	**80.78%**	70.00%	**A**
Desktop							
Repairs							
Number	**1,099**	**946**	**988**	**934**	**899**		**899**
Number resolved w/in 24 hours	**750**	**728**	**711**	**727**	**689**		**689**
% resolved w/in 24 hours	68.24%	76.96%	**71.96%**	**77.84%**	**76.64%**	60.00%	**A**
Service Requests							
Number	**929**	**888**	**844**	**944**	**991**		**991**
Number resolved on time	**851**	**822**	**784**	**888**	**904**		**904**
% resolved on time	91.60%	92.57%	**92.89%**	**94.07%**	**91.22%**	90.00%	**A**
Helpdesk							
Number total calls	**4,089**	**4,318**	**3,841**	**4,487**	**4,891**		**4,891**
Number resolved w/in 4 hours	**1,406**	**1,698**	**1,391**	**1,981**	**2,077**		**2,077**
Number resolved w/in 8 hours	**501**	**777**	**684**	**567**	**600**		**600**
% resolved w/in 8 hours	46.64%	57.32%	**54.02%**	**56.79%**	**54.73%**	40.00%	**A**
GIS							
Number total cases	**354**	**322**	**268**	**314**	**277**		**277**
Number resolved on time	**295**	**280**	**222**	**267**	**253**		**253**
% resolved on time	83.33%	86.96%	**82.84%**	**85.03%**	**91.34%**	80.00%	**A**
Emails							
Number	**1,389,156**	**1,756,752**	**2,178,655**	**2,788,432**	**3,144,446**		**3,144,446**
SPAM blocked	**699,478**	**867,581**	**999,346**	**1,389,329**	**1,587,319**		**1,587,319**
Viruses blocked	**428,777**	**421,483**	**447,831**	**513,220**	**789,342**		**789,342**
% SPAM	50.35%	49.39%	**45.87%**	**49.82%**	**50.48%**		50.48%
% viruses	30.87%	23.99%	**20.56%**	**18.41%**	**25.10%**		25.10%
Servers							
Avg. number	**183**	**177**	**118**	**137**	**117**		**117**
% availability (including maint.)	**99.84%**	**99.88%**	**99.24%**	**99.36%**	**99.46%**	99.00%	**A**

Human Resources

CRIS RANDALL
HUMAN RESOURCES DIRECTOR

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

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

Fostering strong sense of community including safety and security; and

Providing a business climate that attracts the top echelon companies.

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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 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2022 Recommended Budget	FY 2023 Forecast	FY 2024 Forecast
REVENUES							
Public Records Requests	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EXPENDITURES							
Personnel Services:							
Salaries	$ 139,789	$ 179,337	$ 262,440	$ 277,848	$ 282,949	$ 290,023	$ 297,273
Overtime	-	57	116	250	200	200	200
Group Insurance	11,661	15,100	25,896	38,586	39,529	41,505	43,581
FICA	13,647	16,381	22,849	20,719	21,395	21,930	22,478
Pension (Defined Benefit)	19,905	21,426	22,793	26,117	28,666	29,383	30,117
Pension (401A Cont./Match)	7,528	11,717	19,905	21,744	26,077	26,729	27,397
Workers Compensation	3,513	3,962	8,149	7,633	7,857	8,014	8,174
OPEB Contribution	430	3,197	6,199	6,438	5,701	5,815	5,931
Tuition Reimbursement	30,999	36,734	34,025	55,000	55,000	55,000	55,000
Miscellaneous	163	-	-	-	408	408	408
subtotal	*$ 227,634*	*$ 287,910*	*$ 402,372*	*$ 454,335*	*$ 467,782*	*$ 479,007*	*$ 490,560*
Maintenance & Operations:							
Professional Services	$ 58,933	$ 67,402	$ 41,824	$ 70,000	$ 65,000	$ 65,650	$ 66,307
Employee Travel	216	2,272	1,109	3,000	1,000	1,010	1,020
Employee Training	2,084	3,283	6,188	3,500	3,500	3,535	3,570
Maint. Contracts/IT Svcs.	6,560	6,971	39,643	41,969	74,593	75,339	76,092
General Supplies	5,955	9,771	4,853	7,725	8,725	8,812	8,900
Employee Recognition	64,821	66,479	57,181	64,500	65,000	65,650	66,307
Miscellaneous	1,338	6,867	1,214	2,500	4,000	4,040	4,080
subtotal	*$ 139,906*	*$ 163,045*	*$ 152,012*	*$ 193,194*	*$ 221,818*	*$ 224,036*	*$ 226,277*
Capital	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL	**$ 367,541**	**$ 450,955**	**$ 554,384**	**$ 647,529**	**$ 689,600**	**$ 703,043**	**$ 716,837**
Authorized Personnel	**2.0**	**3.0**	**3.0**	**3.0**	**3.0**		

Budget Narrative

The FY 2022 Budget for Human Resources totals $689,600 and represents an increase of 6%, or $42,071, compared to FY 2021.

The Personnel Services category increased 3%, or $13,447 due primarily to wage increases associated with the 3.0% performance-based merit program scheduled for July 1, 2021, growth in group insurance premiums, etc.

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

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	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	1.0	-
	2.0	3.0	3.0	3.0	3.0	-

The Maintenance & Operations category increased 15%, or $28,624, due primarily to 2022 operating initiatives (further NeoGov software enhancements[14]), incremental growth in HR software improvements (e.g., existing NeoGov software functionality), and growth in the citywide IT Professional Services cost allocation. After adjusting for the 2022 operating initiative funding, the base maintenance & operations growth totals 2%.

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 2018	Actual FY 2019	Actual FY 2020	Target FY 2021	Target FY 2022
Human Resources Dept. annual turnover percentage	0.0%	0.0%	0.0%	0.0%	0.0%
City-wide turnover percentage	9.40%	11.80%	8.18%	9.00%	9.50%
Total # full-time equivalents (full-time, part-time, seasonal, and elected)	528	573	565	551	560
HR staff to total full-time equivalent employee ratio	264:01 0.379	191:01 0.524	188.33 0.531	183.66 0.544	186.67 0.536
Personnel Assigned:	**1.0 FTE** Admin Assistant II	**1.0 FTE** Admin Assistant II	**1.0 FTE** Admin Assistant II	**1.0 FTE** Admin Assistant II	**1.0 FTE** 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.

[14] Please refer to the *Operating Initiatives Request* section of this document for detail of the requests.

- **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 2018	Actual FY 2019	Actual FY 2020	Target FY 2021	Target FY 2022
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	n/a	6142*	36,459	15,000**	51,000
# of Job interest cards received	n/a	634*	1,347	2,000	2,500
# of Applications reviewed	775	767	342	910	1,500
# of Qualified applications processed	155	153	193	182	210
# of New hires - Regular positions	48	54	40	35	30
# of New hires - Seasonal positions	50	70	70	70	70
# of Internal promotions	19	24	22	8	15
# of Separations	105	121	115	120	110
# New hire orientation sessions	48	54	40	35	30
Workforce Management					
% of Employees rated "Exceeds" on annual merit review	17.5%	27.3%	37.4%	42.0%	49.0%
% of Employees rated "Meets" on annual merit review	82.6%	72.7%	62.6%	58.0%	51.0%
% 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%	1.3%	1.0%	1.0%
# Employee Relation Cases		28	31	25	20
Education Incentive - Professional Development					
# enrollments by program***					
Doctorate Degree	2	2	1	0	0
Master's Degree	3	5	4	1	5
Bachelor's Degree	12	9	10	5	10
Associate's Degree	3	1	1	1	3
Certificate Programs	0	0	2	2	2
Total # of employees receiving education incentive	20	17	18	9	20
Personnel Assigned:	**1.0 FTE**	**2.0 FTE**	**2.0 FTE**	**2.0 FTE**	**2.0 FTE**
	Human Resources Manager	Director of Human Resources Human Resources Manager	Director of Human Resources Human Resources Manager	Director of Human Resources Human Resources Manager	Director of Human Resources Human Resources Manager

*New Applicant Tracking System (NEOGOV) implemented on Sept., 2019.

**Operating under hiring freeze for certain non-Public Safety positions.

*** FY21 and FY22 - program partially unfunded due to budget constraints

Municipal Court

BROOKE LAPPIN
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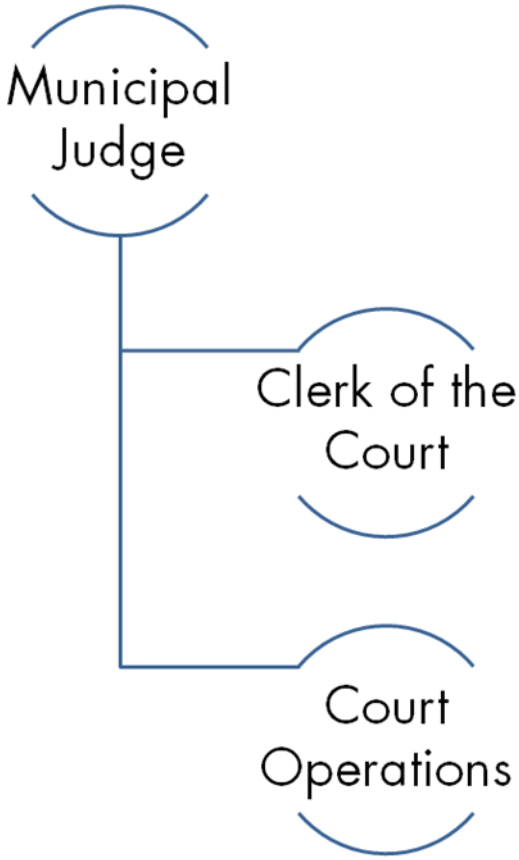

Our Community Vision is to advance Alpharetta as a signature City by:

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

Fostering strong sense of community including safety and security; and

Providing a business climate that attracts the top echelon companies.

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

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 ensure 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 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2022 Recommended Budget	FY 2023 Forecast	FY 2024 Forecast
REVENUES							
Intergovernmental	$ -	$ -	$ -	$ -	$ 64,678	$ 64,678	$ 64,678
TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ 64,678**	**$ 64,678**	**$ 64,678**
EXPENDITURES							
Personnel Services:							
Salaries	$ 417,285	$ 355,800	$ 330,104	$ 361,048	$ 427,890	$ 438,587	$ 449,552
Group Insurance	106,364	92,507	70,243	97,370	101,211	106,272	111,585
FICA	29,972	25,531	24,251	27,210	25,560	26,199	26,854
Pension (Defined Benefit)	43,842	46,617	33,429	31,311	18,145	18,599	19,064
Pension (401A Cont./Match)	25,970	24,933	27,319	29,999	42,795	43,865	44,961
Workers Compensation	11,697	11,854	13,904	10,778	11,655	11,888	12,126
OPEB Contribution	1,431	9,576	10,590	9,105	8,470	8,639	8,812
Miscellaneous	686	784	-	734	-	-	-
subtotal	*$ 637,247*	*$ 567,603*	*$ 509,841*	*$ 567,555*	*$ 635,726*	*$ 654,049*	*$ 672,954*
Maintenance & Operations:							
Professional Services	$ 243,994	$ 265,152	$ 252,699	$ 275,000	$ 201,500	$ 203,515	$ 205,550
Printing	10,249	8,314	8,336	12,000	6,000	6,060	6,121
Maint. Contracts/IT Svcs.	47,274	60,620	68,427	110,320	84,585	85,431	86,285
General Supplies	10,528	13,865	16,013	12,100	12,100	12,221	12,343
Utilities	25,473	19,586	21,544	24,175	24,175	24,417	24,661
Miscellaneous	8,426	38,758	12,574	5,495	90,925	91,834	92,753
subtotal	*$ 345,944*	*$ 406,295*	*$ 379,594*	*$ 439,090*	*$ 419,285*	*$ 423,478*	*$ 427,713*
Capital	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL	**$ 983,191**	**$ 973,898**	**$ 889,434**	**$ 1,006,645**	**$ 1,055,011**	**$ 1,077,527**	**$ 1,100,667**
Authorized Personnel	**9.0**	**8.0**	**8.0**	**8.0**	**7.0**		

FY 2022 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 2022 Budget for Municipal Court totals $1,055,011 and represents an increase of 5%, or $48,366, compared to FY 2021.

The Personnel Services category increased 12%, or $68,171, due to multiple factors including: departmental turnover (and associated differences in incumbent salaries and benefit elections); wage increases associated with the 3% performance-based merit program scheduled for July 1, 2021; transfer of bailiff overtime appropriations ($90,000) from the Public Safety Department to allow for more direct management control; all of which

is partially offset through the elimination of 1 FTE during FY 2021 (Administrative Assistant I position).

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

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Variance
Administrative Assistant I	-	-	-	1.0	-	(1.0)
Director	1.0	1.0	1.0	1.0	1.0	-
Deputy Clerk I	1.0	1.0	1.0	-	-	-
Deputy Clerk II	5.0	4.0	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	8.0	8.0	8.0	7.0	(1.0)

* FY 2022 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 decreased -5%, or -$19,805, due primarily to the following activity:

- Decrease in professional fees of -$73,500 due primarily to software system improvements (including passing credit card processing fees to the end-user) and realigning service needs (court appointed attorneys, solicitors, etc.).
- Decrease in maintenance contracts/IT professional services of -$25,735 due primarily to the recognition that the City will not incur costs associated with the new eCourts system during FY 2022.
- All of which is partially offset through new costs for the leasing of office space for court operations from the City of Milton ($82,000).

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 2018	Actual FY 2019	Actual FY 2020	Target FY 2021*	Target FY 2022*
# of Citations received to process	12,830	14,268	9,503	14,350	15,000
Total # of cases disposed	10,803	13,019	11,198	12,875	13,000
# of Court sessions	242	242	238	218	216
Annual deposits (Court Fines)	$1,793,974	$1,834,716	$1,657,373	$1,800,000	$1,750,000
Personnel Assigned:	**9.0 FTE**	**8.0 FTE**	**8.0 FTE**	**8.0 FTE**	**7.0 FTE**
	Municipal Judge	Municipal Judge	Municipal Judge	Municipal Judge	Municipal Judge
	Director	Director	Director	Director	Director
	Deputy Clerk III	Deputy Clerk III	Deputy Clerk III	Deputy Clerk III	Deputy Clerk III
	Deputy Clerk II (5)	Deputy Clerk II (4)	Deputy Clerk II (4)	Deputy Clerk II (4)	Deputy Clerk II (4)
	Deputy Clerk I	Deputy Clerk I	Deputy Clerk I	Admin Assistant I	

* Includes 1 Deputy Clerk III position that is unfunded in the current budget proposal for 2022 and will remain vacant pending an identified funding source and workload justification.

Public Safety

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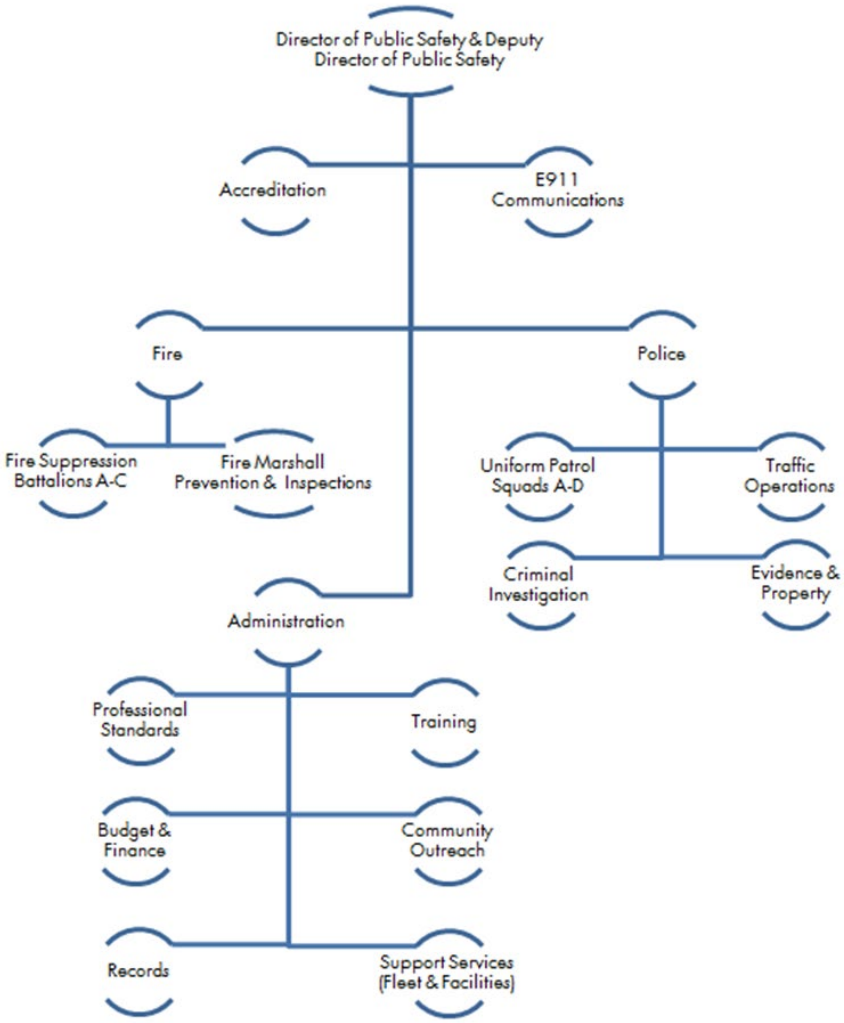

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Public Safety

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.

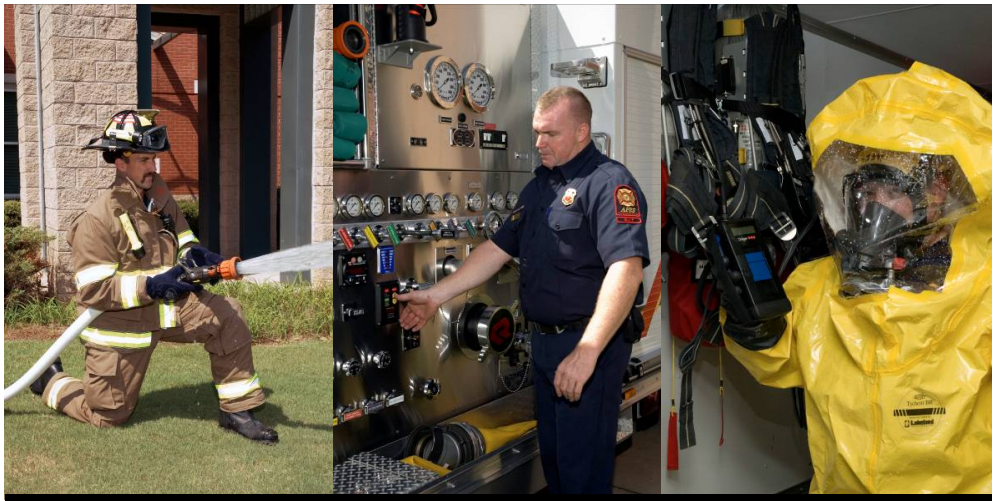
Goals and Objectives

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 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2022 Recommended Budget	FY 2023 Forecast	FY 2024 Forecast
REVENUES							
Licenses and Permits							
Alcohol Beverage	$ 670,979	$ 676,671	$ 26,925	$ -	$ -	$ -	$ -
Other	42,191	46,243	23,635	750	100	102	104
Intergovernmental:							
City of Milton	60,000	55,000	65,000	60,000	-	-	-
Charges for Services:							
Reports	17,315	25,942	22,641	25,000	25,000	25,500	26,010
Services	50,870	227,731	173,410	220,000	210,000	214,200	218,484
False Alarms	50,336	44,911	45,852	46,000	46,000	46,920	47,858
Plan Review	86,884	188,685	206,443	193,000	193,000	196,860	200,797
Other	17,676	19,335	11,280	10,000	8,000	8,160	8,323
Fines & Forfeitures:							
Municipal Court Fines	1,793,974	1,834,716	1,657,373	1,800,000	1,750,000	1,820,000	1,892,800
School Zone/Bus Camera Citations	15,540	4,020	63,009	4,000	304,000	310,080	316,282
Other	1,908	-	-	-	-	-	-
Other Revenue	57,540	15,254	944	1,019	-	-	-
TOTAL	**$ 2,865,213**	**$ 3,138,508**	**$ 2,296,512**	**$ 2,359,769**	**$ 2,536,100**	**$ 2,621,822**	**$ 2,710,658**
EXPENDITURES							
Personnel Services:							
Salaries	$ 13,393,254	$ 13,484,795	$ 14,197,773	$ 15,330,726	$ 15,866,633	$ 16,263,299	$ 16,669,881
Overtime	1,466,005	1,846,569	1,789,103	1,535,100	1,666,130	1,666,130	1,666,130
Group Insurance	4,025,019	4,174,201	4,602,770	5,082,193	5,458,904	5,731,849	6,018,442
FICA	1,070,484	1,109,675	1,161,545	1,251,363	1,317,706	1,350,649	1,384,415
Pension (Defined Benefit)	1,429,761	1,511,217	1,535,869	1,532,464	1,631,525	1,672,313	1,714,121
Pension (401A Cont./Match)	863,050	1,062,077	1,188,108	1,153,213	1,277,610	1,309,550	1,342,289
Miscellaneous	387,846	717,979	766,689	731,460	744,934	755,892	770,746
subtotal	*$ 22,635,420*	*$ 23,906,513*	*$ 25,241,856*	*$ 26,616,519*	*$ 27,963,442*	*$ 28,749,682*	*$ 29,566,024*
Maintenance & Operations:							
Professional Services	$ 115,484	$ 212,426	$ 176,701	$ 194,262	$ 202,563	$ 204,589	$ 206,635
Fuel/Repair & Maint. (Vehicles)	738,290	746,078	704,730	695,892	686,500	693,365	700,299
Employee Travel	120,290	120,059	85,902	74,238	90,550	91,456	92,370
Employee Training	103,713	99,716	76,567	56,245	107,856	108,935	110,024
Maint. Contracts/IT Services	1,002,568	1,032,103	1,115,253	1,482,956	1,466,675	1,481,342	1,496,155
General Supplies	298,807	244,860	285,121	251,582	241,741	244,158	246,600
Miscellaneous	568,123	629,878	537,461	641,616	432,850	437,179	441,550
subtotal	*$ 2,947,275*	*$ 3,085,120*	*$ 2,981,734*	*$ 3,396,791*	*$ 3,228,735*	*$ 3,261,022*	*$ 3,293,633*
Capital/Leases:							
Software/Fire Truck Lease(s)	$ 578,654	$ 630,405	$ 631,280	$ 582,974	$ 654,595	579,596	580,470
subtotal	*$ 578,654*	*$ 630,405*	*$ 631,280*	*$ 582,974*	*$ 654,595*	*$ 579,596*	*$ 616,885*
TOTAL	**$ 26,161,349**	**$ 27,622,038**	**$ 28,854,870**	**$ 30,596,284**	**$ 31,846,772**	**$ 32,590,300**	**$ 33,476,542**
Authorized Personnel	**221.0**	**221.0**	**223.5**	**226.5**	**232.5**		

FY 2022 includes 1 part-time position (Parking Enforcement Officer) and 2 full-time positions (Police Officers) 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. Additionally, 6 positions were added in FY 2022 as part of the Quint staffing initiative (3 Lieutenants and 3 Fire Apparatus Engineers).

Budget Narrative

The FY 2022 Budget for Public Safety totals $31,846,772 and represents an increase of 4%, or $1,250,488, compared to FY 2021.

The Personnel Services category increased 5%, or $1,346,923, due to multiple factors including:

- Wage increases associated with the 3% performance-based merit program scheduled for July 1, 2021;
- Annualized impact of the 3.0 FT police officer positions transferred from the DEA Fund during FY 2021;
- Increases in group insurance premiums, pension contributions, and risk insurance premiums;
- Operating initiative funding for 2022[15] to cover Quint staffing (6 full time positions including 3 Lieutenants and 3 Fire Apparatus Engineers).
- Some of which is partially offset through the transfer of bailiff overtime appropriations ($90,000) to the Courts Department to allow for more direct management control and the elimination of funding for 2 FT police officer positions. 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.

After adjusting for the 2022 operating initiative funding, the personnel services growth totaled 3%.

Authorized personnel total 232.5 full-time-equivalents ("FTE") and represent the following:

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022*	Variance
Sworn Police Officers						
Director of Public Safety	1.0	1.0	1.0	1.0	1.0	-
Captain	6.0	4.0	4.0	4.0	4.0	-
Lieutenant	15.0	15.0	8.0	7.0	7.0	-
Division Chief	-	1.0	-	-	-	-
Field Training Officer	10.0	9.0	6.0	4.0	5.0	1.0
Officer	71.0	67.0	70.0	73.0	72.0	(1.0)
Sergeants	-	6.0	13.0	16.0	16.0	-
Police Operations Major	1.0	1.0	1.0	1.0	1.0	-
Police Support Operations Major	-	1.0	1.0	1.0	1.0	-
Public Information Officer	1.0	-	-	-	-	-
Training Coordinator/Police	-	-	1.0	1.0	1.0	-
	105.0	105.0	105.0	108.0	108.0	-

[15] Please refer to the *Operating Initiatives Request* section of this document for detail of the requests.

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022*	Variance
Certified Firefighters						
Deputy Director of Public Safety	1.0	1.0	1.0	-	-	-
Battalion Chief	2.0	3.0	4.0	4.0	4.0	-
Division Chief	1.0	-	-	-	-	-
Captain	23.0	22.0	18.0	18.0	17.0	(1.0)
EMS Chief	-	-	-	1.0	1.0	-
Lieutenant	-	-	3.0	3.0	7.0	4.0
Public Affairs Coordinator	-	1.0	1.0	1.0	-	(1.0)
Special Projects and Data Analyst	-	-	-	-	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	-	-	-
Fire/EMS Training Officer	-	-	-	1.0	1.0	-
Fire Apparatus Engineer	22.0	24.0	24.0	24.0	27.0	3.0
Firefighter/Paramedic	20.0	20.0	20.0	20.0	20.0	-
Firefighter II	21.0	19.0	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	1.0	-
Deputy Fire Marshal	1.0	1.0	1.0	1.0	1.0	-
Assistant Fire Marshal	3.5	3.5	5.0	5.0	5.0	-
	99.5	99.5	101.0	101.0	107.0	6.0
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	1.0	-
Fingerprint Technician	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	5.0	5.0	-
Records Manager	-	-	-	-	1.0	1.0
Records Supervisor	1.0	1.0	1.0	1.0	-	(1.0)
School Crossing Guard (8PT)	4.0	4.0	4.0	4.0	4.0	-
	16.5	16.5	17.5	17.5	17.5	-
	221.0	**221.0**	**223.5**	**226.5**	**232.5**	**6.0**

* FY 2022 includes 1 part-time position (Parking Enforcement Officer) and 2 full-time positions (Police Officers) that are 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 -5%, or -$168,056, to align with forecasted revenue trends resulting from the COVID-19 pandemic. These reductions were spread across all accounts based on a prioritization of need and will not impact core operational service delivery. Said reductions were reallocated to a reserve account in 2021 to assist with departmental cost management (identified herein within the Miscellaneous category).

The Capital/Lease category includes funding for fire truck leases, heart monitors, and tasers, and grew by 12%, or $71,621, compared to FY 2021 due primarily to approval of the Quint

lease as part of the 2021 Mid-Year budget (replaced 1 Pumper with a dual-purpose Quint including ladder and water pumping capabilities).

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	FY 2021 YTD
Group A Offenses	3,106.00	2,769.00	2,631.00	1,850.00	1,006.00
Group B Offenses	932.00	818.00	728.00	663.00	499.00
Total	4,038.00	3,587.00	3,359.00	2,513.00	1,505.00
Per 1000 Population	61.37	54.14	50.70	36.35	21.77
Arrest					
Group A Offenses	477.00	343.00	436.00	372.00	202.00
Group B Offenses	496.00	477.00	422.00	248.00	143.00
Non-Criminal Offenses	754.00	684.00	695.00	563.00	268.00
Total	1,727.00	1,504.00	1,553.00	1,183.00	613.00
Per 1000 Population	26.25	22.70	23.44	17.11	8.87

Criminal Investigations Division

Assigned for Investigation	907.00	842.00	889.00	944.00	804.00
Closed by Arrest	51.00	59.00	60.00	87.00	68.00
Closed by Exception	44.00	50.00	27.00	38.00	7.00
Unfounded	100.00	101.00	78.00	112.00	86.00
Active Cases	712.00	632.00	724.00	707.00	643.00

Traffic Division

Accidents	3,074.00	2,969.00	3,059.00	2,538.00	1,081.00
Fatalities	3.00	4.00	4.00	1.00	2.00

911 Communications

Calls For Service	38,552.00	39,174.00	38,069.00	33,997.00	21,455.00

- **Fire Services**

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

	2016 Total Incidents	2017 Total Incidents	2018 Total Incidents	2019 Total Incidents	2020 Total Incidents
FIRES					
Structure Fires	61	60	32	45	41
Vehicle Fires	23	28	22	27	25
Other Fires	46	43	46	80	30
Total Fires	**130**	**131**	**100**	**152**	**96**
Pressure Ruptures, Explosion, Overheat	**4**	**5**	**2**	**0**	**0**
RESCUE CALLS					
Emergency Medical Treatment	3354	3373	3011	3103	3442
All Others	68	84	63	61	54
Total Rescue Calls	**3422**	**3457**	**3074**	**3164**	**3496**
Hazardous Condition Calls	169	160	121	107	147
Service Calls	640	946	726	806	598
Good Intent Calls	1468	1753	2424	2368	1123
Severe Weather or Natural Disaster	1	15	1	1	2
Special Incident Calls	10	19	3	9	2
Unknown Incident Type	0	0	0	0	0
FALSE CALLS					
Malicious Calls	10	21	16	18	19
Other False Calls	661	771	749	776	768
Total False Calls	**671**	**792**	**765**	**794**	**787**
TOTAL CALLS	**6515**	**7278**	**7216**	**7401**	**6251**

Public Works

PETE SEWCZWICZ
DIRECTOR

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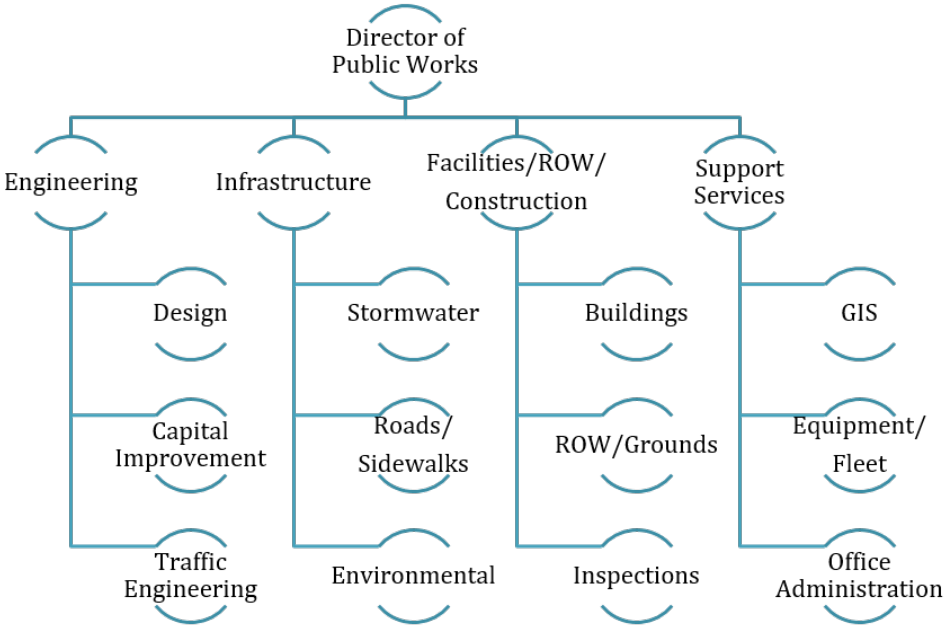

Our Community Vision is to advance Alpharetta as a signature City by:

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

Fostering strong sense of community including safety and security; and

Providing a business climate that attracts the top echelon companies.

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

Public Works

Administration, 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 facilities, traffic, streets, stormwater, and environmental conservation.

Goals and Objectives

✓ Improve and maintain the City of Alpharetta infrastructure at the highest possible level and to enhance and promote the quality of life;

✓ Provide engineering professionalism to ensure growth and progress for the City of Alpharetta;

✓ Provide consistent Public Works functions and operations that afford future excellence in growth and expansion for the City of Alpharetta;

✓ Improve intergovernmental relations;

✓ Provide more efficient support and response for the citizens of Alpharetta;

✓ Develop strategic, long-range plans for the future; and

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

Statement of Revenues, Expenditures, and changes in Personnel

Public Works
General Fund

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2022 Recommended Budget	FY 2023 Forecast	FY 2024 Forecast
REVENUES							
Other Revenue:							
CID (GA400 Interchange Maint.)	$ 70,674	$ 73,262	$ 88,944	$ 85,194	$ 87,749	82,500	48,600
Miscellaneous	-	-	2,500	-	-	-	-
TOTAL	**$ 70,674**	**$ 73,262**	**$ 91,444**	**$ 85,194**	**$ 87,749**	**$ -**	**$ -**
EXPENDITURES							
Personnel Services:							
Salaries	$ 2,869,678	$ 2,952,337	$ 2,864,499	$ 3,105,010	$ 3,119,986	$ 3,197,986	$ 3,277,935
Overtime	43,316	39,419	33,356	45,000	40,000	40,000	40,000
Group Insurance	792,229	864,686	892,231	1,007,318	1,029,985	1,081,484	1,135,558
FICA	210,454	216,406	209,851	231,348	236,888	242,810	248,880
Pension (Defined Benefit)	290,243	310,830	354,974	306,128	323,670	331,762	340,056
Pension (401A Cont./Match)	155,069	194,753	216,423	236,425	252,638	258,954	265,428
Workers Compensation	73,941	83,195	94,888	88,360	91,966	93,805	95,681
OPEB Contribution	9,151	67,848	72,374	74,549	66,877	68,215	69,579
Miscellaneous	1,837	1,008	2,554	1,551	3,448	3,448	3,448
subtotal	*$ 4,445,918*	*$ 4,730,481*	*$ 4,741,150*	*$ 5,095,689*	*$ 5,165,458*	*$ 5,318,464*	*$ 5,476,566*
Maintenance & Operations:							
Professional Services	$ 37,568	$ 39,652	$ 10,933	$ 7,000	$ 5,500	$ 5,555	$ 5,611
Fuel/Repair & Maint. (Vehicles)	137,814	140,666	103,856	120,000	110,000	111,100	112,211
Repair & Maint. (Facilities)	393,039	437,871	414,037	380,000	347,000	350,470	353,975
Maint. Contracts/IT Services	938,960	957,455	1,038,912	1,206,341	1,181,888	1,193,707	1,205,644
General Supplies	150,350	159,758	142,199	143,800	108,750	109,838	110,936
Utilities	1,502,256	1,779,627	1,814,759	1,966,600	2,015,600	2,035,756	2,056,114
Miscellaneous	94,874	92,861	87,064	126,950	88,500	89,385	90,279
subtotal	*$ 3,254,860*	*$ 3,607,891*	*$ 3,611,761*	*$ 3,950,691*	*$ 3,857,238*	*$ 3,895,810*	*$ 3,934,768*
Capital/Lease/Other							
Enterprise Software Lease	$ 70,042	$ 76,942	$ -	$ -	$ -	$ 76,943	$ -
subtotal	*$ 70,042*	*$ 76,942*	*$ -*	*$ -*	*$ -*	*$ 76,943*	*$ -*
TOTAL	**$ 7,770,820**	**$ 8,415,314**	**$ 8,352,910**	**$ 9,046,380**	**$ 9,022,696**	**$ 9,291,217**	**$ 9,411,335**
Authorized Personnel	**52.0**	**52.0**	**52.0**	**52.0**	**52.0**		

FY 2022 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 2022 Budget for Public Works totals $9,022,696 and is essentially flat with FY 2021.

The Personnel Services category increased 1%, or $69,769, due to multiple factors including: wage increases associated with the 3% performance-based merit program scheduled for July 1, 2021; increases in group insurance premiums, pension contributions, and risk insurance

premiums; which is partially offset through departmental turnover (and associated differences in incumbent salaries and benefit elections).

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

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022*	Variance
Administrative Assistant II	1.0	1.0	1.0	-	-	-
Administrative Office Coordinator	1.0	-	-	-	-	-
Assistant Construction Manager	1.0	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	-	-	-
Director of Public Works	1.0	1.0	1.0	1.0	1.0	-
Engineering Technician	6.0	6.0	5.0	5.0	4.0	(1.0)
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	-	-	-
GIS Coordinator	-	-	-	-	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	4.0	4.0	4.0	4.0	4.0	-
Public Works Technician I	6.0	6.0	6.0	6.0	6.0	-
Public Works Technician II	10.0	10.0	10.0	10.0	10.0	-
Right of Way Coordinator	-	-	1.0	1.0	1.0	-
Senior Engineer	2.0	2.0	2.0	2.0	2.0	-
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	1.0	-
Traffic Operations Manager	1.0	1.0	1.0	1.0	1.0	-
Traffic Signal Engineer	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	-
	52.0	52.0	52.0	52.0	52.0	-

* FY 2022 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 decreased -2%, or -$93,453, to align with forecasted revenue trends resulting from the COVID-19 pandemic. These reductions were spread across all accounts based on a prioritization of need and will not impact core operational service delivery.

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 2018**	**Actual FY 2019**	**Actual FY 2020**	**Target FY 2021**	**Target FY 2022**
# of Events coordinated	28	26	17	25	20
# of Students reached	738	419	404	600	400
# of Volunteers	752	626	307	652	300
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**	**Actual FY 2020**	**Target FY 2021***	**Target FY 2022***
# of Water quality samples analyzed	381	405	400	421	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**	**20.0 FTE**
	Director of PW	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	Sr. Operations Manager
	Project Administrator	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	Support Services Manager
	Admin Asst. II	Admin Asst. II	Admin Asst. II	Office Manager	Office Manager	Office Manager
	Fleet Coordinator	Fleet Coordinator	Fleet Coordinator	Equipment and Fleet Logistics Technician	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)	Civil Engineer (2)
	Sr. Engineer (2)	Sr. Engineer (2)	Sr. Engineer (2)	Sr. Engineer (2)	Sr. Engineer (2)	Sr. Engineer (2)
	Construction Mgr.	Construction Mgr.	Construction Mgr.	Construction Mgr.	Construction Mgr.	Construction Mgr.
	Assistant 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	Senior Inspector
	Public Works Supervisor	Public Works Supervisor	Public Works Supervisor	Right of Way Coordinator	Right of Way Coordinator	Right of Way Coordinator
	Engineering Technician (4)	Engineering Technician (4)	Engineering Technician (4)	Engineering Technician (2)	Engineering Technician (2)	Engineering Technician (2)
	Traffic Operations Manager	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	Tranportation Engineer Manager
	Urban Forestry Program 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	Senior Water Resources Analyst

* Includes 1 Civil Engineer position that is unfunded in the current budget proposal for 2022 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**	**Actual FY 2020**	**Target FY 2021***	**Target FY 2022***
Average # of days to complete sidewalk work order	3.9	3.6	6.6	12.5	5.0	7.0
Average # of days to complete pothole work order	1.0	1.0	1.0	1.0	1.0	1.0
Average # of days to complete curb and gutter work order	2.3	3.0	4.1	2.7	3.0	3.0
Average # of days to complete ROW., mowing, limb work order	1.1	1.6	1.3	1.2	1.0	1.0
Average # of days to complete sink hole work order	1.0	4.8	1.4	2.2	3.0	2.0
Average # of days to complete sign replacement/upgrade work order	1.4	1.1	2.0	1.7	2.0	2.0
Average # of days to complete signal light maintenance work order	2.9	2.8	2.2	3.4	2.0	3.0
Average # of days to complete striping work order	15.2	4.5	2.2	5.9	3.0	4.0
Average # of days to complete catch basin work order	1.6	3.7	4.1	4.9	4.0	4.0
Average # of days to complete storm drain work order	2.7	5.0	7.3	5.2	5.0	5.0
Average # of days to complete facilities work order	2.1	2.3	3.4	4.8	3.0	3.0
Personnel Assigned:	**30.0 FTE**	**29.0 FTE**	**29.0 FTE**	**31.0 FTE**	**31.0 FTE**	**31.0 FTE**
	PW Supervisor (3)	PW Supervisor (3)	PW Supervisor (3)	PW Supervisor (4)	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 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 II (10)
	PW Tech I (11)	PW Tech I (6)	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)	Engineering Tech (3)

* Includes 2 PW Crew Leader and 1 PW Tech positions that are unfunded in the current budget proposal for 2022 and will remain vacant pending an identified funding source and workload justification.

Recreation, Parks & Cultural Services

MORGAN RODGERS
DIRECTOR

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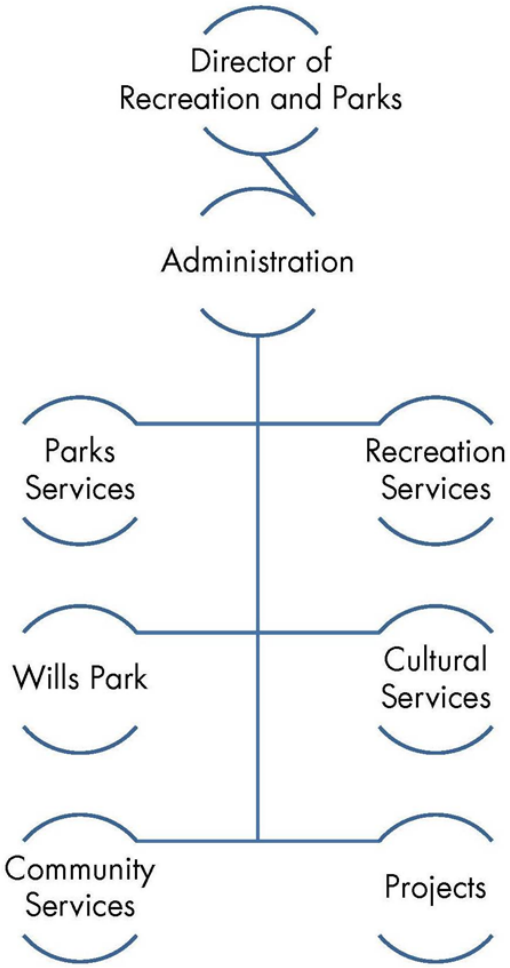

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Recreation and Parks

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 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2022 Recommended Budget	FY 2023 Forecast	FY 2024 Forecast
REVENUES							
Intergovernmental	$ 461,661	$ 452,098	$ 318,295	$ 3,000	$ 3,000	$ 3,090	$ 3,183
Charges for Services:							
Aquatics Activity Fees	158,113	216,328	127,559	160,000	150,000	165,000	181,500
Athletics Activity Fees	445,732	446,387	418,111	430,000	375,000	412,500	453,750
Arts Services	29,978	83,569	53,688	103,500	78,500	86,350	94,985
Community Center Activity Fees	584,668	599,823	451,273	455,000	520,000	572,000	629,200
Senior Center Activity Fees	66,808	98,071	102,675	90,000	67,000	73,700	81,070
Equestrian Center Activity Fees	300,412	362,103	222,383	200,000	315,000	346,500	381,150
Wills Park Rec. Ctr Activity Fees	197,252	264,324	211,913	155,000	240,000	264,000	290,400
Non-Resident Fees	273,280	247,467	199,162	215,000	300,000	330,000	363,000
Taste of Alpharetta	139,327	214,577	900	193,050	175,000	192,500	211,750
Other	78,798	76,024	219,178	132,305	57,000	62,700	68,970
Other Revenue	25,449	34,982	17,526	15,427	-	-	-
TOTAL	**$ 2,761,477**	**$ 3,095,753**	**$ 2,342,661**	**$ 2,152,282**	**$ 2,280,500**	**$ 2,508,340**	**$ 2,758,958**
EXPENDITURES							
Personnel Services:							
Salaries	$ 2,358,663	$ 2,474,200	$ 2,578,921	$ 2,730,574	$ 2,699,441	$ 2,766,927	$ 2,836,100
Seasonal	434,473	566,635	562,833	549,289	560,289	574,296	588,654
Overtime	115,253	156,640	128,413	158,900	148,400	148,400	148,400
Group Insurance	734,572	791,664	843,908	971,784	964,209	1,012,419	1,063,040
FICA	214,750	234,926	242,111	264,158	256,834	263,255	269,836
Pension (Defined Benefit)	197,564	182,937	186,096	210,321	223,610	229,200	234,930
Pension (401A Cont./Match)	168,948	219,505	234,332	250,544	254,883	261,255	267,786
Miscellaneous	83,613	141,745	137,315	136,218	131,450	131,450	131,450
subtotal	*$ 4,307,836*	*$ 4,768,252*	*$ 4,913,928*	*$ 5,271,788*	*$ 5,239,116*	*$ 5,387,203*	*$ 5,540,197*
Maintenance & Operations:							
Professional Services	$ 1,262,105	$ 1,692,651	$ 1,433,673	$ 1,460,232	$ 1,394,825	$ 1,408,773	$ 1,422,861
Fuel/Repair & Maint. (Vehicles)	52,374	59,212	53,574	60,600	60,600	61,206	61,818
Repair & Maintenance (Grounds)	536,794	514,541	525,515	551,754	634,900	641,249	647,661
Repair & Maintenance (Facilities)	42,833	33,498	19,749	29,310	18,500	18,685	18,872
Equipment Rental	193,853	148,993	129,803	133,638	87,843	88,721	89,609
Maintenance Contracts/IT Svcs.	877,179	967,872	1,016,315	1,132,908	1,245,558	1,258,014	1,270,594
General Supplies	346,740	388,613	395,035	392,421	371,485	375,200	378,952
Uniforms	24,462	25,822	23,220	25,100	25,100	25,351	25,605
Utilities	664,147	636,100	637,639	716,600	726,000	733,260	740,593
Miscellaneous	218,885	340,624	255,412	286,083	257,148	259,719	262,317
subtotal	*$ 4,219,372*	*$ 4,807,927*	*$ 4,489,937*	*$ 4,788,646*	*$ 4,821,959*	*$ 4,870,179*	*$ 4,918,880*
Capital/Other	$ 59,417	$ 52,593	$ 15,880	$ 27,971	$ 27,950	$ 27,950	$ 27,950
TOTAL	**$ 8,586,625**	**$ 9,628,772**	**$ 9,419,744**	**$ 10,088,405**	**$ 10,089,025**	**$ 10,285,331**	**$ 10,487,028**
Authorized Personnel	**51.0**	**51.0**	**51.0**	**51.0**	**50.5**		

FY 2022 includes 1 full-time equivalent position (Admin Assistant II) 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 2022 Budget for Recreation, Parks & Cultural Services totals $10,089,025 and is flat with FY 2021.

The Personnel Services category decreased -1%, or -$32,672, due to multiple factors including: wage increases associated with the 3% performance-based merit program scheduled for July 1, 2021; increases in group insurance premiums, pension contributions, and risk insurance premiums; all of which is fully offset through the elimination of funding for 1 position (Admin Assistant II - position is still part of the city's authorized workforce and will remain vacant pending a justifiable needs assessment and identification of a sustainable funding source) and a departmental reorganization within the Cultural Services Division that resulted in the reduction of 0.5 FTEs (moving a FT facility tech to PT).

Authorized personnel total 50.5 full-time-equivalents ("FTE") and represent the following:

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022*	Variance
Administrative Assistant I	5.0	4.0	4.0	4.0	3.0	(1.0)
Administrative Assistant II	1.0	1.0	2.0	2.0	2.0	-
Administrative Office Coordinator	-	-	1.0	1.0	1.0	-
Community Agrcitucltural Coordinator	-	-	-	0.5	0.5	-
Community Services Manager	-	1.0	1.0	1.0	1.0	-
Cultural Services Coordinator	-	-	1.0	1.0	1.0	-
Cultural Arts Supervisor	1.0	1.0	1.0	1.0	-	(1.0)
Cultural Services Supervisor	-	-	-	-	2.0	2.0
Cultural Services Manager	-	1.0	1.0	1.0	1.0	-
Deputy Director of Recreation/Parks	1.0	-	-	-	-	-
Director of Recreation/Parks	1.0	1.0	1.0	1.0	1.0	-
Equestrian Center Manager	1.0	-	-	-	-	-
Facility Technician	4.0	4.0	4.0	4.0	3.5	(0.5)
Marketing/Accreditation Coordinator	1.0	1.0	-	-	-	-
Marketing Coordinator	-	-	0.5	0.5	0.5	-
Office Manager	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	1.0	-
Parks Maintenance Technician I	13.0	12.0	12.0	12.0	12.0	-
Parks Maintenance Technician II	5.0	5.0	4.0	4.0	4.0	-
Parks Supervisor II	4.0	3.0	3.0	3.0	3.0	-
Projects Manager	-	1.0	1.0	1.0	1.0	-
Recreation Coordinator	5.0	6.0	4.0	4.0	4.0	-
Recreation Services Manager	-	1.0	1.0	1.0	1.0	-
Recreation Supervisor II	4.0	3.0	4.0	4.0	4.0	-
Special Events Coordinator	2.0	3.0	2.5	2.0	2.0	-
Special Events Manager	1.0	-	-	-	-	-
Wills Park Manager	-	1.0	1.0	1.0	1.0	-
	51.0	51.0	51.0	51.0	50.5	(0.5)

* FY 2022 includes 1 full-time equivalent position (Admin Assistant II) 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 1%, or $33,313, due primarily to the following activity:

- Increase in maintenance costs (multiple accounts) for our new parks (+$42,000 for AlphaLoop, Thompson Street Park, Maddox Park, and Encore Park), Innovation Academy field maintenance (+$60,000 County IGA), Alpharetta Elementary School Playground maintenance (+$7,000), etc.
- Net reduction of -$75,687 for all other accounts to align with forecasted revenue trends resulting from the COVID-19 pandemic.

The Capital/Other category includes funding for general repair/replacement capital and equipment needs.

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 2018**	**Actual FY 2019**	**Actual FY 2020**	**Target FY 2021**	**Target FY 2022***
Recreation & Parks turnover percentage	8%	16%	10%	10%	10%
Annual Activity Enrollments as in RecWare and ActiveNet	19,126	20,242	15,811	16,500	18,000
# of Part-time hours used	43,495	56,399	45,046	48,000	50,000
Personnel Assigned:	**5.0 FTE**	**4.0 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	Project Manager	Project Manager	Project Manager	Project Manager
	Office Manager	Admin Office Coor	Admin Office Coor	Admin Office Coor	Admin Office Coor
	Admin Assistant I	Admin Assistant II	Admin Assistant II	Admin Assistant II	Admin Assistant II
	Mkt/Accreditation Coordinator				

* Includes 1 Admin Assistant II position that is unfunded in the current budget proposal for 2022 and will remain vacant pending an identified funding source and workload justification.

- **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 2018**	**Actual FY 2019**	**Actual FY 2020**	**Target FY 2021**	**Target FY 2022**
Total # of Participants per year*	29,194	32,321	22,425	25,000	30,000
(Res / Non-Res)	11970/17224	17707/14614	9299/13126	12000/13000	14000/16000
Total # of Building rentals	42	19	18	10	15
Total # of Day trips taken	97	95	100	55	80
Total # of Overnight trips taken using City buses	5	5	8	5	8
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 2018**	**Actual** FY 2019**	**Actual** FY 2020**	**Target FY 2021**	**Target FY 2022**
% of Days pool facilities were open during pool season (93 days)	100%	100%	100%	60%	100%
Average daily attendance at City pool	290	415	400	80	300
Hours of lifeguard training per person	24	40	40	40	40
# of Swim lessons held	152	128	133	0	125
# of Swim lessons participants	836	421	598	0	450
(resident / non-resident)	522/314	288/133	439/159	0	300/150
Swim teams participants	225	249	196	121	175
(resident / non-resident)	142/83	157/92	117/79	79/42	100/75
C.O.A.S.T. participants	38	39	19	0	25
(resident / non-resident)	28/10	20/19	9 res/10 nr	0	15/10
# of Pool passes sold	320	558	601	201	400
(resident / non-resident)	165/155	430/128	314/287	30/171	250/150
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	Actual FY 2020	Target FY 2021	Target FY 2022
# of Participants in aerobics	264	1416**	1459	900	1000
(resident / non-resident)	165/99	1062/354	1092/367	600/300	650/350
# of Participants in Yoga (Adults &	180	116	81	90	100
(resident / non-resident)	105/67	64/52	44/37	60/30	70/30
# of Participants in tennis	630	540	286	250	250
(resident / non-resident)	360/270	320/220	238/46	175/75	200/50
# of Participants in Couch to 5K	20	18	60	75	90
(resident / non-resident)	8/12	13/5	40/20	45/30	55/45
# Participants in Babysitter Bootcamp Classes and Camps	129	119	72	100	100
(resident / non-resident)	50/79	48/71	27/45	65/35	65/35
# of Participants in Cooking Classes(remove "and Camps")	N/A	28	40	35	45
(resident / non-resident)		19/9	11/29	25/10	35/10
# of HW Pop-Up Participants	0	872	1542	1750	1850
	0				
Personnel Assigned:	**1.0 FTE**	**1.0 FTE**	**1.0 FTE**	**1.0 FTE**	**1.0 FTE**
	Recreation Supervisor II	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**	**Actual FY 2020**	**Target FY 2021**	**Target FY 2022**
# of Participants - Adult Basketball						
2 Seasons-25 teams	279 w/42 teams	376/36 teams	451/48	111/11 teams	0-COVID	300/25
(resident / non-resident)	122/157	136/240	166/285	31/80	0-COVID	150
# of Participants - Adult Softball						
3 Seasons-170 teams	1528 w/126 teams	1734/114 teams	1567/124	598/46 teams	1200/110	1400/120
(resident / non-resident)	766/762	501/1233	596/971	232/366	450/750	500/900
# of Participants - Teen Basketball						
2 Season-12 teams	273 w/28 teams	230/20 teams	301/32	67/8 teams	70/8	300/30
(resident / non-resident)	199/74	95/135	94/207	20/47	25/45	95/205
# of Participants - Youth Basketball						
75 Teams	611 w/76 teams	584	582	491	0-COVID	615
(resident / non-resident)	352/259	331/253	343/239	353/138	0-COVID	365/250
# of Participants - Youth Soccer						
70 Teams	927 w/85 teams	897	1946	2071	1975	2000
(resident / non-resident)	707/220	583/314	1093/853	1292/779	1200/775	1300/700
# of Participants - Youth Travel Soccer						
40 Teams (2 seasons)	1063 w/88 teams	1079	1062	545	1000	1200
(resident / non-resident)	535/528	509/570	538/524	284/261	575/525	650/550
Personnel Assigned:	**5.0 FTE**	**5.0 FTE**	**5.0 FTE**	**5.0 FTE**	**5.0 FTE**	**5.0 FTE**
	Recreation Supervisor II	Recreation Supervisor II	Recreation Supervisor II	Recreation Supervisor II	Recreation Supervisor II	Recreation Supervisor II
	Facility Technician	Facility Technician	Facility Technician	Facility Technician	Facility Technician	Facility Technician
	Admin Asst. I	Admin Asst. I	Admin Asst. I	Admin Asst. I	Admin Asst. I	Admin Asst. I
	Recreation Coord (2)	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**	**Actual FY 2020**	**Target FY 2021**	**Target FY 2022**
# of Participants in summer camp	1200	1181	1316	1369	1500	1500
(resident / non-resident)	1140/60	641/540	612/704	770/599	850/650	850/650
# of Participants in dance, including camps	647	812	618	533	600	650
(resident / non-resident)	417/230	434/378	354/264	232/301	350/250	375/275
# of Participants in gymnastics, including camps	3747	3846	2564	2261	2500	2500
(resident / non-resident)	2031/1716	2105/1741	1383/1181	1315/946	1400/1100	1450/1050
# of Participants in Specialty Recreation	199	182	50	850	1000	1000
# 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**	**5.0 FTE**
	Recreation Supervisor II	Recreation Supervisor II	Recreation Services Manager	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 Spv II(1)
			Recreation Coord (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	Admin Assistant I
	Facility Technician	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 2018**	**Actual FY 2019**	**Actual FY 2020**	**Target FY 2021**	**Target FY 2022***
# of Participants in youth art classes	303	397	365	225	340
(resident/Milton/non-resident)	157/48/98	196/111/90	222/53/90	134/29/62	200/75/90
# of Participants in adult art classes	348	477	343	191	350
(resident/Milton/non-resident)	180/99/69	257/122/98	178/65/100	143/8/40	240/80/70
# of Participants in summer camp	261	277	119	74	275
(resident/Milton/non-resident)	130/94/20	158/61/58	84/21/14	46/13/15	140/60/40
Personnel Assigned:	**5.0 FTE**	**5.0 FTE**	**5.0 FTE**	**5.0 FTE**	**4.5 FTE**
	Cultural Arts Manager	Cultural Arts Manager	Cultural Arts Manager	Cultural Arts Manager	Cultural Arts Manager
	Cultural Arts Supervisor	Cultural Arts Supervisor	Cultural Arts Supervisor	Cultural Arts Supervisor	2 FT Cultural Arts Supervisors
	Arts Coordinator	Arts Coordinator	Arts Coordinator	Arts Coordinator	Cultural Services Coordinator
	Admin Assistant I	Admin Assistant I	Admin Assistant I	Admin Assistant I	PT Facility Tech
	Facility Tech	Facility Tech	Facility Tech	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 2018**	**Actual FY 2019**	**Actual FY 2020**	**Target FY 2021**	**Target FY 2022**
Total # of Equestrian event dates	107	92	86	95	100
Total # dog show events	17	17	6	14	15
Total # other event dates hosted at equestrian center	68	43	3	10	10
Total attendance at events	135,000	135,000	100,000	115,000	115,000
# of Arenas/rings maintained	5	5	5	5	6
# of Part-time hours used	113	261	9	250	1,000
Personnel Assigned:	**4.0 FTE**	**4.0 FTE**	**4.0 FTE**	**4.0 FTE**	**4.0 FTE**
	Wills Park Manager	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 2018	Actual FY 2019	Actual FY 2020	Target FY 2021	Target FY 2022
# of Total Approved Events:					
Exclusive City Events	18	48	24	0	3
City Partnered Events	15	36	32	20	50
Outside Event Applications Processed	N/A	37	17	30	30
Approved / Denied	N/A	37 / 0		30/0	
Film Permit Requests Processed	N/A	6	3	6	6
Approved / Denied	N/A	5 / 1	3/0		
Estimated Attendance for:					
Taste of Alpharetta	35,000	45,000	0	0	50,000
Mayor's Challenge	2,400	2,400	2,400	0	0
Old Soldier's Day Parade	6,000	4,000	3,000	0	0
Season of Celebration	10,000	1,500	7,000	0	7,000
Alpharetta Arts StreetFest	15,000	15,000	0	0	0
Scarecrow Harvest	7,000	5,000	5,000	0	0
Wire & Wood	1,500	15,000	20,000	0	20,000
Food Trucks	10,000	20,000	13,000	0	0
Restless In Resthaven	300	200	0	0	0
Grilling & Gridiron	1,800	750	1,000	0	1,000
Volunteer Recruitment:					
Taste of Alpharetta (Non-City Staff)	N/A	18	0	0	20
Season of Celebration	N/A	84	64	0	50
Scarecrow Harvest	N/A	51	40	0	0
Wire & Wood	N/A	25	6	0	10
Community Agriculture	N/A	225	65	100	100
TOTAL	325	403	175		
Sponsorship Revenue Raised:		SPONSORSHIPS ARE BASED ON CY NOT FY			
Taste of Alpharetta	N/A	63,210	0	0	0
Food Truck Alley	N/A	28,550	0	0	0
Season of Celebration	N/A	3,000	0	0	0
Scarecrow Harvest	N/A	3,400	0	0	0
Wire & Wood	N/A	78,000	0	0	0
Brooke Street Park Concert Series	N/A	20,000	0	0	0
TOTAL (minus 20% commission)	N/A	N/A			
Personnel Assigned:	**3.0 FTE**	**4.0 FTE**	**4.0 FTE**	**4.0 FTE**	**4.0 FTE**
	Special Events Manager	Community Services Manager	Community Services Manager	Community Services Manager	Community Services Manager
	Special Events Coord. (1 FT; 2 PT)	Marketing Coordinator(1PT)	Marketing Coordinator(1PT)	Marketing Coordinator(1PT)	Marketing Coordinator(1PT)
		Special Events Coordinator (2FT/1PT)	Special Events Coordinator (2FT/1PT)	Special Events Coordinator (2FT/1PT)	Special Events Coordinator (2FT) Community Agriculture Coordinator (1 PT)

- **Parks Maintenance**

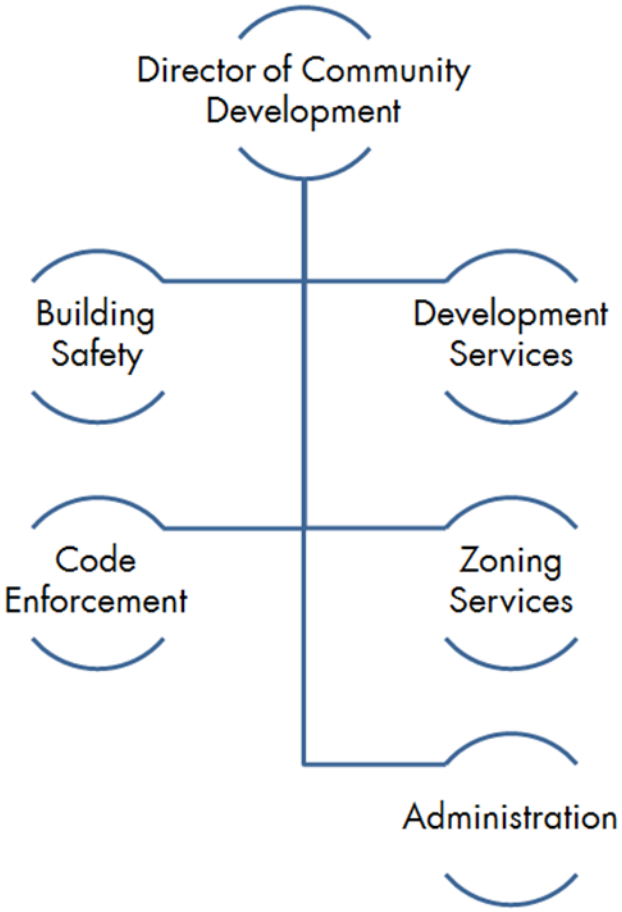
Statement of Service: Parks maintenance provides for the development and maintenance of the city's parks, greenway space, recreation facility grounds, athletic fields, and other city owned property in order to aesthetically reflect community identity, enrich the quality of life, and provide accessible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

Recreation, Parks & Cultural Services - Parks Maintenance					
Performance Measurements	**Actual FY 2018**	**Actual FY 2019**	**Actual FY 2020**	**Target FY 2021**	**Target FY 2022**
# of Athletic fields maintained*	33	33	32	36	36
# of Park acres maintained	322	322	350	350	350
# of Greenway acres maintained	252	252	252	252	262
# of Playground inspections	96	96	102	108	108
# of Park/playground injuries	0	4	2	2	0
# of Athletic field preparations	5,832	6,864	5,304	7,488	7,488
# of Park mowings	40	40	40	40	40
# of Athletic field mowings	80	80	80	80	80
# of Buildings maintained	36	36	36	37	37
# of Restrooms maintained	55	54	56	57	57
# of Pavilions maintained	15	15	15	18	18
# of Hours utilized for trash	10,220	10,950	10,000	11,000	11,000
# of Part-time hours used	6,454	6,927	6,848	7,000	9,500
# of Vehicles maintained	16	17	18	18	19
# of Vehicle-related accidents	1	1	2	1	0
Personnel Assigned:	**19.0 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 (3)	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 Crew Leader (1)
	Park Maintenance Tech II (4)	Park Maintenance Tech II (3)	Park Maintenance Tech II (3)	Park Maintenance Tech II (3)	Park Maintenance Tech II (3)
	Park Maintenance Tech I (10)	Park Maintenance Tech I (10)	Park Maintenance Tech I (11)	Park Maintenance Tech I (13)	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;

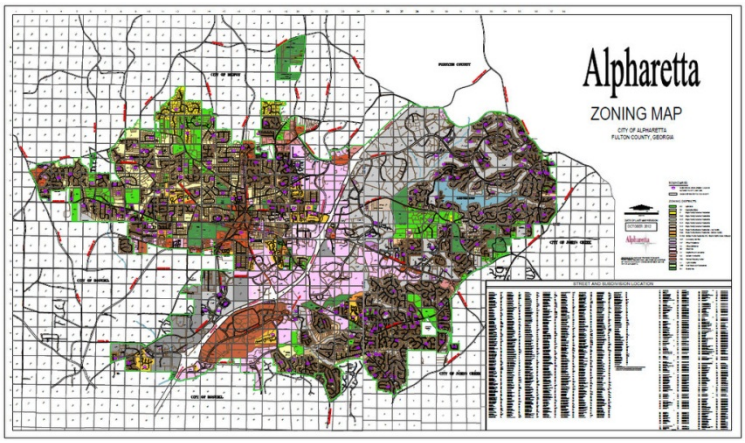
Fostering strong sense of community including safety and security; and

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 Narrative 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;
- ✓ Collaborate with the Community to provide planning documents for the future; 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 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2022 Recommended Budget	FY 2023 Forecast	FY 2024 Forecast
REVENUES							
Business Taxes:							
Occupational License Fees	$ 1,132,316	$ 1,184,418	$ 1,162,099	$ 932,500	$ 957,500	$ 986,225	$ 1,015,812
Licenses & Permits:							
Development Permits/Fees	187,353	244,921	178,480	160,000	160,000	164,800	169,744
Building Permit Fees	2,232,284	2,887,710	2,130,275	1,550,000	1,700,000	1,751,000	1,803,530
Occupancy Permit Fees	182,594	249,586	187,262	160,000	160,000	164,800	169,744
Tree Removal Permit	6,421	12,626	4,736	7,500	7,500	7,725	7,957
Soil Erosion Permit	44,362	38,638	22,034	35,000	35,000	36,050	37,132
Alcoholic Beverage Permit	-	-	656,303	639,000	639,000		
Other	27,276	31,218	36,433	27,500	27,500	28,325	29,175
Charges for Services:							
Planning and Development Fees	128,040	104,767	95,959	85,000	85,000	87,550	90,177
Plan Review Fees	719,380	1,059,850	1,003,981	660,000	875,000	901,250	928,288
Other	44,533	37,342	48,481	21,500	21,500	22,145	22,809
Fines & Forfeitures	2,300	2,406	1,250	2,000	2,000	2,000	2,000
TOTAL	**$ 4,706,861**	**$ 5,853,483**	**$ 5,527,293**	**$ 4,280,000**	**$ 4,670,000**	**$ 4,151,870**	**$ 4,276,366**
EXPENDITURES							
Personnel Services:							
Salaries	$ 1,594,195	$ 1,703,432	$ 1,887,959	$ 2,143,047	$ 2,085,230	$ 2,137,361	$ 2,190,795
Overtime	2,561	3,486	588	2,500	1,000	1,000	1,000
Group Insurance	455,245	554,638	646,350	748,716	736,988	773,837	812,529
FICA	116,577	124,889	137,068	157,181	155,453	159,339	163,323
Pension (Defined Benefit)	122,992	123,294	138,285	144,877	161,951	166,000	170,150
Pension (401A Contribution/Matc	116,905	150,008	170,800	210,429	204,853	209,974	215,224
Miscellaneous	44,772	84,951	94,476	107,316	100,534	100,534	100,534
subtotal	*$ 2,453,248*	*$ 2,744,699*	*$ 3,075,526*	*$ 3,514,066*	*$ 3,446,009*	*$ 3,548,046*	*$ 3,653,554*
Maintenance & Operations:							
Professional Services	$ 85,120	$ 77,771	$ 49,445	$ 161,700	$ 39,700	$ 40,097	$ 40,498
Board Member Fees	10,855	10,675	9,375	12,000	11,000	11,110	11,221
Fuel/Repair & Maintenance	17,746	19,277	12,702	17,000	13,000	13,130	13,261
Advertising	20,384	19,873	14,692	161,500	16,000	16,160	16,322
Employee Training	11,067	12,847	10,767	17,700	14,000	14,140	14,281
Employee Travel	16,988	14,810	7,355	17,794	17,500	17,675	17,852
Printing	4,923	4,938	6,900	10,500	5,000	5,050	5,101
Maintenance Contracts/IT Svcs.	132,394	131,424	141,345	218,805	179,215	181,007	182,817
General Supplies	35,309	31,105	26,226	49,740	24,000	24,240	24,482
Miscellaneous	5,540	13,026	10,363	9,908	8,200	8,282	8,365
subtotal	*$ 340,325*	*$ 335,747*	*$ 289,170*	*$ 676,647*	*$ 327,615*	*$ 330,891*	*$ 334,200*
Capital/Other	*$ -*	*$ -*	*$ 12,971*		*$ -*	*$ -*	*$ -*
TOTAL	**$ 2,793,574**	**$ 3,080,445**	**$ 3,377,667**	**$ 4,190,713**	**$ 3,773,624**	**$ 3,878,937**	**$ 3,987,754**
Authorized Personnel	**26.0**	**28.0**	**30.0**	**32.0**	**30.0**		

Budget Narrative

The FY 2022 Budget for Community Development totals $3,773,624 and represents a decrease of -10%, or -$417,089 compared to FY 2021. The primary driver of this decrease is the transfer of the Economic Development function from Community Development (FY 2021) to City Administration (FY 2022). The Economic Development function has historically been housed under the City Administration Department but was moved for FY 2021 to facilitate a better management linkage with the Community Development Department and is being moved back into City Administration for FY 2022 under the leadership of the newly funded Economic Development Director position.

The Personnel Services category decreased -2%, or -$68,057, due primarily to the transfer of the Economic Development Division (discussed above) which is partially offset through wage increases associated with the 3% performance-based merit program scheduled for July 1, 2021 and increases in group insurance and risk premiums as well as increased pension costs.

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

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	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	-
Building Inspector	4.0	4.0	4.0	4.0	4.0	-
Building Inspector Manager	-	1.0	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	5.0	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	-
Economic Development Director*	-	-	-	1.0	-	(1.0)
Economic Development Manager*	-	-	-	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	1.0	-
Planning and Zoning Coordinator	1.0	1.0	1.0	1.0	1.0	-
Permit Technician	1.0	2.0	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	-
Zoning Administrator	1.0	1.0	1.0	1.0	1.0	-
	26.0	28.0	30.0	32.0	30.0	(2.0)

* Positions reorganized into the Community Development Department for fiscal year 2021 and transferred back under City Administration for FY 2022 upon approval of a Director position.

The Maintenance and Operations category decreased -52%, or -$349,032, due primarily to the transfer of the Economic Development function from the Community Development Department coupled with an overall reduction in operating costs to align with forecasted revenue trends resulting from the COVID-19 pandemic.

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 2018**	**Actual FY 2019**	**Actual FY 2020**	**Target FY 2021**	**Target FY 2022**
# of Special projects managed	16	16	19	15	16
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	Office Manager	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 2018**	**Actual FY 2019**	**Actual FY 2020**	**Target FY 2021**	**Target FY 2022**
# of New public hearings filed	145	112	106	120	115
Total # of public hearings processed	132	85	91	120	115
# of parcels annexed	0	0	0	0	0
Personnel Assigned:	**3.0 FTE**	**4.0 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
		Administrative Assistant II	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	Planning and Zoning Coordinator

Community Development - Development Services					
Performance Measurements	**Actual FY 2018**	**Actual FY 2019**	**Actual FY 2020**	**Target FY 2021**	**Target FY 2022**
Private development plans reviewed	160	144	136	140	140
Tree permits issued	878	1024	991	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 2018**	**Actual FY 2019**	**Actual FY 2020**	**Target FY 2021**	**Target FY 2022**
# of New building permits issued	5,902	5,717	4,756	4,950	5,000
# of Building inspections completed	29,786	31,500	24,161	24,200	25,000
Personnel Assigned:	**9.0 FTE**	**10.0 FTE**	**10.0 FTE**	**10.0 FTE**	**10.0 FTE**
	Building Official	Building Official	Building Official	Building Official	Building Official
	Permit Technician	Permit Technicians (2)	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	Senior Building Inspector
	Building Inspectors (4)	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 2018**	**Actual FY 2019**	**Actual FY 2020**	**Target FY 2021**	**Target FY 2022**
# of Code enforcement inspections completed	644	677	679	500	500
Personnel Assigned:	**4.0 FTE**	**4.0 FTE**	**6.0 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 (5)	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 2022 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.

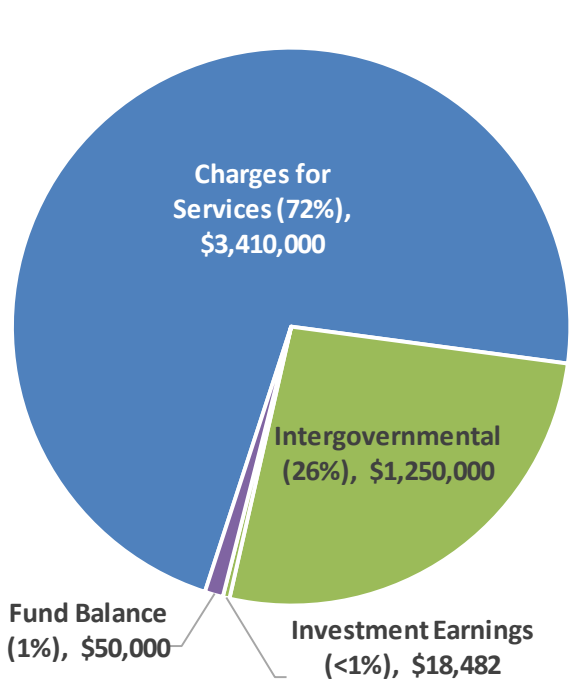
- **Statement of Revenues, Expenditures, and changes in Fund Balances**

  This statement provides a historical comparison of revenues and expenditures for fiscal years 2018-2022 as well as a forecast for fiscal years 2023-2024. Also included are changes in fund balance.

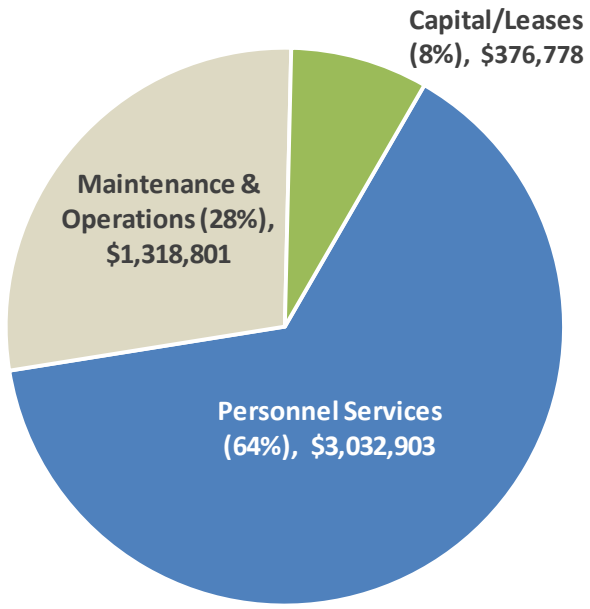
  The financial forecast utilizes revenue collection patterns (historical and current patterns; as adjusted for seasonal fluctuations) adjusted to reflect expenditure mandates as provided by the City Council.

Emergency 911 Fund Summary

FY 2022 Budget: $4,728,482



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 2022 Budget for the E-911 Fund totals $4,728,482 and represents a decrease of -16%, or -$890,511, compared to FY 2021. The main driver of this variance is the non-allocated reserve (i.e., available fund balance) budgeted in FY 2021[16]. After adjusting for the non-allocated reserve, the true operational budget request is roughly 9% (including new operating and capital initiatives).

[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 2022 will occur subsequent to adoption of the budget.

The Personnel Services category increased 4%, or $130,435, due to wage increases associated with the 3% performance-based merit program scheduled for July 1, 2021, coupled with growth in group insurance and risk premiums as well as increased pension costs. Authorized personnel total 33.0 FTEs.

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Variance
Communications Officer	17.0	17.0	20.0	20.0	20.0	-
Communications Shift Supervisor	4.0	4.0	4.0	4.0	4.0	-
Communications Quality Assurance Officer	-	1.0	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	4.0	4.0	4.0	4.0	-
911 Operations Manager	1.0	1.0	1.0	1.0	1.0	-
IT Analyst	-	-	1.0	1.0	1.0	-
Network Analyst II	1.0	1.0	-	-	-	-
	30.0	30.0	33.0	33.0	33.0	-

The Maintenance and Operations category increased 2%, or $21,479, due primarily to growth in communications costs (e.g., AT&T), North Fulton Regional Radio System Authority costs, IT professional services, etc.

The Capital/Leases category includes appropriations for the existing mobile radio lease as well as funding requested through the 2022 Operating Initiatives (Portable Radio Replacement – Capital Lease) and 2022 Capital Requests (E911 Facility Renovations). Please refer to the *Operating Initiative Requests* and *Capital Initiatives Requests* sections of this document for a detailed description.

Statement of Budgetary Comparisons

Emergency 911 Fund

Public Safety Department

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2022 Recommended Budget	FY 2023 Forecast	FY 2024 Forecast
REVENUES							
Charges for Services:							
E-911 Service Fees	$ 2,831,466	$ 2,696,943	$ 2,774,476	$ 2,865,000	$ 3,130,000	$ 3,223,900	$ 3,320,617
E-911 Prepaid Service Fees	86,883	319,871	258,419	255,000	280,000	288,400	297,052
Intergovernmental:	941,752	1,238,943	1,260,758	1,130,000	1,250,000	1,287,500	1,326,125
Investment Earnings	12,542	24,444	23,154	26,568	18,482	19,036	19,608
Other							
Miscellaneous	-	-	403	-	-	-	-
Mobile Radio Lease Financing	504,024	-	-	-	-	-	-
Fund Balance	-	-	-	1,342,425	50,000	-	-
TOTAL	**$ 4,376,667**	**$ 4,280,200**	**$ 4,317,210**	**$ 5,618,993**	**$ 4,728,482**	**$ 4,818,836**	**$ 4,963,402**
EXPENDITURES							
Personnel Services:							
Salaries	$ 1,365,536	$ 1,448,818	$ 1,495,738	$ 1,642,059	$ 1,709,608	$ 1,752,348	$ 1,796,157
Overtime	235,161	265,227	218,017	200,000	199,821	199,821	199,821
Group Insurance	336,370	371,923	415,603	558,679	582,315	596,873	611,795
FICA	117,117	125,816	126,374	139,127	158,737	162,705	166,773
Pension (Defined Benefit)	117,865	100,062	99,468	103,689	115,365	118,249	121,205
Pension (401A Cont./Match)	104,934	138,775	151,194	166,462	179,763	184,257	188,864
Miscellaneous	43,160	79,469	82,367	92,452	87,294	89,476	91,713
subtotal	*$ 2,320,143*	*$ 2,530,089*	*$ 2,588,761*	*$ 2,902,468*	*$ 3,032,903*	*$ 3,103,730*	*$ 3,176,328*
Maintenance & Operations:							
Communications	$ 320,229	$ 358,194	$ 298,143	$ 353,000	$ 359,900	$ 367,098	$ 374,440
Maintenance Contracts	431,863	356,558	401,632	467,400	473,500	482,970	492,629
IT Professional Services	239,899	261,894	281,260	274,750	282,079	287,721	293,475
Miscellaneous	185,729	158,268	155,845	202,172	203,322	207,388	211,536
subtotal	*$ 1,177,720*	*$ 1,134,914*	*$ 1,136,880*	*$ 1,297,322*	*$ 1,318,801*	*$ 1,345,177*	*$ 1,372,081*
Capital/Leases:							
Capital	$ -	$ 70,437	$ 22,932	$ -	$ -	$ -	$ -
PS/911 HQ Improvements	273,160	438,310	-	-	50,000	-	-
North Fulton Regional Radio Syster	-	72,660	-	-	-	-	-
Radio Replacements	504,024	360	58,000	33,000	-	-	-
Mobile Radio Lease	76,777	76,777	76,777	76,778	76,778	76,778	76,778
Portable Radio Lease	-	-	-		250,000	226,007	226,007
subtotal	*$ 853,961*	*$ 658,544*	*$ 157,709*	*$ 109,778*	*$ 376,778*	*$ 302,785*	*$ 302,785*
Non-Allocated							
Reserve	$ -	$ -	$ -	$ 1,309,425	$ -	$ -	$ -
subtotal	*$ -*	*$ -*	*$ -*	*$ 1,309,425*	*$ -*	*$ -*	*$ -*
TOTAL	**$ 4,351,824**	**$ 4,323,547**	**$ 3,883,350**	**$ 5,618,993**	**$ 4,728,482**	**$ 4,751,692**	**$ 4,851,193**
Authorized Personnel	**30.0**	**30.0**	**33.0**	**33.0**	**33.0**		

Statement of Revenues, Expenditures, and changes in Fund Balance

Emergency 911 Fund

Public Safety Department

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2022 Recommended Budget	FY 2023 Forecast	FY 2024 Forecast
Beginning Fund Balance	$ 1,827,068	$ 1,851,911	$ 1,808,567	$ 2,242,426	$ 2,209,426	$ 2,159,426	$ 2,226,570
REVENUES BY CATEGORY							
Charges for Services	$ 2,918,349	$ 3,016,813	$ 3,032,895	$ 3,120,000	$ 3,410,000	$ 3,512,300	$ 3,617,669
Intergovernmental	941,752	1,238,943	1,260,758	1,130,000	1,250,000	1,287,500	1,326,125
Investment Earnings	12,542	24,444	23,154	26,568	18,482	19,036	19,608
Other	504,024	-	403	-	-	-	-
TOTAL	**$ 4,376,667**	**$ 4,280,200**	**$ 4,317,210**	**$ 4,276,568**	**$ 4,678,482**	**$ 4,818,836**	**$ 4,963,402**
EXPENDITURES BY FUNCTION							
Public Safety	$ 4,351,824	$ 4,323,547	$ 3,883,350	$ 4,309,568	$ 4,728,482	$ 4,751,692	$ 4,851,193
TOTAL	**$ 4,351,824**	**$ 4,323,547**	**$ 3,883,350**	**$ 4,309,568**	**$ 4,728,482**	**$ 4,751,692**	**$ 4,851,193**
ACFR Rounding Adjustments	$ (1)	$ 3	$ (1)	$ -	$ -	$ -	$ -
Ending Fund Balance: (1),(2)	$ 1,851,911	$ 1,808,567	$ 2,242,426	$ 2,209,426	$ 2,159,426	$ 2,226,570	$ 2,338,778
Changes in Fund Balance (actual/est.)	$ 24,843	$ (43,344)	$ 433,859	$ (33,000)	$ (50,000)	$ 67,144	$ 112,208

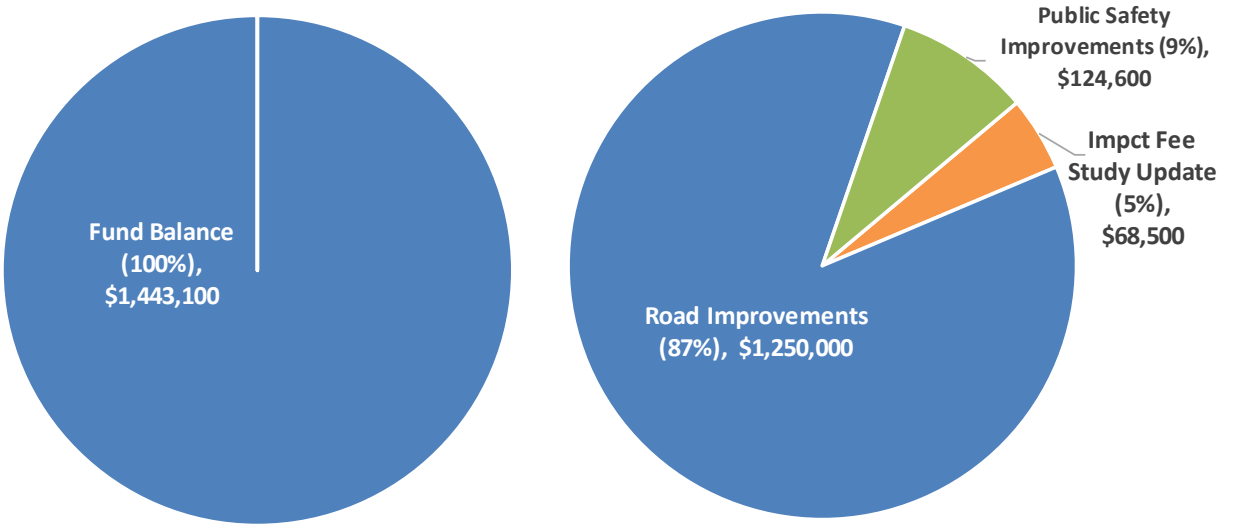
Notes:

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

(2) Fund balance usage is for multiple one-time capital initiatives (e.g. 911 Facility renovations, 911 phone system replacement, etc.).

Impact Fee Fund Summary

FY 2022 Budget: $1,443,100



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 2022 Budget totals $1,443,100. 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 are being allocated to the following capital initiatives which are discussed in depth within the *Capital Initiatives Requests* section of this document.

- Impact Fee Study Update;
- North Point Corridor Improvements (TIP Grant match); and
- Fire Rapid-Rescue Response Truck.

Statement of Budgetary Comparisons

Impact Fee Fund

Multiple Departments

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2022 Recommended Budget	FY 2023 Forecast	FY 2024 Forecast
REVENUES							
Charges for Services:							
Impact Fees (Roads)	$ 255,071	$ 246,362	$ 182,291	$ -	$ -	150,000	150,000
Impact Fees (Parks)	1,022,419	564,632	592,472	745,000	-	250,000	250,000
Impact Fees (Public Safety)	69,100	149,437	91,329	-	-	75,000	75,000
Investment Earnings	36,045	83,063	74,870	-	-	-	-
Other						-	-
Fund Balance	-	-	-	3,258,304	1,443,100		
TOTAL	**$ 1,382,634**	**$ 1,043,495**	**$ 940,963**	**$ 4,003,304**	**$ 1,443,100**	**$ 475,000**	**$ 475,000**
EXPENDITURES							
Capital/Leases:							
Impact Fee Study Update	$ -	$ -	$ -	$ -	$ 68,500	$ -	$ -
Roads							
Rucker Rd Corridor Imp.	-	23,700	556,968	569,332	-	-	-
Wills Rd Widening	-	14,460	-	-	-	-	-
Teasley St Imp.	-	-	38,125	18,800	-	-	-
Park Plaza Signal	-	-	45,935	-	-	-	-
Hopewell/Vaughan Roundabout	-	-	16,553	11,652	-	-	-
North Point Corridor (grant match)	-	-	-	-	1,250,000	-	-
Parks							
Alpharetta Arts Center	1,113,438	13,606	-	-	-	-	-
Wills Park Pool Expansion	1,100,000	-	-	-	-	-	-
City Center Sidewalks	-	300,000	-	-	-	-	-
Greenway Ext. to Forsyth	-	-	-	1,251,402	-	-	-
Park Development	-	-	420,993	12,700	-	-	-
Public Safety							
Headquarters Expansion	520,464	40,000	-	-	-	-	-
HAZMAT Truck & Trailer	-	-	-	155,750	-	-	-
Fire Rescue-Rapid Resp. Truck	-	-	-	-	124,600	-	-
subtotal	*$ 2,733,902*	*$ 391,766*	*$ 1,078,574*	*$ 2,019,636*	*$ 1,443,100*	*$ -*	*$ -*
Non-Allocated							
Roads	$ -	$ -	$ -	$ 1,540,262	$ -	$ 150,000	$ 150,000
Parks	-	-	-	317,820	-	250,000	250,000
Public Safety	-	-	-	125,586	-	75,000	75,000
subtotal	*$ -*	*$ -*	*$ -*	*$ 1,983,668*	*$ -*	*$ 475,000*	*$ 475,000*
TOTAL	**$ 2,733,902**	**$ 391,766**	**$ 1,078,574**	**$ 4,003,304**	**$ 1,443,100**	**$ 475,000**	**$ 475,000**
Authorized Personnel	-	-	-	-	-		

Statement of Revenues, Expenditures, and changes in Fund Balance

Impact Fee Fund

Multiple Departments

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2022 Recommended Budget	FY 2023 Forecast	FY 2024 Forecast
Beginning Fund Balance:	$ 4,095,456	$ 2,744,188	$ 3,395,917	$ 3,258,305	$ 1,983,669	$ 609,069	$1,084,069
REVENUES BY CATEGORY							
Charges for Services	$ 1,346,589	$ 960,432	$ 866,093	$ 745,000	$ -	$ 475,000	$ 475,000
Investment Earnings	36,045	83,063	74,870	-	-	-	-
Other	-	-	-	-	-	-	-
TOTAL	**$ 1,382,634**	**$ 1,043,495**	**$ 940,963**	**$ 745,000**	**$ -**	**$ 475,000**	**$ 475,000**
EXPENDITURES BY FUNCTION							
Capital (Roads)	$ -	$ 38,160	$ 657,581	$ 599,784	$ 1,250,000	$ -	$ -
Capital (Parks)	2,213,438	313,606	420,993	1,264,102	-	-	-
Capital (Public Safety)	520,464	40,000	-	155,750	124,600	-	-
TOTAL	**$ 2,733,902**	**$ 391,766**	**$ 1,078,574**	**$ 2,019,636**	**$ 1,374,600**	**$ -**	**$ -**
ACFR Rounding Adjustments	$ 1	$ -	$ (1)	$ -	$ -	$ -	$ -
Ending Fund Balance: (1),(2)	$ 2,744,188	$ 3,395,917	$ 3,258,305	$ 1,983,669	$ 609,069	$1,084,069	$1,559,069
Changes in Fund Balance (actual/est.)	$(1,351,268)	$ 651,729	$ (137,612)	$(1,274,636)	$ (1,374,600)	$ 475,000	$ 475,000

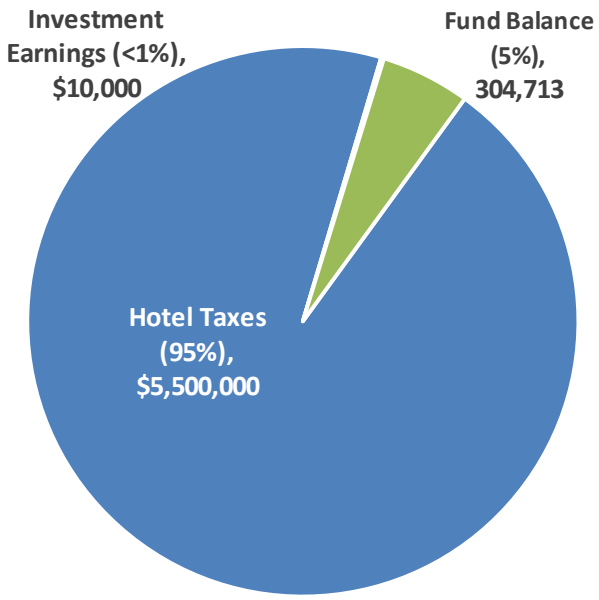
Notes:

(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,

Hotel/Motel Fund Summary

FY 2022 Budget: $5,814,713



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 2022 Budget totals $5,814,713. 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 $2.1 million); Alpharetta Convention & Visitor's Bureau (43.75% or $2.4 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 has severely impacted the hospitality market segment and this revenue source has declined significantly as business and personal travel have been

curtailed. That said, improvements are being witnessed with hotel occupancy reaching 60% of pre-pandemic levels in spring 2021. The 2022 budget assumes, on average, 60% of pre-pandemic activity which results in hotel/motel tax collections of $5.5 million (compared to $9 million in FY 2019).

Statement of Budgetary Comparisons

Hotel/Motel Fund
Multiple Departments

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2022 Recommended Budget	FY 2023 Forecast	FY 2024 Forecast
REVENUES							
Other Taxes							
Hotel/Motel Taxes	$ 7,665,868	$ 9,049,266	$ 6,668,386	$ 6,750,000	$ 5,500,000	$ 7,425,000	$ 8,167,500
Interest/Penalties	-	2,066	3,711	-	-	-	-
Investment Earnings	-	-	-	52,338	10,000	10,300	10,609
Other						-	-
Transfer-In from Conf. Ctr. Fund	-	380,308	-	-	-		
Fund Balance	-	-	-	1,966,633	304,713		
TOTAL	**$ 7,665,868**	**$ 9,431,640**	**$ 6,672,097**	**$ 8,768,971**	**$ 5,814,713**	**$ 7,435,300**	**$ 8,178,109**
EXPENDITURES							
ACVB/City							
Alpharetta Convention & Visitors Bureau	$ 3,353,817	$ 3,959,958	$ 2,919,042	$ 2,953,125	$ 2,406,250	$ 3,252,944	$ 3,577,923
City of Alpharetta (transfer-out)	2,874,701	3,394,250	2,502,036	2,531,250	2,062,500	2,788,238	3,066,791
subtotal	*$ 6,228,518*	*$ 7,354,207*	*$ 5,421,079*	*$ 5,484,375*	*$ 4,468,750*	*$ 6,041,181*	*$ 6,644,714*
Facility							
Professional Svcs (Bond Admin)	$ 6,525	$ 6,440	$ 5,500	$ 6,000	$ 6,000	$ 6,000	$ 6,000
Series 2016 Bonds (debt service)	779,963	979,963	975,963	1,311,963	1,339,963	1,365,213	1,392,713
Debt Service Reserve	-	-	-	1,017,394	-	22,906	134,682
Downtown Land Purchase	-	-	795,398		-	-	-
Alpharetta Arts Center	385,609	164,391	-		-	-	-
Wayfinding Signage	-	-	53,917		-	-	-
Equestrian Center Improvements	-	-	3,185	246,815	-	-	-
Wills Park Master Plan Imp.	-	-	147,577	702,424	-	-	-
subtotal	*$ 1,172,096*	*$ 1,150,794*	*$ 1,981,540*	*$ 3,284,596*	*$ 1,345,963*	*$ 1,394,119*	*$ 1,533,395*
TOTAL	**$ 7,400,614**	**$ 8,505,001**	**$ 7,402,619**	**$ 8,768,971**	**$ 5,814,713**	**$ 7,435,300**	**$ 8,178,109**
Authorized Personnel	-	-	-		-		

Statement of Revenues, Expenditures, and changes in Fund Balance

Hotel/Motel Fund

Multiple Departments

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2022 Recommended Budget	FY 2023 Forecast	FY 2024 Forecast
Beginning Fund Balance:	$ 1,505,262	$ 1,770,515	$ 2,697,154	$ 1,966,633	$ 1,017,394	$ 712,681	$ 735,587
REVENUES BY CATEGORY							
Hotel Taxes	$ 7,665,868	$ 9,051,332	$ 6,672,097	$ 6,750,000	$ 5,500,000	$ 7,425,000	$ 8,167,500
Investment Earnings	-	-	-	52,338	10,000	10,300	10,609
Other	-	380,308	-	-	-	-	-
TOTAL	**$ 7,665,868**	**$ 9,431,640**	**$ 6,672,097**	**$ 6,802,338**	**$ 5,510,000**	**$ 7,435,300**	**$ 8,178,109**
EXPENDITURES BY FUNCTION							
Alpharetta Convention & Visitors Bureau	$ 3,353,817	$ 3,959,958	$ 2,919,042	$ 2,953,125	$ 2,406,250	$ 3,252,944	$ 3,577,923
City of Alpharetta (transfer-out)	2,874,701	3,394,250	2,502,036	2,531,250	2,062,500	2,788,238	3,066,791
Tourism Product Development portion of the Hotel Tax:							
Debt Service	786,488	986,403	981,463	1,317,963	1,345,963	1,371,213	1,398,713
Eligible System Improvements	385,609	164,391	1,000,077	949,239	-	-	-
TOTAL	**$ 7,400,614**	**$ 8,505,001**	**$ 7,402,619**	**$ 7,751,577**	**$ 5,814,713**	**$ 7,412,394**	**$ 8,043,427**
ACFR Rounding Adjustments	$ (1)	$ -	$ 1	$ -	$ -	$ -	$ -
Ending Fund Balance: (1),(2)	$ 1,770,515	$ 2,697,154	$ 1,966,633	$ 1,017,394	$ 712,681	$ 735,587	$ 870,269
Changes in Fund Balance (actual/est.)	$ 265,253	$ 926,639	$ (730,521)	$ (949,239)	$ (304,713)	$ 22,906	$ 134,682

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

Big Creek Greenway

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

The city's capital program has the most visible and long-term effect on the quality of life for our stakeholders. Through an aggressive capital program, improvements to transportation, access to quality cultural and recreational opportunities, partnering with local businesses for continued economic development, and providing infrastructure and assets for public safety are afforded. The foundation of the city's capital program is the ten-year capital project improvement plan ("CIP") which is updated annually. The CIP assists in the planning, acquisition, and financing of capital projects.

Wills Park

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

The city has six (6) capital project funds: Capital Projects Fund (general capital projects); Stormwater Capital Fund (drainage projects); Capital Grants Fund (account for capital grant proceeds); 2016 Parks and Transportation Bond Fund (account for bond proceeds); T-

SPLOST Fund (account for collections from the Transportation Special Local Option Sales Tax); and the American Rescue Act Fund (account for collections under the American Rescue act legislation). For the purposes of this budget document, only the Capital Projects Fund, Stormwater Capital Fund, T-SPLOST Capital Fund, and American Rescue Act Fund are presented as new appropriation activity was approved for FY 2022. 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.

- **American Rescue Act Fund:** This fund accounts for the city's allocation of funds under the American Rescue Act legislation. Specifically, the city is classified as a metropolitan city under the legislation and has a total allocation of $6,644,511.

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, 2020, the city's fund balance totaled $26.6 million. Of this amount, approximately $5.3 million was appropriated in the FY 2021 Budget for capital/one-time initiatives/reserve and $15.5 million has been designated as an emergency account based on a conservative policy of 23% 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 for FY 2022 totals $5.8 million.

- **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 in FY 2021. The city is slowly growing the recurring capital funding in accordance with revenue growth and operational needs. The FY 2022 Budget proposes a recurring capital funding level of $1.7 million.

Funding from the General Fund available for immediate capital investment in 2022 includes the following:

- $5,836,799 Fund Balance for one-time capital;
- $1,650,000 Recurring Capital Contribution from the General Fund

$7,486,799

- **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.

FY 2022 Capital Funding

The FY 2022 Capital Plan includes funding of $48 million for capital initiatives (including potential grant funding). Recommended capital investment totals $47 million and is focused on maintaining and improving city infrastructure and assets. An additional $1.4 million is being reserved to provide flexibility for future prioritized capital investment.

	Capital Project Fund	Stormwater Capital Fund	T-SPLOST Fund	American Rescue Act Fund	Impact Fee Fund	E911 Fund	Subtotal	Other Sources	Total
Sources:									
Available Fund Balance	$2,000,000	$ -	$ 17,160,000	$ -	$1,443,100	$ 50,000	$ 20,653,100	$ -	$ 20,653,100
General Fund									
Recurring Capital Program	1,650,000	-	-	-	-	-	1,650,000	-	1,650,000
Available Fund Balance	4,316,799	1,520,000	-	-	-	-	5,836,799	-	5,836,799
Other (Taxes, Investment Earnings, etc.)	100,000	-	7,840,000	6,644,511	-	-	14,584,511	-	14,584,511
Grants (LMIG)	-	-	-	-	-	-	-	5,600,000	5,600,000
	$8,066,799	**$ 1,520,000**	**$ 25,000,000**	**$ 6,644,511**	**$1,443,100**	**$ 50,000**	**$ 42,724,410**	**$5,600,000**	**$ 48,324,410**
Uses:									
Capital									
Information Technology	$ 950,000	$ -	$ -		$ -		$ 950,000	$ -	$ 950,000
Public Safety	767,400	-	-		124,600	50,000	942,000	-	942,000
Public Works	3,344,000	1,520,000	25,000,000	4,644,511	-	-	34,508,511	600,000	35,108,511
Recreation, Parks & Cultural Services	1,584,500	-	-	2,000,000	-		3,584,500	-	3,584,500
Community Development	60,000	-	-		1,318,500		1,378,500	5,000,000	6,378,500
	$6,705,900	**$ 1,520,000**	**$ 25,000,000**	**$ 6,644,511**	**$1,443,100**	**$ 50,000**	**$ 41,363,511**	**$5,600,000**	**$ 46,963,511**
Non-Allocated:									
Future Capital/One-Time Initiatives	$1,360,899	$ -	$ -	$ -	$ -		$ 1,360,899	$ -	$ 1,360,899
	$1,360,899	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,360,899**	**$ -**	**$ 1,360,899**

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 2022).

Investment by Department/Entity	Fiscal Years					
	2022 Budget[1]	2022 Other[2]	2023-2025	2026-2028	2029-2031	Total
General Government	$ -	$ -	$ 91,810	$ 97,420	$ 103,390	$ 292,620
Information Technology	950,000	-	1,281,400	1,743,700	1,899,600	5,874,700
Public Safety	942,000	-	3,472,500	7,039,900	6,786,100	18,240,500
Public Works	34,508,511	600,000	21,821,860	24,786,772	25,170,585	106,887,728
Recreation and Parks	3,584,500	-	3,039,600	2,755,400	2,792,500	12,172,000
Community Development	1,378,500	5,000,000	418,600	451,700	471,700	7,720,500
	$ 41,363,511	**$ 5,600,000**	**$ 30,125,770**	**$ 36,874,892**	**$ 37,223,875**	**$151,188,048**
Reserve for Future Capital	1,360,899	-	-	-	-	1,360,899
Capital Plan Total	**$ 42,724,410**	**$ 5,600,000**	**$ 30,125,770**	**$ 36,874,892**	**$ 37,223,875**	**$152,548,947**
Net Impact to Operations Budget	***$ 10,000***	***$ -***	***$ 215,200***	***$ 254,740***	***$ 285,540***	

(1) Includes funding thru the Capital Project Fund, Stormwater Capital Fund, Impact Fee Fund, T-SPLOST Fund, American Rescue Act Fund, and E-911 Fund.

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

Alpharetta Arts Center (Parks/Transportation Bonds, Series 2016)

FY 2022 Capital Project Listing

The following section provides both a (1) summary list of FY 2022 capital investment and (2) a detailed narrative of each capital project.

	Capital Project Fund	Stormwater Capital Fund	T-SPLOST Fund	American Rescue Act Fund	E911 Fund	Impact Fee Fund	Total	Other Sources	Total
Community Development									
North Point Pkwy Corridor (TIP Grant Match)	$ -	$ -	$ -	$ -	$ -	$ 1,250,000	$ 1,250,000	$ 5,000,000	$ 6,250,000
Design Services	60,000	-	-	-	-	-	60,000	-	60,000
Impact Fee Program (update)	-	-	-	-	-	68,500	68,500	-	68,500
Subtotal	**$ 60,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,318,500**	**$ 1,378,500**	**$ 5,000,000**	**$ 6,378,500**
Public Works									
Recurring Traffic Signal System Maintenance	$ 100,000	$ -	$ -	$ -	$ -	$ -	$ 100,000	$ -	$ 100,000
Recurring Milling and Resurfacing	1,224,000	-	-	1,176,000	-	-	2,400,000	600,000	3,000,000
Recurring Traffic Control Equipment	100,000	-	-	-	-	-	100,000	-	100,000
Recurring Traffic Responsive System Maintenance	150,000	-	-	-	-	-	150,000	-	150,000
Recurring Traffic Striping and Signage	200,000	-	-	-	-	-	200,000	-	200,000
Recurring Traffic Calming Improvements	75,000	-	-	-	-	-	75,000	-	75,000
Recurring Bridge Maintenance	150,000	-	-	-	-	-	150,000	-	150,000
Recurring Tree Planting and Landscape Improvements	265,000	-	-	-	-	-	265,000	-	265,000
Sidewalk Maintenance and Repair (recurring)	-	-	-	1,324,000	-	-	1,324,000	-	1,324,000
Recurring Fleet (F-250 Crew Cab Service Truck)	65,000	-	-	-	-	-	65,000	-	65,000
Recurring Fleet (Chipper Dump Truck)	140,000	-	-	-	-	-	140,000	-	140,000
Recurring Equipment (Skid Steer Loader)	85,000	-	-	-	-	-	85,000	-	85,000
Streetlight Maintenance (recurring)	80,000	-	-	-	-	-	80,000	-	80,000
Traffic Control Center/Server Room Maintenance (recurring)	60,000	-	-	-	-	-	60,000	-	60,000
City Trash Receptacle Service (recurring)	50,000	-	-	-	-	-	50,000	-	50,000
Recurring Facility Renovations (PS Roof)	250,000	-	-	-	-	-	250,000	-	250,000
Recurring Facility Renovations (Fire Stations)	60,000	-	-	-	-	-	60,000	-	60,000
Recurring Rec Facility Bathroom, Painting, Floor Repairs	30,000	-	-	-	-	-	30,000	-	30,000
Recurring Parking Garage Maintenance	25,000	-	-	-	-	-	25,000	-	25,000
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	-	750,000	-	2,144,511	-	-	2,894,511	-	2,894,511
Recurring Stormwater Drainage Maintenance	-	200,000	-	-	-	-	200,000	-	200,000
Recurring Stormwater Inspections	-	120,000	-	-	-	-	120,000	-	120,000
Recurring Stormwater Design/Studies	-	100,000	-	-	-	-	100,000	-	100,000
Meadow Brook Hills Drainage Imp. (design)	-	250,000	-	-	-	-	250,000	-	250,000
Stormwater Needs Assessment	-	100,000	-	-	-	-	100,000	-	100,000
Design Services	75,000	-	-	-	-	-	75,000	-	75,000
Subtotal	**$ 3,344,000**	**$ 1,520,000**	**$ -**	**$ 4,644,511**	**$ -**	**$ -**	**$ 9,508,511**	**$ 600,000**	**$ 10,108,511**
Information Technology									
Recurring Technology Replacement (all city departments)	$ 300,000	$ -	$ -	$ -	$ -	$ -	$ 300,000	$ -	$ 300,000
Citywide Network Devices (replacement)	350,000	-	-	-	-	-	350,000	-	350,000
City Council A/V (replacement)	300,000	-	-	-	-	-	300,000	-	300,000
Subtotal	**$ 950,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 950,000**	**$ -**	**$ 950,000**

SPECIAL REVENUE FUND SUMMARIES

	Capital Project Fund	Stormwater Capital Fund	T-SPLOST Fund	American Rescue Act Fund	E911 Fund	Impact Fee Fund	Total	Other Sources	Total
Public Safety									
Recurring Fleet Replacement (Qty: 7)	$ 305,000	$ -	$ -	$ -	$ -	$ -	$ 305,000	$ -	$ 305,000
Recurring Public Safety Equipment (replacement)	211,000	-	-	-	-	-	211,000	-	211,000
E911 Facility Renovations	-	-	-	-	50,000	-	50,000	-	50,000
Lucas Devices (PS Fire)	176,000	-	-	-	-	-	176,000	-	176,000
Rapid Rescue Truck (Fire)	75,400	-	-	-	-	124,600	200,000	-	200,000
Subtotal	**$ 767,400**	**$ -**	**$ -**	**$ -**	**$ 50,000**	**$ 124,600**	**$ 942,000**	**$ -**	**$ 942,000**
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	125,000	-	-	-	-	-	125,000	-	125,000
Recurring Athletic Courts Resurfacing	60,000	-	-	-	-	-	60,000	-	60,000
Recurring Synthetic Turf Fields Replacement	500,000	-	-	-	-	-	500,000	-	500,000
Recurring Fleet Replacement (Qty: 6)	275,000	-	-	-	-	-	275,000	-	275,000
Recurring Park Equipment Replacement	122,000	-	-	-	-	-	122,000	-	122,000
Recurring Greenway Improvements/Repairs	250,000	-	-	-	-	-	250,000	-	250,000
Replace Boardwalk between old Wild Wings and Greenway	-	-	-	2,000,000	-	-	2,000,000	-	2,000,000
The Stories Project	12,500	-	-	-	-	-	12,500	-	12,500
Design Services	20,000	-	-	-	-	-	20,000	-	20,000
Subtotal	**$ 1,584,500**	**$ -**	**$ -**	**$ 2,000,000**	**$ -**	**$ -**	**$ 3,584,500**	**$ -**	**$ 3,584,500**
TSPLOST									
Old Milton Pkwy Capacity Improvements (North Point Pkwy to City limits)	$ -	$ -	$ 2,000,000	$ -	$ -	$ -	$ 2,000,000	$ -	$ 2,000,000
Webb Bridge Rd Improvements (Greenway to Webb Bridge Way)	-	-	23,000,000	-	-	-	23,000,000	-	23,000,000
Subtotal	**$ -**	**$ -**	**$ 25,000,000**	**$ -**	**$ -**	**$ -**	**$ 25,000,000**	**$ -**	**$ 25,000,000**
TOTAL	**$ 6,705,900**	**$ 1,520,000**	**$ 25,000,000**	**$ 6,644,511**	**$ 50,000**	**$ 1,443,100**	**$ 41,363,511**	**$ 5,600,000**	**$ 46,963,511**
NON-ALLOCATED (future capital/one-time	**$ 1,360,899**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,360,899**		**$ 1,360,899**
	Budgeted as part of FY 2022 Budget							**Budgeted once received**	

Capital Initiative Requests

Summary

Capital Funding Sources:

General Fund	
Recurring Capital Program:	$ 1,650,000
Available Fund Balance:	5,836,799
E911 Fund	
Available Fund Balance:	50,000
Capital Project Fund	
Available Fund Balance:	2,000,000
Other (interest earnings):	100,000
T-SPLOST Capital Fund	
Available Fund Balance:	17,160,000
Other (taxes, interest earnings):	7,840,000
Impact Fee Fund	
Available Fund Balance:	1,443,100
Grant[17]:	5,600,000
American Rescue Plan Act (both tranches):	6,644,511
Total Sources:	**$48,324,410**

Recommended Capital Initiatives*:

Recurring Capital Initiatives:	$ 6,587,000
Stormwater/Drainage Initiatives:	1,420,000
General Capital Initiatives:	7,312,000
TSPLOST Initiatives:	25,000,000
American Rescue Act Initiatives:	6,644,511
Total Uses:	**$46,963,511**

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

Capital Project Fund:	$ 1,360,899

** Capital initiatives not recommended for funding total $5,397,150.*

[17] Includes potential LMIG grant funding for milling and resurfacing initiatives ($600,000) and Transportation Improvement Program grant funding ($5,000,000) for North Point Parkway improvements and would be appropriated upon execution of binding agreements and/or receipt of the funds.

Detail (Recommended Capital Investment)

American Rescue Act (and other sources where noted)

Public Works

Recurring Milling and Resurfacing $3,000,000 (multiple sources)

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) and American Rescue Act funding.

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 2022, 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 ($1,150,000); Fund Balance ($74,000); LMIG Grant ($600,000); and American Rescue Act ($1,176,000). Grant funding will be appropriated upon execution of binding agreements and/or receipt of the funds.

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

Recurring Stormwater Pipes/Structure Repair $2,894,511 (multiple sources)

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.

Funding to be provided through the following sources: Fund Balance ($750,000); and American Rescue Act ($2,144,511).

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

Recurring Sidewalk Maintenance and Repair **$1,324,000**

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. This request will fund the replacement/repair of approximately 26,500 linear feet of sidewalk.

In FY 2019 the City contracted with Dynatest to complete a sidewalk inventory and evaluate sidewalk conditions. This list standardizes the evaluation process, provides a clear prioritized list of sidewalks needing repair, and ties 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. 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. This 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.

Recreation, Parks & Cultural Services

Replace Boardwalk between old Wild Wings and Greenway **$2,000,000**

Priority 1: The current boardwalk in this location is in need of replacement. The poor design has accelerated the decline of the boardwalk. Whole sections of the boardwalk are failing, and some sections have been replaced and/or repaired numerous times. This project would replace in excess of 1,115 linear feet of boardwalk that connects the commercial areas with the City of Alpharetta's Greenway.

Operating Budget Impact: This program decreases boardwalk maintenance/replacement costs significantly as the old wood boardwalk deteriorated in the humid (shaded) environment rapidly causing warping and rot. This project will save thousands in maintenance/replacement costs over a multi-year period.

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 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 **$150,000**

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 Bridge Maintenance **$150,000**

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

Below is our list of bridge repair locations in order of highest priority to lowest. It is anticipated to complete bridge repairs at the first three locations in FY 2022: 1) Waters Road over Long Indian Creek; 2) Windward Pkwy westbound lanes over Big Creek; 3) Windward Pkwy eastbound lanes over Big Creek; 4) Windward Pkwy eastbound lanes over Camp Creek; 5) Windward Pkwy eastbound lanes over Big Creek Tributary; 6) Mansell Road westbound lanes over Foe Killer Creek; and 7) Windward Pkwy westbound lanes over Camp Creek. Future year funding will cover any needs not completed in the list above as well as findings from future GDOT Inspections.

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

Recurring Tree Planting and Landscape Improvements **$265,000**

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 2022 funding will be used at various locations throughout the city including along Kimball Bridge Rd. The Kimball scope includes installation of landscape within the right-of-way area from the east side of the bridge to Sterling Brooke Drive. The proposed landscape is intended to replace the landscape buffer that was installed by Sterling Brooke as part of their development plan and which they were responsible for maintaining. Once installed by the City, the replacement landscape within the right-of-way at this location will also be maintained by Sterling Brooke in perpetuity.

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

Recurring F-250 Truck Replacement **$65,000**

Priority 2: This request is for the replacement of a F-250 truck within the Public Works fleet. The F-250 replacement is based on age and/or maintenance/repair costs. These vehicles are expected to last in excess of 130,000 miles. FY 2022 replacements include Unit #689 (2011 model year F-250 4x2 Crew Cab) with 103,000 miles. This unit is utilized by our construction crew and is constantly idling for long periods of time, which is taxing on the vehicle. The transmission is beginning to show signs of slipping. The utility boxes on the sides are failing. Due to the age and wear and tear on the vehicle, this vehicle is scheduled for replacement.

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

Recurring Chipper Truck Replacement **$140,000**

Priority 2: This request is for the replacement of 1994 Ford F-800 Chipper Truck (Unit # 74) within the Public Works fleet. This vehicle enables staff to haul wood chips and is essential to enable staff to clear trees and brush from City right of way while recycling the debris to usable mulch. The chipper truck replacement is based on age, wear and tear, and maintenance/repair costs. This truck has extensive rust and corrosion on the frame, chassis, and suspension. Cracks and dry rot have developed on the air brake lines. The only backup staff has for this vehicle is a chipper-insert that allows current vehicles to assume some of the functionality (smaller-scale).

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

Recurring Skid Steer Loader Replacement **$85,000**

Priority 2: This request is for the purchase of a skid steer loader to replace a 2004 New Holland LS190 skid steer loader. This equipment allows staff to perform various digging, hauling, and lifting tasks on jobsites as well as loading/unloading cargo at Public Works headquarters. The current unit is showing its age and have a significant repair backlog including:

- Unit will not maintain proper hydraulic pressure when using hydraulic attachments;
- Both boom pivot pins, mounting pins and attachment arms need to be replaced;
- Both male and female hydraulic connections are worn out and will not safely keep hoses connected when in use;
- All tires need to be replaced immediately; and
- Units tilt bucket remote is inoperable and will need to be completely re-wired and the remote replaced.

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

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.

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.

City Trash Receptacle Service (recurring) $50,000

Priority 1: This initiative proposes that 80 trash receptacles owned by the City and located within City right-of-way be serviced two days per week by a private vendor.

The work area will be split into two areas as follows: Area 1) all receptacles located within the Downtown Overlay District; and Area 2) all receptacles located outside of the Downtown Overlay District.

Justification: Public use of City owned trash receptacles has increased dramatically over the last few years, particularly in the Downtown Overlay District. The increased public use has resulted in a corresponding increase of Public Works resources committed to servicing the receptacles. The effect of this increased commitment to trash receptacle service is a decline in roadside litter collection, vegetation management, and other general right-of-way maintenance activities by the department.

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

Recurring PS Facility Roof Repairs/Wall Restorations $250,000

Priority 1: This request is for roof replacement of the metal roof segment at Fire Station 81. This roof was installed in 1996 and totals approximately 5,800 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. The metal roof segments at FS 82 and 83 were replaced in fiscal years 2020 and 2021 (proposed) respectively. Operating Budget Impact: This program decreases facility maintenance and utilities costs (increased energy efficiency).

Recurring Facility Renovations (Fire Stations) $60,000

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 2022 request includes: LED lighting in multiple fire stations, bathroom remodeling in multiple stations, exterior paint for Station 86, and pressure washing, sealing, and trim painting at various fire stations.

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

Recurring Rec Facility Bathroom, Painting, Floor Repairs $30,000

Priority 1: This request is for interior and exterior painting, updating sinks, toilets, and hand dryers as well as floor repairs at Webb Bridge Park restroom and concession, improving the functionality and the aesthetics of the facilities.

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. For FY 2022: City Hall Parking Garage work includes painting stairway handrails, washing windows, pressure washing inside surfaces of garage, inspection of structural components and repair as needed. Typical repairs include, but are not limited to, epoxy injections for structural cracks on columns and wall surfaces, expansion joint repairs to verify proper flex under heavy loads and create a watertight seal, etc.

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 2022 replacements include units at the Fire Stations 81, 84, and 85.

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

Recurring Generator Replacement (Detention Facility) $100,000

Priority 1: This request is for replacement of generators for city facilities. New generators will be natural gas instead of diesel. FY 2022 replacement is for Detention Facility. Currently, its unit is 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 2022 request includes funding for the replacement of approximately 132 PCs, 75 iPhones, 44 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.

Recurring Network Devices (all city departments) $350,000

Priority 1: This request is for network equipment replacement (typically CISCO, HP, and Palo Alto) for the data center at Public Works (PW), Public Safety, City Hall, and other network facilities at various City locations. The equipment to be replaced provides system-wide functionality and includes: the central core switch/router (catalyst 6500/7600 replacement) at PW, core switch/router (catalyst 3750 replacement) at Public Safety, switches for Recreation and Parks, City Hall, etc. (catalyst 3560s), a variety of network controllers, various power supplies, giga-ports for switches, and miscellaneous connective components at all locations. This will provide greater reliability, reduced annual costs, and greater efficiency and capability for the use of system applications for the city.

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

Public Safety

Recurring Fleet Replacement (Qty: 7) $305,000

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. Replacement vehicles to be purchased in FY 2022 include: (2) SUVs for Patrol; (1) F150 for CID; (1) SUV for the Admin team; (1) F150 for Training and (2) motorcycles, totaling 7 vehicles.

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

Recurring Public Safety Equipment (replacement) $211,000

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 2022 request includes: funding for Fire Station replacements for furniture/bedding ($10,000) and fire tools/equipment ($15,000); replacement of (2) turnout gear washing machines for Stations 81 and 83 ($14,000); replacement of exercise equipment ($10,000); (12) AEDs (Patrol $17,000); extrication equipment ($45,000); turnout gear and PPE for firefighters ($60,000); PD tools/equipment ($40,000).

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 amenities is our playgrounds. This program will allow for the replacement of all our playgrounds in a timely manner. FY 2022 funding is for replacement of the playground at Wills Park # 3. The Kings Ridge Playground was originally built in 2003.

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

Recurring Park Repairs/Improvements $125,000

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 2021 funds were used to: (1) remove and replace parking lot curb at Windward Community Park; (2) remove and replace damaged

sidewalk at Union Hill Skatepark; (3) design and install a modular block wall at Wills Park Recreation Center; (4) repair concrete walkways and pads at Wills Park; (5) repair and refinish Gym 1 floor at Community Center, etc. This account is crucial to the Department's ability to respond to the needs and repairs as they arise throughout the year. The additional funds requested, beginning in FY 2022, will be used to repair picnic shelters/pavilions, as needed.

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. The FY 2022 request is for the resurfacing of four tennis courts at Webb Bridge Park. These courts were last resurfaced in FY 2014. Department policy is to resurface athletic courts every five years. A five-year cycle for this work is recommended to maintain the courts in the best and safest condition for public use.

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

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.

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

Recurring Fleet Replacement (Qty: 6) **$275,000**

Priority 2: This request is for the forecasted annual replacement of Recreation, Parks & Cultural Services vehicles. The replacement criteria are as follows: 1) when the department director determines it is no longer cost effective to retain the vehicle; 2) when either mileage or age reaches or exceeds 10-years of service or 125,000 miles; and 3) motorized equipment damaged in accidents shall be inspected by the Safety/Risk Administrator to determine feasibility of repairs as compared to replacement cost. FY 2022 includes replacement of (3) 2008 Ford F-150s; (2) 2008 Ford F-250s; and (1) 2005 Ford 15 passenger bus, totaling (6) vehicles.

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

Recurring Park Equipment Replacement **$122,000**

Priority 2: This request is for the replacement of (1) 1999 Skid Steer Loader, (1) 2007 EZ-Go Golf Cart, (1) 2012 John Deer 6x4 Trail Gator, (1) 2012 John Deer Turf Gator, (1) 2014 Turbine blower, (1) 2006 John Deer Field Rake, and (1) 2007 Mill Creek Turf Tiger Spreader. 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 **$250,000**

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.

Stormwater/Drainage Initiatives

Public Works

Recurring Stormwater Drainage Maintenance **$200,000**

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). The breakdown for this account is approximately $70,000 for pond and best management practices maintenance and $130,000 for testing, sampling, sweeping, crew materials, etc.

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

Recurring Stormwater Inspections **$120,000**

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 on planning, maintenance, and enforcement activities.

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

Recurring Stormwater Design/Studies **$100,000**

Priority 1: This request funds various drainage, flood, and watershed studies that are required by state and federal regulations. Watershed studies identify capital projects to improve water quality in impaired streams. Additional studies include dam breach analysis, bacterial source testing, emergency planning and estimating damage, GIS maintenance, inventory updates, stream delisting, etc. These studies also identify future capital improvement projects or provide specific information that can be used by the city to meet regulatory compliance or further our service to our citizenry.

Operating Budget Impact: N/A

Meadow Brook Hills Drainage Improvements (design) **$250,000**

Priority 1: This request is for design of drainage improvements in Meadow Brook Hills. This neighborhood has experienced drainage impacts of redevelopment. The impacts are localized between homes and are having a cumulative effect as you move downstream. The City is working with the on-call consultants to design a solution that will address the drainage issues in this neighborhood.

Operating Budget Impact: N/A

General Capital Initiatives

Community Development

North Point Parkway Corridor Imp. (TIP Grant) **$6,250,000 (Grant; Impact Fee)**

Priority 1: This initiative represents Atlanta Regional Commission TIP (Transportation Improvement Program) grant funding ($5,000,000) and associated match funding ($1,250,000) for North Point Parkway improvements which includes 12' sidewalks, landscaping, lighting, placemaking signage, and crosswalks as recommended in the North Point LCI and North Point Placemaking Plan. Grant funding will be appropriated upon execution of binding agreements and/or receipt of the funds. The Public Works Department will handle the construction phase of this project and, as such, this activity will be reported within the budgetary schedules under Public Works Department ownership.

Operating Budget Impact: TBD as the project is early in the design phase.

Design Services **$60,000**

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

Impact Fee Study Update **$68,500 (Impact Fee)**

Priority 2: This initiative includes the review and update of the city's impact fee ordinance to reflect current capital needs and adjust the resulting fees and categories (e.g., parks, roads, etc.) accordingly. The last update occurred in 2015. Funding is provided through the Impact Fee Fund. This activity will be recorded within a non-capital account (professional services) and, as such, will be reflected within the budgetary schedules as Maintenance & Operations activity.

Operating Budget Impact: N/A

Public Works

Stormwater Asset Management Assessment **$100,000**

Priority 1: This request is for an Asset Management Assessment of the entire Stormwater System to reasonably determine the condition and annual funding necessary to maintain the integrity of the system. This includes assessing and recommending funding levels for pipes, structures, management facilities such as ponds and swales, and operation needs such as inspections and testing. The study would include historical spend and costs to complete backlog. The study would assist the City in determining the state of the system, current funding adequacy, future funding level recommendations as well as best practice recommendations to our current stormwater code and operations. This phase would serve as the basis of a stormwater utility feasibility report should a dedicated funding source for stormwater maintenance be considered by mayor/council.

Operating Budget Impact: N/A

Design Services **$75,000**

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

Information Technology

City Council Audio Visual Replacement **$300,000**

Priority 1: This request is for the modernization, replacement, and upgrade of the City of Alpharetta City Council audio visual system located in City Hall. The equipment to be replaced provides support for City Council and other City meetings for conducting in person and remote broadcast of audio and video data. By replacing the equipment, this

will provide greater reliability, reduced annual costs, and greater efficiency and capability for the use of the audio/video systems. The existing/remaining components will have reached end-of-life either in age or functionality. Software/equipment maintenance costs are estimated at $30K annually and will impact the operating budget in FY 2023.

Operating Budget Impact: $16,000 annually beginning in FY 2023 for software maintenance and support.

Public Safety

E-911 Facility Renovations **$50,000 (E911 Fund)**

Priority 2: This request is for renovations to the E-911 facilities, including restrooms, breakroom, and training area. The current facilities are original to the structure and in need of repair. Renovations will include removal and replacement of sinks, toilets, partitions, cabinets, and appliances, improving the aesthetics and functionality of the facility. Funding is provided through the E911 Fund.

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

Lucas Chest Compression System Devices **$176,000**

Priority 1: This request is for acquisition of (8) Lucas-3 chest compression system devices. Lucas devices provide uninterrupted, consistent chest compressions during resuscitation events. This helps create life-sustaining perfusion of the heart and brain and ultimately increases the survivability rates in a cardiac arrest. With the LUCAS device, fatigue, individual variations or psychological factors are removed from CPR and there is no longer a need for switching providers every two minutes. LUCAS devices also help provide high-quality, uninterrupted chest compressions during patient movement and transportation. Placing one of these devices on each of our apparatus, including Air & Light Truck, would provide our personnel with a vital tool in the treatment of cardiac arrests.

Operating Budget Impact: $3,000 annually beginning in FY 2023 for consumables, maintenance, and support.

Fire Rescue-Rapid Response Truck **$200,000 (Impact Fee; FB)**

Priority 1: This request is for the acquisition of one F-250 Rescue-Rapid Response truck for Fire Station 81. To maximize staffing service capabilities, the Department proposes to purchase this vehicle to augment service capabilities and reduce the response of larger vehicles to lower priority incidents, thereby, extending the life of the larger vehicles. This vehicle will be versatile, smaller, and more mobile to reach automobile cars in parking decks and serve the greenway. The system can also be used to complete gross decontamination of firefighters as they exit structure fires to reduce the exposure to carcinogens. Funding is provided through Impact Fees ($124,600 based on allowable impact fee funding allocations) and Fund Balance ($75,400).

Operating Budget Impact: $6,000 annually for fuel, maintenance, etc.

Recreation, Parks & Cultural Services

The Stories Project **$12,500**

Priority 1: This project entails video recording the stories and oral history of our citizens and their memories of the Alpharetta Experience. This project will continue 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 will also be used within the History Center as an oral history of Alpharetta's development over time. This funding supplements existing funding within the FY 2021 budget ($12,500) to provide a total of $25,000 for investment in this project in FY 2022.

Operating Budget Impact: N/A

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

T-SPLOST

Old Milton Parkway Capacity Improvements **$2,000,000**

Priority 1: Project consists of widening Old Milton Parkway (SR 120) between GA 400 and State Bridge Road to provide a 6-lane divided section with appropriate pedestrian and bicycle amenities. Additionally, this project includes the design and construction of intersection improvements throughout the corridor that would add capacity to improve safety and intersection operations. Intersections include, but are not limited to, the following locations:

- Old Milton Parkway at Cotton Creek entry/Brookside Parkway;
- Old Milton Parkway at Vista Forest Drive/Brookside Parkway;
- Old Milton Parkway at Park Bridge Parkway/Alexander Drive.

Funding sources to include local (TSPLOST), state and/or Federal Funds. Project costs are currently estimated at $3M for design, $2M for right-of-way and easements, $25M for construction. Current cost estimates for the city's portion totals $5 million ($3 million in appropriations previously provided leaving $2 million left to fund).

Operating Budget Impact: TBD as the project progresses. Specifically, depending on the eventual median planting plan, landscape maintenance costs may be higher than what is currently incurred (values are not determinable at this time).

Webb Bridge Road Improvements **$23,000,000**

Priority 1: In addition to milling/resurfacing and roadway striping, this request consists of widening Webb Bridge Road to create wider sidewalks along both sides of the road, adding bike lanes, traffic calming treatments such as concrete medians on Webb Bridge Road, and a roundabout at the intersection of Webb Bridge Road at Webb Bridge Way. The project design is anticipated to be completed by March 2021.

Operating Budget Impact: TBD as the project design progresses. Landscape maintenance costs are anticipated to be greater than what is currently incurred (values are not determinable at this time).

Detail (Unfunded Capital Investment)

City Administration

Website Upgrade **$145,000**

Priority 1: The project consists of the design, development, hosting, and maintenance of a new City of Alpharetta website and suite of public communications tools including an integrated mobile application, mass notification system, and other features. The core platform will be based on a complete Headless Content Management System (HCMS) with an enhanced design that will organize, structure, and label content in a way that will help website users find information and complete tasks in an efficient, user-friendly way. The solution proposed should be based on the latest technologies to be implemented in a constantly growing organization with a need for scalability, security, and the capability necessary to seamlessly integrate with other systems used within the organization. It is estimated that the project would take approximately 28 weeks to plan, design, build, and launch.

Community Development

North Point Envelope Framework Plan **$120,000**

Priority 1: Building on the recommendations of the LCI and North Point Placemaking Plan, provide a framework of public streets, public space, trails and green infrastructure to guide high-value, sustainable redevelopment of auto-centric properties in the North Point area. To ensure that redevelopment within the North Point District aligns with community-based plans and vision for a walkable, mixed-use district, the North Point Development Framework Plan will provide actionable guidance that aligns public policy, regulatory tools, public capital investment, and private investment. The Development Framework will provide clarity around the arrangement of public streets, public spaces, and infrastructure on which the private market can plan their development and investment. Staff is researching alternate funding options including securing partner investment as well as utilizing existing appropriations.

Bus Shelter Construction Program **$95,000**

Priority 1: This request is for the installation of at least two (2) new bus shelters in Downtown Alpharetta, one on Haynes Bridge Road by the library and a second on Main Street near the former Hardees location. Designs will complement those installed by the North Fulton Community Improvement District.

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 2022 funding request is for Webb Bridge Park.

Tree Planting and Landscape Improvements (Haynes Bridge Road) **$450,000**

Priority 1: This request includes landscape improvements along Haynes Bridge Road. Specifically, this initiative proposes to revitalize the existing declining and overgrown median landscape within the approximate one-mile segment from SR 400 to just south of Old Milton Parkway (Nottaway Lane). The project will include selective removal and pruning of existing trees/plants followed by the addition of new trees, shrubs and groundcovers. The city's aging tree canopy within right-of-way areas requires pruning and removal as needed to address issues such as vehicle clearance, traffic safety, streetlight and signal head clearance, and maintaining the required intersection sightlines. Approximately 10% of the budget item will go towards pruning and removal, while the remaining 90% will go towards the installation and watering of new trees and plants. Funding for this capital initiative may be partially offset through the City's Tree Replacement Fund.

Streetlight Expansion **$250,000**

Priority 1: This request is for recurring capital of the installation of new street/pedestrian lighting in neighborhoods and areas of the City where currently limited illumination is evident. Older neighborhoods in the City do not meet today's illumination standards and require extra lighting for safety. Neighborhoods identified as needing more lighting are primarily located on the west side of town. Subdivisions such as North Farm, North Towne at Andover, Burnett Way, etc. have all inquired about adding more streetlighting in their neighborhoods for safety. This recurring capital item would start addressing these areas on an as needed/requested basis.

Citywide Sign Inventory **$150,000**

Priority 1: This request is for a citywide sign inventory. The City does not currently have an inventory of our right-of-way signage which hinders our ability to adequately maintain these assets. With this inventory the management, location, and condition of signage will be tracked. This inventory will provide data collection, post processing, and a geodatabase that will integrate with the city's asset management system (CityWorks) and the city's GIS. The inventory system will enable Public Works to identify when signage was installed and

develop a pro-active replacement program for when signage exceeds its useful life (e.g., degradation of reflectivity).

Milton Estates Floodplain (design) **$260,000**
Priority 1: This request is for design solutions for the flooding issues occurring in Milton Estates. This neighborhood has experienced impacts of riverine flooding. The stretch of Foe Killer Creek in this neighborhood overtops it banks often and causes extreme flooding in yards and homes. The City is working with the on-call consultants to design a solution that will address the flooding in this neighborhood.

Recurring Rec Gym Restoration **$35,000**
Priority 1: This request is for repair and maintenance of interior ceilings, walls, beams, and duct work in various gym facilities. It will also include repairs to ceiling insulation and painting of the ceilings as well, improving the energy efficiency and longevity of the facility.

Recurring City Hall Maintenance **$40,000**
Priority 1: This request is for on-going interior maintenance of City Hall, including replacing cabinetry in multiple breakroom floors, painting walls and trim, repairs to the custom stained moldings throughout the main floor, etc., maintaining the aesthetics and functionality of the facility.

Public Safety HQ Parking Lot Expansion **$200,000**
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 3: 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.

Human Resources

Office Improvements **$55,000**
Priority 1: This request is for the reorganization of the Human Resources office to better utilize current space for efficient workflow and to allow accommodations for future personnel growth. The objective is to have three offices (two currently) with doors to deal with confidential matters, one reception desk, one workspace (copy and other office machines) and space for applicant computer kiosk.

Public Safety

Community Center Generator **$200,000**

Priority 3: This request is for purchase and installation a of a new 400kw natural gas generator for the Alpharetta Community Center. The facility is targeted to serve as an emergency shelter. The American Red Cross and Salvation Army require emergency shelters that serve the public to have emergency generators; however, at the current time, the Community Center does not have a generator.

i4POD Camera System **$10,000**

Priority 3: This request is for the (1) i4POD camera system and (5) mounting brackets. The i4POD system is a power pole mounted camera pod that give us (3) pan/tilt/zoom cameras and (1) fixed camera per pod. Communicating through the city's cellphone provider, they are accessible and controllable via a web interface. They can be mounted and placed anywhere, allowing them to be used for special events, trouble areas, or high traffic areas. The mounting brackets can be pre-positioned around the city at strategic locations and the pods can be mounted and unmounted in a matter of minutes as needed.

Automatic License Plate Reader (LPR) Equipment **$15,500**

Priority 1: This request is to expand the current vehicle mounted automatic license plate reader system in use in the Community Response Team. This request is to purchase (1) additional processing camera unit to pair with the spare camera unit currently in stock to enable one additional fully functioning 2-camera LPR system. The capabilities provided by the additional unit will allow for more coverage, which in turn will increase the number 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.

Fire Station Alerting System **$250,000**

Priority 2: This request is for the installation of Purvis Fire Station Alerting System (FSAS) in all (6) fire stations. The PURVIS FSAS, an IP-based alerting system, provides improved response times through streamlined dispatch communications and reliable alert delivery; reduced stress on first responders through automated heart-friendly, zone-specific alerts; accurate incident alerting through a variety of devices; and high system reliability and availability through real-time monitoring and built-in redundancy.

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.

Stalker Lasers **$20,000**

Priority 1: This request is for the purchase of (8) new Stalker RLR lasers. This purchase will replace (8) ProLaser 3 units, which were manufactured in 2001 and 2002. The new laser units can measure distance between vehicles for enforcement.

PS Equipment (New) **$76,550**

Priority 1: This request includes multiple new equipment initiatives for the Public Safety Department including:

- Operator Rifles ($15,000): This request is for three (3) rifles for our new SWAT Operators. These rifles are the LWRC M6 .223, piston operated rifle with 10.5-inch barrel and selector for semi-automatic and fully automatic modes. The following accessories will be included: Socom Suppressor, Aimpoint or Sig Optic, 6 Mag Pull 30 round magazines, 3-point tactical sling and carrying bag. These rifles are needed to ensure that we can handle incidents where suspects are wearing body armor or longer stand off distances are required.
- AR-10 Sniper Rifles ($12,660): This request is for two (2) AR-10 Sniper Rifle Systems, including the weapon, scope, suppressor, and bipod. The modern advances in weapon technology over the past ten (10) years have produced the current AR-10 platform that as accurate and reliable as traditional bolt action rifles. With the accuracy and reliability equal, other advantages such as rate of fire, fire control familiarization, and modularity of operational use, have pushed the AR-10 past other platforms as the superior SWAT sniper weapon system.
- SWAT Operator Truck Vaults ($6,000): This request is for six (6) SWAT vehicle truck vault vehicle containers. These containers are lockable, allowing SWAT Operators to safely and securely store their equipment, such as firearms, helmets, night vision equipment, etc., in their vehicles for quick access in an emergency situation.
- Movable Shoot House ($42,890): This request is for a mobile shoot house, a small arms shooting range used to train law enforcement personnel for close contact engagements in urban combat environments, simulating houses, businesses, schools, etc. It will allow Public Safety to train virtually and through the use of scenarios. This request includes a pressure treated upgrade, allowing more flexibility by enabling it to be used outdoors and provides improved durability.

Recreation, Parks & Cultural Services

Pocket Park Development (design) **$50,000**

Priority 1: The request is for the 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 2022 includes funding for design of the improvements. Construction of the improvements would span multiple years and is currently estimated at $375,000.

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.

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 2022.

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.

Haynes Bridge Road Park Restroom **$300,000**

Priority 1: This request is for a new restroom facility at Haynes Bridge Road Park. Currently at the Haynes Bridge Road Park, visitors have access only to a port-a-let. This access park was opened in 1997. Funds were limited and plans were to construct a restroom at a later date. A pre-tab type restroom would be preferred. The amount of funding requested for this facility is due to current flood plain constraints, entailing more site work prep, design, and surveying. Approximately 100' of sewer line will need to be installed. A waterline will have to be bored under Haynes Bridge Road and a new meter installed for connection to existing waterlines. Additional restrooms at the access points is the most requested improvement made by Greenway users.

Marconi Drive Park Restroom **$100,000**

Priority 1: This request is for a new restroom facility at Marconi Drive Park. Currently at the Marconi Drive Park, visitors have access only to a port-a-let. This access park was opened in 2011. Funds were limited and plans were to construct a restroom at a later date.

A pre-tab type restroom would be preferred. We anticipate the estimated cost is $100,000, based on the construction costs of the restroom at Windward Community Park. Additional restrooms at the access points is the most requested improvement made by Greenway users.

Athletic Field Lighting (Wills Park fields 1-4) **$400,000**

Priority 1: This project entails athletic field lighting improvements for Wills Park fields 1-4. Specifically, these fields have older wooden poles (23 in total) that are reaching end of life and are also not in the optimal location for usability. This initiative involves replacing these poles with concrete poles like what is installed at fields 5-8.

Additionally, this initiative involves upgrading the lighting at fields 1-4 from incandescent to LED fixtures. LED fixtures provide a much lower operational cost (energy and maintenance) and more optimal lighting for our customers.

Restroom replacement (Wacky World – Wills Park) **$700,000**

Priority 1: The existing restroom at the Wacky World Playground serves the playground, four baseball fields, batting cages, two picnic pavilions, and trail users. The restroom facility is old and much too small for the number of park users. The new restroom would have increased capacity for both women and men, as well as two family style restrooms.

Restroom replacement (North Park – Fields 1-4) **$700,000**

Priority 1: The existing restroom/concession stand at North Park (fields 1-4) serves four softball fields, batting cages, and a playground. The facility is old and much too small for the number of users. The new restroom/concession facility would have increased numbers of facilities for men and women. It would also have an enhanced concession operation.

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 Big Creek Greenway. The projects listed were identified in the FY 2018 Big Creek Erosion Study and were designed in FY 2019 and FY 2020. The FY 2022 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. This area has seen severe erosion and sediment deposition. In this area, the bank of Big Creek has been eroding away and threatens to impact the greenway trail.

Town Green Park Holiday (Christmas) Tree **$125,000**

Priority 2: This request is for a 60' Holiday (Christmas) Tree to place over the interactive fountain located at Town Green Park. This tree will become the centerpiece of Alpharetta's Season of Celebration, which happens every December and brings the community together.

The current plans call for the existing tree located at the corner of Highway 9 and Milton Avenue to be removed as part of the renovation of this small pocket park. The tree is declining, and according to the City Arborist should be removed. In addition, it is hindering the growth of the large specimen oak tree in the same park.

The 60' Tree would be erected early in December and would remain in place through the New Year. It would serve as the backdrop for many of the Season of Celebration activities including the Nutcracker Village, our scheduled "snow days" and the food drive benefiting the North Fulton Community Charities.

This tree would be equipped with LED lighting that allows for changing colors and lighting patterns to be done easily and often.

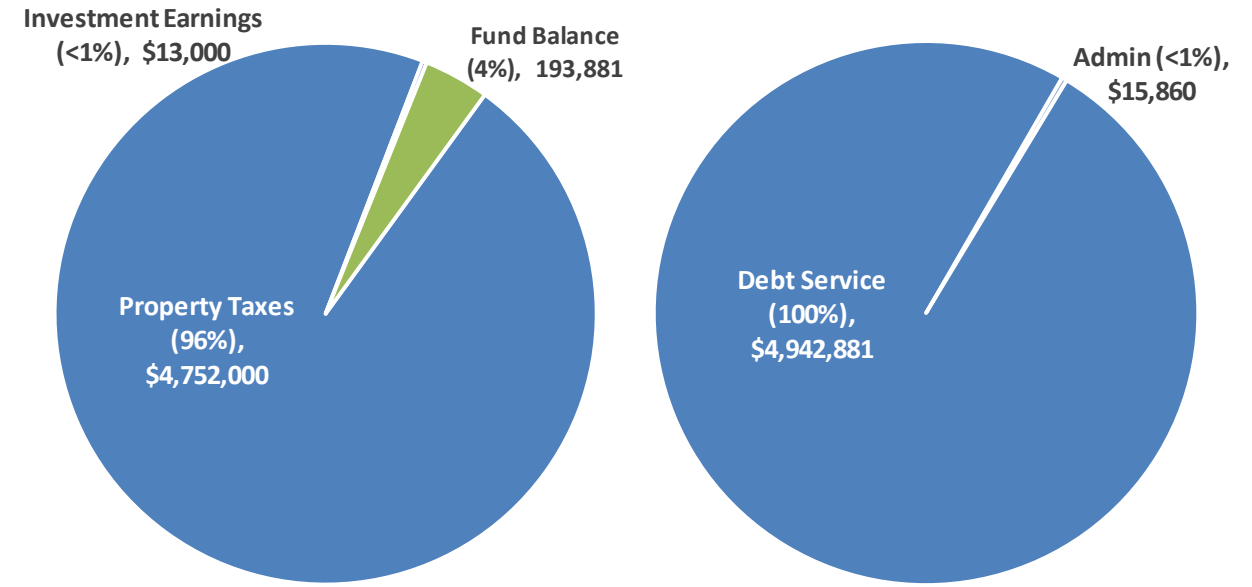
The initial cost of $125,000 would include the tree, lighting and delivery. Estimated annual costs of $1,500 will be incurred for installation and removal each year. Staff is currently researching partner funding opportunities to fully/partially offset the city's investment in this initiative.

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 2022 Budget: $4,958,881



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, 2021.

GENERAL OBLIGATION (GO) BONDS	$
GO Refunding Bonds, Series 2014	$ 8,895,000
GO Bonds, Series 2016	48,740,000
GO Refunding Bonds, Series 2020	17,560,000
Total GO Debt	$ 75,195,000

DEVELOPMENT AUTHORITY	$
Revenue Bonds, Series 2013[18]	$ 2,825,000
Revenue Bonds, Series 2016[23]	23,780,000
Total Development Authority Debt	$ 26,605,000

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

DEBT SERVICE FUND SUMMARY

Debt Issuance Methodology

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

General obligation bonds have been issued to fund numerous large-scale projects including public safety facilities, parks and recreation facilities, and transportation improvements that continue to define Alpharetta as a desirable community to work and live. The city issues general obligation bonds to provide capital improvement funding when the project(s) are of sufficiently large scale, and it is appropriate to achieve a fair allocation of costs between current and future beneficiaries.

Debt Issuance Activity

GO 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 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 2022 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 2022 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 2022 are budgeted at $6.6 million with the following forecast: 2023 - 2041[19]: $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 2022 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 proposed to remain flat with FY 2021 at 0.815 mills.

Fiscal Year	Operating Millage Levy	Debt Service Millage Levy	Total Millage Levy	% Increase (Decrease)
2022	4.935	0.815	5.750	0.0%
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%

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

DEBT SERVICE FUND SUMMARY

General Obligation Bond Debt

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

General Obligation Bonds (All Series)

	Principal	Interest	Total Debt Service
FY 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
	$ 75,195,000.00	**$ 29,323,464.50**	**$ 104,518,464.50**

Development Authority Revenue Bond Debt

Development Authority Revenue Bonds (City Portion)

	Principal	Interest	Total Debt Service
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
	$ 26,605,000.00	**$ 9,369,887.50**	**$ 35,974,887.50**

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 2022 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 2021, the debt margin limit is estimated at $612 million with currently outstanding general obligation debt representing 13% of capacity.

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

	2021*	2020	2019	2018	2017
Debt limit	$ 612,184,508	$ 637,386,205	$ 594,316,639	$ 539,563,661	$ 523,782,560
Total net debt applicable to limit	76,896,800	83,621,823	87,015,565	90,056,565	92,558,764
Legal Debt Margin	**$ 535,287,708**	**$ 553,764,382**	**$ 507,301,074**	**$ 449,507,096**	**$ 431,223,796**
Total net debt applicable to the limit as a percentage of debt limit	13%	13%	15%	17%	18%

Legal Debt Margin Calculation for Fiscal Year 2021

Taxable Assessed Value	$ 5,016,403,762
Add back: Exemptions	1,105,441,318
Total assessed value	*6,121,845,080*
Debt limit (10% of total assessed value)	$ 612,184,508
Debt applicable to limit:	
General obligation bonds	77,545,000
Less: Amount set aside for repayment of general obligation debt	(648,200)
Total net debt applicable to limit	*$ 76,896,800*
Legal Debt Margin	**$ 535,287,708**

Source: City of Alpharetta Finance Department

** FY 2021 data represents estimates.*

DEBT SERVICE FUND SUMMARY

Statement of Budgetary Comparisons

Debt Service Fund
Finance Department

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2022 Recommended Budget	FY 2023 Forecast	FY 2024 Forecast
REVENUES							
Property Taxes							
Current Year	$ 5,099,934	$ 5,514,354	$ 5,564,390	$ 4,953,000	$ 4,720,000	$ 4,911,000	$ 4,918,000
Delinquent	94,326	34,313	95,378	-	17,000	20,000	20,000
Penalties/Interest	4,994	6,286	5,479	-	3,000	5,000	5,000
Motor Vehicle	39,890	28,952	20,145	-	12,000	15,000	15,000
Investment Earnings	20,456	79,535	81,590	-	13,000	20,067	20,134
Other							
Miscellaneous	-	452	457	-	-	-	-
Refunding Bond Proceeds	-	-	17,775,000	-	-	-	-
Premium on Bond Proceeds	-	-	5,501,675	-	-	-	-
Fund Balance	-	-	-	648,199	193,881	-	-
TOTAL	**$ 5,259,600**	**$ 5,663,892**	**$ 29,044,114**	**$ 5,601,199**	**$ 4,958,881**	**$ 4,971,067**	**$ 4,978,134**
EXPENDITURES							
Maintenance & Operations:							
Professional Services	$ 3,300	$ 3,927	$ 5,225	$ 15,860	$ 16,000	$ 16,000	$ 16,000
subtotal	*$ 3,300*	*$ 3,927*	*$ 5,225*	*$ 15,860*	*$ 16,000*	*$ 16,000*	*$ 16,000*
Debt Service							
General Obligation Bonds							
Series 2012	$ 1,483,900	$ 1,478,498	$ 1,485,350	$ -	$ -	$ -	$ -
Series 2014 (refunding)	1,935,477	1,933,622	1,930,948	1,927,455	1,918,143	1,913,129	1,907,296
Series 2016	1,930,788	1,930,788	1,929,788	1,927,188	1,923,988	1,925,188	1,925,588
Series 2020 (debt issuance costs)	-	-	381,757	-	-	-	-
Series 2020 (refunding)	-	-	23,886,801	1,082,497	1,100,750	1,116,750	1,129,250
Development Authority							
Series 2009 (refunding)	124,493	125,153	-	-	-	-	-
subtotal	*$ 5,474,657*	*$ 5,468,060*	*$ 29,614,644*	*$ 4,937,140*	*$ 4,942,881*	*$ 4,955,067*	*$ 4,962,134*
Non-Allocated							
Reserve	$ -	$ -	$ -	$ 648,199	$ -	$ -	$ -
subtotal	*$ -*	*$ -*	*$ -*	*$ 648,199*	*$ -*	*$ -*	*$ -*
TOTAL	**$ 5,477,957**	**$ 5,471,987**	**$ 29,619,869**	**$ 5,601,199**	**$ 4,958,881**	**$ 4,971,067**	**$ 4,978,134**
Authorized Personnel	-	-	-		-		

DEBT SERVICE FUND SUMMARY

Statement of Revenues, Expenditures, and changes in Fund Balance

Debt Service Fund

Finance Department

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2022 Recommended Budget	FY 2023 Forecast	FY 2024 Forecast
Beginning Fund Balance:	$ 1,250,405	$ 1,032,049	$ 1,223,954	$ 648,200	$ 648,200	$ 454,319	$ 454,319
REVENUES BY CATEGORY							
Property Taxes (incl. Motor Vehicles)	$ 5,239,144	$ 5,583,905	$ 5,685,392	$ 4,953,000	$ 4,752,000	$ 4,951,000	$ 4,958,000
Investment Earnings	20,456	79,535	81,590	-	13,000	20,067	20,134
Other	-	452	457	-	-	-	-
Refunding Bond Proceeds	-	-	23,276,675	-	-	-	-
TOTAL	**$ 5,259,600**	**$ 5,663,892**	**$ 29,044,114**	**$ 4,953,000**	**$ 4,765,000**	**$ 4,971,067**	**$ 4,978,134**
EXPENDITURES BY FUNCTION							
Professional Services	$ 3,300	$ 3,927	$ 5,225	$ 15,860	$ 16,000	$ 16,000	$ 16,000
Debt Service/Refunding	5,474,657	5,468,060	29,614,644	4,937,140	4,942,881	4,955,067	4,962,134
TOTAL	**$ 5,477,957**	**$ 5,471,987**	**$ 29,619,869**	**$ 4,953,000**	**$ 4,958,881**	**$ 4,971,067**	**$ 4,978,134**
ACFR Rounding Adjustments	$ 1	$ -	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance: (1)	$ 1,032,049	$ 1,223,954	$ 648,200	$ 648,200	$ 454,319	$ 454,319	$ 454,319
Changes in Fund Balance (actual/est.)	$ (218,356)	$ 191,905	$ (575,754)	$ -	$ (193,881)	$ -	$ -

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 2022 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 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.

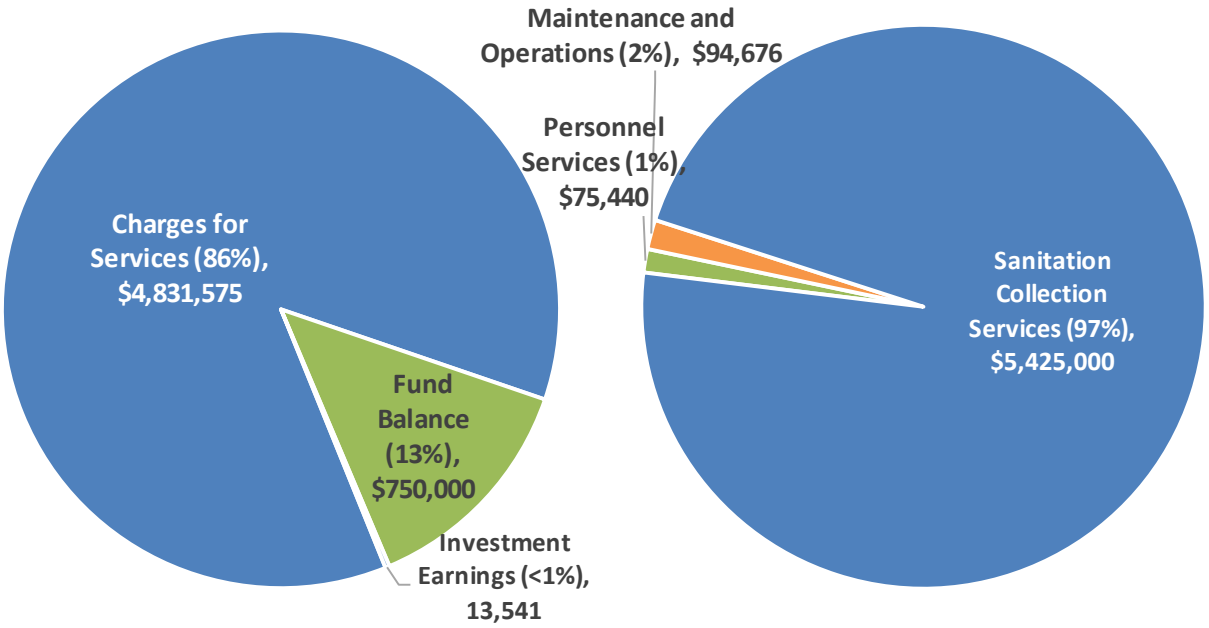
- **Statement of Revenues, Expenditures, and changes in Fund Balances**

  This statement provides a historical comparison of revenues and expenditures for fiscal years 2018-2022 as well as a forecast for fiscal years 2023-2024. 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 2022 Budget: $5,595,116



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 2022 Budget for the Solid Waste Fund totals $5,595,116 and represents an increase of 19%, or $898,255, compared to FY 2021. This growth is driven through rate increases by our private sanitation hauler due to a combination of market forces including the impact of the COVID-19 pandemic on trash volume.

The city's private waste hauler increased rates by 25% effective April 1, 2021. To offset this increase, the city is utilizing reserves within the Solid Waste Fund ($750,000 for FY 2022) to cover most of the rate growth with the balance coming through an increase in sanitation fees to our customers. As a parallel process to these rate adjustments, the city is in the process of formulating an RFP for private sanitation hauler services to ensure continued excellent service to our customers at a competitive price.

The Personnel Services category was relatively flat with FY 2021 due to departmental turnover and varying salary/benefit elections.

Authorized personnel total 1.0 FTE and represent the following:

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Variance
Customer Account Representative	1.0	1.0	1.0	1.0	1.0	-
	1.0	1.0	1.0	1.0	1.0	-

The Maintenance and Operations category increased 24%, or $1,068,694, due primarily to the private sanitation hauler rate adjustments previously discussed.

Statement of Budgetary Comparisons

Solid Waste Fund
Finance Department

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2022 Recommended Budget	FY 2023 Forecast	FY 2024 Forecast
REVENUES							
Licenses and Permits							
Penalties and Interest	$ 50	$ -	$ 69	$ -	$ -	$ -	$ -
Charges for Services:							
Collection Fees	3,777,854	4,122,679	4,152,563	4,415,000	4,775,000	5,634,500	5,916,225
Commercial Hauler Fees	27,189	32,465	21,592	25,000	25,000	26,000	27,040
Penalties and Interest	45,199	31,757	31,267	30,000	30,000	31,200	32,448
Other	1,571	1,213	2,312	1,575	1,575	1,638	1,704
Investment Earnings	19,817	59,238	52,629	22,763	13,541	14,895	16,385
Other						-	-
Miscellaneous	(56)	4	-		-	-	-
Fund Balance	-	-	-	202,523	750,000	-	-
TOTAL	**$ 3,871,624**	**$ 4,247,356**	**$ 4,260,432**	**$ 4,696,861**	**$ 5,595,116**	**$ 5,708,233**	**$ 5,993,801**
EXPENDITURES							
Personnel Services:							
Salaries	$ 38,117	$ 32,152	$ 39,645	$ 42,217	$ 43,573	$ 44,662	$ 45,779
Overtime	-	2,472	156	2,638	390	-	-
Group Insurance	26,139	21,680	19,648	20,418	20,858	21,901	22,996
FICA	2,624	2,352	2,981	3,407	3,331	3,414	3,500
Pension (401A Cont./Match)	3,377	3,369	4,659	4,996	5,186	5,316	5,449
Miscellaneous	1,085	1,954	2,149	2,170	2,102	2,155	2,208
subtotal	*$ 71,341*	*$ 63,979*	*$ 69,238*	*$ 75,846*	*$ 75,440*	*$ 77,448*	*$ 79,931*
Maintenance & Operations:							
Professional Services (Haulers)	$ 3,659,933	$ 4,102,010	$ 4,192,244	$ 4,385,990	$ 5,425,000	$ 5,533,500	$ 5,644,170
Miscellaneous	87,370	60,966	58,020	64,992	94,676	97,516	100,442
subtotal	*$ 3,747,302*	*$ 4,162,976*	*$ 4,250,264*	*$ 4,450,982*	*$ 5,519,676*	*$ 5,631,016*	*$ 5,744,612*
Non-Allocated							
Reserve	$ -	$ -	$ -	$ 170,033	$ -	$ -	$ -
subtotal	*$ -*	*$ -*	*$ -*	*$ 170,033*	*$ -*	*$ -*	*$ -*
TOTAL	**$ 3,818,643**	**$ 4,226,955**	**$ 4,319,502**	**$ 4,696,861**	**$ 5,595,116**	**$ 5,708,464**	**$ 5,824,543**
Authorized Personnel	**1.0**	**1.0**	**1.0**	**1.0**	**1.0**		

ENTERPRISE FUND SUMMARY

Statement of Revenues, Expenditures, and changes in Fund Balance

Solid Waste Fund

Finance Department

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2022 Recommended Budget	FY 2023 Forecast	FY 2024 Forecast
Beginning Fund Balance:	$ 1,133,212	$ 1,186,192	$ 1,206,592	$ 1,147,524	$ 1,115,034	$ 365,034	$ 364,803
REVENUES BY CATEGORY							
Licenses and Permits	$ 50	$ -	$ 69	$ -	$ -	$ -	$ -
Charges for Services	3,851,813	4,188,114	4,207,734	4,471,575	4,831,575	5,693,338	5,977,417
Investment Earnings	19,817	59,238	52,629	22,763	13,541	14,895	16,385
Other	(56)	4	-	-	-	-	-
TOTAL	**$ 3,871,624**	**$ 4,247,356**	**$ 4,260,432**	**$ 4,494,338**	**$ 4,845,116**	**$ 5,708,233**	**$ 5,993,801**
EXPENDITURES BY FUNCTION							
Solid Waste Operations	$ 3,818,643	$ 4,226,955	$ 4,319,502	$ 4,526,828	$ 5,595,116	$ 5,708,464	$ 5,824,543
TOTAL	**$ 3,818,643**	**$ 4,226,955**	**$ 4,319,502**	**$ 4,526,828**	**$ 5,595,116**	**$ 5,708,464**	**$ 5,824,543**
ACFR Rounding Adjustments	$ -	$ (1)	$ 2	$ -	$ -	$ -	$ -
Ending Fund Balance: (1),(2)	$ 1,186,192	$ 1,206,592	$ 1,147,524	$ 1,115,034	$ 365,034	$ 364,803	$ 534,061
Changes in Fund Balance (actual/est.)	$ 52,980	$ 20,400	$ (59,068)	$ (32,490)	$ (750,000)	$ (231)	$ 169,258

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 2020-2022 to subsidize operations.

Internal Service Fund Summaries

Overview

The *Internal Service Fund Summaries* section is intended to provide readers with an overall understanding of the respective fiscal year 2022 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.

- **Statement of Budgetary Comparisons**

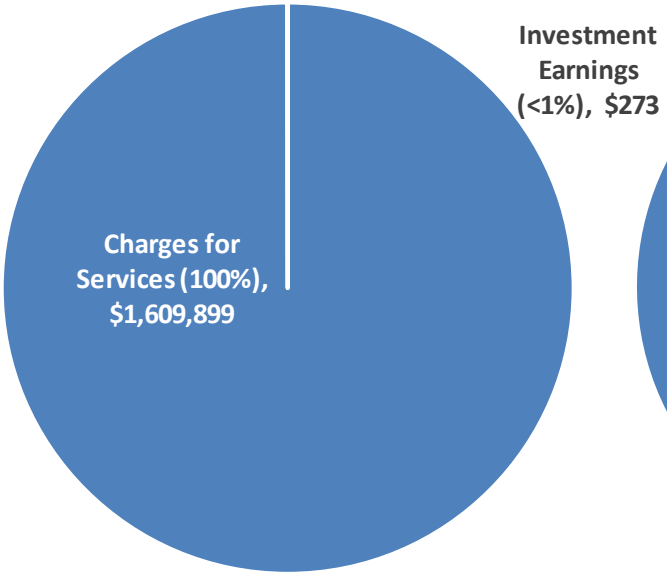
  This statement provides a detailed comparison of revenues and expenditures across multiple fiscal years. Revenues are presented by source and expenditures are presented by use.

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

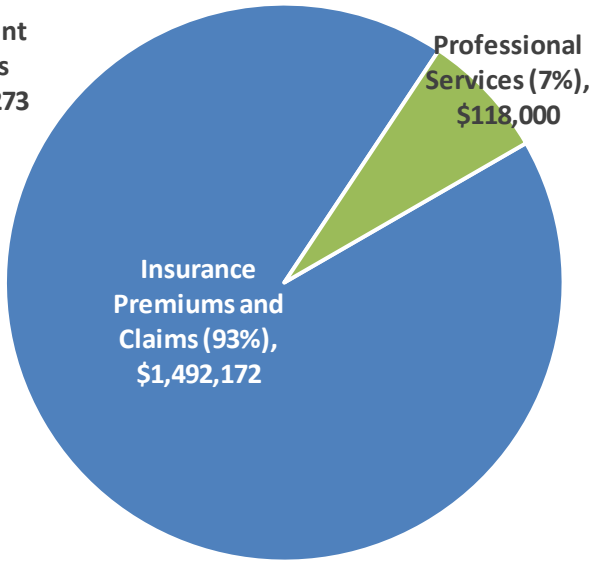
  This statement provides a historical comparison of revenues and expenditures for fiscal years 2018-2022 as well as a forecast for fiscal years 2023-2024. Also included are changes in fund balance.

Risk Management Fund Summary

FY 2022 Budget: $1,610,172



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 2022 Budget for the Risk Management Fund totals $1,610,172 and represents a decrease of -40%, or -$1,061,071, compared to FY 2021. The main driver of this variance is the non-allocated reserve (i.e., available fund balance) budgeted in FY 2021[20]. After adjusting for the non-allocated reserve, the true operational budget growth is flat with 2021.

[20] 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

Finance Department

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2022 Recommended Budget	FY 2023 Forecast	FY 2024 Forecast
REVENUES							
Charges for Services:							
Risk Management Allocations	$ 1,335,000	$ 1,446,500	$ 1,499,800	$ 793,361	$ 830,149	$ 855,053	$ 880,705
Insurance Premium Funding	-	-	-	720,250	779,750	803,143	827,237
Investment Earnings	9,247	28,736	31,873	12,639	273	281	290
Other							
Insurance Proceeds	56,175	14,573	52,528	-	-	-	-
Fund Balance	-	-	-	1,144,813	-	-	-
TOTAL	**$ 1,400,421**	**$ 1,489,809**	**$ 1,584,201**	**$ 2,671,063**	**$ 1,610,172**	**$ 1,658,477**	**$ 1,708,231**
EXPENDITURES							
Maintenance & Operations:							
Professional Services	$ 131,408	$ 108,241	$ 106,003	$ 125,000	$ 118,000	$ 121,540	$ 125,186
Insurance Premiums							
Vehicle	159,588	163,093	165,625	180,432	187,000	192,610	198,388
Property/Equipment	92,197	87,694	105,652	120,976	125,000	128,750	132,613
Fine Art	-	2,500	3,201	3,201	4,000	4,120	4,244
General Liability	56,626	57,952	55,354	65,324	70,000	72,100	74,263
Law Enforcement Liability	85,194	86,283	86,313	86,256	90,500	93,215	96,011
Public Entity Liability	58,077	62,733	73,360	73,360	76,500	78,795	81,159
Workers Comp Excess	103,609	105,684	100,398	110,642	114,000	117,420	120,943
Criminal Liability	3,386	3,386	3,386	3,386	4,000	4,120	4,244
Cyber Liability	6,394	6,805	30,202	32,823	35,750	36,823	37,927
Umbrella Liability	52,782	53,745	54,246	65,677	70,000	72,100	74,263
Medical Services (PS Custody)	40,155	2,475	319	10,000	5,322	5,482	5,646
Claims/Judgments	668,204	200,354	426,332	735,298	710,100	731,403	753,345
subtotal	*$ 1,457,620*	*$ 940,944*	*$ 1,210,390*	*$ 1,612,375*	*$ 1,610,172*	*$ 1,658,477*	*$ 1,708,231*
Non-Allocated							
Reserve	$ -	$ -	$ -	$ 1,058,868	$ -	$ -	$ -
subtotal	*$ -*	*$ -*	*$ -*	*$ 1,058,868*	*$ -*	*$ -*	*$ -*
TOTAL	**$ 1,457,620**	**$ 940,944**	**$ 1,210,390**	**$ 2,671,243**	**$ 1,610,172**	**$ 1,658,477**	**$ 1,708,231**
Authorized Personnel	-	-	-		-		

Statement of Revenues, Expenditures, and changes in Fund Balance

Risk Management Fund

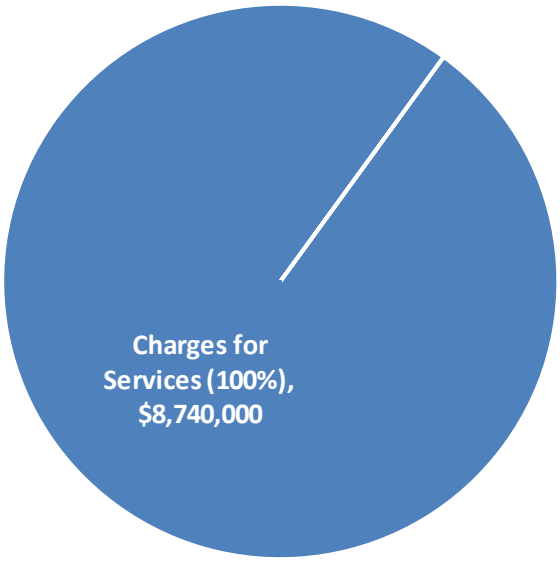
Finance Department

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2022 Recommended Budget	FY 2023 Forecast	FY 2024 Forecast
Beginning Fund Balance:	$ 279,335	$ 222,137	$ 771,002	$ 1,144,813	$ 1,058,688	$ 1,058,688	$ 1,058,688
REVENUES BY CATEGORY							
Charges for Services	$ 1,335,000	$ 1,446,500	$ 1,499,800	$ 1,513,611	$ 1,609,899	$ 1,658,196	$ 1,707,942
Investment Earnings	9,247	28,736	31,873	12,639	273	281	290
Other	56,175	14,573	52,528	-	-	-	-
TOTAL	**$ 1,400,421**	**$ 1,489,809**	**$ 1,584,201**	**$ 1,526,250**	**$ 1,610,172**	**$ 1,658,477**	**$ 1,708,231**
EXPENDITURES BY USE							
Insurance Premiums/Claims	$ 1,326,212	$ 832,703	$ 1,104,387	$ 1,487,375	$ 1,492,172	$ 1,536,937	$ 1,583,045
Professional Services	131,408	108,241	106,003	125,000	118,000	121,540	125,186
TOTAL	**$ 1,457,620**	**$ 940,944**	**$ 1,210,390**	**$ 1,612,375**	**$ 1,610,172**	**$ 1,658,477**	**$ 1,708,231**
ACFR Rounding Adjustments	$ 1	$ (1)	$ 1	$ -	$ -	$ -	$ -
Ending Fund Balance: (1),(2)	$ 222,137	$ 771,002	$ 1,144,813	$ 1,058,688	$ 1,058,688	$ 1,058,688	$ 1,058,688
Changes in Fund Balance (actual/est.)	$ (57,198)	$ 548,864	$ 373,812	$ (86,125)	$ -	$ -	$ -

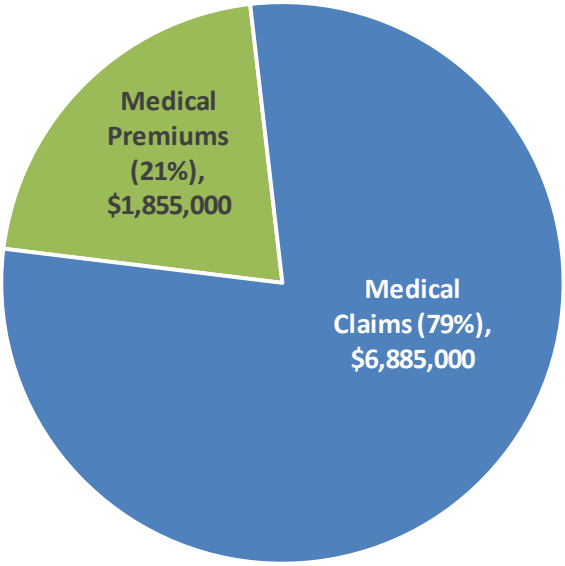
Notes:
(1) In order to accurately measure anticipated fund balance usage, this schedule omits Carryforward Fund Balance and Non-Allocated/Reserve accounts.
(2) Available Fund Balance was used in FY's 2018 and 2021 to supplement the reserve for claims/judgements.

Medical Insurance Fund Summary

FY 2022 Budget: $8,740,000



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 2022 Budget totals $8.7 million and represents premiums (employer and employee) and the associated expenditures (administration, claims, and reserves). The operating funds (e.g., General Fund, E911 Fund, DEA Fund, and Sanitation Fund) all include group insurance expenses that represent the city's costs.

Statement of Budgetary Comparisons

Medical Insurance Fund

Finance Department

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2022 Recommended Budget	FY 2023 Forecast	FY 2024 Forecast
REVENUES							
Charges for Services:							
Medical Insurance Premiums							
Employer Contribution	$ 6,249,906	$ 6,365,425	$ 7,024,367	$ 7,700,000	$ 7,930,000	$ 8,326,500	$ 8,742,825
Employee Contribution	749,815	760,710	616,248	785,000	810,000	850,500	893,025
Investment Earnings	119	151	1,048	-	-	-	-
Other							
Fund Balance	-	-		2,449	-	-	-
TOTAL	**$ 6,999,839**	**$ 7,126,286**	**$ 7,641,662**	**$ 8,487,449**	**$ 8,740,000**	**$ 9,177,000**	**$ 9,635,850**
EXPENDITURES							
Maintenance & Operations:							
Medical Premiums	$ 1,506,906	$ 1,631,686	$ 1,742,464	$ 1,800,000	$ 1,855,000	$ 1,947,750	$ 2,045,138
Medical Claims	5,257,053	5,458,174	5,633,235	6,685,000	6,885,000	7,229,250	7,590,713
subtotal	*$ 6,763,958*	*$ 7,089,860*	*$ 7,375,700*	*$ 8,485,000*	*$ 8,740,000*	*$ 9,177,000*	*$ 9,635,850*
Other							
Transfer to OPEB Fund	$ -	$ 1,500,000	$ -	$ -	$ -	$ -	$ -
subtotal	*$ -*	*$ 1,500,000*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*
Non-Allocated							
Reserve	$ -	$ -	$ -	$ 2,449	$ -	$ -	$ -
subtotal	*$ -*	*$ -*	*$ -*	*$ 2,449*	*$ -*	*$ -*	*$ -*
TOTAL	**$ 6,763,958**	**$ 8,589,860**	**$ 7,375,700**	**$ 8,487,449**	**$ 8,740,000**	**$ 9,177,000**	**$ 9,635,850**
Authorized Personnel	-	-	-		-		

Statement of Revenues, Expenditures, and changes in Fund Balance

Medical Insurance Fund

Finance Department

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2022 Recommended Budget	FY 2023 Forecast	FY 2024 Forecast
Beginning Fund Balance:	$ 964,180	$ 1,200,061	$ (263,513)	$ 2,449	$ 2,449	$ 2,449	$ 2,449
REVENUES BY CATEGORY							
Charges for Services	$ 6,999,721	$ 7,126,135	$ 7,640,614	$ 8,485,000	$ 8,740,000	$ 9,177,000	$ 9,635,850
Investment Earnings	119	151	1,048	-	-	-	-
Other	-	-	-	-	-	-	-
TOTAL	**$ 6,999,839**	**$ 7,126,286**	**$ 7,641,662**	**$ 8,485,000**	**$ 8,740,000**	**$ 9,177,000**	**$ 9,635,850**
EXPENDITURES BY USE							
Medical Premiums/Claims	$ 6,763,958	$ 7,089,860	$ 7,375,700	$ 8,485,000	$ 8,740,000	$ 9,177,000	$ 9,635,850
Transfer to OPEB Fund	-	1,500,000	-	-	-	-	-
TOTAL	**$ 6,763,958**	**$ 8,589,860**	**$ 7,375,700**	**$ 8,485,000**	**$ 8,740,000**	**$ 9,177,000**	**$ 9,635,850**
ACFR Rounding Adjustments	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance: (1),(2)	$ 1,200,061	$ (263,513)	$ 2,449	$ 2,449	$ 2,449	$ 2,449	$ 2,449
Changes in Fund Balance (actual/est.)	$ 235,881	$(1,463,574)	$ 265,962	$ -	$ -	$ -	$ -

Notes:

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

Fiduciary Fund Summaries

Overview

The *Fiduciary Fund Summaries* section is intended to provide readers with an overall understanding of the respective fiscal year 2022 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.

- **Statement of Budgetary Comparisons**

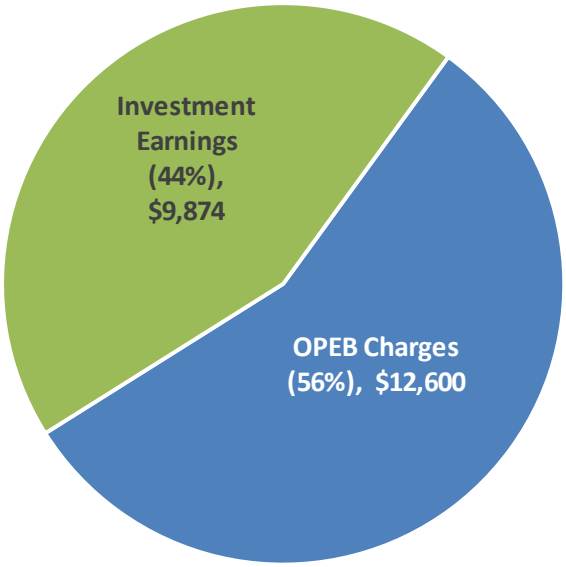
  This statement provides a detailed comparison of revenues and expenditures across multiple fiscal years. Revenues are presented by source and expenditures are presented by use.

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

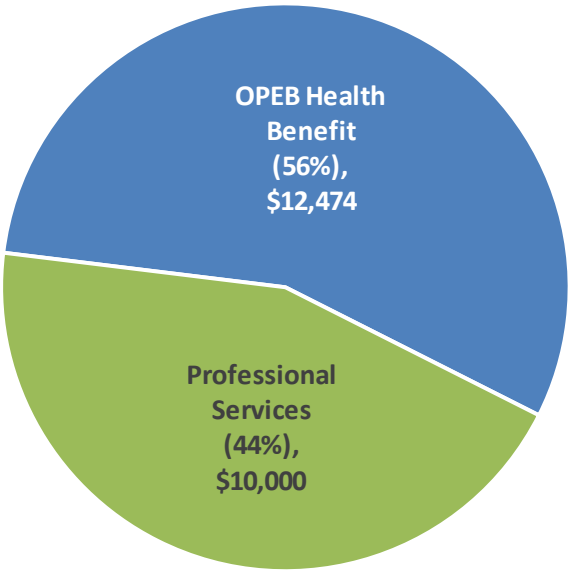
  This statement provides a historical comparison of revenues and expenditures for fiscal years 2018-2022 as well as a forecast for fiscal years 2023-2024. Also included are changes in fund balance.

Other Post Employment Benefit (OPEB) Health Benefit Fund Summary

FY 2022 Budget: $22,474



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 2022 totals $22,474.

Statement of Budgetary Comparisons

OPEB Health Benefit Fund

Finance Department

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2022 Recommended Budget	FY 2022 Forecast	FY 2023 Forecast
REVENUES							
Investment Earnings	$ 16,391	$ 39,750	$ 29,985	$ 10,000	$ 9,874	$ 10,000	$ 10,000
Other							
OPEB Health Benefit Funding							
Employer Contribution	85,200	85,000	68,015	76,589	12,600	15,000	15,000
Fund Balance	-	-	-	68,048	-	-	-
TOTAL	**$ 101,591**	**$ 124,750**	**$ 98,000**	**$ 154,637**	**$ 22,474**	**$ 25,000**	**$ 25,000**
EXPENDITURES							
Maintenance & Operations:							
OPEB Health Benefit	$ 7,686	$ 9,094	$ 21,875	$ 76,589	$ 12,474	$ 15,000	$ 15,000
Miscellaneous	-	5,737	8,076	10,000	10,000	10,000	10,000
subtotal	*$ 7,686*	*$ 14,831*	*$ 29,951*	*$ 86,589*	*$ 22,474*	*$ 25,000*	*$ 25,000*
Non-Allocated							
Reserve	$ -	$ -	$ -	$ 68,048	$ -	$ -	$ -
subtotal	*$ -*	*$ -*	*$ -*	*$ 68,048*	*$ -*	*$ -*	*$ -*
TOTAL	**$ 7,686**	**$ 14,831**	**$ 29,951**	**$ 154,637**	**$ 22,474**	**$ 25,000**	**$ 25,000**
Authorized Personnel	-	-	-		-		

Statement of Revenues, Expenditures, and changes in Fund Balance

OPEB Health Benefit Fund

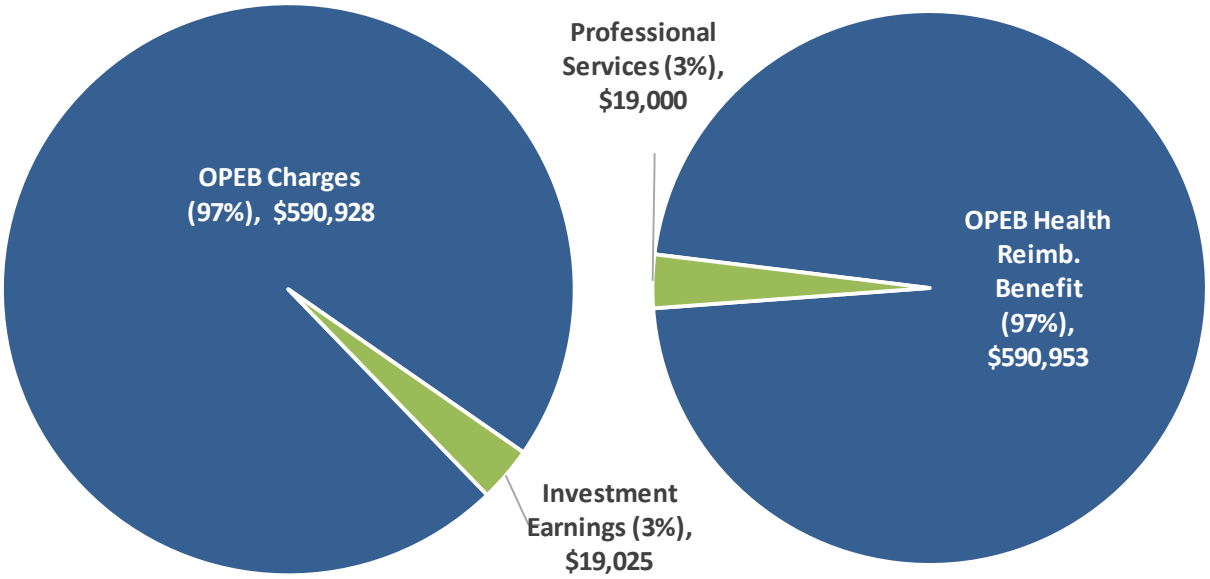
Finance Department

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2022 Recommended Budget	FY 2022 Forecast	FY 2023 Forecast
Beginning Fund Balance:	$1,130,252	$1,224,157	$1,334,076	$1,402,125	$ 1,402,125	$1,402,125	$1,402,125
REVENUES BY CATEGORY							
OPEB Health Benefit Funding	$ 85,200	$ 85,000	$ 68,015	$ 76,589	$ 12,600	$ 15,000	$ 15,000
Investment Earnings	16,391	39,750	29,985	10,000	9,874	10,000	10,000
Other	-	-	-	-	-	-	-
TOTAL	**$ 101,591**	**$ 124,750**	**$ 98,000**	**$ 86,589**	**$ 22,474**	**$ 25,000**	**$ 25,000**
EXPENDITURES BY USE							
OPEB Health Benefit	$ 7,686	$ 9,094	$ 21,875	$ 76,589	$ 12,474	$ 15,000	$ 15,000
Miscellaneous (Professional Services)	-	5,737	8,076	10,000	10,000	10,000	10,000
TOTAL	**$ 7,686**	**$ 14,831**	**$ 29,951**	**$ 86,589**	**$ 22,474**	**$ 25,000**	**$ 25,000**
ACFR Rounding Adjustments	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance: (1)	$1,224,157	$1,334,076	$1,402,125	$1,402,125	$ 1,402,125	$1,402,125	$1,402,125
Changes in Fund Balance (actual/est.)	$ 93,905	$ 109,919	$ 68,049	$ -	$ -	$ -	$ -

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) Health Reimbursement Fund Summary

FY 2022 Budget: $609,953



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 ($590,928 citywide for FY 2022). This benefit will require a minimum 15-year vesting (maximum benefit achieved at 25-years[21]) which will further assist in not only recruitment, but also retention of our most valuable assets, our employee.

[21] 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

Finance Department

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2022 Recommended Budget	FY 2022 Forecast	FY 2023 Forecast
REVENUES							
Investment Earnings	$ -	$ 48,386	$ 53,648	$ 19,000	$ 19,025	$ 19,501	$ 19,988
Other							
OPEB Health Reimbursement Funding							
Employer Contribution	-	550,000	575,000	574,502	590,928	605,701	620,844
Transfer-In							
Medical Insurance Fund	-	1,500,000	-	-	-	-	-
Fund Balance	-	-	-	2,703,531	-	-	-
TOTAL	**$ -**	**$ 2,098,386**	**$ 628,648**	**$ 3,297,033**	**$ 609,953**	**$ 625,202**	**$ 640,832**
EXPENDITURES							
Maintenance & Operations:							
OPEB Reimbursement Benefit	$ -	$ -	$ -	$ 574,502	$ 590,953	$ 605,727	$ 620,870
Miscellaneous	-	8,538	14,964	19,000	19,000	19,475	19,962
subtotal	*$ -*	*$ 8,538*	*$ 14,964*	*$ 593,502*	*$ 609,953*	*$ 625,202*	*$ 640,832*
Non-Allocated							
Reserve	$ -	$ -	$ -	$ 2,703,531	$ -	$ -	$ -
subtotal	*$ -*	*$ -*	*$ -*	*$ 2,703,531*	*$ -*	*$ -*	*$ -*
TOTAL	**$ -**	**$ 8,538**	**$ 14,964**	**$ 3,297,033**	**$ 609,953**	**$ 625,202**	**$ 640,832**
Authorized Personnel	**-**	**-**	**-**		**-**		

Statement of Revenues, Expenditures, and changes in Fund Balance

OPEB Health Reimbursement Fund

Finance Department

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2022 Recommended Budget	FY 2022 Forecast	FY 2023 Forecast
Beginning Fund Balance:	$ -	$ -	$2,089,848	$ 2,703,532	$ 2,703,532	$2,703,532	$2,703,532
REVENUES BY CATEGORY							
OPEB Health Reimb. Benefit Funding	$ -	$ 550,000	$ 575,000	$ 574,502	$ 590,928	$ 605,701	$ 620,844
Investment Earnings	-	48,386	53,648	19,000	19,025	19,501	19,988
Transfer-In from Medical Ins. Fund	-	1,500,000	-	-	-	-	-
TOTAL	**$ -**	**$ 2,098,386**	**$ 628,648**	**$ 593,502**	**$ 609,953**	**$ 625,202**	**$ 640,832**
EXPENDITURES BY USE							
OPEB Health Reimb. Benefit	$ -	$ -	$ -	$ 574,502	$ 590,953	$ 605,727	$ 620,870
Miscellaneous (Professional Services)	-	8,538	14,964	19,000	19,000	19,475	19,962
TOTAL	**$ -**	**$ 8,538**	**$ 14,964**	**$ 593,502**	**$ 609,953**	**$ 625,202**	**$ 640,832**
ACFR Rounding Adjustments	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance: (1)	$ -	$ 2,089,848	$2,703,532	$ 2,703,532	$ 2,703,532	$2,703,532	$2,703,532
Changes in Fund Balance (actual/est.)	$ -	$ 2,089,848	$ 613,684	$ -	$ -	$ -	$ -

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[22].

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.

[22] 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[23].

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

[23] 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

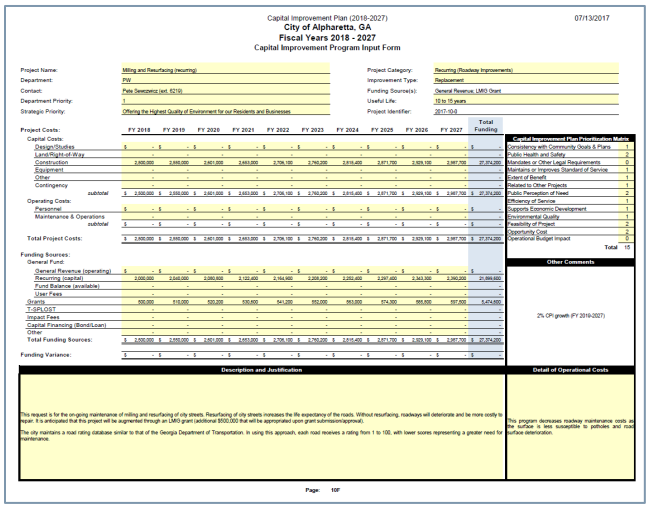
The city will prepare a ten-year capital project improvement plan (CIP) which they will update annually. This plan will assist in the planning, acquisition, and financing of capital projects. A major capital project generally is defined as an expenditure that has an expected useful life of more than 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) 07/13/2017
City of Alpharetta, GA
Fiscal Years 2018 - 2027
Capital Improvement Program Input Form

Project Name: Milling and Resurfacing (recurring)
Department: PW
Contact: Pete Sewczewicz (ext. 6219)
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	2,600,000	2,600,000	2,601,000	2,653,000	2,706,100	2,760,200	2,815,400	2,871,700	2,929,100	2,987,700	27,374,200
Equipment	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-	-	-
subtotal	$ 2,600,000	$ 2,600,000	$ 2,601,000	$ 2,653,000	$ 2,706,100	$ 2,760,200	$ 2,815,400	$ 2,871,700	$ 2,929,100	$ 2,987,700	$ 27,374,200
Operating Costs:											
Personnel	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Maintenance & Operations	-	-	-	-	-	-	-	-	-	-	-
subtotal	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Project Costs:	$ 2,600,000	$ 2,600,000	$ 2,601,000	$ 2,653,000	$ 2,706,100	$ 2,760,200	$ 2,815,400	$ 2,871,700	$ 2,929,100	$ 2,987,700	$ 27,374,200
Funding Sources:											
General Fund:											
General Revenue (operating)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Recurring (capital)	2,000,000	2,040,000	2,080,800	2,122,400	2,164,900	2,208,200	2,252,400	2,297,400	2,343,300	2,390,200	21,899,600
Fund Balance (available)	-	-	-	-	-	-	-	-	-	-	-
User Fees	-	-	-	-	-	-	-	-	-	-	-
Grants	600,000	618,000	620,200	630,600	541,200	552,000	563,000	574,300	585,800	597,500	5,474,600
T-SPLOST	-	-	-	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-	-	-	-
Capital Financing (Bond/Loan)	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total Funding Sources:	$ 2,600,000	$ 2,658,000	$ 2,601,000	$ 2,653,000	$ 2,706,100	$ 2,760,200	$ 2,815,400	$ 2,871,700	$ 2,929,100	$ 2,987,700	$ 27,374,200
Funding Variance:	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Capital Improvement Plan Prioritization Matrix

Consistency with Community Goals & Plans	1
Public Health and Safety	2
Mandates or Other Legal Requirements	0
Maintains or Improves Standard of Service	1
Extent of Benefit	1
Related to Other Projects	1
Public Perception of Need	2
Efficiency of Service	1
Supports Economic Development	1
Environmental Quality	1
Feasibility of Project	2
Opportunity Cost	0
Operational Budget Impact	0
Total	15

Other Comments

2% CPI growth (FY 2019-2027)

Description and Justification

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

The city maintains a road rating database similar to that of the Georgia Department of Transportation. In using this approach, each road receives a rating from 1 to 100, with lower scores representing a greater need for maintenance.

Detail of Operational Costs

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

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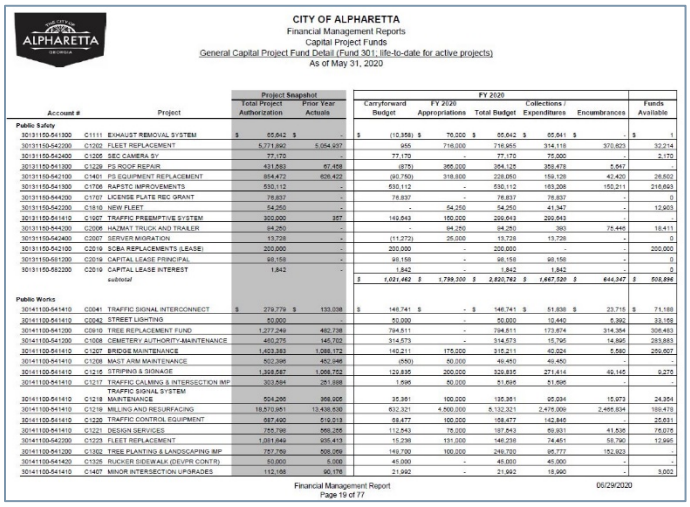
Each department, in conjunction with the Mayor and City Council, will identify potential capital projects throughout the year. All identified projects will be added to the CIP document, regardless of available funding. These needed projects will provide a method of tracking and planning for future needs 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

Account #	Project	Project Snapshot: Total Project Authorization	Project Snapshot: Prior Year Actuals	FY 2020: Carryforward Budget	FY 2020: FY 2020 Appropriations	FY 2020: Total Budget	FY 2020: Collections / Expenditures	FY 2020: Encumbrances	Funds Available
Public Safety									
30131150-541300	C1111 EXHAUST REMOVAL SYSTEM	$ 55,642	$ -	$ (10,358)	$ 76,000	$ 65,642	$ 65,641	$ -	$ 1
30131150-542200	C1202 FLEET REPLACEMENT	5,771,892	5,054,937	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 PS ROOF REPAIR	431,580	67,458	(975)	365,000	364,025	358,478	5,547	-
30131150-542100	C1401 PS EQUIPMENT REPLACEMENT	854,472	626,422	(60,750)	318,800	258,050	159,129	42,420	26,502
30131150-541300	C1706 RAPSTC IMPROVEMENTS	530,112	-	530,112	-	530,112	183,206	155,211	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	C1907 TRAFFIC PREEMPTIVE SYSTEM	300,000	357	149,643	150,000	299,643	299,643	-	-
30131150-544200	C2005 HAZMAT TRUCK AND TRAILER	84,250	-	-	84,250	84,250	360	75,446	8,444
30131150-542400	C2007 SERVER MIGRATION	13,726	-	(11,273)	25,000	13,726	13,726	-	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			$ 1,021,462	$ 1,799,300	$ 2,820,762	$ 1,667,520	$ 644,247	$ 509,896
Public Works									
30141100-541410	C0041 TRAFFIC SIGNAL INTERCONNECT	$ 279,779	$ 133,038	$ 146,741	$ -	$ 146,741	$ 51,838	$ 23,716	$ 71,188
30141100-541410	C0042 STREET LIGHTING	50,000	-	50,000	-	50,000	10,440	6,362	33,198
30141100-541200	C0910 TREE REPLACEMENT FUND	1,277,249	482,738	794,511	-	794,511	173,674	314,364	306,483
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	1,086,172	140,211	175,000	315,211	40,924	5,680	269,607
30141100-541410	C1208 MAST ARM MAINTENANCE	502,396	452,946	(550)	50,000	49,450	49,450	-	-
30141100-541410	C1215 STRIPING & SIGNAGE	1,308,587	1,088,752	120,835	200,000	320,835	271,414	49,145	9,276
30141100-541410	C1217 TRAFFIC CALMING & INTERSECTION IMP	303,584	251,888	1,696	50,000	51,696	51,696	-	-
30141100-541410	TRAFFIC SIGNAL SYSTEM MAINTENANCE C1218	504,266	368,906	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	2,478,009	2,466,834	189,478
30141100-541410	C1220 TRAFFIC CONTROL EQUIPMENT	687,490	519,013	68,477	100,000	168,477	142,846	-	25,631
30141100-541410	C1221 DESIGN SERVICES	755,796	566,256	112,543	75,000	187,543	59,931	41,636	85,976
30141100-542200	C1223 FLEET REPLACEMENT	1,081,846	935,413	15,298	131,000	146,298	74,461	58,790	12,995
30141100-541200	C1302 TREE PLANTING & LANDSCAPING IMP	757,799	508,069	149,730	100,000	249,730	95,777	152,823	-
30141100-541400	C1326 RUCKER SIDEWALK (DEVPR CONTR)	50,000	8,000	42,000	-	42,000	42,000	-	-
30141100-541410	C1407 MINOR INTERSECTION UPGRADES	112,188	90,176	21,992	-	21,992	18,992	-	3,000

Financial Management Report
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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

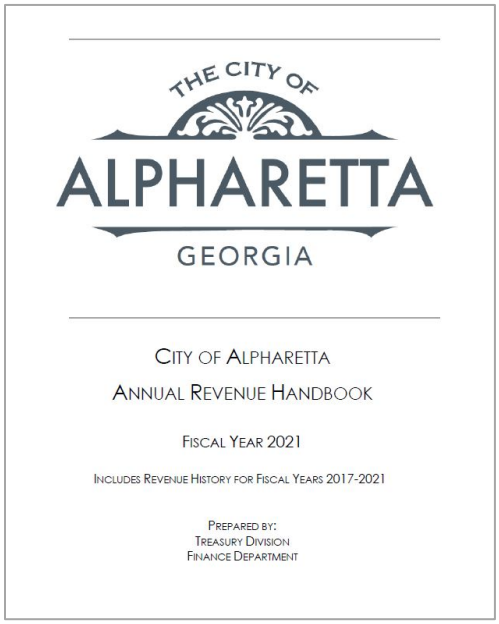
The city shall seek alternative funding sources whenever possible to reduce the required revenue from non-exchange transactions (e.g., property taxes). Such alternative sources include private and public grants, federal or state assistance, and public and private contributions.

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 2021
INCLUDES REVENUE HISTORY FOR FISCAL YEARS 2017-2021
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.

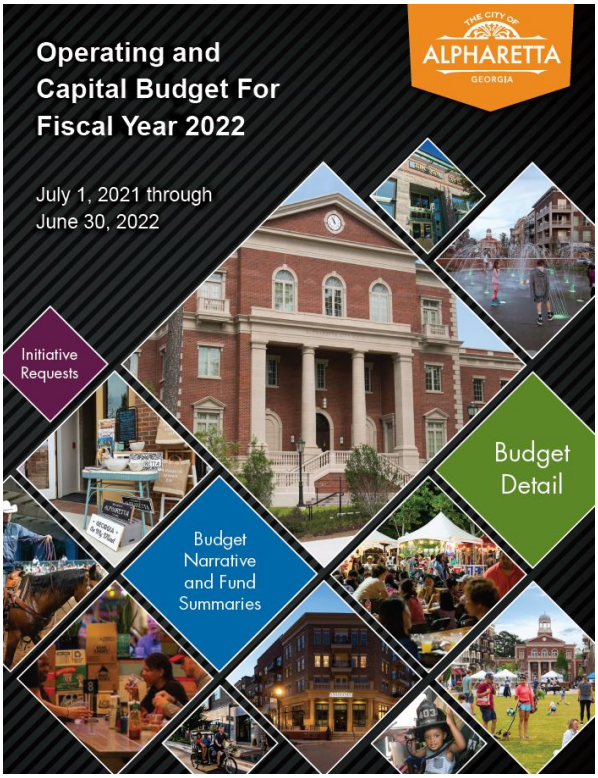
Section III: Financial Reporting Policies

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. Annual Comprehensive Financial Report (ACFR)[24]

In conjunction with the annual independent audit, the city shall prepare and publish an Annual Comprehensive Financial Report (ACFR). The city shall prepare the ACFR in conformity with GAAP and the Government Finance Officers Association's (GFOA) program requirements. The city will submit its annual ACFR 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 ACFR shall be audited with the purpose to effectively communicate the complete financial affairs of the city to all interested readers.

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

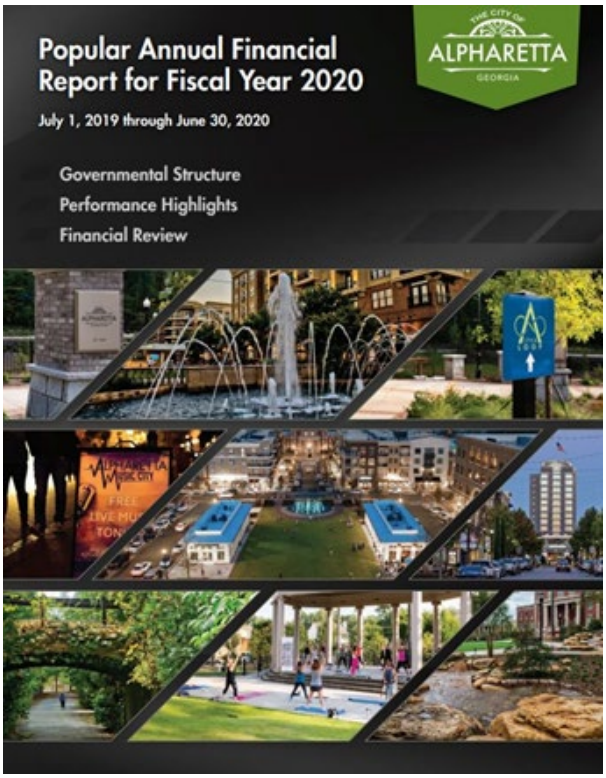


B. Annual Budget Document[25]

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]

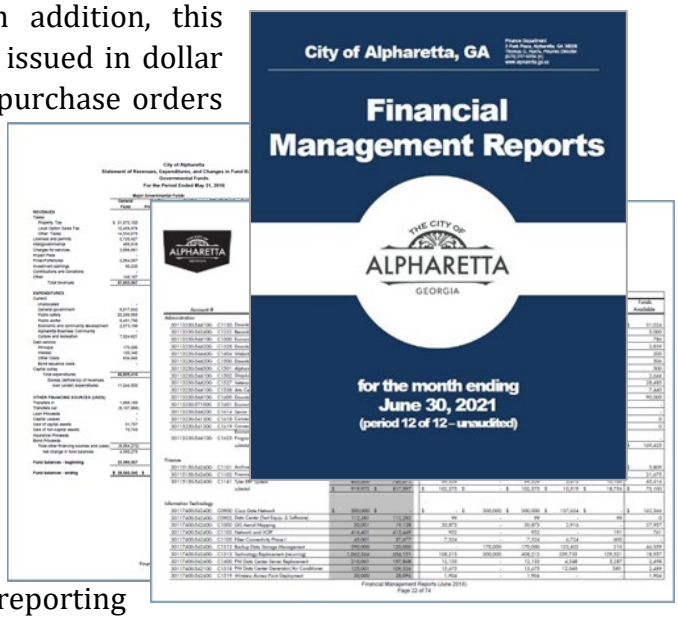
In order to provide citizens with financial information that is easily disseminated, the Finance Department shall coordinate the publication of an annual report to the citizen's (e.g., a popular report). This report is in addition to the ACFR. This report shall be in conformance with GAAP and follow 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.



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

D. Financial Reporting to the City Council[26]

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 ACFR) shall be submitted to the Georgia Department of Audits and Accounts within 180 days of year-end as required.

[26] 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;
- Ensuring 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

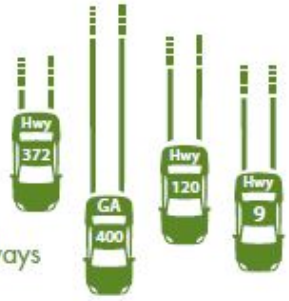
60% Download Speeds Above U.S. Average

25M 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

marta

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*
LEXISNEXIS RISK SOLUTIONS	2500
AT&T INC.	2200
ADP LLC	2100
FISERV INC.	2000
UPS SUPPLY CHAIN SOLUTIONS GENERAL SERVICES	1200
CHANGE HEALTHCARE	1000
EQUIFAX INC.	1000
VERIZON ENTERPRISE	900
SYNCHRONY	875
E*TRADE	800

Source: City of Alpharetta Division of Economic Development, 2020

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.

26.4% Graduate or Professional Degree

64.6% 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 2019 from the Government Finance Officers Association (GFOA).

Achievement of Excellence in Procurement Award for 2020 from the National Procurement Institute, Inc.

Distinguished Budget Presentation Award for fiscal year 2020 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 393 agencies nationwide, to receive an ISO Class 1 rating, the highest available.

Tree City USA from the National Arbor Day Foundation for the 30th 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 Institute Atlanta

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

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

256 total staffing which includes:

- **105** sworn police officers
- **101** certified firefighters

- 1 fire ladder truck (in-service)
- 6 fire pumper trucks (in-service)

33,997 Emergency 911 Calls

RECREATION, PARKS AND CULTURAL SERVICES

- 5 community/art centers
- 1 aquatic facility
- 1 equestrian center
- 3 community agriculture venues
- **862** acres of parks
- **27** athletic fields
- **18** miles of trails
- **10** playgrounds
- **67** special events (city-sponsored and city-partnered)
- **15,811** recreation program registrations

PUBLIC WORKS

- **654** streetlights (city-owned/maintained)
- **125** signalized intersections
- **568** paved lane miles
- **46** street resurfacing (in miles)
- **229** sidewalks (in miles)

COMMUNITY DEVELOPMENT

- **679** code enforcement inspections performed
- **4,756** permits issued
- **4,128** 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 30 hotels 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 30 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 2022 Adopted Budget

Occupancy Tax Revenues	$	2,406,250
Interest Income		1,600
Accumulated Surplus		500,000
TOTAL REVENUE	**$**	**2,907,850**
Salary & Benefits	$	1,195,318
Accounting & Legal Fees		15,000
Advertising		
Georgia/Metro Atlanta Ads		129,500
National/Regional Ads		126,780
Business License		400
Computer Equipment		4,200
Business Development		
Ameris Bank Amphitheatre		128,000
Conference Center		500,000
Computer Software/Maintenance		67,000
Research		9,120
Contingency Fund		165,441
Insurance		4,600
Meeting Expenses		44,300
Membership Dues		40,856
Subscriptions		650
Office Equipment/Leases		9,640
Office Rent (utilities, cleaning, security)		99,318
Office Supplies/Furniture		16,500
Postage/Shipping		7,600
Premiums/Gifts		10,000
Printing/Production		62,000
Taxes/Leased Equipment		1,200
Public Relations		50,000
Sponsorships/Bid Fees		140,700
Telephone/ISP		24,252
Tradeshows/Conference/Professional Development		55,175
Staff Development		300
TOTAL EXPENSES	**$**	**2,907,850**

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

GLOSSARY OF TERMS

Budget Amendment:	The transfer of funds from one appropriation account to another (within a department within a fund), requiring approval of City Administrator, Finance Director, and Department Director. Amendments between departments and between funds require City Council approval.
Budget Calendar:	The schedule of key dates or milestones which the city follows in the preparation, adoption, and administration of the budget.
Budget Officer:	The local government officials charged with budget preparation and administration for the local government. The official title of the local government budget officer shall be as provided by local law, charter, ordinance, or appropriate resolution of the governing authority.
Budget Ordinance:	"Ordinance" or "Resolution" means that governmental action which appropriates revenues and fund balances for specified purposes, functions, or activities for a budget period.
Budget Period:	Budget period, means the period for which a budget is proposed, or a budget ordinance or resolution is adopted.
Budget Transfer:	A procedure utilized by city departments to revise budget appropriations within the departmental operating budget accounts. They transfer monies from one account to another account and does not increase or decrease the overall budget appropriation for the department.
Budgetary Control:	The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.
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.

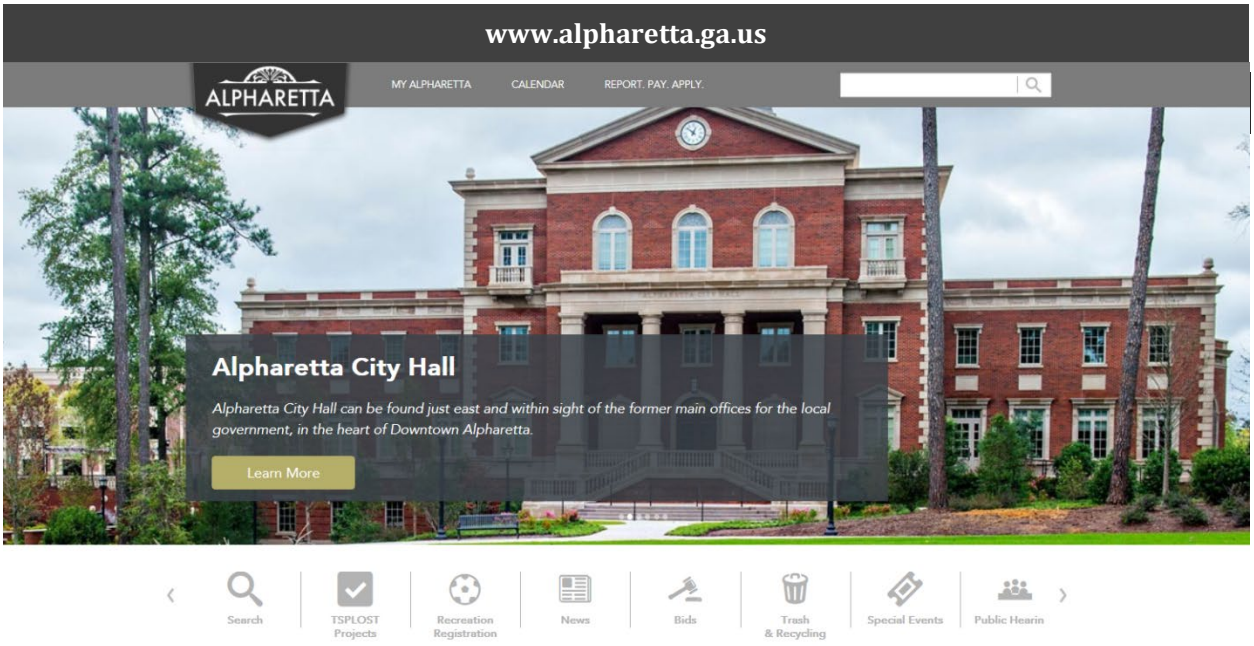
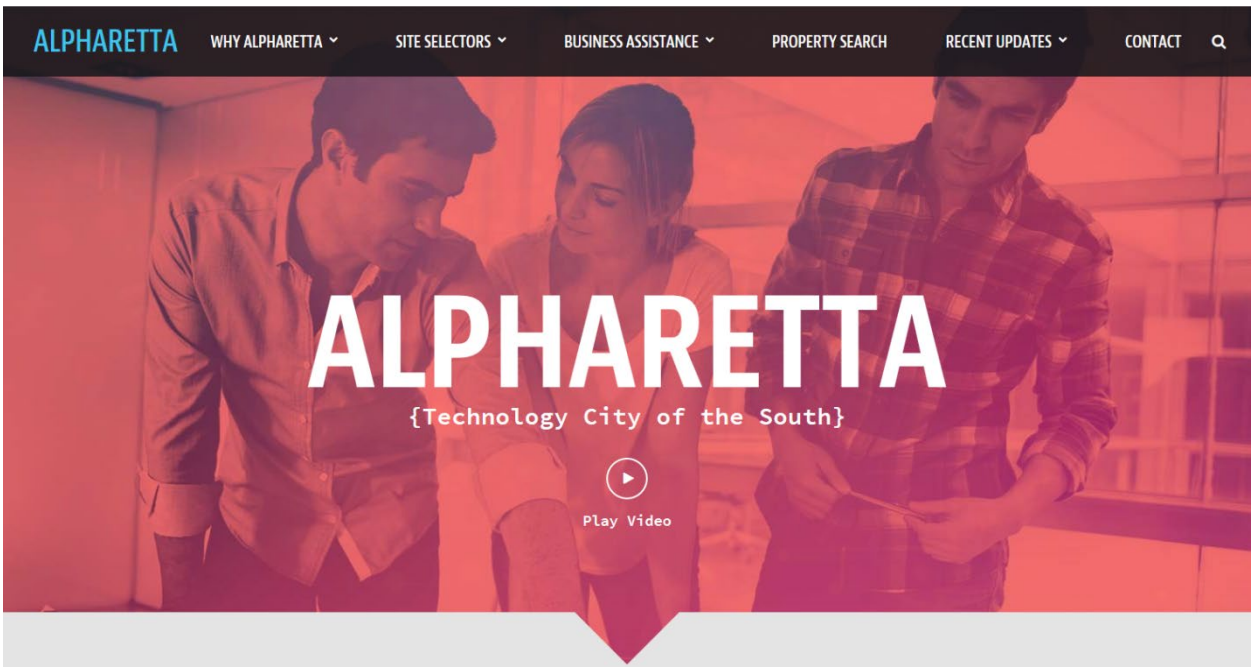
GLOSSARY OF TERMS

Efficiency:	Reflects the relationship between work performed and the resources required performing it. Compares outputs to inputs.
Encumbrance:	A commitment of funds against appropriations in which the expenditure has not actually been made at the time of recording. It may be in the form of a purchase order, purchase requisition, or a contract for goods and services.
Enterprise Fund:	A fund in which the activities are supported wholly or primarily by charges and fees paid by the users of the services.
Expenditures:	The cost of goods delivered, or services rendered including operating expenses, capital outlays and debt service.
Fiduciary Fund:	A fund used to account for assets held by the city in a trustee capacity or as an agent for other governmental units and/or other funds.
Fiscal Year:	The time period designated by the city signifying the beginning and ending period for recording financial transactions. The city has specified July 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.

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