

City of Alpharetta, GA

Finance Department
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Financial Management Reports



for the month ending
December 31, 2013
(Period 6 of 12 - unaudited)

Financial Management Reports

Fiscal Year 2014

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MAYOR

David Belle Isle

COUNCIL

D.C. Aiken

Michael Cross

Jim Gilvin

Mike Kennedy

Donald F. Mitchell

Chris Owens

CITY ADMINISTRATOR

Robert J. Regus

CITY HALL

Two South Main Street

Alpharetta, Georgia 30009

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24-HOUR INFORMATION

www.alpharetta.ga.us

Our Mission

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

Our Core Values

*Excellence
Stewardship
Integrity
Service
Loyalty*

To: Honorable Mayor and City Council members
From: Thomas G. Harris, Director of Finance *TH*
Date: January 27, 2014
RE: Financial Management Reports as of December 31, 2013

The documents contained herein represent the financial management reports for the City of Alpharetta ("city") as of the period ending December 31, 2013.

General Fund

Revenue: The following section pertains to information detailed in the attached *Revenue Summary and Collection Comparison* report. FY 2014 revenues are budgeted at \$53.2 million (net of Carryforward Fund Balance totaling \$5.7 million). As of December 31, 2013, the city has collected 61% or \$32.4 million.

Early collection trends indicate a net gain over budget of \$1.5 million. The revenue account detail is as follows:

• Motor Vehicle Title Taxes:	\$ 515,000
• Local Option Sales Taxes (current distribution):	(350,000)
• Local Option Sales Taxes (revised distribution):	700,000)
• Land Sale (Coro)	503,884
• Municipal Court Fines:	(400,000)
• Recreation and Parks Fees:	110,688
• Hotel/Motel Taxes (City portion):	200,000
• Other:	<u>176,618</u>
Estimated Gain:	\$1,456,190

The FY 2014 budget for current year property taxes (non-motor vehicle) totals \$17.6 million and is based on a billable digest of \$3.7 billion. This figure was calculated in May/June 2013 based on staff forecasts of property values/appeals.

The actual digest for FY 2014, as provided by the Fulton County Board of Assessors, currently totals \$3.6 billion. This figure is net of all exemptions/motor vehicle values and assumes a 10%¹ write-down of appealed property values.

¹ Preliminary appealed property values for FY 2014 total \$825 million with roughly 85% (\$691 million) of these values included in the billable digest and the remaining 15% (\$134 million) representing the city's buffer. The current write-down trend of appealed properties has totaled 10% (i.e. less than the city's 15%

As detailed in the chart below, property tax collections at an estimated write-down trend of 10% on appealed properties would result in a reduction in property tax collections of -\$75,000 which has been factored into the city's budget estimate for FY 2014.

General Fund			
	FY 2014 Budget	FY 2014 Estimate	Variance
Digest	3.72 billion	3.63 billion	(99 million)
Est. Revenue at:			
* 98% Historical Collection Rate	✓	✓	
* 10% Current Assessment Write-down Trend	\$17.6 million	\$17.5 million	(\$75,000)

Motor Vehicle Title Fee collections total \$474,739 as of December 31, 2013 and have exceeded budget. This is a new revenue source that does not have an established collection history. This revenue source will replace Motor Vehicle Tax collections over the next several years as new vehicles are purchased and older vehicles are sold/traded-in. It should be noted that the Motor Vehicle Title Fee also replaces sales taxes which were previously collected on non-casual sales.

Local Option Sales Tax collections are trending 4% higher than FY 2013 and are estimated to total \$13.2 million by year-end (\$12.2 million was collected in FY 2013) which is \$350,000 greater than budget. The % increase trend will grow due to the revised distribution % that took effect in November/December 2013. The LOST estimate is a combination of:

- (a) Collections at the previous distribution percentage (5.22%) which were trending towards an annualized reduction of -\$350,000 (compared to budget) due primarily to the elimination of sales tax on non-casual vehicle sales (effective March 1, 2013) in favor of the Motor Vehicle Title Fee (discussed above).
- (b) Collections at the revised distribution percentage (5.84%) which began with the November/December collections and is trending towards an annualized increase of \$1.4 million. The impact in FY 2014 is estimated at an additional \$700,000 (1/2 year) in LOST collections.

Municipal Court Fine collections are trending -24% lower than FY 2013 and are estimated to total \$2 million by year-end (\$2.4 million was collected in FY 2013) which is -\$400,000 less than budget. The decline is due to multiple factors including reductions in the number of citations and an increase in the number of offenders providing community service in lieu of paying fines due to economic hardship. Collections for this revenue source are approaching 2007 levels and are down an estimated \$1 million compared to FY 2010.

buffer which means the city's billable digest is increasing). However, that trend is based on a minor sample size and may change as more appeals are resolved.

Recreation and Parks Fees are estimated to exceed budget due primarily to the Intergovernmental Agreement with the City of Milton for shared recreational services (totaled approximately \$316,000 for 2013).

Hotel/Motel tax collections are trending 14% higher than FY 2013 and are estimated to total \$4.2 million by year-end (\$3.9 million was collected in FY 2013) which is \$400,000 greater than budget. The City's portion of this revenue source is estimated at \$1.7 million which is \$200,000 greater than budget.

The Finance Department will continue to monitor revenues and provide updates on collection trends as they become available.

Expenditures: The following section pertains to information detailed in the attached *Expenditure Summary by Department* (expenditure rollup by department) and *Expenditure Summary by Category* (expenditure rollup by account) reports.

As of December 31, 2013, city departments (not including General Government²) have encumbered and expensed 53%, or \$26.2 million, of their FY 2014 budget appropriations. On a pure expenditure trend basis, FY 2014 is trending lower than FY 2013.

Contingency: The General Fund contingency balance as of December 31, 2013 totals \$266,672.

Special Revenue Funds (large funds only)

The following section references information included within the attached GAAP Financial Statements.

Hotel/Motel Fund: FY 2014 revenues are budgeted at \$3.7 million with budgeted disbursements as follows: Alpharetta Convention & Visitor's Bureau (\$1.6 million or 43.3%); Alpharetta Business Community (\$616,790 or 16.7%); and the city (\$1.5 million or 40.0%). As of December 31, 2013, the city has collected 45% or \$1.7 million (five months of collections). Hotel/Motel tax collections are trending 14% higher than FY 2013 and are estimated to total \$4.2 million by year-end (\$3.9 million was collected in FY 2013) which is \$400,000 greater than budget. The City's portion of this revenue source is estimated at \$1.7 million which is \$200,000 greater than budget. All collections have been distributed to the participating entities based on their proportionate share.

E-911 Fund: FY 2014 revenues are budgeted at \$3.3 million (net of carryforward fund balance totaling \$2.3 million that represents funding for the North Fulton Radio initiative and reserve). As of December 31, 2013, the city has collected 49% or \$1.6 million (five months of collections). Expenditures/encumbrances during the same time period total \$4.3 million and represent general operations, blanket purchase orders that

² General Government is utilized to account for non-operating transactions such as transfers-out to other city funds, contingency, etc.

will sustain operations throughout the year, and North Fulton Radio initiative appropriations. There are no budget variances anticipated at this time.

Debt Service Fund

The following section pertains to information detailed within the attached *GAAP Financial Statements*. FY 2014 revenues are budgeted at \$3.7 million. As of December 31, 2013, the city has collected 93% or \$3.5 million.

The FY 2014 budget for current year property taxes (non-motor vehicle) totals \$3.6 million and is based on a billable digest of \$4.2 billion. This figure was calculated in May/June 2013 based on staff forecasts of property values/appeals.

The actual digest for FY 2014, as provided by the Fulton County Board of Assessors, currently totals \$4.1 billion. This figure is net of all exemptions/motor vehicle values and assumes a 10%³ write-down of appealed property values.

As detailed in the chart below, property tax collections at an estimated write-down trend of 10% on appealed properties would result in property tax collections meeting budget. The reason that property tax collections will meet budget despite a reduction in digest values relates to the underlying collection rate factors (budget included a conservative 96% collection rate whereas the 2014 estimate utilizes the current 98% collection rate trend).

Debt Service Fund			
	FY 2014 Budget	FY 2014 Estimate	Variance
Digest	4.21 billion	4.10 billion	(113 million)
Est. Revenue at:			
* 96% Budgeted Collection Rate	✓		
* 98% Historical Collection Rate		✓	
* 10% Current Assessment Write-down Trend	\$3.6 million	\$3.6 million	-

³ Preliminary appealed property values for FY 2014 total \$825 million with roughly 85% (\$691 million) of these values included in the billable digest and the remaining 15% (\$134 million) representing the city's buffer. The current write-down trend of appealed properties has totaled 10% (i.e. less than the city's 15% buffer which means the city's billable digest is increasing). However, that trend is based on a minor sample size and may change as more appeals are resolved.

Grant Funds

The following section references information included within the attached Grant Funds Detail Reports.

Operating Grant Fund Detail (Fund 220): Available funding totals \$100,827 and represents unspent project appropriations of \$50,225 and a reserve for future projects (grant matches) of \$50,602.

Capital Grants Fund Detail (Fund 340): Available funding totals \$3.2 million and represents unspent capital project appropriations of \$2.4 million and a reserve for future capital projects (grant matches) of \$752,851.

Capital Project Funds

The following section references information included within the attached Capital Project Funds Detail Reports.

General Capital Project Fund Detail (Fund 301): Available city funding totals \$7.3 million and represents unspent capital project appropriations of \$6.7 million and a reserve for future capital projects of \$539,872.

Available ABC (Alpharetta Business Community) funding totals \$30,055 and represents unspent capital project appropriations (sidewalk connectivity).

City Center Bond Fund (Fund 315): This fund accounts for proceeds of the voter approved General Obligation Bonds, Series 2012. Available funding totals \$1.9 million and represents unspent capital project appropriations.

Enterprise Fund

Solid Waste Fund: The following section pertains to information detailed within the attached *GAAP Financial Statements*. FY 2014 revenues are currently budgeted at \$3.2 million. As of December 31, 2013, the city has collected \$2.4 million which represents the 1st – 3rd quarter billings and associated investment earnings. Expenditures/encumbrances during the same time period total \$3.1 million and represent general operations and blanket purchase orders that will sustain operations throughout the year. There are no budget variances anticipated at this time.

Other Items

Council Member Stipend Activity Listing: The FY 2014 budget includes appropriations of \$9,000 for the Mayor and \$5,000 for each City Council Post and the available balances as of December 31, 2013 are as follows:

	Budget	Expenditures (Year-to-date)	Available Balance
Mayor: David Belle Isle	\$ 9,000	\$ 5,268	\$ 3,732
Post #1: Donald Mitchell	\$ 5,000	\$ 946	\$ 4,054
Post #2: Mike Kennedy	\$ 5,000	\$ 461	\$ 4,539
Post #3: Chris Owens	\$ 5,000	\$ 176	\$ 4,824
Post #4: Jim Gilvin	\$ 5,000	\$ -	\$ 5,000
Post #5: Michael Cross	\$ 5,000	\$ 325	\$ 4,675
Post #6: D.C. Aiken	\$ 5,000	\$ 72	\$ 4,928

Development Authority (Component Reporting Unit)

The Development Authority is a public corporation created and existing under the Constitution and laws of the State of Georgia and is governed by seven directors duly appointed by the Alpharetta City Council.

The following section pertains to information detailed within the attached *GAAP Financial Statements*. As of December 31, 2013, the Development Authority has \$72,556 (net of the \$52,250 appropriation for the economic development marketing/website initiative) in available resources to support its main functions of promoting the public good and general welfare, trade, commerce, industry, general tax base and the employment opportunities available in the City of Alpharetta.

Other reports included with this packet are as follows:

Listing of Payments \$5,000 and greater:

Listing of PO's between \$5,000 and \$25,000; and

Bid/RFP Status

Attachments:

Cc: Printed Distribution (City Council Agenda)
Electronic Distribution (AlphaWeb and city's website)



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GENERAL FUND



Revenue Report



CITY OF ALPHARETTA
Financial Management Reports
General Fund (Unaudited)
Revenue Summary and Collection Comparison
For the month ended December 31, 2013

	Current Fiscal Year					Prior Fiscal Year		
	2014 Budget	2014 YTD	% Collected	2014 Estimated	Variance	2013 Actual	2013 YTD	% Collected
Top 10 Revenues:								
Property Taxes								
Current Year	\$ 17,550,000	\$ 16,458,037	93.8%	\$ 17,475,000	\$ (75,000)	\$ 17,322,512	\$ 16,368,860	94.5%
Delinquent	205,000	226,671	110.6%	280,000	75,000	410,013	136,619	33.3%
Motor Vehicle Tax	750,000	350,944	46.8%	750,000	-	1,008,406	445,032	44.1%
Motor Vehicle Title Fee	85,000	474,739	558.5%	600,000	515,000	293,605	-	0.0%
Local Option Sales Tax	12,850,000	5,245,009	40.8%	13,200,000	350,000	12,173,275	5,065,800	41.6%
Franchise Tax	6,340,000	380,803	6.0%	6,340,000	-	6,346,008	365,678	5.8%
Insurance Premium Tax	2,900,000	2,968,709	102.4%	2,968,709	68,709	2,867,197	2,867,197	100.0%
Alcohol Beverage Excise Tax	1,750,000	733,205	41.9%	1,750,000	-	1,712,952	701,848	41.0%
Building Permit Fees	1,000,000	560,497	56.0%	1,000,000	-	999,290	425,286	42.6%
Business and Occupational Tax	925,000	142,309	15.4%	925,000	-	965,472	163,291	16.9%
Municipal Court Fines	2,400,000	911,675	38.0%	2,000,000	(400,000)	2,393,482	1,195,057	49.9%
Recreation and Parks Fees	1,399,300	739,928	52.9%	1,509,988	110,688	1,672,965	751,519	44.9%
Hotel/Motel Tax (City portion)	1,480,000	676,906	45.7%	1,680,000	200,000	1,544,900	591,062	38.3%
subtotal	\$ 49,634,300	\$ 29,869,433	60.2%	\$ 50,478,697	\$ 844,397	\$ 49,710,075	\$ 29,077,251	58.5%
Other Revenues	3,601,102	2,513,685	69.8%	4,212,895	611,793	3,943,315	1,697,067	43.0%
Total Revenues	\$ 53,235,402	\$ 32,383,118	60.8%	\$ 54,691,592	\$ 1,456,190	\$ 53,653,390	\$ 30,774,319	57.4%
Carryforward Fund Balance	5,684,667							

GENERAL FUND



Expenditure Reports



CITY OF ALPHARETTA
Financial Management Reports
General Fund (unaudited)
Expenditure Summary by Department
For the month ended December 31, 2013

	Current Fiscal Year						Prior Fiscal Year		
	2014 Budget	2014 Encumbrances	2014 Exp. (YTD)	Funds Available	% Enc./Exp.	% Exp.	2013 Exp. (Total)	2013 Exp. (YTD)	% Exp.
Expenditures by Department:									
Mayor & Council	\$ 314,541	\$ 489	\$ 145,868	\$ 168,184	46.5%	46.4%	\$ 277,376	\$ 131,990	47.6%
City Administration	2,675,448	59,084	1,339,805	1,276,559	52.3%	50.1%	2,281,112	1,053,533	46.2%
Finance	3,032,164	86,638	1,610,238	1,335,289	56.0%	53.1%	2,818,456	1,581,552	56.1%
City Attorney	500,000	-	449,718	50,282	89.9%	89.9%	442,650	137,107	31.0%
Information Technology	1,446,819	24,178	711,155	711,486	50.8%	49.2%	1,395,703	708,267	50.7%
Human Resources	380,472	38,531	183,801	158,140	58.4%	48.3%	316,187	171,808	54.3%
Municipal Court	1,025,056	146,221	476,286	402,549	60.7%	46.5%	935,750	473,335	50.6%
Public Safety	23,825,495	697,531	11,656,783	11,471,181	51.9%	48.9%	22,697,945	11,298,297	49.8%
Engineering & Public Works	7,038,823	322,384	3,349,187	3,367,253	52.2%	47.6%	6,773,707	3,216,688	47.5%
Recreation & Parks	6,674,471	705,444	2,975,027	2,994,000	55.1%	44.6%	6,115,651	3,019,943	49.4%
Community Development	2,412,477	85,900	1,135,328	1,191,249	50.6%	47.1%	2,022,668	1,071,485	53.0%
subtotal	\$ 49,325,766	\$ 2,166,399	\$ 24,033,195	\$ 23,126,171	53.1%	48.7%	\$ 46,077,204	\$ 22,864,005	49.6%
General Government:									
Non-Departmental	\$ 45,000	\$ -	\$ 10,000	\$ 35,000	22.2%	22.2%	\$ 45,000	\$ 45,000	100.0%
Insurance Premiums (Risk)	690,800	-	345,400	345,400	50.0%	50.0%	664,500	-	0.0%
Transfer(s) to other Funds	8,093,503	-	4,046,751	4,046,752	50.0%	50.0%	7,086,795	3,875,648	54.7%
Contingency	500,000	18,873	214,455	266,672	46.7%	42.9%	158,909	38,753	24.4%
subtotal	\$ 9,594,303	\$ 18,873	\$ 4,647,652	\$ 4,927,778	48.6%	48.4%	\$ 7,955,204	\$ 3,959,400	49.8%
Total Expenditures	\$ 58,920,069	\$ 2,185,272	\$ 28,680,847	\$ 28,053,949	52.4%	48.7%	\$ 54,032,409	\$ 26,823,405	49.6%



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CITY OF ALPHARETTA
Financial Management Reports
General Fund (unaudited)
Expenditure Summary by Category
For the month ended December 31, 2013

Current Fiscal Year									Prior Fiscal Year		
	2014 Budget	2014 Encumbrances	2014 Exp. (YTD)	Funds Available	% Enc./Exp.	% Exp.			2013 Exp. (Total)	2013 Exp. (YTD)	% Exp.
Expenditures by Category:											
Salaries & Benefits:											
(1) Regular Salaries	\$ 22,413,024	\$ -	\$ 10,585,880	\$ 11,827,144	47.2%	47.2%			\$ 21,477,708	\$ 10,261,941	47.8%
Holiday Leave	830,207	-	369,359	460,848	44.5%	44.5%			779,734	281,771	36.1%
Overtime	980,615	-	364,461	616,154	37.2%	37.2%			831,577	471,892	56.7%
Group Insurance	6,275,137	-	3,410,248	2,864,889	54.3%	54.3%			5,734,412	2,854,256	49.8%
FICA and Social Security	1,858,200	-	808,753	1,049,447	43.5%	43.5%			1,663,026	786,821	47.3%
Defined Benefit Pension	2,359,826	-	1,662,596	697,230	70.5%	70.5%			2,587,027	2,184,601	84.4%
401(A) Retirement/Match	1,276,270	-	594,142	682,128	46.6%	46.6%			1,061,693	535,930	50.5%
(2) Other	510,352	-	252,707	257,645	49.5%	49.5%			551,351	278,452	50.5%
subtotal	\$ 36,503,631	\$ -	\$ 18,048,147	\$ 18,455,484	49.4%	49.4%			\$ 34,686,527	\$ 17,655,664	50.9%
Maintenance & Operations:											
Professional Services	\$ 1,959,213	\$ 577,780	\$ 831,668	\$ 549,765	71.9%	42.4%			\$ 1,829,155	\$ 830,865	45.4%
Legal Services	500,000	-	449,718	50,282	89.9%	89.9%			442,650	137,107	31.0%
Vehicle Fuel/Maintenance	1,223,300	6,054	489,988	727,259	40.5%	40.1%			1,052,677	467,818	44.4%
Maintenance Contracts	1,698,322	939,339	662,053	96,930	94.3%	39.0%			1,562,779	665,414	42.6%
IT Professional Services	1,272,218	316,314	664,443	291,461	77.1%	52.2%			983,767	784,370	79.7%
General Supplies	909,658	104,786	370,453	434,418	52.2%	40.7%			836,022	341,742	40.9%
Utilities	2,391,870	-	1,077,306	1,314,564	45.0%	45.0%			2,113,214	941,576	44.6%
Other	2,393,180	222,126	991,051	1,180,003	50.7%	41.4%			1,999,059	889,953	44.5%
subtotal	\$ 12,347,761	\$ 2,166,399	\$ 5,536,679	\$ 4,644,682	62.4%	44.8%			\$ 10,819,324	\$ 5,058,844	46.8%
Capital:											
OSSI/Fire Truck Leases	\$ 275,215	\$ -	\$ 275,213	\$ 2	100.0%	100.0%			\$ 321,829	\$ -	0.0%
Software Leases	173,159	-	173,156	3	100.0%	100.0%			190,888	111,975	58.7%
Other	26,000	-	-	26,000	0.0%	0.0%			58,637	37,522	64.0%
subtotal	\$ 474,374	\$ -	\$ 448,369	\$ 26,005	94.5%	94.5%			\$ 571,354	\$ 149,497	26.2%
General Government:											
Non-Departmental	\$ 45,000	\$ -	\$ 10,000	\$ 35,000	22.2%	22.2%			\$ 45,000	\$ 45,000	100.0%
Insurance Premiums (Risk)	690,800	-	345,400	345,400	50.0%	50.0%			664,500	-	0.0%
Transfer(s) to other Funds	8,093,503	-	4,046,751	4,046,752	50.0%	50.0%			7,086,795	3,875,648	54.7%
Contingency	500,000	18,873	214,455	266,672	46.7%	42.9%			158,909	38,753	24.4%
subtotal	\$ 9,594,303	\$ 18,873	\$ 4,647,652	\$ 4,927,778	48.6%	48.4%			\$ 7,955,204	\$ 3,959,400	49.8%
Total Expenditures	\$ 58,920,069	\$ 2,185,272	\$ 28,680,847	\$ 28,053,949	52.4%	48.7%			\$ 54,032,409	\$ 26,823,405	49.6%

Notes:

- (1) Includes the following components: regular salaries, temporary and seasonal salaries, and separation payout.
- (2) Includes the following components: workers compensation, educational programs, automobile allowance, tuition reimbursement, and employee service awards.



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GRANT FUNDS



Detail Report



CITY OF ALPHARETTA
Financial Management Reports
Grant Funds
Operating Grant Fund Detail (Fund 220; life-to-date for active projects)
As of December 31, 2013

				Project Snapshot		FY 2014												
				Total Project Authorization	Prior Year Collections/ Expenditures	Carryforward Budget	FY 2014 Appropriations	Total Budget	Collections/ Expenditures	Encumbrances	Remaining							
Account #	Project																	
Revenues																		
Public Safety																		
22031150-331110-	G0029	2013 Electronics Crime Task Force		\$	3,000	\$	2,000	\$	1,000	\$	1,000	\$	-					
22031152-331150-	G1102	2010 JAG Surveillance Equipment			343		-		343		343		0					
22031150-331150-	G1301	Bicycle Safety (GOHS 2013)			27,900		18,224		9,676		4,805		4,871					
22031150-371000-	G1302	Citizen Public Safety Academy (Walmart 2012)			1,000		1,000		-		-		-					
22031150-331110-	G1303	2012 Bulletproof Vest			7,150		2,130		5,020		-		5,020					
22031150-371000-	G1305	National Night Out (Target 2013)			1,500		-		1,500		1,500		-					
22031150-331310-	G1400	Criminal Investigation Grant (FBI)			10,668		-		10,668		-		10,668					
22031150-331150-	G1402	Bicycle Safety (GOHS 2014)			14,700		-		14,700		-		14,700					
22031150-331110-	G1403	2013 Bulletproof Vest Grant			5,288		-		-	5,288		-	5,288					
22031150-331110-	G1404	2014 Electronic Crime Taskforce			1,750		-		-	1,750		-	1,750					
		subtotal		\$	73,299	\$	23,354	\$	42,907	\$	7,038	\$	49,945	\$	7,648	\$	42,297	
Recreation and Parks																		
22061150-334150-	G1221	NMML Fresh Grant (2012-2013)		\$	29,500	\$	29,500	\$	-	\$	-	\$	-	\$	-			
22061150-371000-	G1105	Camp Happy Hearts			28,525		26,225		2,300		-		2,300		2,000		300	
22061150-334150	G1401	Fresh Grant Special Needs			7,174		-		7,174		-		7,174		7,173		1	
		subtotal		\$	65,199	\$	55,725	\$	9,474	\$	-	\$	9,474	\$	9,173	\$	301	
General Government																		
22090200-391100		Transfer-In from the General Fund (Match)							\$	-	\$	-	\$	-	\$	-		
22090200-395000		Carryforward Fund Balance							73,653		-		73,653		-		73,653	
		subtotal							\$	73,653	\$	-	\$	73,653	\$	-	\$	73,653
		Total							\$	126,034	\$	7,038	\$	133,072	\$	16,821	\$	116,251



CITY OF ALPHARETTA
Financial Management Reports
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Operating Grant Fund Detail (Fund 220; life-to-date for active projects)
As of December 31, 2013

Account #Project			Project Snapshot		FY 2014					
			Total Project Authorization	Prior Year Collections/ Expenditures	Carryforward Budget	FY 2014 Appropriations	Total Budget	Collections/ Expenditures	Encumbrances	Remaining
Expenditures										
Public Safety										
22031150-531600-	G0029	2013 Electronic Crime Task Force	\$ 3,000	\$ 2,000	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000
22031152-542100-	G1102	2010 JAG	343	343	-	-	-	-	-	-
22031150-531100-	G1301	Bicycle Safety (GOHS 2013)	26,210	18,224	7,986	-	7,986	3,265	-	4,721
22031150-523500-	G1301	Bicycle Safety (GOHS 2013) - Employee Travel	1,090	-	1,090	-	1,090	1,090	-	-
22031150-523700-	G1301	Bicycle Safety (GOHS 2013) - Employee Training	600	450	150	-	150	-	-	150
22031150-531100-	G1302	Citizen Public Safety Academy (Walmart 2012)	1,000	-	1,000	-	1,000	-	-	1,000
22031150-542100-	G1303	2012 Bulletproof Vest (US DOJ)	14,301	13,790	511	-	511	510	-	1
22031150-531100-	G1305	National Night Out (Target 2013)	1,500	-	1,500	-	1,500	1,500	-	-
22031150-542100-	G1400	Criminal Investigation Grant (FBI)	10,668	-	10,668	-	10,668	10,667	-	1
22031150-531100-	G1402	Supplies (GOHS 2014)	10,000	-	10,000	-	10,000	1,737	5,576	2,687
22031150-523700-	G1402	Training (GOHS 2014)	2,200	-	2,200	-	2,200	-	-	2,200
22031150-523500-	G1402	Travel (GOHS 2014)	2,500	-	2,500	-	2,500	-	-	2,500
22031150-542100-	G1403	2013 Bulletproof Vest Grant	10,575	-	-	10,575	10,575	-	-	10,575
22031150-531600-	G1404	2014 Electronic Crime Taskforce	1,750	-	-	1,750	1,750	1,550	-	200
subtotal			\$ 85,737	\$ 34,807	\$ 38,605	\$ 12,325	\$ 50,930	\$ 20,320	\$ 5,576	\$ 25,035
Recreation and Parks										
22061150-521200-	G1221	Camp Happy Hearts (NMML Fresh Grant 2012-2013)	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22061150-531100-	G1105	Camp Happy Hearts	36,231	11,865	24,366	-	24,366	6,350	-	18,016
22061150-521200-	G1401	Fresh Grant Special Needs	7,174	-	7,174	-	7,174	-	-	7,174
subtotal			\$ 53,405	\$ 21,865	\$ 31,540	\$ -	\$ 31,540	\$ 6,350	\$ -	\$ 25,190
Non-Allocated										
(1) 22090200-579000		Reserve for City Grant Matches			\$ 50,389	\$ (5,287)	\$ 45,102	\$ -	\$ -	\$ 45,102
(2) Wal-Mart Foundation Grant (Foundation Facility Giving Program)					2,500	-	2,500	-	-	2,500
(3) NRA Foundation Grant (Gun Safety Program)					3,000	-	3,000	-	-	3,000
subtotal					\$ 55,889	\$ (5,287)	\$ 50,602	\$ -	\$ -	\$ 50,602
Total					\$ 126,034	\$ 7,038	\$ 133,072	\$ 26,670	\$ 5,576	\$ 100,827

Notes:

- (1) Represents funding available for City matches to City Council approved Grants.
- (2) City Council approved the application for submission. Awaiting award determination by Grantor. Total Project = \$2,500 (\$2,500 in Grant funds; no City match).
- (3) City Council approved the application for submission. Awaiting award determination by Grantor. Total Project = \$3,000 (\$3,000 in Grant funds; no City match).



CITY OF ALPHARETTA
Financial Management Reports
Grant Funds
Capital Grant Fund Detail (Fund 340; life-to-date for active projects)
As of December 31, 2013

Account #	Project	Project Snapshot		FY 2014					Remaining
		Total Project Authorization	Prior Year Collections/ Expenditures	Carryforward Budget	FY 2014 Appropriations	Total Budget	Collections/ Expenditures	Encumbrances	
Revenue									
Engineering & Public Works									
34041100-331350-	G0006 Webb Bridge @ Park Bridge @ Shirley Bridge	\$ 1,073,265	\$ 566,473	\$ 506,792	\$ -	\$ 506,792	\$ 506,792		\$ 0
34041100-331350-	G0013 North Point Parkway Signal Interconnect and Timing (CMAQ Grant)	659,102	645,682	13,420	-	13,420	-		13,420
34041100-331350-	G0018 Encore Parkway Greenway Connection (Transportation Enhancement Grant)	800,000	-	800,000	-	800,000	-		800,000
34041100-336101-	G1107 LCI Main Street Improvements (MARTA Offset Fund)	1,050,002	346,075	703,927	-	703,927	62,427		641,500
34041100-331310-	G1215 State Route 9 ATMS	949,111	555,753	393,358	-	393,358	50,928		342,430
34041100-334310-	G1216 Westside Parkway Phase 3, Section 1	849,900	803,352	46,548	-	46,548	11,015		35,533
34041100-371000-	G1216 Westside Parkway Phase 3, Section 1 (RaceTrac)	14,632	14,632	-	-	-	-		-
34041100-334310-	G1218 Westside Parkway Phase 3, Section 1 (2011 LMIG)	250,000	250,000	-	-	-	-		-
34041100-334310-	G1219 Westside Parkway Phase 3, Section 1 (2012 LMIG)	250,001	94,924	155,077	-	155,077	27,877		127,200
34041100-331350-	G1220 SR9 @ Vaughn Drive (FED/PFA0010870)	440,000	48,913	391,087	-	391,087	7,551		383,537
34041100-334310-	G1220 SR9 @ Vaughan Drive (GDOT/PFA0010870)	110,000	-	110,000	-	110,000	-		110,000
34090200-371000	G1109 Encore Pkwy Improvements (Cousins Properties)	54,469	54,469	-	-	-	-		-
	subtotal	\$ 6,500,481	\$ 3,380,272	\$ 3,120,209	\$ -	\$ 3,120,209	\$ 666,588		\$ 2,453,621
Recreation and Parks									
34061150-331350-	G1217 GA 400 Bicycle Expressway Project	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ 500,000	\$ -		\$ 500,000
34061150-331350-	G1222 Land/Water Conservation Fund (2012)	100,000	47,200	52,800	-	52,800	-		52,800
	subtotal	\$ 600,000	\$ 47,200	\$ 552,800	\$ -	\$ 552,800	\$ -		\$ 552,800
General Government									
34090200-391100	Transfer-In from the General Fund (Match)			\$ -	\$ -	\$ -	\$ -		\$ -
34090200-395000	Carryforward Fund Balance			251,893	-	251,893	-		251,893
	subtotal			\$ 251,893	\$ -	\$ 251,893	\$ -		\$ 251,893
	Total			\$ 3,924,902	\$ -	\$ 3,924,902	\$ 666,588		\$ 3,258,314



CITY OF ALPHARETTA
Financial Management Reports
Grant Funds
Capital Grant Fund Detail (Fund 340; life-to-date for active projects)
As of December 31, 2013

			Project Snapshot		FY 2014						
Account #	Project		Total Project Authorization	Prior Year Collections/ Expenditures		Carryforward Budget	FY 2014 Appropriations	Total Budget	Collections/ Expenditures	Encumbrances	Remaining
Expenditures											
Engineering & Public Works											
34041100-541410-	G0006	Webb Bridge @ Park Bridge @ Shirley Bridge	\$ 737,884	\$ 737,884	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34041100-541410-	G0013	North Point Parkway Signal Interconnect and Timing (CMAQ Grant)	823,877	823,877	-	-	-	-	-	-	-
34041100-541510-	G0018	Encore Parkway Greenway Connection (Transportation Enhancement Grant)	800,000	-	800,000	-	800,000	-	-	-	800,000
34041100-521200-	G1107	LCI Main Street Improvements (MARTA Offset Fund)	1,049,787	390,001	659,786	-	659,786	23,300	28,900		607,586
34041100-541410-	G1109	Encore Pkwy Improvements (LCI Transportation Implementation Grant)	54,469	-	54,469	-	54,469	-	-	-	54,469
34041100-541410-	G1215	State Route 9 ATMS Project	949,111	555,753	393,358	-	393,358	174,625	218,732		1
34041100-541410-	G1216	Westside Parkway Phase 3, Section 1	1,555,490	1,285,809	269,681	-	269,681	244,189	25,490		2
34041100-541410-	G1220	SR9 @ Vaughan Drive (PFA 0010870)	550,000	55,243	494,757	-	494,757	4,985	18,510		471,263
subtotal			\$ 6,520,618	\$ 3,848,567	\$ 2,672,051	\$ -	\$ 2,672,051	\$ 447,098	\$ 291,632	\$ 1,933,321	
Recreation and Parks											
34061150-541420-	G1217	GA 400 Bicycle Expressway Project	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ -	\$ 500,000	
34061150-541500-	G1222	Splash Pad (LWCF 2012)	200,000	200,000	-	-	-	-	-	-	
subtotal			\$ 700,000	\$ 200,000	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ -	\$ 500,000	
Non-Allocated											
(1) 34090200-579000	Reserve for City Grant Matches				\$ 625,041	\$ -	\$ 625,041	\$ -	\$ -	\$ 625,041	
	(2)	Encore Parkway Improvements (LCI Transportation Implementation)			-	-	-	-	-	-	
	(3)	Stormwater Inventory Mapping (2012 EPA Special Appropriations Grant)			23,810	-	23,810	-	-	23,810	
	(4)	Northwinds Extension (LMIG - Local Maintenance & Imp. Grant)			-	-	-	-	-	-	
	(5)	Windward Parkway Phase II (CMAQ Program)			-	-	-	-	-	-	
	(6)	Firefighter Radios (2013 Assistance to Firefighters Grant)			24,000	-	24,000	-	-	24,000	
	(7)	Greenway Improvements (2013 Land/Water Conservation Grant)			80,000	-	80,000	-	-	80,000	
	(8)	Milling and Resurfacing various City streets (FY 2014 LMIG)			-	-	-	-	-	-	
	(9)	Windward Advanced Traffic Mgmt. System (GTIB)			-	-	-	-	-	-	
subtotal					\$ 752,851	\$ -	\$ 752,851	\$ -	\$ -	\$ 752,851	
Total					\$ 3,924,902	\$ -	\$ 3,924,902	\$ 447,098	\$ 291,632	\$ 3,186,172	

Notes:

- (1) Represents funding available for City matches to City Council approved Grants.
- (2) City Council approved the application for submission. Application approved by Grantor. Total Project Construction = \$11,000,000 (\$4,400,000 from the North Fulton CID; \$4,000,000 in LCI grant funding; \$800,000 in Transportation Enhancement grant funding, and \$1,800,000 in City match funding (to be appropriated).
- (3) City Council approved the application for submission. Awaiting award determination by Grantor. Total Project = \$52,910 (\$29,100 in grant funding from the EPA; \$23,810 in City match funding).
- (4) City Council accepted the grant funding. Awaiting award documentation from Grantor. Total Grant = \$500,000 (City is not committing to funding this project; will work in cooperation with NFCID).
- (5) City Council approved the application for submission. Awaiting award determination by Grantor. Total Project = \$3,204,000 (\$2,670,000 in Federal grant funding; with the \$534,000 match being split 60/40 with the City of Milton (COA: \$320,000 in match funding [to be appropriated])).
- (6) City Council approved the application for submission. Awaiting award determination by Grantor. Total Project = \$240,000 (\$216,000 in grant funding from FEMA; \$24,000 in City match funding).
- (7) City Council approved the application for submission. Awaiting award determination by Grantor. Total Project = \$160,000 (\$80,000 in grant funding from GA Dept. of Natural Resources; \$80,000 in City match funding).
- (8) City Council approved the application for submission. Awaiting award determination by Grantor. Total Project = \$545,740.75 (\$419,800.58 in grant funding from GA Dept. of Transportation; \$125,940.17 in City match funding that is allocated in the Fund 301 Milling & Resurfacing Account).
- (9) City Council approved the application for submission. Awaiting award determination by Grantor. Total Project = \$750,000 (\$750,000 in grant funding from the Georgia Transportation Infrastructure Bank [State Road & Tollway Authority]; no City match).

CAPITAL PROJECT FUNDS



Detail Report



CITY OF ALPHARETTA
Financial Management Reports
Capital Project Funds
General Capital Project Fund Detail (Fund 301; life-to-date for active projects)
As of December 31, 2013

			Project Snapshot		FY 2014						
			Total Project Authorization	Prior Year Expenditures	Carryforward Budget	FY 2014 Appropriations	Total Budget	Expenditures	Encumbrances	Funds Available	
Account #	Project										
Administration											
30113230-541000-	C1100	Land Acquisition	\$ 10,213,698	\$ 10,213,698	\$ -	\$ -	\$ -	\$ 66	\$ -	\$ (66)	
30113230-544100-	C1130	Downtown Faade Grant Program	94,592	15,303	39,289	40,000	79,289	-	-	79,289	
30113230-542400-	C1222	Records Management	30,000	-	30,000	-	30,000	7,982	6,236	15,782	
30113230-544100-	C1300	Economic Development Initiatives	447,750	257	299,743	147,750	447,493	20,300	10,500	416,693	
30113230-544100-	C1301	Community Branding Initiatives	100,000	-	100,000	-	100,000	372	-	99,628	
30113230-544200-	C1328	Downtown Banners	15,000	12,161	2,839	-	2,839	-	-	2,839	
30113230-544100-	C1403	Local Job Creation Program	40,000	-	-	40,000	40,000	-	-	40,000	
30113230-544400-	C1404	Website Upgrade	130,000	-	-	130,000	130,000	-	-	130,000	
30113230-544200-	C1405	PAL Matching Grant	90,000	-	-	90,000	90,000	-	-	90,000	
30113230-544100-	C1430	Economic Development Web & Market De	104,500	-	-	104,500	104,500	-	104,500	-	
30113230-544100-	C1431	Technology Center (Cost Estimator)	30,000	-	-	30,000	30,000	-	-	30,000	
	subtotal		\$ 11,295,541	\$ 10,241,420	\$ 471,871	\$ 582,250	\$ 1,054,121	\$ 28,720	\$ 121,236	\$ 904,166	
Finance											
30115150-542400-	C1101	Archive Filing & Scanning	\$ 25,000	\$ 14,191	\$ 10,809	\$ -	\$ 10,809	\$ -	\$ -	\$ 10,809	
30115150-542400-	C1102	Finance Software Improvement	94,971	15,098	79,873	-	79,873	4,950	8,510	66,413	
30115150-542400-	C1141	Tyler ERP System	805,001	659,315	145,686	-	145,686	27,598	118,087	1	
	subtotal		\$ 924,972	\$ 688,604	\$ 236,368	\$ -	\$ 236,368	\$ 32,548	\$ 126,597	\$ 77,223	
Information Technology											
30117400-542400-	C0903	Data Center (Test Equip. & Software)	\$ 112,381	\$ 108,068	\$ 4,313	\$ -	\$ 4,313	\$ 2,814	\$ -	\$ 1,499	
30117400-542400-	C1000	GIS Aerial Mapping	50,001	19,128	30,873	-	30,873	-	-	30,873	
30117400-542400-	C1103	Network and VOIP	416,400	406,741	9,659	-	9,659	5,626	3,841	191	
30117400-542400-	C1105	Fiber Connectivity Phase I	45,001	26,325	18,676	-	18,676	-	-	18,676	
30117400-542400-	C1200	GIS Development	237,157	235,735	1,422	-	1,422	1,422	-	-	
30117400-542400-	C1201	Enterprise Data Mgmt. & Disaster Recovery-Data Ctr	331,279	319,004	12,275	-	12,275	9,940	-	2,335	
30117400-542400-	C1312	Backup Data Storage Management	120,000	85,044	34,956	-	34,956	-	-	34,956	
30117400-542400-	C1313	Technology Replacement (recurring)	500,001	198,390	51,611	250,000	301,611	172,340	45,295	83,976	
30117400-542400-	C1400	EPW Data Center Server Replacement	210,000	-	-	210,000	210,000	163,846	2,275	43,879	
	subtotal		\$ 2,022,220	\$ 1,398,435	\$ 163,785	\$ 460,000	\$ 623,785	\$ 355,988	\$ 51,412	\$ 216,386	
Public Safety											
30131150-542200-	C1202	Public Safety Fleet (recurring)	\$ 5,036,463	\$ 3,784,348	\$ 502,115	\$ 750,000	\$ 1,252,115	\$ 172,604	\$ 95,388	\$ 984,123	
30131150-542400-	C1205	Security Camera System Expansion	50,000	-	50,000	-	50,000	-	-	50,000	
30131150-542100-	C1315	Cardiac Monitor Replacement	52,000	-	52,000	-	52,000	-	-	52,000	
30131150-542100	C1401	PS Equipment Replacement	75,000	-	-	75,000	75,000	6,369	22,716	45,915	
	subtotal		\$ 5,213,463	\$ 3,784,348	\$ 604,115	\$ 825,000	\$ 1,429,115	\$ 178,973	\$ 118,104	\$ 1,132,038	



CITY OF ALPHARETTA
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General Capital Project Fund Detail (Fund 301; life-to-date for active projects)
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			Project Snapshot		FY 2014						
			Total Project Authorization	Prior Year Expenditures	Carryforward Budget	FY 2014 Appropriations	Total Budget	Expenditures	Encumbrances	Funds Available	
Account #	Project										
Engineering & Public Works											
30141100-541510-	C0005	Encore Parkway Greenway Connection	\$ 203,725	\$ 60,079	\$ 143,646	\$ -	\$ 143,646	\$ 1,704	\$ 46,013	\$ 95,929	
30141100-541410-	C0041	Traffic Signal Interconnect	907,083	679,718	227,365	-	227,365	754	-	226,611	
30141100-541200-	C0910	Tree Replacement Fund	437,031	239,546	197,485	-	197,485	4,800	6,560	186,125	
30141100-541200-	C1008	Cemetery Authority - Maintenance	516,185	79,772	436,413	-	436,413	16,812	5,903	413,698	
30141100-541410-	C1207	Bridge Maintenance (recurring)	1,050,002	707,407	42,595	300,000	342,595	543	113,136	228,916	
30141100-541410-	C1208	Mast Arm Maintenance (recurring)	575,158	118,541	256,617	200,000	456,617	-	326,643	129,974	
30141100-541410-	C1211	Haynes Bridge Road Realignment	2,599,554	2,531,683	67,871	-	67,871	67,870	-	1	
30141100-541410-	C1215	Striping & Signage (recurring)	1,361,134	1,173,258	37,876	150,000	187,876	17,175	110,691	60,010	
30141100-541430-	C1216	Storm/Drainage Repair & Maintenance (recurring)	534,582	426,210	-	108,372	108,372	21,800	19,574	66,998	
30141100-541410-	C1217	Traffic Calming Equip./Intersection Safety Improvements (recurring)	407,664	339,604	30,560	37,500	68,060	10,146	24,800	33,114	
30141100-541410-	C1218	Traffic Signal System Maintenance (recurring)	183,106	123,105	25,001	35,000	60,001	23,205	23,950	12,846	
30141100-541410-	C1219	Milling & Resurfacing (recurring)	8,730,423	7,013,953	216,470	1,500,000	1,716,470	1,542,252	2,357	171,861	
30141100-541410-	C1220	Traffic Control Equipment (recurring)	1,264,000	1,200,300	13,700	50,000	63,700	166	-	63,534	
30141100-541410-	C1221	Design Services (recurring)	504,633	402,497	27,136	75,000	102,136	45,673	157	56,306	
30141100-542400-	C1222	Records Management	50,981	7,736	43,245	-	43,245	-	-	43,245	
30141100-541410-	C1244	Haynes Bridge Road Realignment - Watermain Relocation	3,985,610	3,985,610	-	-	-	-	-	-	
30141100-541200-	C1302	Tree Planting & Landscaping Improvements (recurring)	224,999	74,999	-	150,000	150,000	769	78,750	70,481	
30141100-541420-	C1304	Douglas Rd Sidewalk (Oak - City Limit)	102,897	88,897	14,000	-	14,000	-	9,467	4,533	
30141100-541430-	C1306	Cumming St/Jayne Ellen Way Drainage	35,000	20,329	14,671	-	14,671	-	14,671	-	
30141100-541430-	C1307	Church St Drainage	150,001	6,813	143,188	-	143,188	-	-	143,188	
30141100-541430-	C1308	Pipe/Storm Structure Replacement	169,246	80,683	88,563	-	88,563	88,562	-	1	
30141100-541430-	C1309	North Main St Walk Drainage	130,000	8,808	121,192	-	121,192	66,658	12,300	42,234	
30141100-541200-	C1311	Downtown Enhancements	140,001	50,869	39,132	50,000	89,132	5,072	6,750	77,310	
30141100-541410-	C1324	Charlotte Drive @ Rucker Rd Intersection Improvements	25,000	-	25,000	-	25,000	-	-	25,000	
30141100-541420-	C1325	Rucker Rd Sidewalk Improvements	50,000	-	50,000	-	50,000	-	-	50,000	
30141100-542400-	C1334	CityWorks Software	508,571	98,429	410,142	-	410,142	151,087	259,054	1	
30141100-541410-	C1407	Minor Intersection Upgrades	150,000	-	-	150,000	150,000	-	24,791	125,209	
30141100-541200-	C1408	Haynes Bridge Road Landscaping	150,000	-	-	150,000	150,000	-	115,854	34,146	
30141100-541410-	C1409	Old Milton Parkway Right Turn Lane	75,000	-	-	75,000	75,000	3,200	9,775	62,025	
30141100-541410-	C1410	Rucker Road Corridor Design	500,000	-	-	500,000	500,000	257	442,000	57,743	
30141100-541410-	C1411	Mayfield Road Bike Route Design	25,000	-	-	25,000	25,000	11,874	10,863	2,262	
30141100-541420-	C1412	Mayfield Road Sidewalk (Phase 1)	363,000	-	-	363,000	363,000	7,650	9,900	345,450	



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General Capital Project Fund Detail (Fund 301; life-to-date for active projects)
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Account #	Project	Project Snapshot		FY 2014					Funds Available
		Total Project Authorization	Prior Year Expenditures	Carryforward Budget	FY 2014 Appropriations	Total Budget	Expenditures	Encumbrances	
30141100-541420-	C1413 Marietta Street Sidewalk	200,000	-	-	200,000	200,000	107,847	88,875	3,278
30141100-541420-	C1414 Haynes Bridge Road Sidewalk Extension	165,000	-	-	165,000	165,000	9,200	-	155,800
30141100-541420-	C1415 Windward Parkway Sidewalk Extension	35,000	-	-	35,000	35,000	458	-	34,542
30141100-541430-	C1416 Clairborne Drive Culvert Design	75,000	-	-	75,000	75,000	22,455	24,362	28,183
30141100-541430-	C1417 Mills Creek Avenue Drainage	60,000	-	-	60,000	60,000	2,386	-	57,614
30141100-541430-	C1418 Cains Cove Drainage	200,000	-	-	200,000	200,000	9,788	-	190,212
30141100-541430-	C1419 10430 Centennial Drive Pipe Replacement	60,000	-	-	60,000	60,000	3,126	-	56,874
30141100-541300-	C1428 City Center Construction	2,447,913	-	2,447,913	-	2,447,913	2,447,913	-	-
30141100-541430-	C1429 Waters Road Pipe Repair	99,871	-	99,871	-	99,871	99,871	-	-
	subtotal	\$ 29,452,369	\$ 19,518,845	\$ 5,219,652	\$ 4,713,872	\$ 9,933,524	\$ 4,791,073	\$ 1,787,196	\$ 3,355,256
Recreation & Parks									
30161150-541500-	C0012 Webb Bridge Park Phase III	\$ 508,479	\$ 75,128	\$ 283,351	\$ 150,000	\$ 433,351	\$ -	\$ 433,350	\$ 1
30161150-541500-	C1127 Brooke Street Park	132,354	132,354	-	-	-	-	-	-
30161150-541500-	C1225 Athletic Scoreboards (maint/replacement)	84,784	48,789	12,211	23,784	35,995	17,090	-	18,905
30161150-541500-	C1226 Ball Field Lights (Wills Park)	125,001	54,176	70,825	-	70,825	-	-	70,825
30161150-541300-	C1229 Rec & Parks Building Re-Roof	144,000	32,675	111,325	-	111,325	-	-	111,325
30161150-542200-	C1232 Recreation/Parks Fleet (recurring)	106,808	56,808	-	50,000	50,000	-	50,000	-
30161150-541500-	C1320 Recreation & Parks Master Plan Update	35,000	-	35,000	-	35,000	17,500	5,250	12,250
30161150-541510-	C1327 Greenway (AMLI Developer Contribution)	10,000	-	10,000	-	10,000	2,107	-	7,893
30161150-541200-	C1332 Milton Center Field Re-Sod	20,000	6,900	13,100	-	13,100	-	-	13,100
30161150-542100-	C1402 Rec/Parks Equipment Replacement	115,000	-	-	115,000	115,000	110,801	322	3,877
30161150-541500-	C1420 Manning Oaks Elementary CIP	25,000	-	-	25,000	25,000	-	-	25,000
30161150-541500-	C1421 Lightning Warning System	50,000	-	-	50,000	50,000	47,373	-	2,627
30161150-541430-	C1422 Webb Bridge Park Erosion & Repaving	280,000	-	-	280,000	280,000	6,995	-	273,005
30161150-541500-	C1423 Webb Bridge Park Tennis Court Resurface	35,000	-	-	35,000	35,000	329	25,500	9,171
30161150-541500-	C1424 Will Park Pool Design	70,000	-	-	70,000	70,000	315	-	69,685
30161150-541300-	C1425 Will Park Rec Center Gym Insulation	45,000	-	-	45,000	45,000	-	-	45,000
30161150-541300-	C1426 Crabapple Gov't Center Carpet Replacement	35,000	-	-	35,000	35,000	-	-	35,000
	subtotal	\$ 1,821,426	\$ 406,830	\$ 535,812	\$ 878,784	\$ 1,414,596	\$ 202,511	\$ 514,422	\$ 697,664
Community Development									
30174150-544100-	C0019 Downtown Parking Fund	\$ 157,500	\$ -	\$ 157,500	\$ -	\$ 157,500	\$ 119,000	\$ -	\$ 38,500
30174150-541300-	C0033 City Center Project	319,820	319,320	500	-	500	-	-	500
30174150-544100-	C1406 Downtown Master Plan	300,000	-	-	300,000	300,000	-	-	300,000
	subtotal	\$ 777,320	\$ 319,320	\$ 158,000	\$ 300,000	\$ 458,000	\$ 119,000	\$ -	\$ 339,000



CITY OF ALPHARETTA
 Financial Management Reports
 Capital Project Funds
General Capital Project Fund Detail (Fund 301; life-to-date for active projects)
 As of December 31, 2013

		Project Snapshot		FY 2014					
		Total Project Authorization	Prior Year Expenditures	Carryforward Budget	FY 2014 Appropriations	Total Budget	Expenditures	Encumbrances	Funds Available
Account #	Project								
Alpharetta Business Community Sidewalk Projects									
30176100-541510- C0039	Greenway Phase III	\$ 1,452,618	\$ 1,422,573	\$ 30,045	\$ -	\$ 30,045	\$ -	\$ -	\$ 30,045
30176100-541420- C1131	North Point Pkwy Sidewalk (Encore Pkwy to Haynes Bridge Rd	31,800	31,800	-	-	-	-	-	-
30176100-541420- C1133	North Point Pkwy Sidewalk (Old Milton to Home Mission Board)	28,275	28,275	-	-	-	-	-	-
30176100-541420- C1233	Cumming St. Sidewalk	209,249	200,347	8,902	-	8,902	8,900	-	2
30176100-541420- C1234	Maxwell Rd. Sidewalk	243,492	243,492	-	-	-	-	-	-
30176100-541420- C1240	GA 400 Bicycle Expressway Project	129,943	57,553	72,390	-	72,390	13,070	59,319	1
30176100-541420- C1322	North Point Pkwy Sidewalk (Old Milton Pkwy)	220,150	152,195	67,955	-	67,955	37,408	30,541	7
	subtotal	\$ 2,315,527	\$ 2,136,235	\$ 179,292	\$ -	\$ 179,292	\$ 59,378	\$ 89,860	\$ 30,055
Non-Departmental									
30190200-579000	Non-Allocated			\$ 157,869	\$ 382,003	\$ 539,872	\$ -	\$ -	\$ 539,872
	subtotal			\$ 157,869	\$ 382,003	\$ 539,872	\$ -	\$ -	\$ 539,872
	Total	\$ 53,822,837	\$ 38,494,036	\$ 7,726,764	\$ 8,141,909	\$ 15,868,673	\$ 5,768,189	\$ 2,808,826	\$ 7,291,658



CITY OF ALPHARETTA
Financial Management Reports
Capital Project Funds
City Center Capital Project Fund Detail (Fund 315: life-to-date for all projects)
As of December 31, 2013

			Project Snapshot		FY 2014													
			Total Project Authorization	Prior Year Expenditures	Carryforward Budget	FY 2014 Appropriations	Total Budget	Expenditures	Encumbrances	Funds Available								
Account #	Project																	
Engineering & Public Works																		
(1)	31541100-541300-C1247	City Center	\$	1,280,137	\$	2,729	\$	24,082,637	\$	(22,805,229)	\$	1,277,408	\$	3,169	\$	-	\$	1,274,239
	31541100-541300-C1249	City Center Master Planning		1,621,573		1,391,491		134,382		95,700		230,082		61,557		168,524		1
	31541100-541300-C1250	City Center Construction Manager @ Risk		44,634		23,354		24,772		(3,492)		21,280		21,280		-		-
	31541100-541300-C1251	City Center Geotechnical Services		175,000		57,481		57,519		60,000		117,519		87,486		30,033		0
	31541100-541300-C1252	City Center Civil Engineering Services		186,619		168,598		18,021		-		18,021		17,474		546		1
	31541100-541300-C1253	City Center Project Management		724,125		431,873		292,252		-		292,252		96,048		196,204		0
	31541100-541300-C1326	Underground Storage Tank Removal		108,257		108,257		-		-		-		-		-		-
	31541100-541300-C1333	City Center (Site Work GMP)		2,834,906		776,883		2,058,023		-		2,058,023		2,058,022		-		1
	31541100-541300-C1427	City Center (Footings & Foundation)		1,450,695		-		-		1,450,695		1,450,695		87,510		1,363,185		-
	31541100-541300-C1428	City Center (Construction)		20,552,326		-		-		20,552,326		20,552,326		-		20,552,325		1
	31541100-542100-C1432	City Center (FF&E)		650,000		-		-		650,000		650,000		-		-		650,000
		subtotal	\$	29,628,273	\$	2,960,667		\$ 26,667,606	\$	-		\$ 26,667,606	\$	2,432,545	\$	22,310,817	\$	1,924,244

Notes

- (1) Interest earnings of \$27,935.24 included in FY 2014 Carryforward

OTHER ITEMS



Payments \$5,000 and greater



CITY OF ALPHARETTA
 Financial Management Reports
Listing of Payments \$5,000 and greater
 for the month ended December 31, 2013

Vendor	Description	Department	\$ Amount
2FA Inc	PKI Install	Public Safety	\$ 7,000.00
Ace American Insurance Company	Workers Comp Claims and Judgments	Risk Management	\$ 16,713.47
AdminAmerica (wire)	Fund reimbursement checks	Finance	\$ 3,696.22
AFLAC	November 2013 Premiums	Various	\$ 8,780.69
American Facility Services Inc	November 2013 Janitorial and Custodial Service	Engineering & Public Works	\$ 5,548.13
AT&T E911 Cost Recovery	September 2013 Recurring Cost Recovery	Public Safety	\$ 11,984.40
AT&T Mobility	Rave Smart911 Annual Seat	Public Safety	\$ 24,750.00
AT&T/Bellsouth @ 85 Annex	Phone Services - 11/11/13 thru 12/10/13	Public Safety	\$ 22,983.59
AT&T/Bellsouth @ 85 Annex	12/2/13 thru 1/1/14 Voice and Data Circuits	Information Technology	\$ 8,361.30
ATC Group Services Inc	Downtown City Center Geotechnical	Engineering & Public Works	\$ 27,076.00
Atlanta Hawks LP	Athletic Clothing	Recreation & Parks	\$ 18,628.00
Benny Card (wire)	Replenish Flexible Spending	Finance	\$ 2,197.21
Benny Card (wire)	Payroll funds	Finance	\$ 3,654.78
Benny Card (wire)	Payroll funds	Finance	\$ 6,122.55
Benny Card (wire)	Replenish Flexible Spending	Finance	\$ 4,150.80
Benny Card (wire)	Replenish Flexible Spending	Finance	\$ 1,243.97
Bovis Kyle & Burch LLC	Services thru October 24, 2013	Legal Services	\$ 62,344.96
Bovis Kyle & Burch LLC	Services from October 25, 2012 thru June 25, 2013	Legal Services	\$ 301,460.70
Bovis Kyle & Burch LLC	Services from June 26, 2013 thru October 25, 2013	Legal Services	\$ 143,173.08
Care Environmental Corp	Hazardous Material and Waste Services	Engineering & Public Works	\$ 8,333.22
Cemex Materials LLC	Tax Refund	Finance	\$ 6,218.97
Choate Construction Company	Downtown City Center CM @ Risk	Engineering & Public Works	\$ 1,150,786.66
Cigna (wire)	Medical Insurance	Finance	\$ 507,350.55
Cigna (wire)	Life Insurance	Finance	\$ 31,151.36
Comfort by Design	HVAC Systems Maintenance and Repairs	Engineering & Public Works	\$ 7,471.61
Corelogic Commercial RE Svcs	Tax Refund	Finance	\$ 16,683.74
Cost Savings Systems LLC	Lighting Warning System	Recreation & Parks	\$ 47,030.00
D & B Rentals	December 6th 2013 Christmas Tree Lighting	City Administration	\$ 6,387.00
Data Media Associates Inc	December 2013 Sanitation Bills	Finance	\$ 8,029.18
Devry Inc	Tax Refund	Finance	\$ 6,019.45
Fulton County Board of Commissioners	November 2013 State Reports	Municipal Courts	\$ 5,891.75



CITY OF ALPHARETTA
Financial Management Reports
Listing of Payments \$5,000 and greater
for the month ended December 31, 2013

Vendor	Description	Department	\$ Amount
Fulton County Board of Commissioners	7/1/13 thru 12/31/13 Animal Control Services	Engineering & Public Works	\$ 31,668.67
Fulton County Board of Education	November 2013 Fuel Bill	Finance	\$ 45,722.28
Fulton County Sheriffs Department	Court Bond Refunds	Municipal Court	\$ 5,500.00
Fulton Haven Investments Inc	Tax Refund	Finance	\$ 8,330.72
GEMSA	Tax Refund	Finance	\$ 9,919.85
Georgia Bureau of Investigation	November 2013 Fingerprinting and Pistol Check	Public Safety	\$ 6,992.25
Georgia Management Agency Inc	Traffic Signal Maintenance	Engineering & Public Works	\$ 20,600.00
Georgia Power Co	Power Bill	Finance	\$ 127,890.66
Georgia Superior Court Clerk's	November 2013 State Reports	Municipal Courts	\$ 25,631.12
Glosson Enterprises LLC	Marietta Street Sidewalks	Engineering & Public Works	\$ 68,321.44
Granite Properties Inc	Tax Refund	Finance	\$ 5,641.32
Hardy Chevrolet Inc	2014 Chevrolet Tahoe	Public Safety	\$ 24,824.62
Hewlett Packard	Tax Refund	Finance	\$ 7,649.57
Johnson Landscapes Inc	Cumming Street Sidewalk	Engineering & Public Works	\$ 8,899.98
Jones Lang Lasalle Americas Inc	November 2013 Project Management Services	Engineering & Public Works	\$ 19,107.35
LD Gymnastics Inc	Payment 1 of 5 Winter Session	Recreation & Parks	\$ 5,400.00
Lowe's	Tax Refund	Finance	\$ 8,185.82
Mass Services Inc	November 2013 Wills Park Equestrian Center Stall Cleaning	Recreation & Parks	\$ 8,073.70
Mauldin & Jenkins LLC	FY13 Audit	Finance	\$ 8,000.00
Metro Atlanta Chamber of Commerce Inc	Mobile World Congress Trip in February 2014	City Administration	\$ 8,500.00
Ohmshiv Construction LLC	North Main Street Walk Drainage Improvements	Engineering & Public Works	\$ 6,850.35
Peace Officer's Annuity & Benefit Fund of GA	November 2013 State Reports	Municipal Courts	\$ 5,850.25
Pitney Bowes Inc	Postage Meter Refill	City Administration/Finance	\$ 6,500.00
RCS Productions.Com	Alpharetta Christmas Tree Lighting Setup	City Administration	\$ 5,950.00
Republic Services #800	October 2013 Sanitation Service	Finance	\$ 254,775.55
Republic Services #800	November 2013 Sanitation Service and On Call Service	Finance	\$ 5,137.17
Republic Services #800	November 2013 Sanitation Service	Finance	\$ 255,634.37
Robert W Graves Associates	Appraisal Services for Mayfield Road Sidewalk	Engineering & Public Works	\$ 7,650.00
Royal Roswell LLC	January 2014 Rent for 217 Roswell Street	Community Development	\$ 9,270.00
Sanctuary Park Realty Holding	Tax Refund	Finance	\$ 5,755.06
Sawnee Electric Membership Corp	Power Bills	Finance	\$ 29,846.60



CITY OF ALPHARETTA
 Financial Management Reports
Listing of Payments \$5,000 and greater
 for the month ended December 31, 2013

Vendor	Description	Department	\$ Amount
Smallwood, Reynolds, Stewart, Stewart	City Center Master Planning	Engineering & Public Works	\$ 15,354.67
Snowkings LLC	December 6th 2013 Snow Slide, Snow Scene and Snow Blanket	City Administration	\$ 12,000.00
Stevens Gymnasiums Inc	Gym Floor Repairs and Refinishing	Recreation & Parks	\$ 5,190.00
SunTrust Pcard	Procurement Card	Finance	\$ 68,484.69
Team Chevrolet at North Point	Vehicle Maintenance and Repairs	Public Safety	\$ 8,097.86
Team Chevrolet at North Point	Vehicle Maintenance and Repairs	Public Safety	\$ 14,037.61
The DRS Group of Georgia	Document Imaging	City Administration	\$ 5,701.89
Timmons Group Inc	Alpharetta Work Management System	Engineering & Public Works	\$ 24,786.74
Transfer to OPEB (wire)	Payroll funds	Finance	\$ 6,724.32
Transamerica (wire)	Payroll funds	Finance	\$ 80,000.00
Travelers Indemnity	Accident Claims	Risk Management	\$ 19,868.40
Tri Scapes Inc	November 2013 Lawn Maintenance	Recreation & Parks	\$ 17,171.84
Weeks Retirement Solution LLC	GASB45 Valuation and Audit	Finance	\$ 5,700.00
Wells Fargo Insurance Services	Annual Business Consulting Fee	Risk Management	\$ 10,000.00

OTHER ITEMS



PO's between \$5,000 and \$25,000



CITY OF ALPHARETTA
 Financial Management Reports
Listing of PO's between \$5,000.01 and \$25,000.00
 for the month ended December 31, 2013

Purchase Order #	Vendor	Department	Purchase Order Amt.	Description
14000409	J&J COMPUTER CONNECTION INC	FINANCE	\$ 21,534.00	PRINTERS FOR (3) PS DIVISIONS, (1) FOR RP CRABAPPLE, AND (1) RP ADMIN
14000421	EVERGREEN SOLUTIONS LLC	HUMAN RESOURCES	\$ 24,900.00	COMPETITIVE COMPENSATION ANALYSIS
14000422	HAINES, GIPSON & ASSOCIATES	ENGINEERING & PUBLIC WORKS	\$ 6,750.00	DESIGN SVCS FOR JONES ALLEY/ROSWELL STREET
14000423	CMI INC	PUBLIC SAFETY	\$ 15,996.00	(2) INTOXILYZERS WITH ACCESSORIES
14000424	SOUTHERN COMPUTER WAREHOUSE	PUBLIC SAFETY	\$ 13,405.45	(19) APPLE IPADS AND CASES
14000429	POND & COMPANY	ENGINEERING & PUBLIC WORKS	\$ 9,775.00	DESIGN SERVICES FOR OLD MILTON PKWY/HAYNES BRIDGE ROAD
14000430	GEORGIA MANAGEMENT AGENCY INC	ENGINEERING & PUBLIC WORKS	\$ 24,800.00	TRAFFIC SIGNAL INSTALLATION AT WINDWARD CONCOURSE/MCGINNIS FERRY ROAD
14000434	VSC FIRE AND SECURITY	RECREATION & PARKS	\$ 5,163.00	COMPLETION OF 5-YEAR INSPECTIONS
14000442	HENRY SCHEIN INC	PUBLIC SAFETY	\$ 6,720.00	(4) EMERGENCY MEDICAL EVACUATION CHAIRS
14000443	AMDEP HOLDINGS LLC	PUBLIC SAFETY	\$ 6,785.45	(15,000) ROUNDS OF .45 CALIBER TRAINING AMMO
14000444	HENDRICK CHEVROLET LLC	PUBLIC SAFETY	\$ 22,099.00	(1) 2014 CHEVROLET SILVERADO 1500
14000445	ANTHEM PARTNERS LLC	ENGINEERING & PUBLIC WORKS	\$ 24,790.75	DOUGLAS ROAD WIDENING, LEFT TURN LANE AND SIDEWALK EXTENSION

OTHER ITEMS



Bid/RFP Status



CITY OF ALPHARETTA
 Financial Management Reports
Bid/RFP Status
 for the month ended December 31, 2013

Bid#	RFP#	Department	Description	Close Date	Number of Vendor Responses	Award Date	Awarded To	Award Amount	Note	Purchase Order Date	Purchase Order #
	13-111	Finance/HR	Occupational Medical Services	4/18/2013	4	8/19/2013	Caduceus and Concentra		(1)		
	13-1000 IOI	Administration	Hotel/Convention/Conference Center Project	4/25/2013	2	12/16/2013	North American Properties/Stormont Hospitality Group		(9)		
13-020		EPW	Traffic Signal Pole Maintenance	6/4/2013	2	8/19/2013	Georgia Management Agency, Inc. (Roadworx)	\$ 280,944.00		12/6/2013	14000407
	13-113	Economic Development	Economic Development Website and Marketing Design and Development	5/30/2013	9	8/19/2013	Big Communications	\$ 104,500.00		10/30/2013	14000347
	13-116	Multiple-Departments	Legal Organ for Newspaper Legal Notices and Advertisements	6/27/2013	3				(2)		
13-022		EPW	FY2014 Annual Milling & Resurfacing	7/18/2013	4	8/5/2013	Baldwin Paving, Co.	\$ 1,500,000.00		8/30/2013	14000244
	14-101	EPW	Rucker Rd Corridor Design	8/15/2013	7	10/21/2013	Parsons Brinckerhoff, Inc.	\$ 442,000.00		10/29/2013	14000344
14-001		Rec/Parks	Lightning Prediction System	8/21/2013	3	10/7/2013	Cost Savings Systems, LLC	\$ 47,030.00		10/25/2013	14000339
	14-102	Admin	Brand / Identity Development Services	8/29/2013	16	11/18/2013	Frederick Swanston, Inc.	\$ 89,900.00			
14-003		EPW	Marietta St Sidewalk Imp	8/22/2013	9	9/3/2013	Glosson Enterprises, LLC	\$ 196,436.00		9/17/2013	14000271
14-005		Public Safety	Chevrolet Malibu(s) and Pickup Trucks for Public Safety	8/19/2013	2	9/3/2013	Lansdale Chevrolet - cars; AutoNation (Team Chev) - trucks	\$39,340.00; \$51,024.00	(3)	9/12/2013	14000261 & 14000262
14-004		EPW	FY 2014 Annual Bridge Maintenance and Repair	8/29/2013	5	10/7/2013	Engineered Restorations, Inc.	\$ 113,136.00		11/27/2013	14000400
14-009		Rec/Parks	Pine Shavings for City's Equestrian Center Stalls	9/5/2013	2	10/21/2013	Carolina Shavings, Inc.	\$ 64,750.00	(5)	11/11/2013	14000370
	14-104	Human Resources	Competitive Compensation Analysis	9/12/2013	5	12/18/2013	Evergreen Solutions, LLC	\$ 24,900.00		12/16/2013	14000421
14-008		EPW	Windward Parkway Sidewalk Improvements	9/19/2013	9				(4)		
14-010		Public Safety	Public Safety Uniforms and Duty Gear	9/19/2013	8	11/4/2013	GALLS LLC (Primary); Keepers Inc. (standby duty gear provider)	\$ 200,000.00	(7)		
14-007		Rec/Parks	Webb Bridge Park Tennis Court Repair, Resurfacing, and Recoding	9/26/2013	3	10/7/2013	Signature Tennis Courts, Inc.	\$ 25,500.00		10/31/2013	\$ 25,500.00
14-011		EPW	FY2014 Pavement Marking Services	9/26/2013	2	10/7/2013	Traffic Markings, Inc	\$ 86,351.00		11/22/2013	14000387
	14-103	Rec/Parks	City Pool Renovation Planning & Design Services	10/17/2013	5	1/3/2014	Wright Mitchell & Associates	\$ 21,000.00			
	14-1001-RFQ	ComDev	Mixed Use Development Of Alpharetta City-Center Out Parcels	11/22/2013					(6)		
	14-1002-RFQ	EPW	City Hall Furniture Vendor	10/15/2013	13	11/18/2013	Dekalb Office	\$ 650,000.00			



CITY OF ALPHARETTA
Financial Management Reports
Bid/RFP Status
for the month ended December 31, 2013

Bid#	RFP#	Department	Description	Close Date	Number of Vendor Responses	Award Date	Awarded To	Award Amount	Note	Purchase Order Date	Purchase Order #
	14-107	Sp Events/ Administration	Event Company to Coordinate Specific City Events	10/17/2013	3						
14-006		EPW	FY2014 Tree Planting and Landscape Improvements	10/17/2013	3	11/4/2013	Ed Castro Landscape, Inc.	\$ 194,604.35		11/7/2013	14000366
14-012		EPW	Haynes Bridge Road and Windward Parkway Sidewalk Improvements	11/14/2013	8	12/9/2013	Glosson Enterprises, LLC	\$ 169,586.32			
	14-1003 RFQ	EPW	FY 2014 On-Call Survey Services	11/21/2013	16				(8)		
14-013		EPW	Maxwell Rd. Sidewalk Improvements: SR 9 to Hembree Rd.								

Notes:

- (1) No PO issued as the service requirements are non-standard and can impact multiple departments.
- (2) RFP with revised scope to be issued in 2014.
- (3) Bid Split: 2 Malibu(s) awarded to Langsdale Chevrolet @ \$19,670 each
2 Silverado Pick-up Trucks to AutoNation(Team Chevrolet) @ \$25,512 each
- (4) Bid to be issued with revised scope in 2014.
- (5) Per bale cost delivered equal in each bid (\$3.25 per bale). Quality of shavings was the deciding factor.
- (6) RFQ with revised scope to be issued at a later date.
- (7) Awarded as a "not to exceed" amount equivalent to the FY 2014 Budget (e.g. \$200,000).
- (8) Shortlist to be developed and those firms will be invited to participate in Request for Proposals (RFP) 14-1003. No direct award from RFQ.

OTHER ITEMS



GAAP Financial Statements

**City of Alpharetta
Balance Sheet
Governmental Funds
December 31, 2013**

	Major Governmental Funds				Non-Major	Total
	General	Capital	Capital	City Center	Governmental	Governmental
	Fund	Project Fund	Grant Fund	Bond Fund	Funds	Funds
ASSETS						
Cash / Cash Equivalents / Investments	\$ 22,985,577	\$ 6,668,572	\$ 1,702,659	\$ 24,841,065	\$ 9,891,065	\$ 66,088,938
Receivables (net of allowance for uncollectibles)						
Taxes Receivable					34,513	34,513
Property Taxes	812,704	-		-	139,357	952,061
Other Taxes	-	-		-	-	-
Interest	-	-		-	-	-
Accounts	2,496,625	421,532	258,993	-	-	3,177,150
Due from Other Funds	-	-	-	-	-	-
Prepaid Items	-	-		-	-	-
Cash - Restricted	-	-		-	-	-
Intergovernmental Receivable	-	-		-	-	-
Restricted	-	-		-	-	-
Total Assets	26,294,906	7,090,103	1,961,653	24,841,065	10,064,935	70,252,662
LIABILITIES AND FUND BALANCES						
Liabilities						
Current						
Accounts Payable	1,604,710	11,039	24,419	135,951	412,615	2,188,734
Retainage Payable	-	966,034	-	156,286	-	1,122,320
Intergovernmental Payable	-	-	-	-	-	-
Arbitrage Payable	-	-	-	-	-	-
Accounts payable/AR Suspense acct	-	-		-	-	-
Claims Payable	-	-		-	-	-
Payroll Payable	334,648	-		-	27,559	362,207
Due to Other Funds	-	-	1,205,620	300,867	1,878	1,508,365
Deferred Revenue	893,989	251,426	258,993	-	153,057	1,557,465
Unearned Revenue	-	-		-	-	-
Teen Driving/Donation	-	-		-	-	-
T.A.D Payment to County	-	-		-	-	-
Compensated Absences	-	-		-	-	-
Non-Current	-	-				
Unclaimed Property	-	-		-	-	-
Claims Payable	-	-		-	-	-
Total Liabilities	2,833,347	1,228,498	1,489,032	593,104	595,110	6,739,090
Fund Balances:						
Restricted for:						
Capital Projects	-	-	725,378	24,247,962	902,668	25,876,008
Law Enforcement	-	-		-	1,999,465	1,999,465
Emergency Telephone Activities	-	-		-	3,286,921	3,286,921
Grant Projects	-	-		-	-	-
Debt Service	-	-		-	3,217,851	3,217,851
Promotion of Tourism	-	-		-	809	809
Assigned for:						
Grant Projects	-			-	62,112	62,112
Capital Projects		5,861,605				5,861,605
2013 Fiscal year Expenditures	5,684,667	-		-	-	5,684,667
Unassigned	17,776,892		(252,757)	-	-	17,524,135
Total Fund Balances	23,461,559	5,861,605	472,621	24,247,962	9,469,826	63,513,572
Total Liabilities and Fund Balances	\$ 26,294,906	\$ 7,090,103	\$ 1,961,653	\$ 24,841,065	\$ 10,064,935	\$ 70,252,662

City of Alpharetta
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Period Ended December 31, 2013

	Major Governmental Funds				Non-Major Governmental Funds	Total Governmental Funds
	General Fund	Capital Project Fund	Capital Grant Fund	City Ctr Fund Fund		
REVENUES						
Taxes:						
Property Tax	\$ 16,627,855	-	-	-	1,681,958	\$ 18,309,813
Local Option Sales Tax	4,142,240	-	-	-	3,482,314	7,624,555
Other Taxes	5,249,026	-	-	-	1,619,149	6,868,175
Licenses and permits	798,083	-	-	-	107,945	906,028
Intergovernmental	336,000	12,000	666,588	-	220,891	1,235,479
Charges for services	1,680,878	-	-	-	13,321	1,694,199
Impact Fees	-	-	-	-	3,500	3,500
Fines/Forfeitures	1,071,871	-	-	-	7,149	1,079,020
Investment earnings	20,752	13,036	1,238	12,900	-	47,926
Contributions and Donations	-	194,797	-	-	-	194,797
Other	76,864	132	-	-	-	76,997
Total revenues	30,003,570	219,966	667,826	12,900	7,136,227	38,040,488
EXPENDITURES						
Current:						
Unallocated	345,400	-	-	-	1,015,360	1,360,760
General government	4,917,188	417,255	-	-	1,000	5,335,443
Public safety	11,656,469	178,973	-	-	2,038,479	13,873,921
Public works	3,349,183	4,791,073	447,098	2,432,545	2,540	11,022,439
Economic and community development	1,135,328	119,000	-	-	-	1,254,328
Alpharetta Business Community	-	59,378	-	-	-	59,378
Culture and recreation	2,974,943	202,511	-	-	6,350	3,183,803
Debt service:						-
Principal	-	-	-	-	98,175	98,175
Interest	-	-	-	-	912,052	912,052
Other Costs	224,455	-	-	-	-	224,455
Bond issuance costs	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	24,602,966	5,768,189	447,098	2,432,545	4,073,955	37,324,753
Excess (deficiency) of revenues over (under) expenditures	5,400,603	(5,548,223)	220,728	(2,419,645)	3,062,272	715,735
OTHER FINANCING SOURCES (USES)						
Transfers in	676,906	4,046,751	-	-	-	4,723,657
Transfers out	(4,046,751)	-	-	-	(676,906)	(4,723,657)
Loan Proceeds	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-
Sale of capital assets	509,384	-	-	-	-	509,384
Sale of non-capital assets	1,183	-	-	-	-	1,183
Insurance Proceeds	-	-	-	-	-	-
Bond Proceeds	(31,045)	-	-	-	-	(31,045)
Total other financing sources and (uses)	(2,890,323)	4,046,751	-	-	(676,906)	479,522
Net change in fund balances	2,510,280	(1,501,472)	220,728	(2,419,645)	2,385,366	1,195,256
Fund balances - beginning	20,951,279	7,363,076	251,892	26,667,607	7,084,460	62,318,314
Fund balances - ending	\$ 23,461,559	\$ 5,861,605	\$ 472,621	\$ 24,247,962	\$ 9,469,826	\$ 63,513,572

City of Alpharetta
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Period Ended December 31, 2013

	Budget	Actual Amounts	Variance with Budget- Positive (Negative)
REVENUES			
Taxes:			
Property Tax	\$ 17,755,000	\$ 16,627,855	\$ (1,127,145)
Local Option Sales Tax	12,850,000	4,142,240	(8,707,760)
Other Taxes	13,522,000	5,249,026	(8,272,974)
Licenses and Permits	1,243,500	798,083	(445,417)
Intergovernmental	426,252	336,000	(90,252)
Charges for Service	2,820,200	1,680,878	(1,139,322)
Fines/Forfeitures	2,850,000	1,071,871	(1,778,129)
Investment Earnings	50,000	20,752	(29,248)
Contributions and Donations	-	-	-
Other	149,329	76,864	(72,465)
Total revenues	51,666,281	30,003,570	(21,662,712)
EXPENDITURES			
Current:			
General government			
City Administration	2,675,448	1,399,253	1,276,195
Finance	3,032,164	1,696,845	1,335,320
Human Resources	380,472	222,329	158,143
Legal	500,000	449,718	50,282
Mayor and Council	314,541	146,345	168,196
Municipal Court	1,025,056	622,507	402,549
Information Technology	1,446,819	735,333	711,486
Non-Departmental	45,000	10,000	35,000
Contingency	500,000	233,328	266,672
Total general government	9,919,500	5,515,657	4,403,843
Public Safety	23,825,495	12,354,000	11,471,495
Public works	7,038,823	3,671,567	3,367,256
Economic and community development	2,412,477	1,221,228	1,191,249
Culture and recreation	6,674,471	3,680,387	2,994,084
Unallocated	690,800	345,400.02	345,399.98
Total expenditures	50,561,566	26,788,240	23,773,327
Excess (Deficiency) of revenues over expenditures	1,104,715	3,215,330	2,110,615
OTHER FINANCING SOURCES (USES)			
Insurance Premiums			-
Transfers in (hotel/motel)	1,480,000	676,906	(803,094)
Transfers out	(8,093,503)	(4,046,751)	4,046,752
Capital leases	-		-
Sale of capital assets	69,121	509,384	440,263
Sale of non-capital assets	20,000	1,183	(18,817)
Bond proceeds	(265,000)	(31,045)	233,955
Total other financing sources and uses	(6,789,382)	(2,890,323)	3,899,059
Net change in fund balances	(5,684,667)	325,007	6,009,674
Fund balances - beginning		20,951,279	
Fund balances - ending		\$ 21,276,287	
Adjustments to GAAP basis:			
Encumbrances		2,185,272	
Misc adj			
Fund balances-ending		\$ 23,461,559	

City of Alpharetta
Capital Project Fund
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Period Ended December 31, 2013

	Budget	Actual Amounts	Variance with Budget- Positive (Negative)
REVENUES			
Intergovernmental	\$ 93,818	\$ 12,000	\$ (81,818)
Contributions & Donations	318,240	194,797	(123,443)
Investment earnings	-	13,036	13,036
Misc Revenue	-	132	132
Other	-	-	-
Total revenues	412,058	219,966	(192,092)
EXPENDITURES			
Capital Outlay			
General Government:			
City Administration	1,054,121	149,955	904,166
Finance	236,368	159,145	77,223
Information Technology	623,785	407,399	216,386
Non-departmental	539,872	-	539,872
Total general government	2,454,146	716,500	1,737,646
Public Safety	1,429,115	297,077	1,132,038
Engineering & Public Works	9,933,524	6,578,268	3,355,256
Alpharetta Business Community	179,292	149,237	30,055
Economic and community development	458,000	119,000	339,000
Culture and recreation	1,414,596	716,932	697,664
Total Capital Outlay	15,868,673	8,577,014	7,291,659
Excess (Deficiency) revenue over expenditures	(15,456,615)	(8,357,048)	7,099,567
OTHER FINANCING SOURCES (USES)			
Transfers in	8,093,503	4,046,751	(4,046,752)
Capital leases			
Budgeted Fund Balance	-	-	-
Total other financing sources and uses	8,093,503	4,046,751	(4,046,752)
Net change in fund balances	(7,363,112)	(4,310,296)	3,052,816
Fund balances - beginning		7,363,077	
Fund balances - ending		\$ 3,052,780	
Adjustments to GAAP basis:			
Encumbrances		2,808,826	
Misc adj-			
Fund balances-ending		\$ 5,861,605	

City of Alpharetta
Capital Project Grant Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Period Ended December 31, 2013

	Budget	Actual Amounts	Variance with Budget - Positive (Negative)
Revenues:			
Intergovernmental	\$ 3,673,009	\$ 666,588	\$ (3,006,421)
Contributions & Donations	-	-	-
Interest Earnings	-	1,238	1,238
Total	<u>3,673,009</u>	<u>667,827</u>	<u>(3,005,182)</u>
Expenditures:			
Public Safety	-	-	-
General Government	-	-	-
Community Development	-	-	-
Public Works	2,672,051	738,730	1,933,321
Recreation & Parks	500,000	-	500,000
Non-Departmental	752,851	-	752,851
Total	<u>3,924,902</u>	<u>738,730</u>	<u>3,186,172</u>
Excess (Deficiency) revenue over expenditures	<u>(251,893)</u>	<u>(70,903)</u>	<u>180,990</u>
Other Financing Sources & Uses:			
Transfers in		-	-
Budgeted Fund Balance	-	-	-
Subtotal:	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(251,893)</u>	<u>(70,903)</u>	<u>180,990</u>
Fund balance - beginning		<u>251,892</u>	
Fund balance - ending		<u>\$ 180,989</u>	
Adjustments to GAAP basis:			
Misc adj			
Encumbrances		291,632	
Fund balances - ending		<u>\$ 472,621</u>	

**City of Alpharetta
City Center Fund
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Period Ended December 31, 2013**

	Budget	Actual Amounts	Variance with Budget- Positive (Negative)
REVENUES			
Investment Earnings		\$ 12,900	\$ 12,900
Discounts		-	-
Total revenues	-	12,900	12,900
EXPENDITURES			
General Government:			
Cost of Bond Issuance	-	-	-
Non-Departmental	-	-	-
Total general government	-	-	-
Engineering and Public Works	26,667,606	24,702,362	1,965,244
Public Safety	-	-	-
Excess (Deficiency) of Revenues Over expenditures	(26,667,606)	(24,689,462)	1,978,144
OTHER FINANCING SOURCES			
General Obligation Bond Proceeds	-	-	-
Operating Transfers Out	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balances	(26,667,606)	(24,689,462)	1,978,144
 Fund balances - beginning			
		26,667,607	
 Fund balances - ending			
		<u>\$ 1,978,145</u>	
Adjustments to GAAP basis:			
Encumbrances		22,269,817	
Fund balances-ending		<u>\$ 24,247,962</u>	

City of Alpharetta
Statement of Net Assets
Enterprise Fund -Solid Waste
December 31, 2013

	<u>Solid Waste</u>
ASSETS	
Current Assets:	
Cash and Cash Equivalents & Investments	\$ 1,913,010
Inventories, at cost	-
Accounts Receivables (net of allowance for uncollectibles)	182,284
Prepaid Insurance Expenses	-
Total Current Assets	<u>2,095,294</u>
Noncurrent Assets:	
Restricted Cash, Cash Equivalents, and Investments	-
Total Restricted Assets	<u>-</u>
Other	2,056
Capital Assets	
Buildings and System	-
Machinery and Equipment	
Less Accumulated Depreciation	<u>-</u>
Total Capital Assets (net of accumulated depreciation)	<u>-</u>
Total Noncurrent Assets	<u>2,056</u>
Total Assets	<u>2,097,350</u>
LIABILITIES	
Current Liabilities:	
Accounts Payable	-
Accounts Payable/ Customer Credit Balances	2,559
Accounts Payable/ Customer Pre-Paid Service	-
Accounts Payable/ A/R Module Suspense Acct	2,303
Payroll Liabilities	499
Accrued Salaries	-
Accrued Interest Payable	-
Compensated Absences Payable	3,260
Notes Payable - Revenue Bonds	-
Due to Other Funds	-
Total Current Liabilities	<u>8,620</u>
Current Liabilities Payable from Restricted Assets:	
Revenue Bonds Payable	-
Total Current Liabilities Payable from Restricted Assets	<u>-</u>
Noncurrent Liabilities:	
Customer Deposits	-
Compensated Absences less Current Portion	-
Revenue Bonds Payable	-
Total Noncurrent Liabilities	<u>-</u>
Total Liabilities	<u>8,620</u>
NET ASSETS	
Invested in Capital Assets, net of related debt	-
Reserved for Debt Service	-
Reserved for Encumbrances	-
Unreserved	2,088,730
Total Net Assets	<u>2,088,730</u>
Total Liabilities & Net Assets	<u>\$ 2,097,350</u>

City of Alpharetta
Statement of Revenues, Expenses, and Changes in Net Assets
Enterprise Fund - Solid Waste
For the Period Ended December 31, 2013

Operating revenues:		
Charges for sales and services:		
Refuse Collection charges	\$	2,397,119
Misc Revenue		-
Total operating revenues		<u>2,397,119</u>
Operating expenses:		
Administration		3,123,221
Non-departmental		-
Total operating expenses		<u>3,123,221</u>
Operating Gain (loss)		(726,103)
Non-operating revenues (expenses):		
Investment earnings		<u>2,665</u>
Total non-operating revenue (expenses)		<u>2,665</u>
Income (loss) before transfers		(723,437)
Transfers In		-
Transfers Out		<u>-</u>
Change In Net Assets		(723,437)
Total net assets-beginning		<u>1,026,864</u>
Total net assets-ending (net of encumbrances)		<u>303,427</u>
Adjustments to GAAP basis:		
Encumbrances		1,785,303
Misc adj-Encumbrances Resv/Prior Year		-
Total net assets-ending	\$	<u>2,088,730</u>

City of Alpharetta
Statement of Net Assets
Internal Service Fund - Risk Management
December 31, 2013

ASSETS

Current Assets:

Cash and Cash Equivalents & Investments	\$ 1,076,134
Accounts Receivables (net of allowance for uncollectibles)	-
Total Current Assets	<u>1,076,134</u>

Noncurrent Assets:

Restricted Cash, Cash Equivalents, and Investments	-
Total Restricted Assets	-
Total Noncurrent Assets	-
Total Assets	<u>1,076,134</u>

LIABILITIES

Current Liabilities:

Accounts Payable	-
Claims Payables	213,673
Accrued Interest Payable	-
Due to Other Funds	-
Total Current Liabilities	<u>213,673</u>

Current Liabilities Payable from Restricted Assets:

	-
Total Current Liabilities Payable from Restricted Assets	-

Noncurrent Liabilities:

Other Non-Current Liabilities	360,383
Total Noncurrent Liabilities	<u>360,383</u>
Total Liabilities	<u>574,056</u>

NET ASSETS

Invested in Capital Assets, net of related debt	-
Reserved for Debt Service	-
Reserved for Encumbrances	-
Unreserved	502,078
Total Net Assets	<u>502,078</u>

Total Liabilities & Net Assets	<u>\$ 1,076,134</u>
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City of Alpharetta
Statement of Revenues, Expenses, and Changes in Net Assets - Budget and Actual
Internal Service Fund - Risk Management
For the Period Ended December 31, 2013

	Budget	Actual Amounts	Variance with Budget - Positive (Negative)
REVENUES			
Investment Earnings	\$ 1,200	\$ 1,181	\$ 19
Charges for Service	1,075,800	537,900	(537,900)
Discounts	-	-	-
Insurance Proceeds	-	90,077	
Total revenues	1,077,000	629,157	(447,843)
EXPENDITURES			
Workers Compensation Admin	-	0	-
Professional Fees	125,000	81,350	43,650
Auto Liability	110,000	109,997	3
Property & Equipment Liability	64,500	65,384	(884)
General Liability	85,000	67,544	17,456
Law Enforcement Liability	135,000	97,471	37,529
Public Entity Liability	30,000	55,175	(25,175)
Workers Comp Excess Liability	63,000	68,683	(5,683)
Employee Benefits Liability	500	0	500
Criminal Liability	4,000	4,075	(75)
Umbrella Liability	75,000	59,393	15,607
Claims/Judgements	450,000	164,629	285,371
Contingency	581,620	0	581,620
Total expenditures	1,723,620	773,700	949,920
Excess (Deficiency) of Revenues			
Over expenditures	(646,620)	(144,543)	232,496
OTHER FINANCING SOURCES			
Asset Disposition		-	
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balances	(646,620)	(144,543)	502,077
Fund balances - beginning			
		646,621	
Fund balances - ending			
		<u>\$ 502,078</u>	
Adjustments to GAAP basis:			
Encumbrances		-	
Misc adj			
Fund balances-ending		<u>\$ 502,078</u>	

**City of Alpharetta
Statement of Net Assets
Pension Trust Fund
December 31, 2013**

	<u>Pension Trust Fund</u>
ASSETS	
Current Assets:	
Cash and Cash Equivalents	-
Investments	49,868,466
	-
Accounts Receivables (net of allowance for uncollectibles)	-
Total Assets	<u>49,868,466</u>
LIABILITIES	
Current Liabilities:	
Accounts Payable	-
	-
Due to Other Funds	-
Total Current Liabilities	<u>-</u>
Current Liabilities Payable from Restricted Assets:	
	-
Total Current Liabilities Payable from Restricted Assets	<u>-</u>
Noncurrent Liabilities:	
	-
Total Noncurrent Liabilities	<u>-</u>
Total Liabilities	<u>-</u>
NET ASSETS	
Net Assets held in trust for pension benefits	<u>49,868,466</u>
Total Net Assets	<u>49,868,466</u>
Total Liabilities & Net Assets	<u><u>\$ 49,868,466</u></u>

City of Alpharetta
Statement of Changes in Fiduciary Net Assets
Pension Trust Fund
For the Period Ended December 31, 2013

	<u>Actual Amounts</u>
Additions:	
Employer Contribution	\$ 1,690,000
Employee Contribution	159,291
Total Contribution	<u>1,849,291</u>
Investment Income	229,404
Net appreciation in FMV	4,173,607
Interest and Dividends	-
Total Investment Income	<u>4,403,011</u>
Total Additions (Deductions)	<u>6,252,302</u>
Deductions:	
Benefits payments	458,851
Professional Fees	55,403
Total deductions	<u>514,254</u>
Net Increase (Decrease)	<u>5,738,048</u>
Net Assets held in trust for pension benefits	
Beginning of year	44,130,418
Total net assets	<u>\$ 49,868,466</u>

**City of Alpharetta
Statement of Net Assets
OPEB Trust Fund
December 31, 2013**

	OPEB Plan
ASSETS	
Current Assets:	
Cash and Cash Equivalents	\$ 903,320
Investments	-
Accounts Receivables (net of allowance for uncollectibles)	-
Total Assets	<u>903,320</u>
LIABILITIES	
Current Liabilities:	
Accounts Payable	-
Due to Other Funds	-
Total Current Liabilities	<u>-</u>
Current Liabilities Payable from Restricted Assets:	-
Total Current Liabilities Payable from Restricted Assets	<u>-</u>
Noncurrent Liabilities:	-
Total Noncurrent Liabilities	<u>-</u>
Total Liabilities	<u>-</u>
NET ASSETS	
Net Assets held in trust for pension benefits	<u>903,320</u>
Total Net Assets	<u>903,320</u>
Total Liabilities & Net Assets	<u><u>\$ 903,320</u></u>

City of Alpharetta
Statement of Changes in Fiduciary Net Assets
OPEB Trust Fund
For the Period Ended December 31, 2013

	<u>Actual Amounts</u>
Additions:	
Employer Contribution	\$ 40,346
Employee Contribution	-
Total Contribution	<u>40,346</u>
Investment Income	-
Net appreciation in FMV	-
Interest and Dividends	434
Total Investment Income	<u>434</u>
Total Additions (Deductions)	<u>40,780</u>
Deductions:	
Benefits payments	-
Professional Fees	-
Total deductions	<u>-</u>
Net Increase (Decrease)	<u>40,780</u>
Net Assets held in trust for pension benefits	
Beginning of year	862,541
Total net assets	<u>\$ 903,320</u>

City of Alpharetta
Balance Sheet
COMPONENT UNIT-DEVELOPMENT AUTHORITY
December 31, 2013

ASSETS

Current Assets:

Cash and Cash Equivalents \$ 124,806

Investments

Restricted Cash for Bond Issuance Costs \$ -

Total Assets 124,806

LIABILITIES

Current Liabilities:

Accounts Payable -

-

Due to Other Funds -

Total Current Liabilities -

Current Liabilities Payable from Restricted Assets:

-

Total Current Liabilities Payable from Restricted Assets -

Noncurrent Liabilities:

-

Total Noncurrent Liabilities -

Total Liabilities -

Fund Balance

Restricted for Bond Issuance Costs \$ -

Unassigned \$ 124,806

Total Fund Balance 124,806

Total Liabilities & Fund Balance \$ 124,806

City of Alpharetta
Statement of Revenues, Expenditures, and Changes in Fund Balance
COMPONENT UNIT-DEVELOPMENT AUTHORITY
For the Period Ended December 31, 2013

	<u>Actual Amounts</u>
Revenues	
Rent/Royalties	\$ 5,760
Miscellaneous Income	<u>715,145</u>
Total Revenues	<u>720,905</u>
Expenditures	
Community Development	515,144
Debt Service:	
Principal	595,000
Interest	<u>135,221</u>
Total Expenditures	<u>1,245,365</u>
Excess (deficiency) of revenues over (under) expenditures	(524,460)
Other Financing Sources (Uses)	
Sale of capital assets	<u>509,384</u>
Net Change in Fund Balances	(15,076)
Fund Balance, Beginning of Year	<u>139,883</u>
Fund Balance, End of Year	<u>\$ 124,806</u>

City of Alpharetta
Combining Balance Sheet
Non-Major Governmental Funds
December 31, 2013

	Special Revenue					Total Non-major Governmental Funds	
	Hotel Motel	Impact Fee	Confiscated Assets	Grant Operating	E911	Debt Service Fund	
ASSETS							
Cash / Cash Equivalents / Investments	\$ 809	\$ 902,668	\$ 2,010,964	\$ 62,113	\$ 3,696,660	\$ 3,217,851	\$ 9,891,065
Taxes Receivable	-	-	-	-	-	-	-
Pre-Paid Expenditures	-	-	-	-	-	-	-
Accounts Receivable	-	-	-	13,700	20,813	-	34,513
Property Taxes	-	-	-	-	-	139,357	139,357
Intergovernmental Receivable	-	-	-	-	-	-	-
Due From Other Funds	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-
Total Assets	809	902,668	2,010,964	75,812	3,717,474	3,357,208	10,064,935
LIABILITIES							
Accounts Payable	-	-	-	-	412,615	-	412,615
Retainage Payable	-	-	-	-	-	-	-
Intergovernmental Payable	-	-	-	-	-	-	-
Arbitrage Payable	-	-	-	-	-	-	-
Accounts payable/AR Suspense acct	-	-	-	-	-	-	-
Compensated Absences	-	-	-	-	-	-	-
Payroll Liabilities	-	-	9,621	-	17,938	-	27,559
Due to Other Fund	-	-	1,878	-	-	-	1,878
Deferred Revenue	-	-	-	13,700	-	139,357	153,057
Unearned Revenue	-	-	-	-	-	-	-
Total Liabilities	-	-	11,499	13,700	430,553	139,357	595,110
FUND BALANCES							
Restricted:							
Capital Projects	-	902,668	-	-	-	-	902,668
Law Enforcement	-	-	1,999,465	-	-	-	1,999,465
Promotion of Tourism	809	-	-	-	-	-	809
Emergency Telephone Activities	-	-	-	-	3,286,921	-	3,286,921
Debt Service	-	-	-	-	-	3,217,851	3,217,851
Assigned for: Grant Projects	-	-	-	-	-	-	-
Grant Projects	-	-	-	62,113	-	-	62,113
Unassigned:	-	-	-	-	-	-	-
Total Fund Balances	809	902,668	1,999,465	62,113	3,286,921	3,217,851	9,469,827
Total Liabilities and Fund Balances	\$ 809	\$ 902,668	\$ 2,010,964	\$ 75,812	\$ 3,717,474	\$ 3,357,208	\$ 10,064,935

City of Alpharetta
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Non-major Governmental Funds
For the Period Ending December 31, 2013

	Special Revenue						Total Non-major Governmental Funds
	Hotel Motel	Impact Fee	Confiscated Assets	Grant Operations	E911 Fund	Debt Service Fund	
REVENUES:							
Hotel Motel Tax	\$ 1,681,958	-	-	-			\$ 1,681,958
Property tax						3,482,314	3,482,314
Charges for Service	-	-	-	-	1,619,149		1,619,149
Impact Fees	-	107,945	-	-			107,945
Forfeiture Income	-	-	220,891	-			220,891
Intergovernmental	-	-	-	13,321	-		13,321
Contributions & Donations	-	-	-	3,500			3,500
Investment Earnings	-	1,179	(12)	153	4,738	1,091	7,149
Other	-		-				-
Total revenues	1,681,958	109,124	220,879	16,974	1,623,887	3,483,405	7,136,227
EXPENDITURES:							
Tourism	1,015,360	-	-	-	-		1,015,360
Community Development	-	2,540	-	-	-		2,540
Culture/Recreation	-	-	-	6,350	-		6,350
Public Safety	-	-	337,563	22,165	1,678,751		2,038,479
General Government	-	-	-	-	-	1,000	1,000
Debt Service:							-
Principal						98,175	98,175
Interest						912,052	912,052
Total expenditures	1,015,360	2,540	337,563	28,515	1,678,751	1,011,227	4,073,955
Excess (deficiency) of revenues over expenditures	666,598	106,584	(116,684)	(11,541)	(54,864)	2,472,179	3,062,272
OTHER FINANCING SOURCES (USES):							
Transfers in / out:							-
Debt service fund	-	-	-	-			-
Capital Projects							-
Operating grants fund	-	-	-	-			-
Capital grants fund	-	-	-	-			-
General fund	(676,906)	-	-	-	-		(676,906)
Budgeted Fund Balance:	-	-	-	-			-
Total other financing sources and (uses)	(676,906)	-	-	-	-		(676,906)
Net change in fund balances	(10,308)	106,584	(116,684)	(11,541)	(54,864)	2,472,179	2,385,366
Fund balances - beginning	11,117	796,084	2,116,149	73,654	3,341,785	745,672	7,084,460
Fund balances - ending	\$ 809	\$ 902,668	\$ 1,999,465	\$ 62,113	\$ 3,286,921	\$ 3,217,851	\$ 9,469,827

City of Alpharetta
Hotel Motel Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Period Ended December 31, 2013

	Budget	Actual Amounts	Variance with Budget - Positive (Negative)
REVENUES:			
Hotel Motel Tax	\$ 3,700,000	\$ 1,681,958	\$ (2,018,042)
Misc Revenue	-	-	-
Investment Earnings	-	-	-
Total revenues	3,700,000	1,681,958	(2,018,042)
EXPENDITURES:			
Alpharetta Convention & Visitor's Bureau	1,608,027	733,259	874,768
Alpharetta Business Community	618,643	282,101	336,542
Contingency	0	0	0
Total Expenditures	2,226,670	1,015,360	1,211,310
Excess of revenues over expenditures	1,473,330	666,599	(806,731)
OTHER FINANCING SOURCES (USES):			
Transfers Out	(1,484,446)	(676,906)	807,540
Total other financing sources and uses	(1,484,446)	(676,906)	807,540
Net change in fund balances	(11,116)	(10,308)	11,137
Fund balances - beginning	\$ 11,117		
Fund balances - ending	\$ 809		

City of Alpharetta
Impact Fee Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Period Ended December 31, 2013

	Budget	Actual Amounts	Variance with Budget - Positive (Negative)
REVENUES:			
Impact Fees	\$ 45,000	\$ 107,945	\$ 62,945
Investment Earnings	1,350	1,179	(171)
Total Revenues	46,350	109,124	62,774
EXPENDITURES:			
General Government	842,434	\$ 2,540	839,894
Total expenditures	842,434	2,540	839,894
Excess (deficiency) of revenues over expenditures	(796,084)	106,584	902,668
OTHER FINANCING SOURCES (USES):			
Transfers Out	-	-	-
Total other financing sources and uses	-	-	-
Net change in fund balances	(796,084)	106,584	902,668
Fund balances - beginning		796,084	
Fund balances - ending		\$ 902,668	

City of Alpharetta
Confiscated Assets Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Period Ended December 31, 2013

	Budget	Actual Amounts	Variance with Budget - Positive (Negative)
REVENUES:			
Forfeiture Income	\$ 585,000	\$ 220,891	\$ (364,109)
Investment Earnings	500	(12)	(512)
Misc Revenue	-	-	-
Total Revenues	585,500	220,879	(364,620)
EXPENDITURES:			
Public Safety	2,701,648	1,624,496	1,077,152
Non-Departmental	-	-	-
Total expenditures	2,701,648	1,624,496	1,077,152
Excess (deficiency) of revenues over expenditures	(2,116,148)	(1,403,617)	712,532
OTHER FINANCING SOURCES (USES):			
	-	-	-
Net change in fund balances	(2,116,148)	(1,403,617)	712,532
Fund balances - beginning		2,116,149	
Fund balances - ending		\$ 712,532	
Adjustments to GAAP basis:			
Encumbrances		1,286,933	
Fund balances - ending		\$ 1,999,465	

City of Alpharetta
Grant Fund - Operating
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Period Ended December 31, 2013

	Budget	Actual Amounts	Variance with Budget - Positive (Negative)
REVENUES:			
Intergovernmental	\$ 55,619	\$ 13,321	(42,298)
Contributions & Donations	3,800	3,500	(300)
Discounts Taken	-	-	-
Interest Earnings	-	153	153
Transfers in	-	-	-
Contingencies	-	-	-
Total	59,419	16,974	(42,445)
EXPENDITURES:			
General Government	50,602	-	50,602
Community Development	-	-	-
Engineering/Public Works	-	-	-
Public Safety	50,930	24,109	26,821
Recreation & Parks	31,540	6,350	25,190
Contingencies	-	-	-
Operating Transfers Out	-	-	-
Non-Allocated	-	-	-
Total	133,072	30,459	102,613
Excess (deficiency) of revenues over expenditures	(73,653)	(13,485)	60,168
OTHER FINANCING SOURCES (USES):			
Net change in fund balance	(73,653)	(13,485)	60,168
Fund balance - beginning		73,654	
Fund balance - ending		\$ 60,168	
Adjustments to GAAP basis:			
Encumbrances		1,944	
Fund balances - ending		\$ 62,113	

City of Alpharetta
Emergency 911 Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Period Ended December 31, 2013

	Budget	Actual Amounts	Variance with Budget - Positive (Negative)
REVENUES:			
Charges for Service	\$ 3,343,262	\$ 1,619,149	\$ (1,724,113)
Misc Revenue	-	-	-
Investment Earnings	3,085	4,738	1,653
Total Revenues	3,346,347	1,623,887	(1,722,460)
EXPENDITURES:			
Public Safety	5,991,680	4,298,749	1,692,931
Total expenditures	5,991,680	4,298,749	1,692,931
Excess (deficiency) of revenues over expenditures	(2,645,333)	(2,674,862)	(29,529)
OTHER FINANCING SOURCES (USES):			
Transfers In	-	-	-
Transfers Out - Capital Project Fund	-	-	-
Total other financing sources and uses	-	-	-
Net change in fund balances	(2,645,333)	(2,674,862)	(29,529)
Fund balances - beginning		3,341,785	
Fund balances - ending		\$ 666,923	
Adjustments to GAAP basis:			
Encumbrances		2,619,998	
Fund balances - ending		\$ 3,286,921	

City of Alpharetta
Debt Service Fund
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Period Ended December 31, 2013

	Budget	Actual Amounts	Variance with Budget - Positive (Negative)
REVENUES:			
Property tax	\$ 3,725,000	\$ 3,482,314	\$ (242,686)
Misc Revenue		-	-
Investment earnings	8,000	1,091	(6,909)
Total revenues	3,733,000	3,483,405	(249,595)
EXPENDITURES:			
Current:			
General government			
Finance			-
Non-departmental			-
Total general government	-	-	-
Debt Service:			
Principal	1,848,175	98,175	1,750,000
Interest	1,822,140	912,052	910,089
Contingency	803,357	-	803,357
Bond issuance costs	5,000	1,000	4,000
Total debt service	4,478,672	1,011,227	3,467,446
Total expenditures	4,478,672	1,011,227	3,467,446
Excess (Deficiency) of revenues over expenditures	(745,672)	2,472,179	3,217,851
OTHER FINANCING SOURCES (USES):			
Transfers in			-
Transfers out			-
Total other financing sources and uses	-	-	-
Net change in fund balances	(745,672)	2,472,179	3,217,851
Fund balances - beginning		745,672	
Fund balances - ending		\$ 3,217,851	

