

City of Alpharetta, GA

Finance Department  
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Alpharetta, GA 30009  
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# Financial Management Reports

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for the month ending  
February 28, 2014  
(Period 8 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

Tel: 678.297.6000

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## 24-HOUR INFORMATION

[www.alpharetta.ga.us](http://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: March 17, 2014  
RE: Financial Management Reports as of February 28, 2014

The documents contained herein represent the financial management reports for the City of Alpharetta ("city") as of the period ending February 28, 2014.

### **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 \$53.3 million (net of Carryforward Fund Balance totaling \$5.7 million). As of February 28, 2014, the city has collected 81% or \$43 million.

Early collection trends indicate a net gain over budget of \$1.3 million. The revenue account detail is as follows:

• Motor Vehicle Title Taxes:	\$ 815,000
• Local Option Sales Taxes:	250,000
• Franchise Taxes:	(140,000)
• Building Permit Fees:	100,000
• Land Sale (Coro):	503,884
• Municipal Court Fines:	(650,000)
• Recreation and Parks Fees:	82,300
• Hotel/Motel Taxes (City portion):	140,000
• Other:	<u>225,714</u>
Estimated Gain:	\$1,326,898

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%<sup>1</sup> write-down of appealed property values.

<sup>1</sup> Preliminary appealed property values for FY 2014 total \$774 million with approximately 85% (\$648 million) of these values included in the billable digest and the remaining 15% (\$126 million)

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 slightly exceeding budget which has been factored into the city's budget estimate for FY 2014. The reason that property tax collections will slightly exceed budget despite a reduction in digest values relates to the underlying collection rate factors (budget included a conservative 97% collection rate whereas the 2014 estimate utilizes the current 99% collection rate trend).

General Fund			
	FY 2014 Budget	FY 2014 Estimate	Variance
Digest	3.72 billion	3.63 billion	(75 million)
Est. Revenue at:			
* 97% Budgeted Collection Rate	✓		
* 99% Historical Collection Rate		✓	
* 10% Current Assessment Write-down Trend	\$17.6 million	\$17.6 million	\$40,000

Motor Vehicle Title Fee collections total \$683,805 as of February 28, 2014 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 6% higher than FY 2013 and are estimated to total \$13.1 million by year-end (\$12.2 million was collected in FY 2013) which is \$250,000 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 (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); and (b) collections at the revised distribution percentage (5.84%) which began with the November/December collections.

Franchise Tax collections are trending -3% lower than FY 2013 and are estimated to total \$6.2 million by year-end (\$6.4 million was collected in FY 2013). Collections from GA Power, the largest contributor of this revenue source (65% of total franchise fees), totals \$4 million in FY 2014 and represents a -\$150,000 decline from the prior year (\$4.2 million was collected in FY 2013) which they advise was due primarily to a milder

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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.

2013 summer (and less need for air conditioning). Barring another mild summer, future collections should grow as GA Power obtained approval from the Georgia Public Service Commission in December for a three-year rate plan that includes the following increases in the average monthly residential rates: January 2014 increase of \$2.19; January 2015 increase of an additional \$3.61 per month; and January 2016 increase of an additional \$2.96 per month for a total increase of \$8.76 per month over the three year period.

Building Permit Fee collections are trending 26% higher than FY 2013 and are estimated to total \$1.1 million by year-end (\$1 million was collected in FY 2013) which is \$100,000 greater than budget. The number of permits issued year-to-date is substantially similar to FY 2013. However, the average permit valuations in FY 2014 are higher and resulting in increased revenue collections (e.g. larger scale improvements/projects).

Municipal Court Fine collections are trending -27% lower than FY 2013 and are estimated to total \$1.8 million by year-end (\$2.4 million was collected in FY 2013) which is -\$650,000 less than budget. The decline is primarily related to a reduction in the number of citations. Collections for this revenue source are approaching 2006-2007 levels and are down an estimated \$1.3 million compared to FY 2010.

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 7% higher than FY 2013 and are estimated to total \$4.1 million by year-end (\$3.9 million was collected in FY 2013) which is \$350,000 greater than budget. The City's portion of this revenue source is estimated at \$1.6 million which is \$140,000 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 February 28, 2014, city departments (not including General Government<sup>2</sup>) have encumbered and expensed 66%, or \$32.4 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 February 28, 2014 totals \$313,761.

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

## **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 February 28, 2014, the city has collected 62% or \$2.3 million (seven months of collections). Hotel/Motel tax collections are trending 7% higher than FY 2013 and are estimated to total \$4.1 million by year-end (\$3.9 million was collected in FY 2013) which is \$350,000 greater than budget. The City's portion of this revenue source is estimated at \$1.6 million which is \$140,000 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 February 28, 2014, the city has collected 69% or \$2.3 million (seven months of collections). Expenditures/encumbrances during the same time period total \$4.7 million and represent general operations, blanket purchase orders that 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 February 28, 2014, the city has collected 97% or \$3.6 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%<sup>3</sup> write-down of appealed property values.

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<sup>3</sup> Preliminary appealed property values for FY 2014 total \$774 million with approximately 85% (\$648 million) of these values included in the billable digest and the remaining 15% (\$126 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.

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 slightly exceeding budget. The reason that property tax collections will slightly exceed 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 99% collection rate trend).

Debt Service Fund			
	FY 2014 Budget	FY 2014 Estimate	Variance
Digest	4.21 billion	4.10 billion	(90 million)
Est. Revenue at:			
* 96% Budgeted Collection Rate	✓		
* 99% Historical Collection Rate		✓	
* 10% Current Assessment Write-down Trend	\$3.6 million	\$3.6 million	\$31,000

## Grant Funds

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

Operating Grant Fund Detail (Fund 220): Available funding totals \$86,467 and represents unspent project appropriations of \$35,865 and a reserve for future projects (grant matches) of \$50,602.

Capital Grants Fund Detail (Fund 340): Available funding totals \$3.6 million and represents unspent capital project appropriations of \$2.9 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 \$6.8 million and represents unspent capital project appropriations of \$6.4 million and a reserve for future capital projects of \$482,372.

Available ABC (Alpharetta Business Community) funding totals \$1 million 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 February 28, 2014, the city has collected 100%, or \$3.2 million, which represents the 1<sup>st</sup> – 4<sup>th</sup> quarter billings and associated investment earnings. 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 February 28, 2014 are as follows:

	Budget	Expenditures (Year-to-date)	Available Balance
Mayor: David Belle Isle	\$ 9,000	\$ 5,534	\$ 3,466
Post #1: Donald Mitchell	\$ 5,000	\$ 1,085	\$ 3,915
Post #2: Mike Kennedy	\$ 5,000	\$ 626	\$ 4,374
Post #3: Chris Owens	\$ 5,000	\$ 176	\$ 4,824
Post #4: Jim Gilvin	\$ 5,000	\$ 310	\$ 4,690
Post #5: Michael Cross	\$ 5,000	\$ 1,064	\$ 3,937
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 February 28, 2014, the Development Authority has \$73,056 (net of appropriations for the economic development marketing/website initiative and Local Job Creation Grant Program) 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.

## Alpharetta Business Community (ABC)

ABC is a private sector non-profit organization which is governed by three directors (one of which is the City Administrator). Approximately 16.7% of hotel/motel taxes generated within the city are remitted to ABC for the express purposes of investing in system improvements to bicycle

or pedestrian greenways, trails, walkways or any combination thereof that connect hotels to downtown.

For eligible projects, the city provides the staff resources and ABC funds the design/construction costs. As such, ABC projects are specifically reported in its own section within the attached *General Capital Project Fund Detail (Fund 301)* report. As of February 28, 2014: (1) the city reflects ABC funded projects totaling \$1.2 million in appropriations (\$1 million is currently unspent/unencumbered); and ABC has an additional \$873,670 available for future project investment.

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)

# GENERAL FUND



## Revenue Report



**CITY OF ALPHARETTA**  
Financial Management Reports  
General Fund (Unaudited)  
Revenue Summary and Collection Comparison  
For the month ended February 28, 2014

	Current Fiscal Year					Prior Fiscal Year		
	2014 Budget	2014 YTD	% Collected	2014 Estimated	Variance	2013 Actual	2013 YTD	% Collected
<b>Top 10 Revenues:</b>								
Property Taxes								
Current Year	\$ 17,550,000	\$ 16,902,930	96.3%	\$ 17,590,000	\$ 40,000	\$ 17,322,512	\$ 16,792,468	96.9%
Delinquent	205,000	295,564	144.2%	285,273	80,273	410,013	215,898	52.7%
Motor Vehicle Tax	750,000	471,465	62.9%	750,000	-	1,008,406	623,804	61.9%
Motor Vehicle Title Fee	85,000	683,805	804.5%	900,000	815,000	293,605	-	0.0%
Local Option Sales Tax	12,850,000	7,703,823	60.0%	13,100,000	250,000	12,173,275	7,241,729	59.5%
Franchise Tax	6,340,000	5,170,754	81.6%	6,200,000	(140,000)	6,346,008	5,333,278	84.0%
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	1,040,786	59.5%	1,750,000	-	1,712,952	1,002,569	58.5%
Building Permit Fees	1,000,000	748,417	74.8%	1,100,000	100,000	999,290	592,197	59.3%
Business and Occupational Tax	925,000	778,082	84.1%	925,000	-	965,472	823,322	85.3%
Municipal Court Fines	2,400,000	1,206,307	50.3%	1,750,000	(650,000)	2,393,482	1,659,145	69.3%
Recreation and Parks Fees	1,399,300	1,002,861	71.7%	1,477,627	78,327	1,672,965	1,442,852	86.2%
Hotel/Motel Tax (City portion)	1,480,000	917,533	62.0%	1,620,000	140,000	1,544,900	853,784	55.3%
<b>subtotal</b>	<b>\$ 49,634,300</b>	<b>\$ 39,891,039</b>	<b>80.4%</b>	<b>\$ 50,416,609</b>	<b>\$ 782,309</b>	<b>\$ 49,710,075</b>	<b>\$ 39,448,243</b>	<b>79.4%</b>
<b>Other Revenues</b>	<b>3,640,825</b>	<b>3,148,466</b>	<b>86.5%</b>	<b>4,185,414</b>	<b>544,589</b>	<b>3,943,315</b>	<b>2,283,953</b>	<b>57.9%</b>
<b>Total Revenues</b>	<b>\$ 53,275,125</b>	<b>\$ 43,039,505</b>	<b>80.8%</b>	<b>\$ 54,602,023</b>	<b>\$ 1,326,898</b>	<b>\$ 53,653,390</b>	<b>\$ 41,732,196</b>	<b>77.8%</b>
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 February 28, 2014

	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.
<b>Expenditures by Department:</b>									
Mayor & Council	\$ 314,541	\$ 677	\$ 191,524	\$ 122,340	61.1%	60.9%	\$ 277,376	\$ 180,014	64.9%
City Administration	2,703,148	59,449	1,700,543	943,156	65.1%	62.9%	2,281,112	1,330,535	58.3%
Finance	3,032,164	55,677	2,010,083	966,404	68.1%	66.3%	2,818,456	1,957,473	69.5%
City Attorney	500,000	-	38,778	461,222	7.8%	7.8%	442,650	137,460	31.1%
Information Technology	1,446,819	19,239	922,926	504,654	65.1%	63.8%	1,395,703	927,146	66.4%
Human Resources	380,472	35,092	220,947	124,433	67.3%	58.1%	316,187	212,657	67.3%
Municipal Court	1,025,056	108,684	623,896	292,476	71.5%	60.9%	935,750	619,419	66.2%
Public Safety	23,825,495	588,559	15,203,428	8,033,507	66.3%	63.8%	22,697,945	14,551,256	64.1%
Engineering & Public Works	7,078,546	222,362	4,445,753	2,410,432	65.9%	62.8%	6,773,707	4,212,092	62.2%
Recreation & Parks	6,674,471	559,471	3,846,536	2,268,463	66.0%	57.6%	6,115,651	3,800,768	62.1%
Community Development	2,449,977	58,609	1,482,660	908,708	62.9%	60.5%	2,022,668	1,342,418	66.4%
<b>subtotal</b>	<b>\$ 49,430,689</b>	<b>\$ 1,707,820</b>	<b>\$ 30,687,074</b>	<b>\$ 17,035,795</b>	<b>65.5%</b>	<b>62.1%</b>	<b>\$ 46,077,204</b>	<b>\$ 29,271,237</b>	<b>63.5%</b>
<b>General Government:</b>									
Non-Departmental	\$ 45,000	\$ -	\$ 10,000	\$ 35,000	22.2%	22.2%	\$ 45,000	\$ 45,000	100.0%
Insurance Premiums (Risk)	690,800	-	460,533	230,267	66.7%	66.7%	664,500	-	0.0%
Gwinnett Tech Bond P&I	265,000	-	31,045	233,955	11.7%	11.7%	-	-	0.0%
Transfer(s) to other Funds	8,093,503	-	5,395,669	2,697,834	66.7%	66.7%	7,086,795	5,167,530	72.9%
Contingency	434,800	14,248	106,791	313,761	27.8%	24.6%	158,909	42,006	26.4%
<b>subtotal</b>	<b>\$ 9,529,103</b>	<b>\$ 14,248</b>	<b>\$ 6,004,038</b>	<b>\$ 3,510,817</b>	<b>63.2%</b>	<b>63.0%</b>	<b>\$ 7,955,204</b>	<b>\$ 5,254,536</b>	<b>66.1%</b>
<b>Total Expenditures</b>	<b>\$ 58,959,792</b>	<b>\$ 1,722,068</b>	<b>\$ 36,691,112</b>	<b>\$ 20,546,612</b>	<b>65.2%</b>	<b>62.2%</b>	<b>\$ 54,032,409</b>	<b>\$ 34,525,773</b>	<b>63.9%</b>



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**CITY OF ALPHARETTA**  
Financial Management Reports  
General Fund (unaudited)  
Expenditure Summary by Category  
For the month ended February 28, 2014

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.
<b>Expenditures by Category:</b>											
Salaries & Benefits:											
(1) Regular Salaries	\$ 22,435,024	\$ -	\$ 13,734,563	\$ 8,700,461	61.2%	61.2%			\$ 21,477,708	\$ 13,424,055	62.5%
Holiday Leave	831,007	-	710,617	120,390	85.5%	85.5%			779,734	594,872	76.3%
Overtime	980,615	-	537,842	442,773	54.8%	54.8%			831,577	529,282	63.6%
Group Insurance	6,280,137	-	4,498,469	1,781,668	71.6%	71.6%			5,734,412	3,783,358	66.0%
FICA and Social Security	1,860,000	-	1,073,612	786,388	57.7%	57.7%			1,663,026	1,042,888	62.7%
Defined Benefit Pension	2,352,726	-	1,812,887	539,839	77.1%	77.1%			2,587,027	2,318,743	89.6%
401(A) Retirement/Match	1,278,570	-	788,791	489,779	61.7%	61.7%			1,061,693	708,094	66.7%
(2) Other	510,352	-	333,842	176,510	65.4%	65.4%			551,351	369,938	67.1%
<b>subtotal</b>	<b>\$ 36,528,431</b>	<b>\$ -</b>	<b>\$ 23,490,624</b>	<b>\$ 13,037,807</b>	<b>64.3%</b>	<b>64.3%</b>			<b>\$ 34,686,527</b>	<b>\$ 22,771,230</b>	<b>65.6%</b>
Maintenance & Operations:											
Professional Services	\$ 2,008,698	\$ 443,413	\$ 1,078,170	\$ 487,116	75.7%	53.7%			\$ 1,829,155	\$ 1,076,616	58.9%
Legal Services	500,000	-	38,778	461,222	7.8%	7.8%			442,650	137,460	31.1%
Vehicle Fuel/Maintenance	1,227,686	7,523	654,034	566,129	53.9%	53.3%			1,052,677	644,681	61.2%
Maintenance Contracts	1,721,345	709,529	905,078	106,738	93.8%	52.6%			1,562,779	825,958	52.9%
IT Professional Services	1,272,218	228,400	881,608	162,209	87.2%	69.3%			983,767	776,636	78.9%
General Supplies	929,198	116,279	469,252	343,666	63.0%	50.5%			836,022	472,402	56.5%
Utilities	2,392,034	-	1,457,348	934,686	60.9%	60.9%			2,113,214	1,303,444	61.7%
Other	2,376,705	202,675	1,262,164	911,866	61.6%	53.1%			1,999,059	1,112,654	55.7%
<b>subtotal</b>	<b>\$ 12,427,884</b>	<b>\$ 1,707,820</b>	<b>\$ 6,746,431</b>	<b>\$ 3,973,633</b>	<b>68.0%</b>	<b>54.3%</b>			<b>\$ 10,819,324</b>	<b>\$ 6,349,851</b>	<b>58.7%</b>
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	-	1,650	24,350	6.3%	6.3%			58,637	38,182	65.1%
<b>subtotal</b>	<b>\$ 474,374</b>	<b>\$ -</b>	<b>\$ 450,019</b>	<b>\$ 24,355</b>	<b>94.9%</b>	<b>94.9%</b>			<b>\$ 571,354</b>	<b>\$ 150,157</b>	<b>26.3%</b>
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	-	460,533	230,267	66.7%	66.7%			664,500	-	0.0%
Gwinnett Tech Bond P&I	265,000	-	31,045	233,955	11.7%	11.7%			-	-	#DIV/0!
Transfer(s) to other Funds	8,093,503	-	5,395,669	2,697,834	66.7%	66.7%			7,086,795	5,167,530	72.9%
Contingency	434,800	14,248	106,791	313,761	27.8%	24.6%			158,909	42,006	26.4%
<b>subtotal</b>	<b>\$ 9,529,103</b>	<b>\$ 14,248</b>	<b>\$ 6,004,038</b>	<b>\$ 3,510,817</b>	<b>63.2%</b>	<b>63.0%</b>			<b>\$ 7,955,204</b>	<b>\$ 5,254,536</b>	<b>66.1%</b>
<b>Total Expenditures</b>	<b>\$ 58,959,792</b>	<b>\$ 1,722,068</b>	<b>\$ 36,691,112</b>	<b>\$ 20,546,612</b>	<b>65.2%</b>	<b>62.2%</b>			<b>\$ 54,032,409</b>	<b>\$ 34,525,773</b>	<b>63.9%</b>

**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 February 28, 2014

				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		-		580				
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	\$	12,088	\$	37,857
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																
subtotal																	
Total																	



**CITY OF ALPHARETTA**  
Financial Management Reports  
Grant Funds  
Operating Grant Fund Detail (Fund 220; life-to-date for active projects)  
As of February 28, 2014

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	8,468	1,944	(412)
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	686	-	1,814
22031150-542100-	G1403	2013 Bulletproof Vest Grant	10,575	-	-	10,575	10,575	10,575	-	0
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	\$ 38,311	\$ 1,944	\$ 10,675
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				\$ 53,389	\$ (5,287)	\$ 48,102	\$ -	\$ -	\$ 48,102
(2) Wal-Mart Foundation Grant (Foundation Facility Giving Program)				2,500	-	2,500	-	-	2,500	
(3) Camp Happy Hearts (NMML Fresh Grant 2014-2015)				-	-	-	-	-	-	
subtotal					\$ 55,889	\$ (5,287)	\$ 50,602	\$ -	\$ -	\$ 50,602
Total					\$ 126,034	\$ 7,038	\$ 133,072	\$ 44,661	\$ 1,944	\$ 86,467

**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).



**CITY OF ALPHARETTA**  
Financial Management Reports  
Grant Funds  
Capital Grant Fund Detail (Fund 340; life-to-date for active projects)  
As of February 28, 2014

				Project Snapshot		FY 2014												
				Total Project Authorization	Prior Year Collections/ Expenditures	Carryforward Budget	FY 2014 Appropriations	Total Budget	Collections/ Expenditures	Encumbrances	Remaining							
Account #	Project																	
Revenue																		
Engineering & Public Works																		
34041100-334310-	C1219	Milling & Resurfacing (LMIG)		\$	419,801	\$	-	\$	419,801	\$	419,801	\$	-					
34041100-331350-	G0006	Webb Bridge @ Park Bridge @ Shirley Bridge			1,073,265		566,473		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					
34041100-331350-	G0018	Encore Parkway Greenway Connection (Transportation Enhancement Grant)			800,000		-		800,000		-		800,000					
34041100-336101-	G1107	LCI Main Street Improvements (MARTA Offset Fund)			1,050,002		346,075		703,927		62,427		641,500					
34041100-331310-	G1215	State Route 9 ATMS			949,111		555,753		393,358		393,358		50,928					
34041100-334310-	G1216	Westside Parkway Phase 3, Section 1			849,900		803,352		46,548		-		11,015					
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		-		27,877					
34041100-331350-	G1220	SR9 @ Vaughn Drive (FED/PFA0010870)			440,000		48,913		391,087		-		7,551					
34041100-334310-	G1220	SR9 @ Vaughan Drive (GDOT/PFA0010870)			110,000		-		110,000		-		-					
34090200-371000	G1109	Encore Pkwy Improvements (Cousins Properties)			54,469		54,469		-		-		-					
		subtotal		\$	6,920,282	\$	3,380,272		\$ 3,120,209	\$	419,801	\$	3,540,010	\$	1,086,389	\$	2,453,621	
Recreation and Parks																		
34061150-331350-	G1217	GA 400 Bicycle Expressway Project		\$	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	\$	419,801	\$	4,344,703	\$	1,086,389		\$	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 February 28, 2014

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											
Engineering & Public Works											
34041100-541410-	C1219	Milling & Resurfacing (LMIG)	\$ 419,801	\$ -	\$ -	\$ 419,801	\$ 419,801	\$ -	\$ -	\$ 419,801	
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	34,820	17,380	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	16,278	7,217	471,263	
subtotal			\$ 6,940,419	\$ 3,848,567	\$ 2,672,051	\$ 419,801	\$ 3,091,852	\$ 469,911	\$ 268,818	\$ 2,353,122	
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)											
(4) Northwinds Extension (LMIG - Local Maintenance & Imp. Grant)											
(5) Firefighter Radios (2013 Assistance to Firefighters Grant)											
(6) Greenway Improvements (2013 Land/Water Conservation Grant)											
(7) Windward Advanced Traffic Mgmt. System (GTIB)											
(8) Landscape Enhancements at OMP/SR9 (GATEway Grant)											
subtotal					\$ 752,851	\$ -	\$ 752,851	\$ -	\$ -	\$ 752,851	
Total					\$ 3,924,902	\$ 419,801	\$ 4,344,703	\$ 469,911	\$ 268,818	\$ 3,605,973	

**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 = \$240,000 (\$216,000 in grant funding from FEMA; \$24,000 in City match funding).
- (6) 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).
- (7) 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).
- (8) City Council approved the application for submission. Awaiting award determination by Grantor. Total Project = \$50,000 (\$50,000 in grant funding from the Georgia Transportation; 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 February 28, 2014

			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	11,248	13,300	5,452
30113230-544100-	C1300	Economic Development Initiatives	447,750	257	299,743	147,750	447,493	30,800	-	416,693
30113230-544100-	C1301	Community Branding Initiatives	100,000	-	100,000	-	100,000	28,688	56,583	14,728
30113230-544200-	C1328	Downtown Banners	15,000	12,161	2,839	-	2,839	-	-	2,839
30113230-544100-	C1403	Local Job Creation Program	-	-	-	-	-	-	-	-
30113230-571000	C1403	Local Job Creation Program (IGA)	40,000	-	-	40,000	40,000	40,000	-	-
30113230-544400-	C1404	Website Upgrade	130,000	-	-	130,000	130,000	172	-	129,828
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	12,500	92,000	-
30113230-544100-	C1431	Technology Center (Cost Estimator)	30,000	-	-	30,000	30,000	-	21,600	8,400
		subtotal	\$ 11,295,541	\$ 10,241,420	\$ 471,871	\$ 582,250	\$ 1,054,121	\$ 123,474	\$ 183,483	\$ 747,164
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	9,510	65,413
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	\$ 127,597	\$ 76,223
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	173,088	54,119	74,404
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	\$ 356,736	\$ 60,236	\$ 206,814



**CITY OF ALPHARETTA**  
Financial Management Reports  
Capital Project Funds  
General Capital Project Fund Detail (Fund 301; life-to-date for active projects)  
As of February 28, 2014

			Project Snapshot		FY 2014					
			Total Project Authorization	Prior Year Expenditures	Carryforward Budget	FY 2014 Appropriations	Total Budget	Expenditures	Encumbrances	Funds Available
Account #	Project									
Public Safety										
30131150-542200-	C1202	Public Safety Fleet (recurring)	\$ 5,036,463	\$ 3,784,348	\$ 502,115	\$ 750,000	\$ 1,252,115	\$ 180,928	\$ 107,412	\$ 963,774
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	29,085	4,728	41,187
	subtotal		\$ 5,213,463	\$ 3,784,348	\$ 604,115	\$ 825,000	\$ 1,429,115	\$ 210,013	\$ 112,141	\$ 1,106,961
Engineering & Public Works										
30141100-541510-	C0005	Encore Parkway Greenway Connection	\$ 203,725	\$ 60,079	\$ 143,646	\$ -	\$ 143,646	\$ 7,031	\$ 40,686	\$ 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	11,360	-	186,125
30141100-541200-	C1008	Cemetery Authority - Maintenance	516,185	79,772	436,413	-	436,413	18,499	4,216	413,698
30141100-541410-	C1207	Bridge Maintenance (recurring)	1,050,002	707,407	42,595	300,000	342,595	102,639	11,040	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	51,590	79,152	57,133
30141100-541430-	C1216	Storm/Drainage Repair & Maintenance (recurring)	534,582	426,210	-	108,372	108,372	27,433	15,214	65,725
30141100-541410-	C1217	Traffic Calming Equip./Intersection Safety Improvements (recurring)	407,664	339,604	30,560	37,500	68,060	13,272	24,800	29,988
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	1,542,652	-	173,818
30141100-541410-	C1220	Traffic Control Equipment (recurring)	1,264,000	1,200,300	13,700	50,000	63,700	1,016	19,812	42,872
30141100-541410-	C1221	Design Services (recurring)	504,633	402,497	27,136	75,000	102,136	47,830	-	54,306
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	78,328	630	42,234
30141100-541200-	C1311	Downtown Enhancements	140,001	50,869	39,132	50,000	89,132	7,259	6,750	75,123
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	180,200	229,942	1



**CITY OF ALPHARETTA**  
Financial Management Reports  
Capital Project Funds  
General Capital Project Fund Detail (Fund 301; life-to-date for active projects)  
As of February 28, 2014

Account #	Project	Project Snapshot		FY 2014					Funds Available
		Total Project Authorization	Prior Year Expenditures	Carryforward Budget	FY 2014 Appropriations	Total Budget	Expenditures	Encumbrances	
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	22,738	-	2,262
30141100-541420-	C1412 Mayfield Road Sidewalk (Phase 1)	363,000	-	-	363,000	363,000	9,850	7,700	345,450
30141100-541420-	C1413 Marietta Street Sidewalk	200,000	-	-	200,000	200,000	195,072	1,650	3,278
30141100-541420-	C1414 Haynes Bridge Road Sidewalk Extension	165,000	-	-	165,000	165,000	9,200	135,044	20,756
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	25,277	21,540	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	-	-
	<b>subtotal</b>	<b>\$ 29,452,369</b>	<b>\$ 19,518,845</b>	<b>\$ 5,219,652</b>	<b>\$ 4,713,872</b>	<b>\$ 9,933,524</b>	<b>\$ 5,099,404</b>	<b>\$ 1,678,619</b>	<b>\$ 3,155,501</b>
<b>Recreation &amp; Parks</b>									
30161150-541500-	C0012 Webb Bridge Park Phase III	\$ 508,479	\$ 75,128	\$ 283,351	\$ 150,000	\$ 433,351	\$ 68,776	\$ 364,574	\$ 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	1,539	-	109,786
30161150-542200-	C1232 Recreation/Parks Fleet (recurring)	106,808	56,808	-	50,000	50,000	24,986	25,014	-
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	2,240	-	7,760
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	21,000	48,685
30161150-541300-	C1425 Will Park Rec Center Gym Insulation	45,000	-	-	45,000	45,000	329	-	44,671



**CITY OF ALPHARETTA**  
 Financial Management Reports  
 Capital Project Funds  
General Capital Project Fund Detail (Fund 301; life-to-date for active projects)  
 As of February 28, 2014

Account #	Project	Project Snapshot		FY 2014					Funds Available
		Total Project Authorization	Prior Year Expenditures	Carryforward Budget	FY 2014 Appropriations	Total Budget	Expenditures	Encumbrances	
30161150-541300-	C1426 Crabapple Gov't Center Carpet Replacement	35,000	-	-	35,000	35,000	343	-	34,657
30161150-541300-	C1434 AC Replacement at Community Center	38,000	-		38,000	38,000	-	-	38,000
	<b>subtotal</b>	<b>\$ 1,859,426</b>	<b>\$ 406,830</b>	<b>\$ 535,812</b>	<b>\$ 916,784</b>	<b>\$ 1,452,596</b>	<b>\$ 298,616</b>	<b>\$ 441,660</b>	<b>\$ 712,320</b>
<b>Community Development</b>									
30174150-544100-	C0019 Downtown Parking Fund	\$ 157,500	\$ -	\$ 157,500	\$ -	\$ 157,500	\$ 119,000	\$ -	\$ 38,500
30174150-541300-	C0033 City Center Project	319,320	319,320	-	-	-	-	-	-
30174150-544100-	C1406 Downtown Master Plan	300,000	-	-	300,000	300,000	-	-	300,000
30174150-542200-	C1433 Fleet Replacement	20,000	-	-	20,000	20,000	-	-	20,000
	<b>subtotal</b>	<b>\$ 796,820</b>	<b>\$ 319,320</b>	<b>\$ 157,500</b>	<b>\$ 320,000</b>	<b>\$ 477,500</b>	<b>\$ 119,000</b>	<b>\$ -</b>	<b>\$ 358,500</b>
<b>Alpharetta Business Community Sidewalk Projects</b>									
30176100-541420-	C0005 Encore Parkway Sidewalk	\$ 600,000	\$ -	\$ -	\$ 600,000	\$ 600,000	\$ -	\$ -	\$ 600,000
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	13,619	58,770	1
30176100-541420-	C1322 North Point Pkwy Sidewalk (Old Milton Pkwy)	220,150	152,195	67,955	-	67,955	37,408	30,541	7
30176100-541420-	C1435 Maxwell Rd. Sidewalk	375,000	-	-	375,000	375,000	-	-	375,000
	<b>subtotal</b>	<b>\$ 3,290,527</b>	<b>\$ 2,136,235</b>	<b>\$ 179,292</b>	<b>\$ 975,000</b>	<b>\$ 1,154,292</b>	<b>\$ 59,927</b>	<b>\$ 89,311</b>	<b>\$ 1,005,055</b>
<b>Non-Departmental</b>									
30190200-579000	Non-Allocated			\$ 100,369	\$ 382,003	\$ 482,372	\$ -	\$ -	\$ 482,372
	<b>subtotal</b>			<b>\$ 100,369</b>	<b>\$ 382,003</b>	<b>\$ 482,372</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 482,372</b>
	<b>Total</b>	<b>\$ 54,855,337</b>	<b>\$ 38,494,036</b>	<b>\$ 7,668,764</b>	<b>\$ 9,174,909</b>	<b>\$ 16,843,673</b>	<b>\$ 6,299,717</b>	<b>\$ 2,693,047</b>	<b>\$ 7,850,909</b>



**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 February 28, 2014

			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		93,933		136,147		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		103,743		13,776		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		138,544		153,707		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		1,450,695		-		-	
	31541100-541300-C1428	City Center (Construction)		20,552,326		-		-		20,552,326		20,552,326		1,406,617		19,145,709		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	\$	5,293,477	\$	19,449,885	\$	1,924,244

Notes

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



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# OTHER ITEMS



**Payments \$5,000 and greater**



**CITY OF ALPHARETTA**  
 Financial Management Reports  
Listing of Payments \$5,000 and greater  
 for the month ended February 28, 2014

Vendor	Description	Department	\$ Amount
Ace American Insurance Company	Workers Comp Claims and Judgments	Risk Management	\$ 55,077.81
AFLAC	January 2014 Premiums	Various	\$ 8,843.74
Alpharetta Convention & Visitors Bureau	Hotel/Motel Tax Received in February 2013	Finance	\$ 142,598.19
American Awning Fabricators Inc	Dugout Replacement Covers	Recreation & Parks	\$ 5,850.00
American Facility Services Inc	January 2014 Janitorial and Custodial Service	Engineering & Public Works	\$ 5,548.13
American Traffic Solutions Inc	December 2013 Red Light Traffic Camera Lease	Public Safety	\$ 24,221.00
Arcadis US Inc	Encore Parkway Greenway Connection	Engineering & Public Works	\$ 5,326.96
AT&T Corp	VOIP System Maintenance	Information Technology	\$ 65,674.50
AT&T E911 Cost Recovery	November 2013 Recurring Cost Recovery	Public Safety	\$ 12,305.40
AT&T/Bellsouth @ 85 Annex	2/2/14 thru 3/1/14 Voice and Data Circuits	Information Technology	\$ 8,366.03
AT&T/Bellsouth @ 85 Annex	Phone Services - 2/11/13 thru 3/10/14	Public Safety	\$ 22,983.77
Big Communications & Marketing Inc	2013 Economic Development Brand	City Administration	\$ 12,500.00
Cardno ATC	Downtown City Center Geotechnical Services	Engineering & Public Works	\$ 16,257.00
Choate Construction Company	Downtown City Center CM @ Risk	Engineering & Public Works	\$ 1,472,028.88
Choate Construction Company	Downtown City Center CM @ Risk	Engineering & Public Works	\$ 1,020,792.81
Cigna (wire)	Medical Insurance	Finance	\$ 506,470.41
Cigna (wire)	Life Insurance	Finance	\$ 31,137.48
Diamondrock Alpharetta Owner	Tax Refund	Finance	\$ 11,861.10
Engineered Restorations Inc	FY2014 Bridge Maintenance and Repairs	Engineering & Public Works	\$ 91,886.40
Frederick Swanston Inc	January and February 2014 Research and Agency Services	City Administration	\$ 28,316.66
Fulton County Board of Commissioners	January 2014 State Reports	Municipal Courts	\$ 6,646.75
Fulton County Board of Education	January 2014 Fuel Bill	Finance	\$ 53,029.70
Fulton County Finance Dept	January 1st thru June 30th, 2014 Animal Control Services	Engineering & Public Works	\$ 31,668.67
Fulton County Government	2014 Radio Frequency Access Service Maintenance Contract	Public Safety	\$ 74,036.82
Garland/DBS Inc	Roofing Repairs	Engineering & Public Works	\$ 7,525.00
Gas South	Gas Invoice	Finance	\$ 6,670.86
Gas South	Gas Payment	Finance	\$ 8,310.47
Georgia Bureau of Investigation	January 2014 Fingerprinting and Pistol Check	Public Safety	\$ 7,114.50
Georgia Power	Power Bill	Finance	\$ 6,269.73
Georgia Power	Power Bill	Finance	\$ 130,382.72
Georgia Superior Court Clerk's	January 2014 State Reports	Municipal Courts	\$ 30,129.55



**CITY OF ALPHARETTA**  
Financial Management Reports  
Listing of Payments \$5,000 and greater  
for the month ended February 28, 2014

Vendor	Description	Department	\$ Amount
Glosson Enterprises LLC	Marietta Street Sidewalks	Engineering & Public Works	\$ 17,254.08
Golf Club of Georgia	2014 Membership Dues	City Administration	\$ 5,000.00
Henry Schein Inc	Swiftlite EMS Stair Chair	Public Safety	\$ 6,720.00
Jones Lang LaSalle Americas Inc	December 2013 Project Management Fees and Expenses	Engineering & Public Works	\$ 21,349.17
Jones Lang LaSalle Americas Inc	City Center Program Management	Engineering & Public Works	\$ 21,147.29
Joseph D Young PC	November & December 2013 and January 2014 Opportunity Zoning Issues	City Administration	\$ 10,500.00
LD Gymnastics Inc	Payment 4 of 5 for Winter Gymnastics	Recreation & Parks	\$ 5,400.00
LD Gymnastics Inc	Payment 5 of 5 Winter Gymnastics and Late Add Ons	Recreation & Parks	\$ 6,162.75
Mickey McMurtry	Turfce MVP Field Conditioner	Recreation & Parks	\$ 6,600.00
Moreland Altobelli Associates Inc	Mayfield Circle and Canton Street	Engineering & Public Works	\$ 10,863.34
Ohmshiv Construction LLC	North Main Street Walk Drainage Improvement	Engineering & Public Works	\$ 10,503.00
Oire Holding LTD Partnership C	Tax Refund	Finance	\$ 7,860.89
OPEB (wire)	Transfer funds to OPEB	Finance	\$ 6,724.32
Peace Officer's Annuity & Benefit Fund of GA	January 2014 State Reports	Municipal Courts	\$ 6,663.25
Pond & Company	SR9 @ Vaughn Drive	Engineering & Public Works	\$ 11,292.75
RCS Productions.Com Inc	Deposits on Alpharetta Arts Streetfest and Taste of Alpharetta Productions	City Administration	\$ 6,925.00
River Works Inc	Webb Bridge Park Stream Restoration	Recreation & Parks	\$ 41,549.40
Royal Roswell LLC	March 2014 Rent for 217 Roswell Street	Community Development	\$ 9,579.00
Ruppert Landscape	January 2014 Maintenance	Engineering & Public Works	\$ 24,393.58
Sawnee Electric Membership Corp	Power Bills	Finance	\$ 33,557.76
Smallwood, Reynolds, Stewart, Stewart	Alpharetta Downtown City Center Construction	Engineering & Public Works	\$ 12,632.12
Smallwood, Reynolds, Stewart, Stewart	Alpharetta Downtown City Center Construction	Engineering & Public Works	\$ 19,744.47
SunTrust Pcard	Procurement Card	Finance	\$ 90,909.79
Team Chevrolet at Northpoint	Vehicle Maintenance and Repairs	Public Safety	\$ 5,192.43
Traffic Markings Inc	Pavement Marking Services	Engineering & Public Works	\$ 31,538.76
Transamerica (wire)	Transfer funds to Transamerica monthly funds	Finance	\$ 80,000.00
Tri Scapes Inc	January 2014 Lawn Maintenance	Recreation & Parks	\$ 17,377.92
United Parcel Service	Tax Refund	Finance	\$ 8,727.58
Verizon Wireless Services LLC	12/13/13-1/12/14 Data Card and Cell Phone Service	Information Technology	\$ 20,111.82
Verizon Wireless Services LLC	1/13-2/12/14 Data Card and Cell Phone Service	Information Technology	\$ 19,139.95
Zayo Bandwidth LLC	January and February 2014 Ethernet Services	Information Technology	\$ 6,531.92

# 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 February 28, 2014

<b>Purchase Order #</b>	<b>Vendor</b>	<b>Department</b>	<b>Purchase Order Amt.</b>	<b>Description</b>
14000509	CUMMING CONSTRUCTION MGMT IN	FINANCE	\$ 21,600.00	AVALON HOTEL AND CONFERENCE CENTER COST ESTIMATING SERVICE
14000521	ALLSCAPES & CONSTRUCTION	RECREATION & PARKS	\$ 6,220.00	EXTERIOR CLEANING, SEALING, AND PAINTING OF THE MANSELL HOUSE AND GAZEBOS
14000532	DGG TASER & TACTICAL SUPPLY	PUBLIC SAFETY	\$ 13,112.50	TASER CARTRIDGES

# OTHER ITEMS



## Bid/RFP Status



**CITY OF ALPHARETTA**  
Financial Management Reports  
Bid/RFP Status  
for the month ended February 28, 2014

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		(8)		
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); Keeprs Inc. (standby duty gear provider)	\$ 200,000.00	(7)		
14-007		Rec/Parks	Webb Bridge Park Tennis Court Repair, Resurfacing, and Recoating	9/26/2013	3	10/7/2013	Signature Tennis Courts, Inc.	\$ 25,500.00		10/31/2013	14000349
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 February 28, 2014

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	2/3/2014	Premier Events	\$ 58,000.00			
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		1/13/2014	14000462
	14-1003 RFQ	EPW	FY 2014 On-Call Survey Services	11/21/2013	16	2/3/2014	LandAir Surveying Co.	on-call; unit pricing			
14-013		EPW	<del>Maxwell Rd. Sidewalk Improvements: SR 9 to Hembree Rd.</del>	<del>12/19/2013</del>	<del>13</del>				(9)		
14-014		Rec/Parks	Carpet at Crabapple Government Center	2/13/2014	3						
	14-108	Admin	Website Development and Design Services	2/20/2014	11						
14-015		Rec/Parks	Insulation Removal and Replacement at Wills Park Recreations Center Gymnasium	2/27/2014	2						
14-016		EPW	Milling and Resurfacing of Various City Streets	2/20/2014	7						
	14-109	Finance	Broker Services for Property/Casualty Program	2/27/2014	3						
	14-1004	Public Safety	City Medical Director	2/27/2014	1						

**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) MOU for Alpharetta Technology Center signed 12-16-13. This outcome will not result in the issuance of a purchase order.
- (9) Bid cancelled due to scheduling conflict with neighboring projects. Bid will reissue at a later date with revised schedule.

# OTHER ITEMS



## GAAP Financial Statements

**City of Alpharetta  
Balance Sheet  
Governmental Funds  
February 28, 2014**

	Major Governmental Funds				Non-Major	Total
	General	Capital	Capital	City Center	Governmental	Governmental
	Fund	Project Fund	Grant Fund	Bond Fund	Funds	Funds
<b>ASSETS</b>						
Cash / Cash Equivalents / Investments	\$ 26,434,464	\$ 7,245,760	\$ 2,104,231	\$ 22,261,932	\$ 10,234,425	\$ 68,280,812
Receivables (net of allowance for uncollectibles)						
Taxes Receivable					34,513	34,513
Property Taxes	389,052	-		-	59,143	448,194
Other Taxes	-	-		-	-	-
Interest	-	-		-	-	-
Accounts	322,264	3,132	258,993	-	-	584,389
Due from Other Funds	1,508,365	-	-	-	-	1,508,365
Prepaid Items	-	-		-	-	-
Cash - Restricted	-	-		-	-	-
Intergovernmental Receivable	-	-		-	-	-
Restricted	-	-		-	-	-
<b>Total Assets</b>	<b>28,654,145</b>	<b>7,248,892</b>	<b>2,363,224</b>	<b>22,261,932</b>	<b>10,328,081</b>	<b>70,856,272</b>
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities						
Current						
Accounts Payable	473,973	32,413	24,419	135,951	412,615	1,079,371
Retainage Payable	-	300,385	-	433,266	-	733,651
Intergovernmental Payable			-	-	-	-
Arbitrage Payable	-	-	-	-	-	-
Accounts payable/AR Suspense acct	-	-		-	-	-
Claims Payable	-	-		-	-	-
Payroll Payable	447,141	-		-	36,811	483,951
Due to Other Funds	-	-	1,205,620	300,867	1,878	1,508,365
Deferred Revenue	433,360	251,426	258,993	-	72,843	1,016,621
Unearned Revenue	-	-		-	-	-
Teen Driving/Donation	-	-		-	-	-
T.A.D Payment to County	-	-		-	-	-
Compensated Absences	-	-		-	-	-
Non-Current		-				
Unclaimed Property	-	-		-	-	-
Claims Payable	-	-		-	-	-
<b>Total Liabilities</b>	<b>1,354,473</b>	<b>584,223</b>	<b>1,489,032</b>	<b>870,084</b>	<b>524,148</b>	<b>4,821,959</b>
Fund Balances:						
Restricted for:						
Capital Projects	-	669,929	874,192	21,391,848	961,571	23,897,539
Law Enforcement	-	-		-	1,979,010	1,979,010
Emergency Telephone Activities	-	-		-	3,464,503	3,464,503
Grant Projects	-	-		-	-	-
Debt Service	-	-		-	3,348,417	3,348,417
Promotion of Tourism	-	-		-	-	-
Assigned for:						
Grant Projects	-			-	50,433	50,433
Capital Projects		5,994,740				5,994,740
2014 Fiscal year Expenditures	5,684,667	-		-	-	5,684,667
Unassigned	21,615,005			-	-	21,615,005
<b>Total Fund Balances</b>	<b>27,299,672</b>	<b>6,664,669</b>	<b>874,192</b>	<b>21,391,848</b>	<b>9,803,934</b>	<b>66,034,314</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 28,654,145</b>	<b>\$ 7,248,892</b>	<b>\$ 2,363,224</b>	<b>\$ 22,261,932</b>	<b>\$ 10,328,081</b>	<b>\$ 70,856,272</b>

**City of Alpharetta**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
**For the Period Ended February 28, 2014**

	Major Governmental Funds				Non-Major Governmental Funds	Total Governmental Funds
	General Fund	Capital Project Fund	Capital Grant Fund	City Ctr Fund Fund		
<b>REVENUES</b>						
Taxes:						
Property Tax	\$ 17,198,494	-	-	-	3,611,505	\$ 20,809,999
Local Option Sales Tax	7,703,823	-	-	-	-	7,703,823
Other Taxes	11,437,568	-	-	-	2,280,275	13,717,843
Licenses and permits	1,034,047	-	-	-	-	1,034,047
Intergovernmental	351,000	12,000	1,090,153	-	17,761	1,470,914
Charges for services	2,102,748	-	-	-	2,290,921	4,393,669
Impact Fees	-	-	-	-	168,622	168,622
Fines/Forfeitures	1,433,925	-	-	-	241,264	1,675,189
Investment earnings	30,618	16,033	2,058	17,718	10,543	76,970
Contributions and Donations	-	202,076	-	-	3,500	205,576
Other	318,925	132	-	-	2,441	321,498
Total revenues	<b>41,611,149</b>	<b>230,242</b>	<b>1,092,211</b>	<b>17,718</b>	<b>8,626,832</b>	<b>51,578,151</b>
<b>EXPENDITURES</b>						
Current:						
Unallocated	460,533	-	-	-	1,376,299	1,836,833
General government	5,709,071	517,660	-	-	1,000	6,227,731
Public safety	15,203,063	229,711	-	-	2,591,249	18,024,024
Public works	4,445,743	5,099,404	469,911	5,293,477	4,700	15,313,235
Economic and community development	1,482,660	119,000	-	-	-	1,601,660
Alpharetta Business Community	-	59,927	-	-	-	59,927
Culture and recreation	3,846,536	298,616	-	-	6,350	4,151,502
Debt service:						-
Principal	-	-	-	-	98,175	98,175
Interest	31,045	-	-	-	912,052	943,097
Other Costs	116,791	-	-	-	-	116,791
Bond issuance costs	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<b>31,295,444</b>	<b>6,324,318</b>	<b>469,911</b>	<b>5,293,477</b>	<b>4,989,825</b>	<b>48,372,975</b>
Excess (deficiency) of revenues over (under) expenditures	10,315,704	(6,094,076)	622,300	(5,275,759)	3,637,007	3,205,176
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	917,533	5,395,669	-	-	-	6,313,202
Transfers out	(5,395,669)	-	-	-	(917,533)	(6,313,202)
Loan Proceeds	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-
Sale of capital assets	509,384	-	-	-	-	509,384
Sale of non-capital assets	1,440	-	-	-	-	1,440
Insurance Proceeds	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-
Total other financing sources and (uses)	(3,967,312)	5,395,669	-	-	(917,533)	510,824
Net change in fund balances	6,348,392	(698,407)	622,300	(5,275,759)	2,719,474	3,716,000
<b>Fund balances - beginning</b>	<b>20,951,279</b>	<b>7,363,076</b>	<b>251,892</b>	<b>26,667,607</b>	<b>7,084,460</b>	<b>62,318,314</b>
<b>Fund balances - ending</b>	<b>\$ 27,299,672</b>	<b>\$ 6,664,670</b>	<b>\$ 874,192</b>	<b>\$ 21,391,848</b>	<b>\$ 9,803,934</b>	<b>\$ 66,034,314</b>

**City of Alpharetta**  
**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**For the Period Ended February 28, 2014**

	Budget	Actual Amounts	Variance with Budget- Positive (Negative)
<b>REVENUES</b>			
Taxes:			
Property Tax	\$ 17,755,000	\$ 17,198,494	\$ (556,506)
Local Option Sales Tax	12,850,000	7,703,823	(5,146,177)
Other Taxes	13,522,000	11,437,568	(2,084,432)
Licenses and Permits	1,243,500	1,034,047	(209,453)
Intergovernmental	426,252	351,000	(75,252)
Charges for Service	2,820,200	2,102,748	(717,452)
Fines/Forfeitures	2,850,000	1,433,925	(1,416,075)
Investment Earnings	50,000	30,618	(19,382)
Contributions and Donations	-	-	-
Other	189,052	318,925	129,873
Total revenues	51,706,004	41,611,149	(10,094,856)
<b>EXPENDITURES</b>			
Current:			
General government			
City Administration	2,703,148	1,760,405	942,743
Finance	3,032,164	2,065,728	966,436
Human Resources	380,472	256,034	124,438
Legal	500,000	38,778	461,222
Mayor and Council	314,541	192,199	122,342
Municipal Court	1,025,056	732,580	292,476
Information Technology	1,446,819	942,165	504,654
Non-Departmental	45,000	10,000	35,000
Contingency	434,800	121,039	313,761
Total general government	9,882,000	6,118,928	3,763,072
Public Safety	23,825,495	15,791,622	8,033,873
Public works	7,078,546	4,668,105	2,410,441
Economic and community development	2,449,977	1,541,269	908,708
Culture and recreation	6,674,471	4,406,008	2,268,463
Unallocated	690,800	460,533.4	230,266.6
Total expenditures	50,601,289	32,986,466	17,614,824
Excess (Deficiency) of revenues over expenditures	1,104,715	8,624,683	7,519,968
<b>OTHER FINANCING SOURCES (USES)</b>			
Insurance Premiums			-
Transfers in (hotel/motel)	1,480,000	917,533	(562,467)
Transfers out	(8,093,503)	(5,395,669)	2,697,834
Capital leases	-		-
Sale of capital assets	69,121	509,384	440,263
Sale of non-capital assets	20,000	1,440	(18,560)
Bond interest	(265,000)	(31,045)	233,955
Total other financing sources and uses	(6,789,382)	(3,998,357)	2,791,025
Net change in fund balances	(5,684,667)	4,626,325	10,310,992
<b>Fund balances - beginning</b>		<b>20,951,279</b>	
<b>Fund balances - ending</b>		<b>\$ 25,577,604</b>	
Adjustments to GAAP basis:			
Encumbrances		1,722,068	
Misc adj			
<b>Fund balances-ending</b>		<b>\$ 27,299,672</b>	

**City of Alpharetta**  
**Capital Project Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**For the Period Ended February 28, 2014**

	Budget	Actual Amounts	Variance with Budget- Positive (Negative)
<b>REVENUES</b>			
Intergovernmental	\$ 105,818	\$ 12,000	\$ (93,818)
Contributions & Donations	1,362,990	202,076	(1,160,914)
Investment earnings	-	16,033	16,033
Misc Revenue	-	132	132
Other	-	-	-
Total revenues	1,468,808	230,242	(1,238,566)
<b>EXPENDITURES</b>			
Capital Outlay			
General Government:			
City Administration	1,054,121	306,957	747,164
Finance	236,368	160,145	76,223
Information Technology	623,785	408,147	215,638
Non-departmental	539,872	-	539,872
Total general government	2,454,146	875,250	1,578,896
Public Safety	1,429,115	321,910	1,107,205
Engineering & Public Works	9,933,524	6,778,023	3,155,501
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	719,276	695,320
Total Capital Outlay	15,868,673	8,962,696	6,905,977
Excess (Deficiency) revenue over expenditures	(14,399,865)	(8,732,454)	5,667,412
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	8,093,503	5,395,669	(2,697,834)
Capital leases			
Budgeted Fund Balance	-	-	-
Total other financing sources and uses	8,093,503	5,395,669	(2,697,834)
Net change in fund balances	(6,306,362)	(3,336,785)	2,969,577
<b>Fund balances - beginning</b>		<b>7,363,077</b>	
<b>Fund balances - ending</b>		<b>\$ 4,026,292</b>	
Adjustments to GAAP basis:			
Encumbrances		2,638,379	
Misc adj-			
<b>Fund balances-ending</b>		<b>\$ 6,664,670</b>	

**City of Alpharetta**  
**Capital Project Grant Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**For the Period Ended February 28, 2014**

	Budget	Actual Amounts	Variance with Budget - Positive (Negative)
Revenues:			
Intergovernmental	\$ 4,092,810	\$ 1,090,153	\$ (3,002,657)
Contributions & Donations	-	-	-
Interest Earnings	-	2,058	2,058
Total	<u>4,092,810</u>	<u>1,092,211</u>	<u>(3,000,599)</u>
Expenditures:			
Public Safety	-	-	-
General Government	-	-	-
Community Development	-	-	-
Public Works	3,091,852	738,730	2,353,122
Recreation & Parks	500,000	-	500,000
Non-Departmental	752,851	-	752,851
Total	<u>4,344,703</u>	<u>738,730</u>	<u>3,605,973</u>
Excess (Deficiency) revenue over expenditures	<u>(251,893)</u>	<u>353,481</u>	<u>605,374</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>353,481</u>	<u>605,374</u>
<b>Fund balance - beginning</b>		<u>251,892</u>	
<b>Fund balance - ending</b>		<u><u>\$ 605,373</u></u>	
Adjustments to GAAP basis:			
Misc adj			
Encumbrances		268,819	
<b>Fund balances - ending</b>		<u><u>\$ 874,192</u></u>	

**City of Alpharetta**  
**City Center Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**For the Period Ended February 28, 2014**

	Budget	Actual Amounts	Variance with Budget- Positive (Negative)
<b>REVENUES</b>			
Investment Earnings		\$ 17,718	\$ 17,718
Discounts		-	-
Total revenues	-	17,718	17,718
<b>EXPENDITURES</b>			
General Government:			
Cost of Bond Issuance	-	-	-
Non-Departmental	-	-	-
Total general government	-	-	-
Engineering and Public Works	26,667,606	24,743,362	1,924,244
Public Safety	-	-	-
Excess (Deficiency) of Revenues Over expenditures	(26,667,606)	(24,725,644)	1,941,962
<b>OTHER FINANCING SOURCES</b>			
General Obligation Bond Proceeds	-	-	-
Operating Transfers Out	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balances	(26,667,606)	(24,725,644)	1,941,962
 <b>Fund balances - beginning</b>		 26,667,607	
 <b>Fund balances - ending</b>		 <u><u>\$ 1,941,962</u></u>	
Adjustments to GAAP basis:			
Encumbrances		19,449,885	
<b>Fund balances-ending</b>		<u><u>\$ 21,391,848</u></u>	

**City of Alpharetta**  
**Statement of Net Position**  
**Enterprise Fund -Solid Waste**  
**February 28,2014**

	<u><b>Solid Waste</b></u>
<b>ASSETS</b>	
Current Assets:	
Cash and Cash Equivalents & Investments	\$ 1,819,273
Inventories, at cost	-
Accounts Receivables (net of allowance for uncollectibles)	791,468
Prepaid Insurance Expenses	-
Total Current Assets	<u>2,610,741</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>
<b>Total Assets</b>	<u><b>2,612,797</b></u>
<b>LIABILITIES</b>	
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	828
Accrued Salaries	-
Accrued Interest Payable	-
Compensated Absences Payable	3,260
Notes Payable - Revenue Bonds	-
Due to Other Funds	-
Total Current Liabilities	<u>8,948</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>
<b>Total Liabilities</b>	<u><b>8,948</b></u>
<b>NET ASSETS</b>	
Invested in Capital Assets, net of related debt	-
Reserved for Debt Service	-
Reserved for Encumbrances	-
Unreserved	<u>2,603,849</u>
Total Net Assets	<u>2,603,849</u>
<b>Total Liabilities &amp; Net Assets</b>	<u><b>\$ 2,612,797</b></u>

**City of Alpharetta**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**Enterprise Fund - Solid Waste**  
**For the Period Ended February 28,2014**

Operating revenues:		
Charges for sales and services:		
Refuse Collection charges	\$	3,178,192
Misc Revenue		-
Total operating revenues		<u>3,178,192</u>
Operating expenses:		
Administration		3,134,383
Non-departmental		-
Total operating expenses		<u>3,134,383</u>
Operating Gain (loss)		43,808
Non-operating revenues (expenses):		
Investment earnings		<u>3,468</u>
Total non-operating revenue (expenses)		<u>3,468</u>
Income (loss) before transfers		47,277
Transfers In		-
Transfers Out		<u>-</u>
Change In Net Assets		47,277
<b>Total net assets-beginning</b>		<u><b>1,026,864</b></u>
<b>Total net assets-ending (net of encumbrances)</b>		<u><b>1,074,141</b></u>
Adjustments to GAAP basis:		
Encumbrances		1,529,708
Misc adj-Encumbrances Resv/Prior Year		-
<b>Total net assets-ending</b>	<b>\$</b>	<u><b>2,603,849</b></u>

**City of Alpharetta**  
**Statement of Net Position**  
**Internal Service Fund - Risk Management**  
**February 28, 2014**

**ASSETS**

Current Assets:

Cash and Cash Equivalents & Investments	\$ 1,158,428
Accounts Receivables (net of allowance for uncollectibles)	-
Total Current Assets	<u>1,158,428</u>

Noncurrent Assets:

Restricted Cash, Cash Equivalents, and Investments	-
Total Restricted Assets	-
Total Noncurrent Assets	-
<b>Total Assets</b>	<b><u>1,158,428</u></b>

**LIABILITIES**

Current Liabilities:

Accounts Payable	974
Claims Payables	213,673
Accrued Interest Payable	-
Due to Other Funds	-
Total Current Liabilities	<u>214,647</u>

Current Liabilities Payable from Restricted Assets:

Total Current Liabilities Payable from Restricted Assets	<u>-</u>
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Noncurrent Liabilities:

Other Non-Current Liabilities	360,383
Total Noncurrent Liabilities	<u>360,383</u>
<b>Total Liabilities</b>	<b><u>575,030</u></b>

**NET ASSETS**

Invested in Capital Assets, net of related debt	-
Reserved for Debt Service	-
Reserved for Encumbrances	-
Unreserved	583,398
Total Net Assets	<u>583,398</u>

<b>Total Liabilities &amp; Net Assets</b>	<b><u>\$ 1,158,428</u></b>
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**City of Alpharetta**  
**Statement of Revenues, Expenses, and Changes in Net position - Budget and Actual**  
**Internal Service Fund - Risk Management**  
**For the Period Ended February 28, 2014**

	<b>Budget</b>	<b>Actual Amounts</b>	<b>Variance with Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Investment Earnings	\$ 1,200	\$ 1,653	\$ (453)
Charges for Service	1,075,800	717,200	\$ (358,600)
Discounts	-	-	-
Insurance Proceeds	-	103,314	
Total revenues	1,077,000	822,168	(254,832)
<b>EXPENDITURES</b>			
Workers Compensation Admin	-	0	-
Professional Fees	125,000	85,188	39,812
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	97,565	37,435
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	294,176	155,824
Contingency	581,620	0	581,620
Total expenditures	1,723,620	907,179	816,441
Excess (Deficiency) of Revenues			
Over expenditures	(646,620)	(85,012)	232,496
<b>OTHER FINANCING SOURCES</b>			
Asset Disposition		-	
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balances	(646,620)	(85,012)	561,608

**Fund balances - beginning**

**646,621**

**Fund balances - ending**

**\$ 561,609**

Adjustments to GAAP basis:

Encumbrances

21,789

Misc adj

**Fund balances-ending**

**\$ 583,398**

**City of Alpharetta  
Statement of Net Position  
Pension Trust Fund  
February 28, 2014**

	<u>Pension Trust Fund</u>
<b>ASSETS</b>	
Current Assets:	
Cash and Cash Equivalents	-
Investments	49,587,804
	-
Accounts Receivables (net of allowance for uncollectibles)	-
Total Assets	<u>49,587,804</u>
<b>LIABILITIES</b>	
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>
<b>NET ASSETS</b>	
Net Assets held in trust for pension benefits	<u>49,587,804</u>
Total Net Assets	<u>49,587,804</u>
Total Liabilities & Net Assets	<u><u>\$ 49,587,804</u></u>

**City of Alpharetta**  
**Statement of Changes in Fiduciary Net Position**  
**Pension Trust Fund**  
**For the Period Ended February 28, 2014**

	<u>Actual Amounts</u>
<b>Additions:</b>	
Employer Contribution	\$ 1,850,000
Employee Contribution	217,085
Total Contribution	<u>2,067,085</u>
Investment Income	232,331
Net appreciation in FMV	3,063,271
Interest and Dividends	816,991
Total Investment Income	<u>4,112,594</u>
<b>Total Additions (Deductions)</b>	<b><u>6,179,679</u></b>
<b>Deductions:</b>	
Benefits payments	657,546
Professional Fees	64,746
Total deductions	<u>722,293</u>
Net Increase (Decrease)	<u>5,457,386</u>
<b>Net Assets held in trust for pension benefits</b>	
Beginning of year	44,130,418
<b>Total net assets</b>	<b><u>\$ 49,587,804</u></b>

**City of Alpharetta**  
**Statement of Net Position**  
**OPEB Trust Fund**  
**February 28, 2014**

	<u>OPEB Plan</u>
<b>ASSETS</b>	
Current Assets:	
Cash and Cash Equivalents	\$ 916,940
Investments	-
Accounts Receivables (net of allowance for uncollectibles)	-
Total Assets	<u>916,940</u>
<b>LIABILITIES</b>	
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>
<b>NET ASSETS</b>	
Net Assets held in trust for pension benefits	<u>916,940</u>
Total Net Assets	<u>916,940</u>
Total Liabilities & Net Assets	<u><u>\$ 916,940</u></u>

**City of Alpharetta**  
**Statement of Changes in Fiduciary Net Position**  
**OPEB Trust Fund**  
**For the Period Ended February 28, 2014**

	<u>Actual Amounts</u>
<b>Additions:</b>	
Employer Contribution	\$ 53,795
Employee Contribution	-
Total Contribution	<u>53,795</u>
Investment Income	-
Net appreciation in FMV	-
Interest and Dividends	605
Total Investment Income	<u>605</u>
<b>Total Additions (Deductions)</b>	<b><u>54,399</u></b>
<b>Deductions:</b>	
Benefits payments	-
Professional Fees	-
Total deductions	<u>-</u>
Net Increase (Decrease)	<u>54,399</u>
<b>Net Assets held in trust for pension benefits</b>	
Beginning of year	862,541
<b>Total net assets</b>	<b><u>\$ 916,940</u></b>

**City of Alpharetta**  
**Balance Sheet**  
**COMPONENT UNIT-DEVELOPMENT AUTHORITY**  
**February 28, 2014**

**ASSETS**

Current Assets:

Cash and Cash Equivalents	\$	159,056
Investments		

Restricted Cash for Bond Issuance Costs		-
Total Assets		159,056

**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		159,056
Total Fund Balance		159,056

Total Liabilities & Fund Balance	\$	159,056
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**City of Alpharetta**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**COMPONENT UNIT-DEVELOPMENT AUTHORITY**  
**For the Period Ended February 28, 2014**

	<u>Actual Amounts</u>
<b>Revenues</b>	
Rent/Royalties	\$ 5,760
Fees	500
Contributions & Donations	40,000
Miscellaneous Income	715,145
	<u>761,405</u>
<b>Total Revenues</b>	<u><u>761,405</u></u>
<b>Expenditures</b>	
Community Development	12,010
Debt Service:	
Principal	595,000
Interest	135,221
	<u>742,231</u>
<b>Total Expenditures</b>	<u><u>742,231</u></u>
Excess (deficiency) of revenues over (under) expenditures	19,174
<b>Other Financing Sources (Uses)</b>	
Sale of capital assets	<u>-</u>
<b>Net Change in Fund Balances</b>	19,174
<b>Fund Balance, Beginning of Year</b>	<u>139,883</u>
<b>Fund Balance, End of Year</b>	<u><u>\$ 159,056</u></u>

**City of Alpharetta**  
**Combining Balance Sheet**  
**Non-Major Governmental Funds**  
**February 28, 2014**

	Special Revenue					Total Non-major Governmental Funds	
	Hotel Motel	Impact Fee	Confiscated Assets	Grant Operating	E911	Debt Service Fund	
<b>ASSETS</b>							
Cash / Cash Equivalents / Investments	\$ -	\$ 961,571	\$ 1,991,164	\$ 50,433	\$ 3,882,840	\$ 3,348,417	\$ 10,234,425
Taxes Receivable	-	-	-	-	-	-	-
Pre-Paid Expenditures	-	-	-	-	-	-	-
Accounts Receivable	-	-	-	13,700	20,813	-	34,513
Property Taxes	-	-	-	-	-	59,143	59,143
Intergovernmental Receivable	-	-	-	-	-	-	-
Due From Other Funds	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>-</b>	<b>961,571</b>	<b>1,991,164</b>	<b>64,133</b>	<b>3,903,653</b>	<b>3,407,560</b>	<b>10,328,081</b>
<b>LIABILITIES</b>							
Accounts Payable	-	-	-	-	412,615	-	412,615
Retainage Payable	-	-	-	-	-	-	-
Intergovernmental Payable	-	-	-	-	-	-	-
Arbitrage Payable	-	-	-	-	-	-	-
Accounts payable/AR Suspense acct	-	-	-	-	-	-	-
Compensated Absences	-	-	-	-	-	-	-
Payroll Liabilities	-	-	10,276	-	26,534	-	36,811
Due to Other Fund	-	-	1,878	-	-	-	1,878
Deferred Revenue	-	-	-	13,700	-	59,143	72,843
Unearned Revenue	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>12,155</b>	<b>13,700</b>	<b>439,150</b>	<b>59,143</b>	<b>524,148</b>
<b>FUND BALANCES</b>							
Restricted:							
Capital Projects	-	961,571	-	-	-	-	961,571
Law Enforcement	-	-	1,979,010	-	-	-	1,979,010
Promotion of Tourism	-	-	-	-	-	-	-
Emergency Telephone Activities	-	-	-	-	3,464,503	-	3,464,503
Debt Service	-	-	-	-	-	3,348,417	3,348,417
Assigned for: Grant Projects	-	-	-	-	-	-	-
Grant Projects	-	-	-	50,433	-	-	50,433
Unassigned:	-	-	-	-	-	-	-
Total Fund Balances	<b>-</b>	<b>961,571</b>	<b>1,979,010</b>	<b>50,433</b>	<b>3,464,503</b>	<b>3,348,417</b>	<b>9,803,934</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ -</b>	<b>\$ 961,571</b>	<b>\$ 1,991,164</b>	<b>\$ 64,132</b>	<b>\$ 3,903,653</b>	<b>\$ 3,407,560</b>	<b>\$ 10,328,081</b>

**City of Alpharetta**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Non-major Governmental Funds**  
**For the Period Ending February 28, 2014**

	Special Revenue						Total Non-major Governmental Funds
	Hotel Motel	Impact Fee	Confiscated Assets	Grant Operations	E911 Fund	Debt Service Fund	
REVENUES:							
Hotel Motel Tax	\$ 2,280,275	-	-	-			\$ 2,280,275
Property tax						3,611,505	3,611,505
Charges for Service	-	-	-	-	2,290,921		2,290,921
Impact Fees	-	168,622		-			168,622
Forfeiture Income	-	-	241,264	-			241,264
Intergovernmental	-	-	-	17,761	-		17,761
Contributions & Donations	-	-	-	3,500			3,500
Investment Earnings	-	1,565	-	180	6,331	2,467	10,543
Other	2,441		-				2,440.87
Total revenues	2,282,716	170,187	241,264	21,441	2,297,252	3,613,972	8,626,832
EXPENDITURES:							
Tourism	1,376,299	-	-	-	-		1,376,299
Community Development	-	4,700	-	-	-		4,700
Culture/Recreation	-	-	-	6,350	-		6,350
Public Safety	-	-	378,404	38,311	2,174,535		2,591,249
General Government	-	-	-	-	-	1,000	1,000
Debt Service:							-
Principal						98,175	98,175
Interest						912,052	912,052
Total expenditures	1,376,299	4,700	378,404	44,661	2,174,535	1,011,227	4,989,825
Excess (deficiency) of revenues over expenditures	906,416	165,487	(137,140)	(23,220)	122,718	2,602,745	3,637,006
OTHER FINANCING SOURCES (USES):							
Transfers in / out:							-
Debt service fund	-	-	-	-			-
Capital Projects							-
Operating grants fund	-	-	-	-			-
Capital grants fund	-	-	-	-			-
General fund	(917,533)	-	-	-	-		(917,533)
Budgeted Fund Balance:	-	-	-	-			-
Total other financing sources and (uses)	(917,533)	-	-	-	-		(917,533)
Net change in fund balances	(11,116)	165,487	(137,140)	(23,220)	122,718	2,602,745	2,719,474
Fund balances - beginning	11,117	796,084	2,116,149	73,654	3,341,785	745,672	7,084,460
Fund balances - ending	\$ 0	\$ 961,571	\$ 1,979,010	\$ 50,433	\$ 3,464,503	\$ 3,348,417	\$ 9,803,934

**City of Alpharetta**  
**Hotel Motel Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**For the Period Ended February 28, 2014**

	<b>Budget</b>	<b>Actual Amounts</b>	<b>Variance with Budget - Positive (Negative)</b>
<b>REVENUES:</b>			
Hotel Motel Tax	\$ 3,700,000	\$ 2,280,275	\$ (1,419,725)
Misc Revenue	-	2,441	2,441
Investment Earnings	-	-	-
Total revenues	3,700,000	2,282,716	(1,417,284)
<b>EXPENDITURES:</b>			
Alpharetta Convention & Visitor's Bureau	1,608,027	993,918	614,109
Alpharetta Business Community	618,643	382,382	236,261
Contingency	0	0	0
Total Expenditures	2,226,670	1,376,299	850,371
Excess of revenues over expenditures	1,473,330	906,416	(566,914)
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers Out	(1,484,446)	(917,533)	566,913
Total other financing sources and uses	(1,484,446)	(917,533)	566,913
Net change in fund balances	(11,116)	(11,117)	11,137
<b>Fund balances - beginning</b>	<b>\$ 11,117</b>		
<b>Fund balances - ending</b>	<b>\$ 0</b>		

**City of Alpharetta**  
**Impact Fee Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**For the Period Ended February 28, 2014**

	<b>Budget</b>	<b>Actual Amounts</b>	<b>Variance with Budget - Positive (Negative)</b>
<b>REVENUES:</b>			
Impact Fees	\$ 45,000	\$ 168,622	\$ 123,622
Investment Earnings	1,350	1,565	215
Total Revenues	46,350	170,187	123,837
<b>EXPENDITURES:</b>			
General Government	842,434	\$ 4,700	837,734
Total expenditures	842,434	4,700	837,734
Excess (deficiency) of revenues over expenditures	(796,084)	165,487	961,571
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers Out	-	-	-
Total other financing sources and uses	-	-	-
Net change in fund balances	(796,084)	165,487	961,571
<b>Fund balances - beginning</b>		<b>796,084</b>	
<b>Fund balances - ending</b>		<b>\$ 961,571</b>	

**City of Alpharetta**  
**Confiscated Assets Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**For the Period Ended February 28, 2014**

	<b>Budget</b>	<b>Actual Amounts</b>	<b>Variance with Budget - Positive (Negative)</b>
<b>REVENUES:</b>			
Forfeiture Income	\$ 585,000	\$ 241,264	\$ (343,736)
Investment Earnings	500	-	(500)
Misc Revenue	-	-	-
Total Revenues	585,500	241,264	(344,235)
<b>EXPENDITURES:</b>			
Public Safety	2,701,648	1,665,336	1,036,312
Non-Departmental	-	-	-
Total expenditures	2,701,648	1,665,336	1,036,312
Excess (deficiency) of revenues over expenditures	(2,116,148)	(1,424,072)	692,077
<b>OTHER FINANCING SOURCES (USES):</b>			
	-	-	-
Net change in fund balances	(2,116,148)	(1,424,072)	692,077
<b>Fund balances - beginning</b>		<b>2,116,149</b>	
<b>Fund balances - ending</b>		<b>\$ 692,077</b>	
Adjustments to GAAP basis:			
Encumbrances		1,286,933	
<b>Fund balances - ending</b>		<b>\$ 1,979,010</b>	

**City of Alpharetta**  
**Grant Fund - Operating**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**For the Period Ended February 28, 2014**

	<b>Budget</b>	<b>Actual Amounts</b>	<b>Variance with Budget - Positive (Negative)</b>
<b>REVENUES:</b>			
Intergovernmental	\$ 55,619	\$ 17,761	(37,858)
Contributions & Donations	3,800	3,500	(300)
Discounts Taken	-	-	-
Interest Earnings	-	180	180
Transfers in	-	-	-
Contingencies	-	-	-
Total	59,419	21,441	(37,978)
<b>EXPENDITURES:</b>			
General Government	50,602	-	50,602
Community Development	-	-	-
Engineering/Public Works	-	-	-
Public Safety	50,930	40,255	10,675
Recreation & Parks	31,540	6,350	25,190
Contingencies	-	-	-
Operating Transfers Out	-	-	-
Non-Allocated	-	-	-
Total	133,072	46,605	86,467
Excess (deficiency) of revenues over expenditures	(73,653)	(25,165)	48,488
<b>OTHER FINANCING SOURCES (USES):</b>			
Net change in fund balance	(73,653)	(25,165)	48,488
<b>Fund balance - beginning</b>		<b>73,654</b>	
<b>Fund balance - ending</b>		<b>\$ 48,489</b>	
Adjustments to GAAP basis:			
Encumbrances		1,944	
<b>Fund balances - ending</b>		<b>\$ 50,433</b>	

**City of Alpharetta**  
**Emergency 911 Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**For the Period Ended February 28, 2014**

	<b>Budget</b>	<b>Actual Amounts</b>	<b>Variance with Budget - Positive (Negative)</b>
<b>REVENUES:</b>			
Charges for Service	\$ 3,343,262	\$ 2,290,921	\$ (1,052,341)
Misc Revenue	-	-	-
Investment Earnings	3,085	6,331	3,246
Total Revenues	3,346,347	2,297,252	(1,049,095)
<b>EXPENDITURES:</b>			
Public Safety	5,991,680	4,725,348	1,266,333
Total expenditures	5,991,680	4,725,348	1,266,333
Excess (deficiency) of revenues over expenditures	(2,645,333)	(2,428,095)	217,238
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers In	-	-	-
Transfers Out - Capital Project Fund	-	-	-
Total other financing sources and uses	-	-	-
Net change in fund balances	(2,645,333)	(2,428,095)	217,238
<b>Fund balances - beginning</b>		<b>3,341,785</b>	
<b>Fund balances - ending</b>		<b>\$ 913,690</b>	
Adjustments to GAAP basis:			
Encumbrances		2,550,813	
<b>Fund balances - ending</b>		<b>\$ 3,464,503</b>	

**City of Alpharetta**  
**Debt Service Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**For the Period Ended February 28, 2014**

	<b>Budget</b>	<b>Actual Amounts</b>	<b>Variance with Budget - Positive (Negative)</b>
<b>REVENUES:</b>			
Property tax	\$ 3,725,000	\$ 3,611,505	\$ (113,495)
Misc Revenue		-	-
Investment earnings	8,000	2,467	(5,533)
Total revenues	3,733,000	3,613,972	(119,028)
<b>EXPENDITURES:</b>			
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)	2,602,745	3,348,417
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers in			-
Transfers out			-
Total other financing sources and uses	-	-	-
Net change in fund balances	(745,672)	2,602,745	3,348,417
<b>Fund balances - beginning</b>		<b>745,672</b>	
<b>Fund balances - ending</b>		<b>\$ 3,348,417</b>	

