

**City of Alpharetta, GA**

Finance Department  
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# **Financial Management Reports**



**for the month ending  
December 31, 2018  
(period 6 of 12 – unaudited)**

# Financial Management Reports

## Fiscal Year 2019

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TO: HONORABLE MAYOR AND CITY COUNCIL MEMBERS  
FROM: THOMAS G. HARRIS, FINANCE DIRECTOR *TH*  
DATE: FEBRUARY 4, 2019  
RE: FINANCIAL MANAGEMENT REPORTS AS OF DECEMBER 31, 2018

The documents contained herein represent the financial management reports for the City of Alpharetta ("city") as of the period ending December 31, 2018.

**General Fund**

**Revenue:** The following section pertains to information detailed in the attached Revenue Summary and Collection Comparison report. FY 2019 revenues are budgeted at \$66 million (net of Carryforward Fund Balance totaling \$6 million). As of December 31, 2018, actual revenue collections total 67% or \$44 million.

Early collection trends indicate a net gain over budget of \$3.5 million with the detail as follows:

• Property Taxes (current)	\$1,400,000
• Building Permit Fees	700,000
• Plan Review Fees	175,000
• Development Permits/Fees	135,000
• Local Option Sales Tax	350,000
• Hotel Tax (City portion)	356,250
• Franchise Taxes	134,994
• Court Fines	(325,000)
• Other	<u>544,081</u>
	\$3,470,325

MAYOR  
JIM GILVIN

MAYOR PRO TEM  
DONALD F. MITCHELL

COUNCIL MEMBERS  
JASON BINDER  
BEN BURNETT  
JOHN HIPES  
DAN MERKEL  
KAREN RICHARD

CITY ADMINISTRATOR  
ROBERT J. REGUS

The FY 2019 budget for current year property taxes (non-motor vehicles) totals \$22.7 million and is based on a billable digest of \$4.9 billion (net of all exemptions/motor vehicle values). This figure was calculated in April/May 2018 based on staff forecasts of property values (including new construction estimates). The actual growth in the tax digest exceeded the conservative budget estimate resulting in an estimated additional \$1.4 million in tax revenue. This estimate is still in flux and will be heavily influenced by the appeal process.

Building Permit Fee collections is trending 59% higher than FY 2018 and is conservatively estimated to total \$2.3 million by year-end (\$2.2 million was collected in FY 2018) which is \$700,000 greater than budget. Building permit fee collections are variable but will likely exceed the estimate for FY 2019 and will be adjusted accordingly in future reports.

Plan Review Fee collections is trending 74% higher than FY 2018 and is conservatively estimated to total \$875,000 by year-end (\$719,380 was collected in FY 2018) which is \$175,000 greater than budget. Plan review fee collections are variable but will likely exceed the estimate for FY 2019 and will be adjusted accordingly in future reports.

Development Permit Fee collections is trending 178% higher than FY 2018 and is conservatively estimated to total \$285,000 by year-end (\$187,353 was collected in FY 2018) which is \$135,000 greater than budget. Development permit fee collections are variable but will likely exceed the estimate for FY 2019 and will be adjusted accordingly in future reports.

Local Option Sales Taxes is trending 6% higher than FY 2018 and is conservatively estimated to total \$16 million by year-end (\$15.9 million was collected in FY 2018) which is \$350,000 greater than budget.

Hotel/Motel tax trends are discussed in detail under the Hotel/Motel Fund write-up contained later in this report.

Franchise Tax collections are estimated to total \$6.3 million in FY 2019, which represents an increase over budget of \$134,994. Collections in FY 2018 totaled \$6.2 million. The growth in FY 2019 is due primarily to the partial-year impact of raising the Cable Franchise Fee from 3% to 5% effective January 1, 2019. The largest portion of Franchise Fees comes from GA Power and Suwanee (electric) and is estimated to remain flat with 2018 collections (\$4.5 million). However, trends for the last three years have seen this revenue segment decline despite growth in the number of residences/businesses served. As such, this forecast will be revisited in February as estimates for electric franchise fee revenues become available from the utility providers.

Municipal Court Fine collections is trending -8% lower than FY 2018 and is estimated to total \$1.7 million by year-end (\$1.8 million was collected in FY 2018) which is -\$325,000 less than budget. This revenue source has been in steady decline for multiple years with the trend accelerating in FY 2018. Revenue collections this year are on pace to match a 13-year low stretching back to fiscal year 2006. Factors for the decline include a combination of reduced tickets/citations and law changes that reduce collectability of court fines.

The Other revenue category is exceeding budget through a combination of recreation fees (non-resident fees, aquatics fees, etc.), development related revenue growth (e.g. occupancy permit fees, impact fee administration charges, etc.) and general tax/revenue growth (e.g. motor vehicle title fees, insurance premium taxes, real estate transfer tax, investment earnings, etc.).

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

As of December 31, 2018, city departments (not including General Government<sup>1</sup>) have encumbered and expensed 53%, or \$31.9 million, of their FY 2019 budget appropriations. Overtime expenses are trending 38% higher than FY 2018 due to multiple situations including coverage for vacant positions.

**Contingency:** The General Fund contingency balance totals \$705,158.

### **Special Revenue Funds (large funds only)**

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

**Hotel/Motel Fund:** FY 2019 revenues are budgeted at \$7.7 million (net of carryforward fund balance totaling \$1.8 million) with budgeted disbursements as follows: Alpharetta Convention & Visitor's Bureau (43.75% or \$3.3 million); Facilities (18.75% and a portion of the carryforward fund balance detailed above; \$979,963 for debt service on the Series 2016 Convention Center Bonds, \$465,804 for eligible initiatives such as the Arts Center and Equestrian Center, and \$256,124 in non-allocated); and the city (37.5% or \$2.9 million). Debt Service Reserve funding (Convention Center Bonds) from the Facilities portion of the tax totals \$1.5 million (funded in prior years and represents the remaining portion of the carryforward fund balance figure referenced above).

As of December 31, 2018, the city has collected 49% or \$3.8 million (five-months of collections). All collections have been distributed to the participating entities based on their proportionate share.

Hotel Tax collections is trending 26% higher than FY 2018 and is estimated to total \$8.6 million by year-end (\$7.3 million was collected in FY 2018) which is \$950,000 greater than budget. The General Fund's portion is estimated at \$3.2 million, which is \$356,250 greater than budget.

**E-911 Fund:** FY 2019 revenues are budgeted at \$4.1 million (net of carryforward fund balance totaling \$1 million for capital initiatives and reserve balances in excess of the 21% Emergency Reserve target). As of December 31, 2018, the city has collected 34% or \$1.4 million which includes the first quarterly payment under the City of Milton Intergovernmental Agreement.

Expenditures/encumbrances during the same time period total \$3 million and represent general operations, blanket purchase orders that will sustain operations/capital initiatives throughout the year, and one-time capital initiatives. There are no budget variances anticipated at this time.

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<sup>1</sup> General Government is utilized to account for non-operating transactions such as transfers-out to other city funds, contingency, etc.

## Debt Service Fund

*The following section pertains to information detailed within the attached GAAP Financial Statements.*

FY 2019 revenues are budgeted at \$5.1 million (net of carryforward fund balance totaling \$1 million). As of December 31, 2018, actual revenue totaled around in excess of 100% of budget (\$5.3 million).

## Grant Funds

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

**Operating Grant Fund (Fund 220):** Available funding totals \$107,303 and represents unencumbered/ unspent project appropriations of \$81,421 and a non-allocated reserve for future projects (grant matches) of \$25,882.

**Capital Grants Fund (Fund 340):** Available funding totals \$4.8 million and represents unencumbered/ unspent capital project appropriations of \$4.4 million and a non-allocated reserve for future capital projects (grant matches) of \$472,939.

## Capital Project Funds

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

**General Capital Project Fund (Fund 301):** Available city funding totals \$15.6 million and represents unencumbered/unspent capital project appropriations of \$14 million and a non-allocated reserve for future capital projects of \$1.6 million.

Available ABC (Alpharetta Business Community) funding totals \$59,873 and represents unencumbered/unspent capital project appropriations (sidewalk connectivity).

**Stormwater Capital Fund (Fund 302):** Available funding totals \$891,227 and represents unencumbered/ unspent capital project appropriations.

**Conference Center Bond Fund (Fund 316):** This fund accounts for proceeds of the Development Authority of Alpharetta Revenue Bonds, Series 2016 (Alpharetta Conference Center Project). Construction costs are fully expensed. Residual funds will be allocated towards debt service on the Series 2016 Bonds.

**Parks and Transportation Bond Fund (Fund 317):** This fund accounts for proceeds of the voter approved General Obligation Bonds, Series 2016. Available funding totals \$24.7 million and represents unencumbered/unspent capital project appropriations.

**TSPLOST Capital Project Fund (Fund 335):** This fund accounts for collections under the Transportation Special Local Option Sales Tax (TSPLOST) that went into effect on April 1, 2017. Available funding totals \$15.9 million.

## Enterprise Fund

The following section pertains to information detailed within the attached GAAP Financial Statements.

**Solid Waste Fund:** FY 2019 revenues are currently budgeted at \$4 million (net of carryforward fund balance totaling \$341,192 constituting reserve balances in excess of the 21% Emergency Reserve designation). As of December 31, 2018, the city has collected \$3.2 million, which represents the 1<sup>st</sup>-3<sup>rd</sup> quarter billings and associated investment earnings. Expenditures/encumbrances during the same time period total \$3.9 million and represent general operations/blanket purchase orders (e.g. sanitation hauler) that will sustain operations throughout the year. There are no budget variances anticipated at this time.

## Other Items

Council Member Stipend Activity Listing: The FY 2019 budget includes appropriations of \$9,000 for the Mayor and \$5,000 for each City Council Post and the available balances as of December 31, 2018 are as follows:

	Budget	Expenditures (year-to-date)	Available Balance
Mayor: Jim Gilvin	\$ 9,000	\$ 3,398	\$ 5,602
Post #1: Donald Mitchell	\$ 5,000	\$ 3,364	\$ 1,636
Post #2: Ben Burnett	\$ 5,000	\$ 1,448	\$ 3,552
Post #3: Karen Richard	\$ 5,000	\$ 208	\$ 4,792
Post #4: John Hipes	\$ 5,000	\$ 299	\$ 4,701
Post #5: Jason Binder	\$ 5,000	\$ 286	\$ 4,714
Post #6: Dan Merkel	\$ 5,000	\$ 568	\$ 4,432

## Development Authority<sup>2</sup> (Component Reporting Unit)

The following section pertains to information detailed within the attached Alpharetta Development Authority Financial Statements.

As of December 31, 2018, the Development Authority has \$95,892 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.

### Other reports included with this packet are as follows:

- Listing of Payments \$5,000 and greater;
- Listing of PO's between \$5,000 and \$50,000; and
- Bid/RFP Status

<sup>2</sup> 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.



# GENERAL FUND

## Revenue Report



**CITY OF ALPHARETTA**  
 Financial Management Reports  
 General Fund (Unaudited)  
Revenue Summary and Collection Comparison  
 For the month ended December 31, 2018

	Current Fiscal Year					Prior Fiscal Year		
	2019 Budget	2019 YTD	% Collected	2019 Estimated	Variance	2018 Actual	2018 YTD	% Collected
<b>Top 10 Revenues:</b>								
Property Taxes								
Current Year	\$ 22,680,000	\$ 23,383,655	103.1%	\$ 24,080,000	\$ 1,400,000	\$ 21,154,929	\$ 10,765,122	50.9%
Delinquent	237,000	43,143	18.2%	237,000	-	410,211	135,294	33.0%
Motor Vehicle Tax	115,000	65,768	57.2%	115,000	-	182,797	84,780	46.4%
Motor Vehicle Title Fee	900,000	421,039	46.8%	1,000,000	100,000	933,613	366,970	39.3%
Local Option Sales Tax	15,650,000	6,909,703	44.2%	16,000,000	350,000	15,907,320	6,516,037	41.0%
Franchise Tax	6,200,000	446,907	7.2%	6,334,994	134,994	6,177,460	606,445	9.8%
Insurance Premium Tax	3,900,000	4,112,996	105.5%	3,976,911	76,911	3,813,796	3,813,796	100.0%
Alcohol Beverage Excise Tax	2,200,000	974,409	44.3%	2,200,000	-	2,210,031	907,943	41.1%
Building Permit Fees	1,600,000	1,684,249	105.3%	2,300,000	700,000	2,232,284	1,062,892	47.6%
Business and Occupational Tax	1,150,000	198,440	17.3%	1,150,000	-	1,120,188	162,801	14.5%
Municipal Court Fines	1,975,000	865,600	43.8%	1,650,000	(325,000)	1,793,974	945,061	52.7%
Recreation/Special Event Fees	2,832,739	1,148,631	40.5%	2,884,260	51,521	2,740,903	1,008,383	36.8%
Hotel/Motel Tax (City portion)	2,868,750	1,418,247	49.4%	3,225,000	356,250	2,874,701	1,125,425	39.1%
subtotal	\$ 62,308,489	\$ 41,672,788	66.9%	\$ 65,153,164	\$ 2,844,675	\$ 61,552,208	\$ 27,500,950	44.7%
<b>Other Revenues</b>	4,192,237	2,783,801	66.4%	4,817,887	625,650	4,438,617	2,078,885	46.8%
<b>Total Revenues</b>	<b>\$ 66,500,726</b>	<b>\$ 44,456,589</b>	<b>66.9%</b>	<b>\$ 69,971,051</b>	<b>\$ 3,470,325</b>	<b>\$ 65,990,825</b>	<b>\$ 29,579,835</b>	<b>44.8%</b>
Carryforward Fund Balance	6,100,065							



# GENERAL FUND

## Expenditure Reports



**CITY OF ALPHARETTA**  
 Financial Management Reports  
 General Fund (unaudited)  
 Expenditure Summary by Department  
 For the month ended December 31, 2018

	Current Fiscal Year						Prior Fiscal Year		
	2019 Budget	2019 Encumbrances	2019 Exp. (YTD)	Funds Available	% Enc./Exp.	% Exp.	2018 Exp. (Total)	2018 Exp. (YTD)	% Exp.
<b>Expenditures by Department:</b>									
Mayor & Council	\$ 364,389	\$ 1,019	\$ 180,620	\$ 182,750	49.8%	49.6%	\$ 292,533	\$ 160,245	54.8%
City Administration	2,174,084	22,887	896,976	1,254,220	42.3%	41.3%	2,181,453	1,138,958	52.2%
Finance	3,366,136	71,894	1,832,816	1,461,426	56.6%	54.4%	3,319,528	1,868,128	56.3%
City Attorney	690,000	-	358,452	331,548	51.9%	51.9%	725,172	289,647	39.9%
Information Technology	1,742,223	11,236	888,481	842,506	51.6%	51.0%	1,602,409	830,788	51.8%
Human Resources	430,846	5,442	209,867	215,538	50.0%	48.7%	367,541	194,235	52.8%
Municipal Court	1,096,466	136,738	513,169	446,559	59.3%	46.8%	983,191	499,297	50.8%
Public Safety	28,422,171	539,788	14,295,527	13,586,856	52.2%	50.3%	26,161,349	13,572,262	51.9%
Public Works	8,821,264	516,302	4,022,218	4,282,745	51.4%	45.6%	7,770,820	3,762,032	48.4%
Recreation, Parks & Cultural Svcs	9,954,497	1,184,259	4,618,373	4,151,865	58.3%	46.4%	8,586,625	3,980,564	46.4%
Community Development	3,162,560	40,816	1,545,461	1,576,283	50.2%	48.9%	2,793,574	1,384,960	49.6%
subtotal	\$ 60,224,636	\$ 2,530,381	\$ 29,361,958	\$ 28,332,297	53.0%	48.8%	\$ 54,784,195	\$ 27,681,113	50.5%
<b>General Government:</b>									
Non-Departmental	\$ -	\$ -	\$ -	\$ -	-	-	\$ 10,000	\$ 10,000	100.0%
Insurance Premiums (Risk)	689,500	-	344,750	344,750	50.0%	50.0%	665,000	332,500	50.0%
Gwinnett Tech Bond P&I	286,590	-	53,295	233,295	18.6%	18.6%	286,840	55,920	19.5%
Transfer(s) to other Funds	10,600,065	-	5,300,033	5,300,033	50.0%	50.0%	14,022,363	7,011,182	50.0%
Contingency	800,000	-	94,843	705,158	11.9%	11.9%	45,697	21	0.0%
subtotal	\$ 12,376,155	\$ -	\$ 5,792,920	\$ 6,583,235	46.8%	46.8%	\$ 15,029,900	\$ 7,409,622	49.3%
<b>Total Expenditures</b>	<b>\$ 72,600,791</b>	<b>\$ 2,530,381</b>	<b>\$ 35,154,878</b>	<b>\$ 34,915,532</b>	<b>51.9%</b>	<b>48.4%</b>	<b>\$ 69,814,095</b>	<b>\$ 35,090,735</b>	<b>50.3%</b>



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**CITY OF ALPHARETTA**  
 Financial Management Reports  
 General Fund (unaudited)  
Expenditure Summary by Category  
 For the month ended December 31, 2018

	Current Fiscal Year						Prior Fiscal Year		
	2019 Budget	2019 Encumbrances	2019 Exp. (YTD)	Funds Available	% Enc./Exp.	% Exp.	2018 Exp. (Total)	2018 Exp. (YTD)	% Exp.
<b>Expenditures by Category:</b>									
Salaries & Benefits:									
(1) Regular Salaries	\$ 26,734,823	\$ -	\$ 11,656,039	\$ 15,078,784	43.6%	43.6%	\$ 24,851,331	\$ 11,496,502	46.3%
Overtime	1,291,499	-	927,881	363,618	71.8%	71.8%	1,627,910	670,231	41.2%
Group Insurance	8,039,454	-	3,954,873	4,084,581	49.2%	49.2%	7,012,482	3,663,770	52.2%
FICA and Social Security	2,133,206	-	908,844	1,224,362	42.6%	42.6%	1,911,771	878,664	46.0%
Defined Benefit Pension	2,599,935	-	2,599,935	-	100.0%	100.0%	2,500,954	2,500,954	100.0%
401(A) Retirement/Match	1,808,371	-	940,259	868,112	52.0%	52.0%	1,557,303	868,938	55.8%
(2) Other	1,382,841	-	976,461	406,380	70.6%	70.6%	763,999	383,862	50.2%
subtotal	\$ 43,990,129	\$ -	\$ 21,964,291	\$ 22,025,838	49.9%	49.9%	\$ 40,225,750	\$ 20,462,922	50.9%
Maintenance & Operations:									
Professional Services	\$ 2,890,002	\$ 775,862	\$ 1,331,806	\$ 782,334	72.9%	46.1%	\$ 2,465,138	\$ 1,174,319	47.6%
Legal Services	690,000	-	358,452	331,548	51.9%	51.9%	725,172	289,647	39.9%
Vehicle Fuel/Maintenance	973,150	2,506	411,594	559,050	42.6%	42.3%	946,260	424,241	44.8%
Maintenance Contracts	2,394,847	1,038,383	921,455	435,009	81.8%	38.5%	1,983,110	828,847	41.8%
IT Professional Services	1,437,923	301,809	844,248	291,866	79.7%	58.7%	1,409,769	950,396	67.4%
General Supplies	1,052,376	85,183	435,285	531,909	49.5%	41.4%	987,269	465,002	47.1%
Utilities	2,834,704	-	1,066,382	1,768,322	37.6%	37.6%	2,362,169	1,020,642	43.2%
Other	3,196,012	326,638	1,308,892	1,560,482	51.2%	41.0%	2,843,355	1,303,835	45.9%
subtotal	\$ 15,469,014	\$ 2,530,381	\$ 6,678,112	\$ 6,260,520	59.5%	43.2%	\$ 13,722,242	\$ 6,456,928	47.1%
Capital:									
OSSI/Fire Truck Leases	\$ 628,550	\$ -	\$ 630,405	\$ (1,855)	100.3%	100.3%	\$ 578,654	\$ 578,654	100.0%
Software Leases	76,943	-	76,942	1	100.0%	100.0%	180,944	180,944	100.0%
Other	60,000	-	12,207	47,793	20.3%	20.3%	76,604	1,664	2.2%
subtotal	\$ 765,493	\$ -	\$ 719,555	\$ 45,938	94.0%	94.0%	\$ 836,202	\$ 761,263	91.0%
General Government:									
Non-Departmental	\$ -	\$ -	\$ -	\$ -	-	-	\$ 10,000	\$ 10,000	100.0%
Insurance Premiums (Risk)	689,500	-	344,750	344,750	50.0%	50.0%	665,000	332,500	50.0%
Gwinnett Tech Bond P&I	286,590	-	53,295	233,295	18.6%	18.6%	286,840	55,920	19.5%
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Contingency	800,000	-	94,843	705,158	11.9%	11.9%	45,697	21	0.0%
subtotal	\$ 12,376,155	\$ -	\$ 5,792,920	\$ 6,583,235	46.8%	46.8%	\$ 15,029,900	\$ 7,409,622	49.3%
<b>Total Expenditures</b>	<b>\$ 72,600,791</b>	<b>\$ 2,530,381</b>	<b>\$ 35,154,878</b>	<b>\$ 34,915,532</b>	<b>51.9%</b>	<b>48.4%</b>	<b>\$ 69,814,095</b>	<b>\$ 35,090,735</b>	<b>50.3%</b>

**Notes:**

- (1) Includes the following components: regular salaries, holiday leave, 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

## Revenue & Expenditure Reports



**CITY OF ALPHARETTA**  
 Financial Management Reports  
 Grant Funds

Operating Grant Fund Detail (Fund 220; life-to-date for active projects)  
 As of December 31, 2018

Account #	Project	Project Snapshot		FY 2019					
		Total Project Authorization	Prior Year Collections/Expenditures	Carryforward Budget	FY 2019 Appropriations	Total Budget	Collections/Expenditures	Encumbrances	Remaining
<b>Revenues</b>									
<b>Public Safety</b>									
22031150-371000	G1407	BAC PEDAL CAR WALMART 2013	\$ 2,500	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -
22031150-331110	C1617	2015/16 BULLETPROOF VEST (DOJ)	34,201	32,298	1,903	-	1,903	1,902	1
22031150-331110	C1730	2017 BULLETPROOF VEST (DOJ)	13,178	-	13,178	-	13,178	367	12,811
22031150-331110	C1831	2018 BULLETPROOF VEST (DOJ)	15,375	-	15,375	-	15,375	-	15,375
22031150-331110	C1910	TURNOUT GEAR WASHER	22,728	-	22,728	-	22,728	-	22,728
		<i>subtotal</i>			<b>\$ 53,184</b>	<b>\$ -</b>	<b>\$ 53,184</b>	<b>\$ 2,269</b>	<b>\$ 50,915</b>
<b>Recreation, Parks &amp; Cultural Services</b>									
22061150-336000	C1837	2018 CAMP HAPPY HEARTS	4,622	-	4,622	-	4,622	4,623	(1)
		<i>subtotal</i>			<b>\$ 4,622</b>	<b>\$ -</b>	<b>\$ 4,622</b>	<b>\$ 4,623</b>	<b>\$ (1)</b>
<b>General Government</b>									
22090200-391100		TRANSFER IN/GENERAL FUND (MATCH)			\$ -	\$ 30,000	\$ 30,000	\$ 15,000	\$ 15,000
22090200-361000		INTEREST EARNINGS			-	-	-	329	(329)
22090200-395000		CARRYFORWARD FUND BALANCE			45,046	-	45,046	-	45,046
		<i>subtotal</i>			<b>\$ 45,046</b>	<b>\$ 30,000</b>	<b>\$ 75,046</b>	<b>\$ 15,329</b>	<b>\$ 59,717</b>
		<b>Total</b>			<b>\$ 102,852</b>	<b>\$ 30,000</b>	<b>\$ 132,852</b>	<b>\$ 22,220</b>	<b>\$ 110,632</b>
<b>Expenditures</b>									
<b>Public Safety</b>									
22031150-531600	G1407	BAC PEDAL CAR WALMART 2013	\$ 2,500	\$ 687	\$ 1,813	\$ -	\$ 1,813	\$ -	\$ 1,813
22031150-542100	C1617	2015/16 BULLETPROOF VEST (DOJ)	68,400	65,988	2,412	-	2,412	2,412	-
22031150-542100	C1730	2017 BULLETPROOF VEST (DOJ)	26,356	-	26,356	-	26,356	14,398	11,958
22031150-542100	C1831	2018 BULLETPROOF VEST (DOJ)	30,750	-	30,750	-	30,750	-	30,750
22031150-542100	C1910	TURNOUT GEAR WASHER	25,000	-	25,000	-	25,000	-	25,000
		<i>subtotal</i>			<b>\$ 86,331</b>	<b>\$ -</b>	<b>\$ 86,331</b>	<b>\$ 16,810</b>	<b>\$ 69,521</b>
<b>Recreation, Parks &amp; Cultural Services</b>									
22061150-531100	C1815	2017 CAMP HAPPY HEARTS	\$ 14,550	\$ 14,549	\$ 1	\$ -	\$ 1	\$ -	\$ 1
22061150-531100	C1837	2018 CAMP HAPPY HEARTS	9,245	-	9,245	-	9,245	8,739	506
		<i>subtotal</i>			<b>\$ 9,246</b>	<b>\$ -</b>	<b>\$ 9,246</b>	<b>\$ 8,739</b>	<b>\$ 507</b>
<b>Non-Allocated</b>									
(1) 22090200-579000		RESERVE FOR CITY GRANT MATCHES			\$ 7,275	\$ 30,000	\$ 37,275	\$ -	\$ 37,275
		<i>subtotal</i>			<b>\$ 7,275</b>	<b>\$ 30,000</b>	<b>\$ 37,275</b>	<b>\$ -</b>	<b>\$ 37,275</b>
		<b>Total</b>			<b>\$ 102,852</b>	<b>\$ 30,000</b>	<b>\$ 132,852</b>	<b>\$ 25,549</b>	<b>\$ 107,303</b>

**Notes:**

(1) Represents funding available for City matches to City Council approved Grants.



**CITY OF ALPHARETTA**  
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Account #	Project	Project Snapshot		FY 2019					Remaining
		Total Project Authorization	Prior Year Collections/Expenditures	Carryforward Budget	FY 2019 Appropriations	Total Budget	Collections/Expenditures	Encumbrances	
<b>Revenue</b>									
<b>Public Works</b>									
34041100-331350	C0005	GDOT TE GRANT-ENCORE BRIDGE	\$ 779,701	\$ 779,701	\$ -	\$ -	\$ -	\$ -	\$ -
34041100-331351	C0005	GDOT GRANT-ENCORE BRIDGE	7,600,000	7,406,078	193,922	-	193,922	311,990	(118,068)
34041100-336001	C0005	NFCID SRTA-ENCORE BRIDGE	1,000,000	1,000,000	-	-	-	-	-
34041100-336002	C0005	NFCID-ENCORE BRIDGE	2,788,114	2,703,589	84,525	-	84,525	84,524	1
34041100-334310	C1219	MILLING AND RESURFACING (LMIG)	3,371,177	2,769,200	601,977	-	601,977	601,977	0
34041100-331350	C1525	SR 9 OPERATIONAL IMPROVEMENTS	978,228	978,228	-	-	-	-	-
34041100-331350	C1927	WINDWARD TRIPLE LEFTS (GDOT-FED)	2,317,942	-	2,317,942	-	2,317,942	-	2,317,942
34041100-334350	C1927	WINDWARD TRIPLE LEFTS (GTIB-NFCID)	1,433,200	-	1,433,200	-	1,433,200	-	1,433,200
		<i>subtotal</i>			<b>\$ 4,631,566</b>	<b>\$ -</b>	<b>\$ 4,631,566</b>	<b>\$ 998,491</b>	<b>\$ 3,633,075</b>
<b>Community Development</b>									
34074150-334310	C1816	ARC NORTHPOINT LCI UPDATE	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -
34074150-331150	C1921	NORTHPOINT PLACEMAKING PLAN	75,000	-	75,000	-	75,000	-	75,000
		<i>subtotal</i>			<b>\$ 75,000</b>	<b>\$ -</b>	<b>\$ 75,000</b>	<b>\$ -</b>	<b>\$ 75,000</b>
<b>General Government</b>									
34090200-391100		TRANSFER IN/GENERAL FUND MATCH			\$ -	\$ -	\$ -	\$ -	\$ -
34090200-361000		INTEREST EARNINGS			-	-	-	3,454	(3,454)
34090200-395000		CARRYFORWARD FUND BALANCE			215,502	-	215,502	-	215,502
		<i>subtotal</i>			<b>\$ 215,502</b>	<b>\$ -</b>	<b>\$ 215,502</b>	<b>\$ 3,454</b>	<b>\$ 212,048</b>
		<b>Total</b>			<b>\$ 4,922,068</b>	<b>\$ -</b>	<b>\$ 4,922,068</b>	<b>\$ 1,001,945</b>	<b>\$ 3,920,123</b>
<b>Expenditures</b>									
<b>Public Works</b>									
34041100-541410	C0005	ENCORE PKWY GREENWAY	\$ 11,917,500	\$ 11,915,240	\$ 2,260	\$ -	\$ 2,260	\$ 2,259	\$ 1
34041100-541410	C1219	MILLING AND RESURFACING (LMIG)	3,371,177	2,769,200	601,977	-	601,977	-	601,977
34041100-541410	C1927	WINDWARD TRIPLE LEFTS	3,751,142	-	3,751,142	-	3,751,142	-	3,751,142
		<i>subtotal</i>			<b>\$ 4,355,379</b>	<b>\$ -</b>	<b>\$ 4,355,379</b>	<b>\$ 2,259</b>	<b>\$ 4,353,120</b>
<b>Community Development</b>									
34074150-521200	C1816	ARC NORTHPOINT LCI UPDATE	\$ 125,000	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ -
34074150-521100	C1921	NORTHPOINT PLACEMAKING PLAN	93,750	-	93,750	-	93,750	93,726	24
		<i>subtotal</i>			<b>\$ 93,750</b>	<b>\$ -</b>	<b>\$ 93,750</b>	<b>\$ 93,726</b>	<b>\$ 24</b>



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Account #	Project	Project Snapshot		FY 2019					Remaining
		Total Project Authorization	Prior Year Collections/Expenditures	Carryforward Budget	FY 2019 Appropriations	Total Budget	Collections/Expenditures	Encumbrances	
<b>Non-Allocated</b>									
(1) 34090200-579000	RESERVE FOR CITY MATCHES			\$ 472,939	\$ -	\$ 472,939	\$ -	\$ -	\$ 472,939
	<i>subtotal</i>			<b>\$ 472,939</b>	<b>\$ -</b>	<b>\$ 472,939</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 472,939</b>
	<b>Total</b>			<b>\$ 4,922,068</b>	<b>\$ -</b>	<b>\$ 4,922,068</b>	<b>\$ 2,259</b>	<b>\$ 93,726</b>	<b>\$ 4,826,083</b>

**Notes:**

(1) Represents funding available for City matches to City Council approved Grants.



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# CAPITAL PROJECT FUNDS

## Revenue & Expenditure Reports



**CITY OF ALPHARETTA**  
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 Capital Project Funds

General Capital Project Fund Detail (Fund 301; life-to-date for active projects)  
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Account #	Project	Project Snapshot		FY 2019					
		Total Project Authorization	Prior Year Actuals	Carryforward Budget	FY 2019 Appropriations	Total Budget	Collections / Expenditures	Encumbrances	Funds Available
<b>Revenue</b>									
30141100-336000	C0005 FULTON-ENCORE (WATERLINE)	\$ 534,906	\$ 519,567	\$ 15,339	\$ -	\$ 15,339	\$ 15,339		\$ -
30141100-336000	C1410 RUCKER RD WATERLINE	1,782,350	-	1,782,350	-	1,782,350	1,023,808		758,542
30141100-371000	C1410 RUCKER RD-WEITZ SEWER LINE	68,080	-	68,080	-	68,080	68,080		-
30141100-371000	C1712 ALPHALOOP (AVALON)	1,000,000	-	1,000,000	-	1,000,000	-		1,000,000
30141100-371001	C1712 ALPHALOOP (CID)	250,000	-	250,000	-	250,000	-		250,000
	BETHANY/MID BROADWELL								
30141100-336000	C1714 ROUNDABOUT	292,195	-	292,195	-	292,195	-		292,195
30141100-336000	C1715 BETHANY/MAYFIELD ROUNDABOUT	436,492	-	436,492	-	436,492	-		436,492
30141100-336000	C1828 WARSAW SIDEWALKS (ROSWELL)	83,914	-	83,914	-	83,914	-		83,914
30141100-336000	C1927 WINDWARD TRIPLE LEFTS (FC WATER)	490,517	-	490,517	-	490,517	-		490,517
30141100-371001	C1927 WINDWARD TRIPLE LEFTS (NFCID)	160,137	-	160,137	-	160,137	-		160,137
30141100-371002	C1927 WINDWARD TRIPLE LEFTS (NFCID-FC)	500,000	-	500,000	-	500,000	-		500,000
30141100-336000	C1928 RUCKER ROAD - ROSWELL CONTRIBUTION	2,905,158	-	2,905,158	-	2,905,158	-		2,905,158
30161150-371000	C1834 NUTCRACKER PROGRAM	31,500	-	31,500	-	31,500	31,500		-
30174150-371000	C0019 DOWNTOWN PARKING FUND	175,000	-	175,000	-	175,000	175,000		-
30174150-337000	C0910 CONTRIBUTION (TREE BANK)	373,600	255,200	118,400	-	118,400	118,400		-
30176100-371000	C1442 MAIN ST. IMPROVEMENTS (ABC)	1,812,724	1,774,772	37,952	-	37,952	-		37,952
30176100-371000	C1712 ALPHALOOP (ABC)	444,002	309,187	134,815	-	134,815	20,002		114,813
	<i>subtotal</i>			<b>\$ 8,481,849</b>	<b>\$ -</b>	<b>\$ 8,481,849</b>	<b>\$ 1,452,129</b>		<b>\$ 7,029,720</b>
<b>Non-Departmental</b>									
30190200-395000	CARRYFORWARD FUND BALANCE			\$ 11,391,447	\$ 2,750,000	\$ 14,141,447	\$ -		\$ 14,141,447
30190200-391100	TRANSFER-IN FROM THE GENERAL FUND (MATCH)			-	8,695,065	8,695,065	4,347,533		4,347,533
30190200-361000	INTEREST EARNINGS			-	-	-	117,145		(117,145)
	<i>subtotal</i>			<b>\$ 11,391,447</b>	<b>\$ 11,445,065</b>	<b>\$ 22,836,512</b>	<b>\$ 4,464,677</b>		<b>\$ 18,371,835</b>
	<b>Total</b>			<b>\$ 19,873,296</b>	<b>\$ 11,445,065</b>	<b>\$ 31,318,361</b>	<b>\$ 5,916,807</b>		<b>\$ 25,401,554</b>



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General Capital Project Fund Detail (Fund 301; life-to-date for active projects)  
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Account #	Project	Project Snapshot		FY 2019					
		Total Project Authorization	Prior Year Actuals	Carryforward Budget	FY 2019 Appropriations	Total Budget	Collections / Expenditures	Encumbrances	Funds Available
<b>Expenditures</b>									
<b>Administration</b>									
30113230-544100	C1130 DOWNTOWN FACADE GRANT PROGRAM	\$ 180,753	\$ 176,024	\$ 4,729	\$ -	\$ 4,729	\$ 4,728	\$ -	\$ 1
30113230-542400	C1222 RECORDS MANAGEMENT	35,001	32,616	2,385	-	2,385	-	-	2,385
30113230-544100	C1300 CITY ECON DEVELOPMENT TOOLKIT	296,159	158,159	13,000	125,000	138,000	11,600	-	126,400
30113230-541300	C1501 HISTORY ROOM (CITY CENTER)	327,315	314,794	12,521	-	12,521	-	9,800	2,721
30113230-544200	C1527 VETERANS MEMORIAL	105,511	75,785	29,726	-	29,726	-	-	29,726
30113230-571000	C1532 ATC OPERATIONAL FUNDS	201,336	95,000	(12,000)	118,336	106,336	83,334	-	23,002
30113230-544200	C1614 THE STORIES PROJECT	75,000	50,000	25,000	-	25,000	-	-	25,000
30113230-544100	C1822 AG TECH SPONSORSHIP	37,000	25,000	12,000	-	12,000	12,000	-	-
	<i>subtotal</i>			<b>\$ 87,361</b>	<b>\$ 243,336</b>	<b>\$ 330,697</b>	<b>\$ 111,662</b>	<b>\$ 9,800</b>	<b>\$ 209,235</b>
<b>Finance</b>									
30115150-542400	C1101 ARCHIVE FILING & SCANNING	\$ 5,809	\$ -	\$ 5,809	\$ -	\$ 5,809	\$ -	\$ -	\$ 5,809
30115150-542400	C1102 FINANCE SOFTWARE IMPROVEMENT	87,002	85,117	1,885	-	1,885	-	1,885	0
30115150-542400	C1141 TYLER ERP SYSTEM	355,505	313,179	42,326	-	42,326	2,337	1,415	38,574
	<i>subtotal</i>			<b>\$ 50,020</b>	<b>\$ -</b>	<b>\$ 50,020</b>	<b>\$ 2,337</b>	<b>\$ 3,300</b>	<b>\$ 44,383</b>
<b>Information Technology</b>									
30117400-542400	C0900 CISCO DATA NETWORK	\$ 300,001	\$ 144,058	\$ 155,943	\$ -	\$ 155,943	\$ 11,693	\$ -	\$ 144,250
30117400-542400	C1000 GIS AERIAL MAPPING	50,001	25,487	24,514	-	24,514	-	1,700	22,814
30117400-542400	C1103 NETWORK AND VOIP	167,678	112,961	54,717	-	54,717	-	9,893	44,824
30117400-542400	C1312 BACKUP DATA STORAGE MGMT.	510,002	475,874	34,128	-	34,128	-	-	34,128
30117400-542400	C1313 TECHNOLOGY REPLACEMENT	1,962,366	1,358,489	303,877	300,000	603,877	316,572	151,831	135,474
30117400-542400	C1400 PW DATA CTR SERVER REPLACEMENT	417,503	202,215	5,288	210,000	215,288	-	-	215,288
30117400-542400	C1615 APP/DESKTOP VIRTUALIZATION	415,001	87,779	177,222	150,000	327,222	-	-	327,222
30117400-542400	C1725 CITY FIBER RELOCATION	30,000	7,695	22,305	-	22,305	-	-	22,305
30117400-542400	C1809 GIS PARCEL CORRECTIONS	80,000	26,300	53,700	-	53,700	11,250	42,450	-
	<i>subtotal</i>			<b>\$ 831,694</b>	<b>\$ 660,000</b>	<b>\$ 1,491,694</b>	<b>\$ 339,516</b>	<b>\$ 205,874</b>	<b>\$ 946,304</b>
<b>Public Safety</b>									
30131150-542200	C1202 FLEET REPLACEMENT	\$ 5,068,284	\$ 4,039,615	\$ 20,669	\$ 1,008,000	\$ 1,028,669	\$ 711,160	\$ 316,103	\$ 1,406
30131150-542400	C1205 SEC CAMERA SY	75,000	-	-	75,000	75,000	-	-	75,000
30131150-541300	C1229 PS ROOF REPAIR	90,000	-	-	90,000	90,000	2,223	65,235	22,542
30131150-542100	C1401 PS EQUIPMENT REPLACEMENT	650,671	477,681	28,290	144,700	172,990	32,862	7,983	132,145
30131150-541300	C1630 PS HQ EXPANSION	2,524,446	2,459,446	-	65,000	65,000	63,257	-	1,743
30131150-541300	C1706 RAPSTC IMPROVEMENTS	216,693	-	216,693	-	216,693	-	-	216,693
30131150-544200	C1707 LICENSE PLATE REC GRANT	80,000	-	80,000	-	80,000	-	-	80,000
30131150-544200	C1832 ICMA PS Study	125,000	44,000	81,000	-	81,000	51,261	29,739	-



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		Total Project Authorization	Prior Year Actuals	Carryforward Budget	FY 2019 Appropriations	Total Budget	Collections / Expenditures	Encumbrances	
30131150-541410	C1907 TRAFFIC PREEMPTIVE SYSTEM	150,000	-	-	150,000	150,000	-	-	150,000
30131150-542100	C1910 TUR-OUT GEAR	25,000	-	-	25,000	25,000	-	-	25,000
	<i>subtotal</i>			<b>\$ 426,652</b>	<b>\$ 1,557,700</b>	<b>\$ 1,984,352</b>	<b>\$ 860,764</b>	<b>\$ 419,060</b>	<b>\$ 704,529</b>
<b>Public Works</b>									
30141100-541410	C0005 COA/FULTON-ENCORE BRIDGE	\$ 636,289	\$ 636,289	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30141100-541410	C0041 TRAFFIC SIGNAL INTERCONNECT	279,779	29,778	250,001	-	250,001	8,000	-	242,001
30141100-541410	C0042 STREET LIGHTING	50,000	-	-	50,000	50,000	-	-	50,000
30141100-541200	C0910 TREE REPLACEMENT FUND	1,277,248	449,221	828,027	-	828,027	2,520	633	824,874
30141100-541200	C1008 CEMETERY AUTHORITY-MAINTENANCE	458,254	96,997	361,257	-	361,257	10,050	31,005	320,202
30141100-541410	C1207 BRIDGE MAINTENANCE	1,278,383	1,088,172	15,211	175,000	190,211	-	-	190,211
30141100-541410	C1208 MAST ARM MAINTENANCE	453,040	418,346	9,694	25,000	34,694	-	-	34,694
30141100-541410	C1215 STRIPING & SIGNAGE	1,198,586	846,777	171,809	180,000	351,809	108,295	79,859	163,655
30141100-541410	C1217 TRAFFIC CALMING & INTERSECTION IMP	253,583	210,369	8,214	35,000	43,214	17,749	7,680	17,785
30141100-541410	C1218 TRAFFIC SIGNAL SYSTEM MAINTENANCE	404,265	273,243	31,022	100,000	131,022	56,499	34,144	40,379
30141100-541410	C1219 MILLING AND RESURFACING	14,070,951	10,737,249	1,408,702	1,925,000	3,333,702	751	100,418	3,232,534
30141100-541410	C1220 TRAFFIC CONTROL EQUIPMENT	587,489	458,837	28,652	100,000	128,652	39,488	10,346	78,818
30141100-541410	C1221 DESIGN SERVICES	709,308	499,730	94,578	115,000	209,578	4,006	15,315	190,257
30141100-542200	C1223 FLEET REPLACEMENT	965,649	696,811	24,338	244,500	268,838	33,529	201,836	33,473
30141100-541200	C1302 TREE PLANTING & LANDSCAPING IMP	658,315	484,732	73,583	100,000	173,583	4,805	20,580	148,198
30141100-541200	C1311 DOWNTOWN ENHANCEMENTS	110,002	97,087	12,915	-	12,915	-	-	12,915
30141100-541420	C1325 RUCKER SIDEWALK (DEVPR CONTR)	50,000	5,000	45,000	-	45,000	-	45,000	-
30141100-541410	C1407 MINOR INTERSECTION UPGRADES	112,168	77,104	35,064	-	35,064	13,072	-	21,992
30141100-541410	C1410 RUCKER RD CORRIDOR IMPROVEMENTS	2,610,000	1,082,035	1,527,965	-	1,527,965	866,954	636,011	25,000
30141100-541420	C1512 SIDEWALK IMPROVEMENTS	824,801	627,545	197,256	-	197,256	61,891	17,680	117,685
30141100-541200	C1515 DOWNTOWN WASTE COMPACTOR	50,000	-	50,000	-	50,000	-	49,940	60
30141100-541410	C1606 MAJOR INTERSECTION IMPROVEMENTS	149,427	64,760	84,667	-	84,667	-	-	84,667
30141100-541300	C1632 WEST PARKING LOT CONSTRUCTION	122,191	81,190	41,001	-	41,001	-	-	41,001
30141100-541410	C1637 OLD ROSWELL ST PEDESTRIAN IMP	150,000	-	150,000	-	150,000	-	150,000	-
30141100-541300	C1704 WEST PARKING GARAGE	7,573,774	1,555,906	6,017,868	-	6,017,868	2,808,870	3,029,028	179,970
30141100-541420	C1712 ALPHALOOP BETHANY/MID BROADWELL	1,328,368	9,000	1,319,368	-	1,319,368	59,675	41,178	1,218,515
30141100-541410	C1714 ROUNDABOUT	292,195	-	292,195	-	292,195	-	-	292,195
30141100-541410	C1715 BETHANY/MAYFIELD ROUNDABOUT	436,492	-	436,492	-	436,492	-	-	436,492
30141100-541430	C1721 MAYFIELD RD CULVERT	420,001	12,146	407,855	-	407,855	396,960	10,894	1
30141100-541420	C1801 SIDEWALK MAINTENANCE/REPAIR	300,000	-	100,000	200,000	300,000	-	49,000	251,000
30141100-541420	C1808 CITY CTR SIDEWALKS/UTILITIES	563,435	563,435	(26,079)	26,079	-	(9,878)	-	9,878
30141100-541420	C1828 WARSAW SIDEWALKS (ROSWELL)	83,914	-	83,914	-	83,914	83,914	-	0
30141100-541300	C1836 PARKING GARAGE REPAIRS	206,815	-	206,815	-	206,815	63,408	63,408	80,000
30141100-541410	C1900 PARK PAVEMENT PRESERVATION	250,000	-	-	250,000	250,000	-	-	250,000



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		Total Project Authorization	Prior Year Actuals	Carryforward Budget	FY 2019 Appropriations	Total Budget	Collections / Expenditures	Encumbrances	Funds Available
30141100-541410	C1901 TRAFFIC RESPONSIVE SYSTEM MAINT	50,000	-	-	50,000	50,000	-	-	50,000
30141100-541300	C1902 FIRE STATION RENOVATIONS	125,000	-	-	125,000	125,000	-	4,719	120,281
30141100-541300	C1903 PS HQ RENOVATIONS	70,000	-	-	70,000	70,000	-	-	70,000
30141100-541300	C1904 PW HQ RENOVATIONS	40,000	-	-	40,000	40,000	-	-	40,000
30141100-541300	C1905 GYM RENOVATIONS	35,000	-	-	35,000	35,000	-	-	35,000
30141100-541300	C1906 CITY HALL RENOVATIONS	50,000	-	-	50,000	50,000	-	-	50,000
30141100-541500	C1909 PARK PLAZA SIGNAL	227,700	-	-	227,700	227,700	8,900	25,410	193,390
30141100-541200	C1915 PS HQ PARKING LOT	20,000	-	-	20,000	20,000	-	13,760	6,240
30141100-541410	C1918 PEDESTRIAN SAFETY STUDY	125,000	-	-	125,000	125,000	42,219	82,061	720
30141100-541410	C1922 WILLS RD WIDENING	45,540	-	45,540	-	45,540	-	11,040	34,500
30141100-541410	C1923 BUICE RD TRAFFIC CALMING	250,000	-	250,000	-	250,000	-	-	250,000
30141100-541410	C1927 WINDWARD TRIPLE LEFT	1,150,654	-	1,150,654	-	1,150,654	-	-	1,150,654
30141100-5541410	c1928 RUCKER RD - ROSWELL CONTRIBUTION	2,905,158	-	2,905,158	-	2,905,158	-	2,905,158	1
	<i>subtotal</i>			<b>\$ 18,638,736</b>	<b>\$ 4,268,279</b>	<b>\$ 22,907,015</b>	<b>\$ 4,681,675</b>	<b>\$ 7,636,102</b>	<b>\$ 10,589,239</b>
<b>Recreation, Parks &amp; Cultural Services</b>									
30161150-541500	C0922 SYNTHETIC TURF REPLACEMENT	\$ 885,362	\$ 422,841	\$ 12,521	\$ 450,000	\$ 462,521	\$ -	\$ 462,521	\$ -
30161150-541500	C1221 DESIGN SERVICES	142,052	88,855	33,197	20,000	53,197	8,738	8,700	35,759
30161150-541500	C1225 ATHLETIC SCOREBOARDS	196,203	173,836	2,367	20,000	22,367	-	21,932	435
30161150-541300	C1229 REC & PARK BLDG. RE-ROOF	947,039	810,039	-	137,000	137,000	-	18,765	118,235
30161150-541500	C1230 NORTH PARK TENNIS CT RESURFACE	60,000	-	-	60,000	60,000	45,741	11,442	2,816
30161150-542200	C1232 FLEET REPLACEMENT	335,494	306,751	743	28,000	28,743	-	28,339	404
30161150-542100	C1402 RP EQUIPMENT REPLACEMENT	392,999	356,999	-	36,000	36,000	36,000	-	-
30161150-541500	C1424 WILLS PK POOL EXPANSION	2,340,452	2,303,807	36,645	-	36,645	10,189	26,021	435
30161150-541500	C1524 ADAPTIVE PLAYGROUND EQUIPMENT	28,501	20,422	8,079	-	8,079	-	-	8,079
30161150-544200	C1600 DOWNTOWN SCULPTURE PROGRAM	165,000	120,442	44,558	-	44,558	12,800	1,125	30,633
30161150-541500	C1612 PARK SIGNAGE	55,001	53,141	1,860	-	1,860	1,860	-	-
30161150-541500	C1614 THE STORIES PROJECT	25,000	-	-	25,000	25,000	-	-	25,000
30161150-541510	C1636 GREENWAY REPAIR AND MAINTENANCE	102,169	2,169	100,000	-	100,000	87,369	5,100	7,531
30161150-541500	C1641 PARK MASTER PLANS	296,451	154,084	142,367	-	142,367	35,270	46,405	60,692
30161150-541500	C1804 PARK REPAIRS/IMPROVEMENTS	215,895	104,488	11,407	100,000	111,407	36,928	3,500	70,980
30161150-541300	C1805 NP RESTROOM EXPANSION	30,000	-	30,000	-	30,000	-	-	30,000
30161150-541500	C1806 PARKS PLAYGROUND EQUIPMENT	150,001	37,704	12,297	100,000	112,297	5,556	-	106,741
30161150-544100	C1807 PUBLIC ARTS PROGRAM	170,000	62,500	22,500	85,000	107,500	-	22,500	85,000
30161150-531600	C1834 NUTCRACKER PROGRAM	31,500	-	31,500	-	31,500	29,706	-	1,794
30161150-541500	C1908 WAYFINDING SIGNAGE	75,000	-	-	75,000	75,000	4,155	3,099	67,746
30161150-541500	C1920 PARK DEVELOPMENT	566,307	-	286,307	280,000	566,307	10,830	1,350	554,127
30161150-541500	C1924 EMERGENCY CALL BOXES	64,400	-	64,400	-	64,400	63,400	1,000	-
	<i>subtotal</i>			<b>\$ 840,748</b>	<b>\$ 1,416,000</b>	<b>\$ 2,256,748</b>	<b>\$ 388,542</b>	<b>\$ 661,800</b>	<b>\$ 1,206,406</b>



**CITY OF ALPHARETTA**  
 Financial Management Reports  
 Capital Project Funds

General Capital Project Fund Detail (Fund 301; life-to-date for active projects)  
 As of December 31, 2018

Account #	Project	Project Snapshot		FY 2019					
		Total Project Authorization	Prior Year Actuals	Carryforward Budget	FY 2019 Appropriations	Total Budget	Collections / Expenditures	Encumbrances	Funds Available
<b>Community Development</b>									
30174150-544100	C0019 DOWNTOWN PARKING FUND	\$ 438,249	\$ 260,748	\$ 177,501	\$ -	\$ 177,501	\$ -	\$ 2,501	\$ 175,000
30174150-542400	C1222 RECORDS MANAGEMENT	50,002	22,169	27,833	-	27,833	4,736	5,264	17,833
30174150-542200	C1433 FLEET REPLACEMENT	230,326	180,326	-	50,000	50,000	22,506	19,512	7,982
30174150-541410	C1603 DESIGN SERVICES	280,002	140,529	59,473	80,000	139,473	33,789	34,798	70,886
30174150-541300	C1824 OFFICE BUILDOUT (CITY HALL)	80,001	34,636	45,365	-	45,365	40,068	1,640	3,657
30174150-541410	C1917 MILTON AVE. CONCEPT DESIGN	40,000	-	-	40,000	40,000	8,477	27,948	3,575
	<i>subtotal</i>			<b>\$ 310,172</b>	<b>\$ 170,000</b>	<b>\$ 480,172</b>	<b>\$ 109,576</b>	<b>\$ 91,663</b>	<b>\$ 278,933</b>
<b>Alpharetta Business Community Sidewalk Projects</b>									
30176100-541420	C1442 MAIN ST IMPROVEMENTS	\$ 1,812,724	\$ 1,774,772	\$ 37,952	\$ -	\$ 37,952	\$ -	\$ 33,312	\$ 4,640
30176100-541420	C1712 ALPHALOOP	444,002	309,187	134,815	-	134,815	56,681	22,901	55,233
	<i>subtotal</i>			<b>\$ 172,767</b>	<b>\$ -</b>	<b>\$ 172,767</b>	<b>\$ 56,681</b>	<b>\$ 56,213</b>	<b>\$ 59,873</b>
<b>Non-Departmental</b>									
30190200-579000	NON-ALLOCATED			\$ (1,484,854)	\$ 3,129,750	\$ 1,644,896	\$ -	\$ -	\$ 1,644,896
	<i>subtotal</i>			<b>\$ (1,484,854)</b>	<b>\$ 3,129,750</b>	<b>\$ 1,644,896</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,644,896</b>
	<b>Total</b>			<b>\$ 19,873,296</b>	<b>\$ 11,445,065</b>	<b>\$ 31,318,361</b>	<b>\$ 6,550,752</b>	<b>\$ 9,083,811</b>	<b>\$ 15,683,798</b>



**CITY OF ALPHARETTA**  
 Financial Management Reports  
 Capital Project Funds  
Stormwater Capital Fund Detail (Fund 302; life-to-date for all projects)  
 As of December 31, 2018

Account #	Project	Project Snapshot		FY 2019					Funds Available
		Total Project Authorization	Prior Year Actuals	Carryforward Budget	FY 2019 Appropriations	Total Budget	Collections / Expenditures	Encumbrances	
<b>Revenue</b>									
<b>Non-Departmental</b>									
30290200-361000	INTEREST EARNINGS			\$ -	\$ -	\$ -	\$ 7,484		\$ (7,484)
30290200-391100	TRANSFER IN/GENERAL FUND MATCH			-	1,875,000	1,875,000	937,500		937,500
30290200-395000	CARRYFORWARD FUND BALANCE			543,757	-	543,757	-		543,757
	<b>Total</b>			<b>\$ 543,757</b>	<b>\$ 1,875,000</b>	<b>\$ 2,418,757</b>	<b>\$ 944,984</b>		<b>\$ 1,473,773</b>
<b>Expenditures</b>									
<b>Public Works</b>									
30241100-541430 C1216	SW DRAINAGE MAINTENANCE	\$ 389,429	\$ 127,080	\$ 112,349	\$ 150,000	\$ 262,349	\$ 22,589	\$ 71,870	\$ 167,890
30241100-541430 C1308	SW PIPE & STRUCTURE R&M	3,049,213	1,557,659	266,554	1,225,000	1,491,554	124,226	1,060,740	306,588
30241100-541430 C1503	STORMWATER STUDIES	200,000	38,923	61,077	100,000	161,077	33,157	27,920	100,000
30241100-541430 C1604	STORMWATER INSPECTIONS	283,420	147,286	36,134	100,000	136,134	23,304	79,670	33,160
30241100-541430 C1721	MAYFIELD RD CULVERT	450,840	383,197	67,643	-	67,643	67,643	-	0
30261150-541430 C1919	WILLS PARK STREAM RESTORATION	300,000	-	-	300,000	300,000	7,044	9,368	283,588
	<b>Total</b>			<b>\$ 543,757</b>	<b>\$ 1,875,000</b>	<b>\$ 2,418,757</b>	<b>\$ 277,963</b>	<b>\$ 1,249,567</b>	<b>\$ 891,227</b>



**CITY OF ALPHARETTA**  
 Financial Management Reports  
 Capital Project Funds  
Convention Center Capital Fund Detail (Fund 316; life-to-date for all projects)  
 As of December 31, 2018

Account #	Project	Project Snapshot		FY 2019					
		Total Project Authorization	Prior Year Actuals	Carryforward Budget	FY 2019 Appropriations	Total Budget	Collections / Expenditures	Encumbrances	Funds Available
<b>Revenue</b>									
<b>Non-Departmental</b>									
31690200-395000	CARRYFORWARD FUND BALANCE			\$ 374,723	\$ -	\$ 374,723	\$ -		\$ 374,723
31690200-361000	INTEREST EARNINGS			-	-	-	4,017		(4,017)
	<b>Total</b>			<b>\$ 374,723</b>	<b>\$ -</b>	<b>\$ 374,723</b>	<b>\$ 4,017</b>		<b>\$ 370,706</b>
<b>Expenditures</b>									
31690200-579000	NON-ALLOCATED			\$ 374,723	\$ -	\$ 374,723	\$ -	\$ -	\$ 374,723
	<b>Total</b>			<b>\$ 374,723</b>	<b>\$ -</b>	<b>\$ 374,723</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 374,723</b>



**CITY OF ALPHARETTA**  
 Financial Management Reports  
 Capital Project Funds

Parks and Transportation Bond Fund Detail (Fund 317; life-to-date for all projects)  
 As of December 31, 2018

Account #	Project	Project Snapshot		FY 2019					
		Total Project Authorization	Prior Year Actuals	Carryforward Budget	FY 2019 Appropriations	Total Budget	Collections / Expenditures	Encumbrances	Funds Available
<b>Revenue</b>									
<b>Non-Departmental</b>									
31790200-395000	CARRYFORWARD FUND BALANCE			\$ 37,792,647	\$ -	\$ 37,792,647	\$ -		\$ 37,792,647
31790200-361000	INTEREST EARNINGS			-	-	-	406,627		(406,627)
	<b>Total</b>			<b>\$ 37,792,647</b>	<b>\$ -</b>	<b>\$ 37,792,647</b>	<b>\$ 406,627</b>		<b>\$ 37,386,020</b>
<b>Expenditures</b>									
31741100-541410	C1410 RUCKER RD CORRIDOR	14,850,001	3,052,006	\$ 11,797,995	\$ -	\$ 11,797,995	\$ 1,166,222	\$ 10,610,951	\$ 20,822
31741100-541420	C1512 SIDEWALK IMP (NON-ALLOCATED)	2,080,035	249,185	1,830,850	-	1,830,850	18,382	3,400	1,809,068
31741100-541410	C1631 MCGINNIS RD IGA (FORSYTH)	1,500,000	400,000	1,100,000	-	1,100,000	-	-	1,100,000
31741100-541410	C1702 KIMBALL BR RD IMPROVEMENTS	9,000,001	642,719	8,357,282	-	8,357,282	(17,360)	15	8,374,628
31741100-541410	C1703 WINDWARD PKWY IMPROVEMENTS	2,000,001	300,516	1,699,485	-	1,699,485	69,955	20,881	1,608,650
31741100-541420	C1712 ALPHALOOP	500,000	86,927	413,073	-	413,073	78,031	81,404	253,638
31741100-541420	C1715 BETHANY/MAYFIELD ROUNDABOUT	403,154	-	403,154	-	403,154	43,390	-	359,764
31741100-541420	C1726 SIDEWALKS IMP PHASE 1	356,162	356,162	-	-	-	-	-	-
31741100-541420	C1727 MAYFIELD RD SIDEWALK	915,237	913,204	2,033	-	2,033	2,033	-	-
31741100-541420	C1814 SIDEWALKS IMP PHASE 3	276,441	276,441	-	-	-	-	-	-
31741100-541420	C1818 SIDEWALKS IMP PHASE 4	379,384	276,490	102,894	-	102,894	-	102,894	0
31741100-541420	C1820 SIDEWALKS IMP PHASE 5	209,395	102,516	106,879	-	106,879	106,879	-	1
31741100-541420	C1826 SPRUELL CIRCLE SIDEWALK	7,400	7,400	-	-	-	(7,400)	-	7,400
31741100-541420	C1828 WARSAW AREA SIDEWALKS	225,489	74,635	150,854	-	150,854	101,571	40,138	9,145
31741100-541420	C1829 PROVIDENCE AREA SIDEWALKS	1,000	56	944	-	944	229	-	715
31741100-541420	C1925 MORRISON PARKWAY SIDEWALKS	648,307	-	648,307	-	648,307	-	-	648,307
31761150-541000	C1100 PARK LAND ACQUISITION	4,000,001	3,481,232	518,769	-	518,769	4,558	-	514,211
31761150-541500	C1424 WILLS PK POOL EXPANSION	2,700,000	2,685,197	14,803	-	14,803	4,349	-	10,454
31761150-541500	C1611 ARTS CENTER IMP	1,500,001	1,256,001	244,000	-	244,000	238,632	5,368	-
31761150-541300	C1708 GREENWAY EXT TO FORSYTH	6,500,001	883,671	5,616,330	-	5,616,330	32,151	397,202	5,186,977
31761150-541300	C1709 EASTSIDE COMMUNITY CTR	2,500,000	-	2,500,000	-	2,500,000	-	-	2,500,000
31761150-541000	C1711 CULTURAL ARTS LAND/PARK LAND	1,450,000	-	1,450,000	-	1,450,000	-	-	1,450,000
31741100-579000	PW RESERVE	503,147	-	503,147	-	503,147	-	-	503,147
31761150-579000	PARKS RESERVE	331,848	-	331,848	-	331,848	-	-	331,848
31790200-584000	BOND ISSUANCE COST (S2016 BOND)	361,301	361,301	-	-	-	-	-	-
	<b>Total</b>			<b>\$ 37,792,647</b>	<b>\$ -</b>	<b>\$ 37,792,647</b>	<b>\$ 1,841,622</b>	<b>\$ 11,262,252</b>	<b>\$ 24,688,773</b>



**CITY OF ALPHARETTA**  
 Financial Management Reports  
 Capital Project Funds  
TSPLOST Fund Detail (Fund 335; life-to-date for all projects)  
 As of December 31, 2018

Account #	Project	Project Snapshot		FY 2019					Funds Available
		Total Project Authorization	Prior Year Expenditures	Carryforward Budget	FY 2019 Appropriations	Total Budget	Collections / Expenditures	Encumbrances	
<b>Revenue</b>									
<b>Non-Departmental</b>									
33590200-395000	CARRYFORWARD FUND BALANCE			\$ 11,793,814	\$ -	\$ 11,793,814	\$ -		\$ 11,793,814
33590200-313400	TSPLOST			-	8,160,000	8,160,000	4,640,644		3,519,356
33541100-361000	INTEREST EARNINGS			-	-	-	140,673		(140,673)
	<b>Total</b>			<b>\$ 11,793,814</b>	<b>\$ 8,160,000</b>	<b>\$ 19,953,814</b>	<b>\$ 4,781,317</b>		<b>\$ 15,172,497</b>
<b>Expenditures</b>									
33541100-541410	ROADWAY IMPROVEMENTS	\$ 2,395,553	\$ 22,040	\$ (2,169,491)	\$ 4,543,004	\$ 2,373,513	\$ -	\$ -	\$ 2,373,513
33541100-541410	C1631 MCGINNIS RD IGA (FORSYTH)	2,400,000	-	-	2,400,000	2,400,000	-	-	2,400,000
33541100-541410	C1638 ACADEMY ST/WEBB BR RD OP IMP	1,000,001	225,656	774,345	-	774,345	129,360	49,560	595,425
33541100-541410	C1713 KIMBALL BR RD OP IMPROVEMENTS	474,805	132,139	342,666	-	342,666	69,795	272,870	1
33541100-541410	C1714 BETHANY RD @ MID BROADWELL RD	1,241,614	166,921	357,697	716,996	1,074,693	59,944	1,950	1,012,799
33541100-541410	C1715 BETHANY RD @ MAYFIELD RD	1,768,504	208,911	1,559,593	-	1,559,593	76,566	1,350	1,481,677
33541100-541410	C1716 MORRIS RD OPERATIONAL IMP	3,200,002	367,225	2,332,777	500,000	2,832,777	205,125	2,608,412	19,240
33541100-541410	C1717 OLD MILTON PKWY CAPACITY IMP	1,790,675	212,740	1,577,935	-	1,577,935	398,596	133,372	1,045,966
33541100-541410	C1718 WINDWARD PKWY IMP	2,203,392	185,100	2,018,292	-	2,018,292	-	-	2,018,292
33541100-541410	C1800 HAYNES BRIDGE RD IMP	5,000,000	-	5,000,000	-	5,000,000	-	-	5,000,000
	<b>Total</b>			<b>\$ 11,793,814</b>	<b>\$ 8,160,000</b>	<b>\$ 19,953,814</b>	<b>\$ 939,387</b>	<b>\$ 3,067,514</b>	<b>\$ 15,946,913</b>



# SPECIAL REVENUE FUNDS WITH CAPITAL PROJECTS

## Revenue & Expenditure Reports



**CITY OF ALPHARETTA**  
 Financial Management Reports  
 Special Revenue Funds

Confiscated Assets Fund (Fund 210; life-to-date for active projects)  
 As of December 31, 2018

Account #	Project	Project Snapshot		FY 2019				
		Total Project Authorization	Prior Year Actuals	Carryforward Budget	FY 2019 Appropriations	Total Budget	Collections / Expenditures	Encumbrances
<b>Revenue</b>								
<b>DEA</b>								
21031110-351300	CONFISCATION/FEDERAL SEIZURE	2,372,386	2,372,386	\$ -	\$ -	\$ -	\$ 269,013	\$ (269,013)
21031110-361000	INTEREST EARNINGS	4,655	4,655	-	-	-	440	(440)
21031110-392100	SALE OF CAPITAL ASSETS (FEDERAL)	14,366	14,366	-	-	-	-	-
21031110-395000	CARRYFORWARD FUND BALANCE	438,992	-	151,485	287,507	438,992	-	438,992
	<i>subtotal</i>			<b>\$ 151,485</b>	<b>\$ 287,507</b>	<b>\$ 438,992</b>	<b>\$ 269,454</b>	<b>\$ 169,538</b>
<b>State</b>								
21031120-351301	CONFISCATION/STATE SEIZURE	180,033	180,033	\$ -	\$ -	\$ -	\$ -	\$ -
21031120-395000	CARRYFORWARD FUND BAL (STATE)	(115,815)	-	(115,815)	-	(115,815)	-	(115,815)
	<i>subtotal</i>			<b>\$ (115,815)</b>	<b>\$ -</b>	<b>\$ (115,815)</b>	<b>\$ -</b>	<b>\$ (115,815)</b>
21031120-336000	C1817 SWAT EQUIP(MILTON/ROSWELL) (STATE)	207,616	65,025	\$ 142,591	\$ -	\$ 142,591	\$ 142,590	\$ 1
	<i>subtotal</i>			<b>\$ 142,591</b>	<b>\$ -</b>	<b>\$ 142,591</b>	<b>\$ 142,590</b>	<b>\$ 1</b>
	<b>Total</b>			<b>\$ 178,261</b>	<b>\$ 287,507</b>	<b>\$ 465,768</b>	<b>\$ 412,044</b>	<b>\$ 53,724</b>
<b>Expenditures</b>								
<b>DEA</b>								
21031110-51*	PERSONNEL SERVICES	1,523,439	1,235,932	\$ -	\$ 287,507	\$ 287,507	\$ 142,409	\$ 145,098
21031110-52*	MAINTENANCE AND OPERATIONS	116,925	105,938	10,987	-	10,987	7,075	3,912
21031110-542100	C1401 MACHINERY AND EQUIPMENT	47,246	28,817	18,429	-	18,429	-	18,429
21031110-542100	C1817 SWAT EQUIPMENT	52,633	52,633	-	-	-	-	-
21031110-542200	C1817 SWAT EQUIPMENT	101,001	101,001	-	-	-	-	-
21031110-579007	NEXT YEAR BUDGET RESERVE	122,070	-	122,070	-	122,070	-	122,070
	<i>subtotal</i>			<b>\$ 151,486</b>	<b>\$ 287,507</b>	<b>\$ 438,993</b>	<b>\$ 149,484</b>	<b>\$ 289,509</b>
<b>State</b>								
21031120-532400	NON-RECURRING EXPENSES	234,941	214,941	\$ 20,000	\$ -	\$ 20,000	\$ 8,683	\$ 11,317
21031110-579000	NON-ALLOCATED	6,775	-	6,775	-	6,775	-	6,775
	<i>subtotal</i>			<b>\$ 26,775</b>	<b>\$ -</b>	<b>\$ 26,775</b>	<b>\$ 8,683</b>	<b>\$ 18,092</b>
	<b>Total</b>			<b>\$ 178,261</b>	<b>\$ 287,507</b>	<b>\$ 465,768</b>	<b>\$ 158,168</b>	<b>\$ 307,600</b>



CITY OF ALPHARETTA

Financial Management Reports

Special Revenue Funds

Impact Fee Fund (Fund 270; life-to-date for active projects)

As of December 31, 2018

Account #	Project	Project Snapshot		FY 2019					
		Total Project Authorization	Prior Year Actuals	Carryforward Budget	FY 2019 Appropriations	Total Budget	Collections / Expenditures	Encumbrances	Funds Available
<b>Revenue</b>									
27074110-341321	IMPACT FEES STREETS & HIGHWAYS	\$ 1,518,260	\$ 1,518,260	\$ -	\$ -	\$ -	\$ 170,432	\$ -	\$ (170,432)
27074110-341323	IMPACT FEES RECREATION & PARKS	3,173,623	3,128,623	-	45,000	45,000	441,055	-	(396,055)
27074110-341324	IMPACT FEES PUBLIC SAFETY	598,001	598,001	-	-	-	112,953	-	(112,953)
	<i>subtotal</i>			<b>\$ -</b>	<b>\$ 45,000</b>	<b>\$ 45,000</b>	<b>\$ 724,440</b>	<b>\$ -</b>	<b>\$ (679,440)</b>
<b>Non-Departmental</b>									
27074110-395000	CARRYFORWARD FUND BALANCE			\$ 2,179,187	\$ 565,000	\$ 2,744,187	\$ -	\$ -	\$ 2,744,187
27074110-361000	INTEREST EARNINGS			-	-	-	24,254	-	(24,254)
	<i>subtotal</i>			<b>\$ 2,179,187</b>	<b>\$ 565,000</b>	<b>\$ 2,744,187</b>	<b>\$ 24,254</b>	<b>\$ -</b>	<b>\$ 2,719,933</b>
	<b>Total</b>			<b>\$ 2,179,187</b>	<b>\$ 610,000</b>	<b>\$ 2,789,187</b>	<b>\$ 748,695</b>	<b>\$ -</b>	<b>\$ 2,040,492</b>
<b>Expenditures</b>									
<b>Public Safety</b>									
27031150-541300	C1630 PS HQ EXPANSION	\$ 718,750	\$ 678,750	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	\$ (0)
	<i>subtotal</i>			<b>\$ -</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ (0)</b>
<b>Public Works</b>									
27041100-541410	C1410 RUCKER RD CORRIDOR	\$ 1,150,000	\$ -	\$ 1,150,000	\$ -	\$ 1,150,000	\$ -	\$ 150,000	\$ 1,000,000
27041100-541410	C1909 PARK PLAZA SIGNAL	72,300	-	-	72,300	72,300	-	-	72,300
27041100-541410	C1922 WILLD RD WIDENING	14,460	-	14,460	-	14,460	-	14,460	-
	<i>subtotal</i>			<b>\$ 1,164,460</b>	<b>\$ 72,300</b>	<b>\$ 1,236,760</b>	<b>\$ -</b>	<b>\$ 164,460</b>	<b>\$ 1,072,300</b>
<b>Recreation, Parks &amp; Cultural Services</b>									
27061150-541500	C1611 ALPHARETTA ARTS CENTER	\$ 1,300,001	\$ 1,286,395	\$ 13,606	\$ -	\$ 13,606	\$ 13,606	\$ -	\$ -
27061150-541000	C1711 CULTURAL ARTS LAND/PARK LAND	150,000	-	150,000	-	150,000	-	-	150,000
27061150-541500	C1808 CITY CTR SIDEWALKS/UTILITIES	300,000	-	300,000	-	300,000	300,000	-	-
27061150-541500	C1920 PARK DEVELOPMENT	433,693	-	313,693	120,000	433,693	-	-	433,693
	<i>subtotal</i>			<b>\$ 777,299</b>	<b>\$ 120,000</b>	<b>\$ 897,299</b>	<b>\$ 313,606</b>	<b>\$ -</b>	<b>\$ 583,693</b>
<b>Non-Departmental</b>									
27074110-579001	NON-ALLOCATED STREETS & HIGHWAYS			\$ 206,654	\$ 377,700	\$ 584,354	\$ -	\$ -	\$ 584,354
27074110-579002	NON-ALLOCATED RECREATION & PARKS			-	-	-	-	-	-
27074110-579003	NON-ALLOCATED PUBLIC SAFETY			30,774	-	30,774	-	-	30,774
	<i>subtotal</i>			<b>\$ 237,428</b>	<b>\$ 377,700</b>	<b>\$ 615,128</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 615,128</b>
	<b>Total</b>			<b>\$ 2,179,187</b>	<b>\$ 610,000</b>	<b>\$ 2,789,187</b>	<b>\$ 353,606</b>	<b>\$ 164,460</b>	<b>\$ 2,271,121</b>



**CITY OF ALPHARETTA**  
 Financial Management Reports  
 Special Revenue Funds  
Hotel/Motel Fund (Fund 275; life-to-date for active projects)  
 As of December 31, 2018

Account #	Project	Project Snapshot		FY 2019					
		Total Project Authorization	Prior Year Actuals	Carryforward Budget	FY 2019 Appropriations	Total Budget	Collections / Expenditures	Encumbrances	Funds Available
<b>Revenue</b>									
27590150-314100	HOTEL/MOTEL TAXES	41,425,036	33,775,036	\$ -	\$ 7,650,000	\$ 7,650,000	\$ 3,781,993	\$ -	\$ 3,868,007
27590150-361000	INTEREST EARNINGS	-	-	-	-	-	-	-	-
	<i>subtotal</i>			<b>\$ -</b>	<b>\$ 7,650,000</b>	<b>\$ 7,650,000</b>	<b>\$ 3,781,993</b>	<b>\$ -</b>	<b>\$ 3,868,007</b>
<b>Non-Departmental</b>									
27590150-395000	CARRYFORWARD FUND BALANCE	1,770,516	-	\$ 1,770,516	\$ -	\$ 1,770,516	\$ -	\$ -	\$ 1,770,516
	<i>subtotal</i>			<b>\$ 1,770,516</b>	<b>\$ -</b>	<b>\$ 1,770,516</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,770,516</b>
	<b>Total</b>			<b>\$ 1,770,516</b>	<b>\$ 7,650,000</b>	<b>\$ 9,420,516</b>	<b>\$ 3,781,993</b>	<b>\$ -</b>	<b>\$ 5,638,523</b>
<b>Expenditures</b>									
<b>Alpharetta Convention &amp; Visitors Bureau</b>									
27590150-572002	ALPHA CONV & VISITORS BUREAU DISTRIBUTION	18,077,752	14,730,877	\$ -	\$ 3,346,875	\$ 3,346,875	\$ 1,654,622	\$ -	\$ 1,692,253
	<i>subtotal</i>			<b>\$ -</b>	<b>\$ 3,346,875</b>	<b>\$ 3,346,875</b>	<b>\$ 1,654,622</b>	<b>\$ -</b>	<b>\$ 1,692,253</b>
<b>City/Other</b>									
27590150-521200	PROFESSIONAL SERVICES	10,050	7,050	\$ -	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ 3,000
27590150-611100	CITY OF ALPHARETTA DISTRIBUTION	15,894,785	13,026,035	-	2,868,750	2,868,750	1,418,247	-	1,450,503
	<i>subtotal</i>			<b>\$ -</b>	<b>\$ 2,871,750</b>	<b>\$ 2,871,750</b>	<b>\$ 1,418,247</b>	<b>\$ -</b>	<b>\$ 1,453,503</b>
<b>Tourism Product Development</b>									
27590150-541500	C1611 ALPHARETTA ARTS CENTER	550,001	385,609	\$ 164,392	\$ -	\$ 164,392	\$ 164,391	\$ -	\$ 1
27590150-541500	C1908 WAYFINDING SIGNAGE	51,412	-	-	51,412	51,412	-	-	51,412
27590150-541500	C1911 EQUESTRIAN CENTER RESERVE (TOURIST PRODUCT DEVELOPMENT)	250,000	-	-	250,000	250,000	-	-	250,000
27590150-579000	DEBT SERVICE RESERVE	256,124	-	106,124	150,000	256,124	-	-	256,124
27590150-579006	DEBT SERVICE RESERVE	1,500,000	-	1,500,000	-	1,500,000	-	-	1,500,000
27590151-581100	D1600 PRINCIPAL (2016 CONF CTR BOND) INTEREST PAYMENT (2016 CONF CTR	200,000	-	-	200,000	200,000	-	-	200,000
27590151-582100	D1600 BOND)	2,335,555	1,555,592	-	779,963	779,963	389,981	-	389,982
	<i>subtotal</i>			<b>\$ 1,770,516</b>	<b>\$ 1,431,375</b>	<b>\$ 3,201,891</b>	<b>\$ 554,372</b>	<b>\$ -</b>	<b>\$ 2,647,519</b>
	<b>Total</b>			<b>\$ 1,770,516</b>	<b>\$ 7,650,000</b>	<b>\$ 9,420,516</b>	<b>\$ 3,627,241</b>	<b>\$ -</b>	<b>\$ 5,793,275</b>



# OTHER REPORTS

Payments \$5,000 and Greater



**CITY OF ALPHARETTA**  
 Financial Management Reports  
Listing of Payments \$5,000 and greater  
 for the month ended December 31, 2018

<b>Vendor</b>	<b>Description</b>	<b>Department</b>	<b>\$ Amount</b>
3460 Preston Ridge LLC	Tax Refund	Finance	\$ 5,223.56
A Delightful Biteful LLC	12/18/18 Employee Luncheon	Human Resources	\$ 11,300.00
Ace American Insurance Company	Workers Comp Claims and Monthly Invoice	Risk Management	\$ 41,105.44
Adrenalinpowersports	2019 Polaris Ranger XP900	Public Works	\$ 12,965.60
AECOM Technical Services Inc.	Downtown Walk Study	Public Works	\$ 42,219.42
AECOM Technical Services Inc.	Old Milton Parkway Capacity and Kimball Bridge Road Operational Improvements	Public Works	\$ 151,781.22
AFLAC	Premium Payment	Finance	\$ 11,046.80
Allan Vigil Ford Lincoln	2018 Ford F150	Public Safety	\$ 68,468.00
Alpharetta Convention & Visitors Bureau	Hotel/Motel Occupancy Tax Allocation	Finance	\$ 297,726.56
Alta Planning + Design	Alpha Loop - Westside Parkway to Kimball Bridge Road	Community Development	\$ 14,252.50
American Facility Services Inc.	November 2018 Janitorial Services	Various	\$ 6,417.40
American Facility Services Inc.	November 2018 Janitorial Services	Public Works	\$ 10,087.02
Arts Alpharetta	FY19 Funding	Rec., Parks & Cultural Svcs	\$ 50,000.00
Ashley Banan	December 2018 AGA	Rec., Parks & Cultural Svcs	\$ 10,812.23
AT&T	Final Payment - Relocate Aerial Cables on Academy Rd	Public Works	\$ 158,658.84
AT&T	November 2018 Phone Service	Information Technology	\$ 6,106.26
AT&T Mobility	Annual Rave Smart911 and SmartPrepare Alert	Public Safety	\$ 44,950.00
AT&T/Bellsouth @ 85 Annex	11/11-12/10/18 Telephone Service	Information Technology	\$ 21,829.57
Atkins North America Inc.	Road Improvements	Public Works	\$ 6,620.49
Atkins North America Inc.	Rucker Road Construction Project	Public Works	\$ 31,456.20
Atkins North America Inc.	Road and Operational Improvements	Public Works	\$ 24,503.65
Autaco Development LLC	Retainage Released - Sidewalk Improvements	Public Works	\$ 20,939.45
Avana North Point - Operating	Tax Refund	Finance	\$ 11,881.80
Bank of America Corp	Business License Refund	Finance	\$ 136,085.00
Bennett Fire Products Co Inc.	Boots	Public Safety	\$ 9,336.00
Bovis Kyle and Burch LLC	Professional Services thru July 25, 2018	Legal Services	\$ 62,195.13
Bovis Kyle and Burch LLC	Professional Services from 7/26/18 thru 11/25/18	Legal Services	\$ 296,256.70
Bruce Pinder	Right of Way and Temporary Easement Purchase	Public Works	\$ 5,300.00
Carithers-Wallace-Courtenay	Office Furniture	Public Safety	\$ 83,952.00
Carl Black Buick GMC LLC	Vehicle Maintenance and Repair	Public Safety	\$ 9,995.34
Carr Rahn & Associates Inc.	Providence Road Sidewalk Project	Public Works	\$ 13,000.00



**CITY OF ALPHARETTA**  
 Financial Management Reports  
Listing of Payments \$5,000 and greater  
 for the month ended December 31, 2018

<b>Vendor</b>	<b>Description</b>	<b>Department</b>	<b>\$ Amount</b>
Case Systems Inc.	Call Boxes	Rec., Parks & Cultural Svcs	\$ 63,400.00
CBA Sports	Gym Floor	Rec., Parks & Cultural Svcs	\$ 6,675.75
Chadwick Hughes	Right of Way and Temporary Easement Purchase	Public Works	\$ 18,300.00
Cigna (wire)	Monthly Premium	Finance	\$ 35,083.41
Cigna (wire)	Monthly Premium	Finance	\$ 42,341.50
Cigna (wire)	Monthly Premium	Finance	\$ 137,563.02
CW Matthews Contracting Co Inc.	Rucker Road Corridor Improvements and Encore Parkway-Water/Sewer	Public Works	\$ 263,034.01
CW Matthews Contracting Co Inc.	Rucker Road Corridor Improvements	Public Works	\$ 115,522.15
Dana Safety Supply Inc.	Equipment Install on Vehicles and Alterations on SCB Vest	Public Safety	\$ 20,082.93
Data Media Associates Inc.	Business Licenses/Alcohol Renewals/Property Taxes Supplemental	Finance	\$ 7,399.48
Data Media Associates Inc.	Sanitation and False Alarm Statements	Finance	\$ 9,389.00
Dataworks Plus LLC	Annual Livescan Maintenance	Public Safety	\$ 5,159.77
Dau Properties LLC	Right of Way and Temporary Easement Purchase	Public Works	\$ 30,000.00
Diversified Retirement Corporation	Administrative Fees for Retirement Pension Plan	Finance	\$ 7,270.47
Estate of Brantley Jackson Dorris	Right of Way and Temporary Easement Purchase	Public Works	\$ 7,000.00
Flotel De LLC	Tax Refund	Finance	\$ 16,029.85
Friends of the Alpharetta Library	FY19 Donations	Rec., Parks & Cultural Svcs	\$ 10,000.00
Fulton County Board of Education	November 2018 Fuel Bill	Finance	\$ 33,052.69
Fulton County Finance Dept.	November 2018 State Reports-LVAP Fund Disbursements	Municipal Court	\$ 6,748.75
Galls Inc.	Uniforms and Concealed Vests	Public Safety	\$ 6,566.99
Gayle & Marianna McCleskey	Right of Way and Temporary Easement Purchase	Public Works	\$ 6,500.00
Georgia Bureau of Investigation	Alcohol & Liquor Licenses and Private Employment	Public Safety	\$ 7,545.00
Georgia Municipal Assn	2019 Annual Telecommunication Management	City Administration	\$ 11,000.00
Georgia Municipal Assn	2019 Membership Dues	City Administration	\$ 17,088.97
Georgia Power Co	Power Bill	Finance	\$ 158,267.13
Georgia Superior Court Clerks	November 2018 State Reports	Municipal Court	\$ 29,829.81
Guardian Tracking LLC	Annual Internet Access and Support	Public Safety	\$ 5,928.00
Guidepoint Security LLC	Annual Duo Access Edition	Information Technology	\$ 12,826.04
Healthcare Property Managers	Tax Refund	Finance	\$ 5,874.06
J&J Computer Connection Inc.	Contract Equipment	Finance	\$ 5,566.11
Jones Contracting Group LLC	Mansell House Sidewalk Paver Maintenance	Rec., Parks & Cultural Svcs	\$ 11,400.00



**CITY OF ALPHARETTA**  
 Financial Management Reports  
Listing of Payments \$5,000 and greater  
 for the month ended December 31, 2018

<b>Vendor</b>	<b>Description</b>	<b>Department</b>	<b>\$ Amount</b>
Krown USA Inc.	Basketball Jersey and Shorts	Rec., Parks & Cultural Svcs	\$ 13,280.00
L-3 Communications Mobile-Vision Inc.	Annual EMA Access Points/Rimage/Back Office Solution	Public Safety	\$ 10,822.00
LD Gymnastics Inc.	Payment 1 of 4 Gymnastics	Rec., Parks & Cultural Svcs	\$ 10,847.14
Li Fan	Right of Way and Temporary Easement Purchase	Public Works	\$ 32,000.00
Luke & Tracy Merriam	Right of Way and Temporary Easement Purchase	Public Works	\$ 6,100.00
Mass Services Inc. (ACI)	November 2018 Wills Park Equestrian Stalls Cleaned	Rec., Parks & Cultural Svcs	\$ 11,857.89
Mauldin & Jenkins LLC	2018 Year End Audit	Finance	\$ 10,000.00
Morton Salt Inc.	Salt for Winter Storms	Public Works	\$ 6,759.57
North Fulton Regional Radio Sys Auth	FY2019 Second Quarter Subsidy Payment	Public Safety	\$ 109,445.50
Peace Officer's Annuity & Benefit Fund of GA	November 2018 State Reports	Municipal Court	\$ 6,503.50
Pindell Glen Community Owners	Right of Way and Temporary Easement Purchase	Public Works	\$ 27,000.00
Pond & Company	Big Creek Greenway	Rec., Parks & Cultural Svcs	\$ 13,520.00
Pond & Company	Alpha Loop and Webb Bridge Road	Public Works	\$ 61,891.70
Pond & Company	Big Creek Greenway/Alpha Loop-Thompson St/Southlake Dr Culvert Replacement	Public Works	\$ 11,552.50
Premier Woodworks Inc.	Balance on the Movable Art Walls @ Art Center	Rec., Parks & Cultural Svcs	\$ 6,075.00
Radarsign LLC	Radar	Public Works	\$ 5,230.00
Ramundsen Superior Holdings LLC	CAD Installation Services	Public Safety	\$ 7,000.00
Replay Systems	Voice Mail Services	Public Safety	\$ 6,885.60
Republic Services #800	Waste Management Services and On Call Waste Services	Various	\$ 334,969.01
Republic Services Inc.	November and December 2018 Waste Services	Finance	\$ 13,357.43
Richard L Wheeler	Right of Way and Temporary Easement Purchase	Public Works	\$ 5,500.00
Rita Marie Eckhart	Right of Way and Temporary Easement Purchase	Public Works	\$ 7,000.00
Ruppert Landscape	November 2018 Landscape Maintenance	Public Works	\$ 28,579.34
Russell Landscape LLC	Rest Haven Cemetery and November 2018 Landscape Maintenance	Public Works	\$ 14,814.17
Sanctuary Acquisitions West	Tax Refund	Finance	\$ 6,732.62
Sanctuary Acquisitions West	Tax Refund	Finance	\$ 7,380.98
Sawnee Electric Membership	Power Bills	Finance	\$ 34,189.35
Silverline Paving & Construction Inc.	Wills Park Trail Repairs	Rec., Parks & Cultural Svcs	\$ 9,552.50
Somerset Capital Group LTD	Tax Refund	Finance	\$ 6,983.23
SunTrust Pcard	Procurement Card Payment	Finance	\$ 119,649.40
SunTrust Pcard	E-Payables Payment	Finance	\$ 103,636.58



**CITY OF ALPHARETTA**  
 Financial Management Reports  
Listing of Payments \$5,000 and greater  
 for the month ended December 31, 2018

<b>Vendor</b>	<b>Description</b>	<b>Department</b>	<b>\$ Amount</b>
Sustainable Water Planning & Engineering	Stormwater	Public Works	\$ 7,336.00
T5@Atlanta LLC	Tax Refund	Finance	\$ 7,273.88
Tetra Tech	Erosion Control Services	Public Works	\$ 12,974.40
Tetra Tech	Windward Parkway Improvements	Public Works	\$ 58,130.00
The Cincinnati Life Insurance Company	December 2018 Premium	Finance	\$ 6,680.10
Tri Scapes Inc.	November 2018 Landscape Maintenance	Rec., Parks & Cultural Svcs	\$ 25,022.04
TSO Preston Ridge I LP	Tax Refund	Finance	\$ 42,201.20
Veristor Systems Inc.	Palo Alto	Information Technology	\$ 26,172.00
Verizon Wireless Services LLC	11/13/18 thru 12/12/18 Wireless Services and Data Cards	Information Technology	\$ 19,444.35
Wade Ford Inc.	2018 Ford Police Utility Vehicle	Public Safety	\$ 29,094.00
Whigham, Tracey Leigh	Right of Way and Temporary Easement Purchase	Public Works	\$ 6,090.00
XO Communications LLC	Tax Refund	Finance	\$ 7,236.47



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# OTHER REPORTS

Purchase Orders between  
\$5,000 and \$50,000



**CITY OF ALPHARETTA**  
 Financial Management Reports  
Listing of PO's between \$5,000.01 and \$50,000.00  
 for the month ended December 31, 2018

Purchase Order #	Vendor	Department	Purchase Order Amt.	Description
19000349	Guardian Tracking LLC	Public Safety	\$ 5,928.00	Employee performance management software subscription
19000352	Ruppert Landscape	Public Works	\$ 20,523.54	Landscaping installation and watering for culvert replacement project
19000355	Transportation Control Systems	Public Works	\$ 13,800.00	(150) traffic signal head backplates for improved visibility
19000361	Arts Alpharetta	Rec., Parks & Cultural Svcs	\$ 50,000.00	Cultural Arts Group annual funding
19000365	Georgia Municipal Association	Administration	\$ 17,088.97	2019 GMA membership dues
19000366	Bitefull LLC	Human Resources	\$ 11,300.00	Catering services for the employee holiday luncheon
19000367	Academy of Personal Protection and Security	Public Safety	\$ 10,275.00	(3) Handheld ballistic shields for Uniform Patrol Division
19000370	CDW LLC	Information Technology	\$ 9,956.45	Adobe Acrobat license upgrade
19000372	Roswell Signs LLC	Rec., Parks & Cultural Svcs	\$ 6,198.60	Mansell House sign replacement
19000373	Electro-Mech Scoreboard Co	Rec., Parks & Cultural Svcs	\$ 21,932.00	(4) replacement scoreboards for Webb Bridge Park baseball fields
19000374	Bearden Electric	Public Safety	\$ 6,555.00	Install conduit for communication lines for NexGen Project
19000380	Bulletproof-It LLC	Public Safety	\$ 14,225.00	(12) Ballistic vests, helmets, and medic pouches for Special Events Team
19000385	Jones Contracting Group LLC	Rec., Parks & Cultural Svcs	\$ 5,890.00	Webb Bridge Park Baseball Concession/Restroom Stand roofing repair
19000391	Reinhardt University	Public Safety	\$ 7,075.00	Tuition and equipment mandating for arson investigator



# OTHER REPORTS

## Bid/RFP Status



**CITY OF ALPHARETTA**  
 Financial Management Reports  
Bid/RFP Status  
 for the month ended December 31, 2018

Bid#	RFP#	Department	Description	Close Date	Number of Vendor Responses	Award Date	Awarded To	Award Amount	Note	Purchase Order Date	Purchase Order #
18-003		Public Works	SR 400 Ramp at Windward Parkway Phase 2	6/14/2018	7	11/26/2018	Vertical Earth	\$ 4,901,794.38			
	18-109 RFP	Public Safety	Public Safety Emergency Medical Equipment & Supplies	6/21/2018	7	8/6/2018	Southeastern Emergency Equipment	\$ 55,000.00	1		
18-009		Public Works	Morris Road Operational Improvements	7/12/2018	5	8/27/2018	Vertical Earth	\$ 2,600,127.17		12/12/2018	19000368
	19-101 RFP	Com Dev	Creative Placemaking Plan for North Point Area	8/2/2018	7	9/17/2018	MKSK	\$ 93,726.00		10/17/2018	19000288
	19-1001 RFQ	Public Works	Roadway Rating and Pavement Analysis	8/9/2018	5	n/a	Shortlisted to 4 firms for RFP 19-104				
19-002		Public Works	Morrison Parkway Sidewalk Improvements	8/23/2018	5	9/4/2018	Sol Construction, LLC	\$ 618,306.40			
	19-104 RFP	Public Works	Roadway Rating and Pavement Analysis	9/6/2018	4	10/1/2018	Dynatest North America	\$ 329,644.50		10/30/2018	19000309
	19-102 RFP	Public Safety	Fire Department Structural Turnout Gear	9/12/2018	4	10/15/2018	Bennett Fire Products Company, Inc.				
19-003		Public Works	FY 2019 Milling & Resurfacing	9/13/2018	3	10/1/2018	Allied Paving, Inc.	\$ 3,301,963.20			
	19-103 RFP	Rec/Parks	North Park Artificial Turf Replacement	9/13/2018	4	10/15/2018	Sprinturf, LLC	\$ 462,521.00		11/29/2018	19000348
19-004		Public Works	Bethany Road Roundabouts	9/27/2018	6	11/5/2018	CMES, Inc.	\$ 3,225,687.00			
19-006		Public Works	Multiple Sidewalk Improvements	10/25/2018	7	12/10/2018	A1 Contracting, LLC	\$ 926,423.00			
19-007		Public Works	Kimball Bridge Road Corridor Improvements	11/29/2018	6	1/14/2019	CMES, Inc.	\$ 15,691,990.00			
	19-105 RFP	Public Works	Wills Park Stream Restoration	11/29/2018	3						
	19-1002 RFQ	Public Works	On-Call Survey Services	11/16/2018	18	n/a	Shortlisted to 6 firms for future RFP				
19-008		Finance	XEROX Multi-Function Copiers	11/8/2018	3	11/12/2018	Repro Products, Inc.		2		
	19-106 RFP	Rec/Parks	Event Management Services	12/6/2018	5						
	19-1003 RFQ	Public Works	Bid Creek Greenway Extension	12/13/2018	5	n/a	Shortlisted to 3 firms for future RFP				
19-009		Public Works	Alpha Loop Gap - Thompson Street	1/24/2019							
19-010		Public Works	Park Plaza at Academy Street Intersection Improvements	1/24/2019							

**Notes:**

- 1 Award of \$55,000 is appropriations for medical supplies as needed throughout the fiscal year.
- 2 Award below threshold requiring Council contract award.



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# OTHER REPORTS

## GAAP Financial Statements

**City of Alpharetta  
Balance Sheet  
Governmental Funds  
December 31, 2018**

	Major Governmental Funds						Non-Major Governmental Funds	Total Governmental Funds
	General Fund	Capital Project Fund	Capital Grant Fund	Conf Center Bond Fund	Construction Bond Fund	T-SPLST Capital Fund		
<b>ASSETS</b>								
Cash / Cash Equivalents / Investments	\$ 35,134,797	\$ 13,952,892	\$ 1,100,618	\$ 378,740	\$ 36,807,473	\$ 15,635,745	\$ 12,843,508	\$ 115,853,774
Receivables (net of allowance for uncollectibles)			22,639					\$ 22,639
Taxes Receivable								\$ -
Property Taxes	1,229,072	-		-	-	-	265,175	\$ 1,494,247
Other Taxes	-	-		-	-	-	-	\$ -
Interest	-	-		-	-	-	-	\$ -
Accounts	1,131,022	578,076						\$ 1,709,099
Due from Other Funds	-	-		-	-	-	-	\$ -
Prepaid Items	-	-		-	-	-	-	\$ -
Cash - Restricted	-	379,693		-	-	-	-	\$ 379,693
Intergovernmental Receivable	-	-		-	-	-	2,650	\$ 2,650
Restricted	-	-		-	-	-	-	\$ -
<b>Total Assets</b>	<b>37,494,892</b>	<b>14,910,661</b>	<b>1,123,257</b>	<b>378,740</b>	<b>36,807,473</b>	<b>15,635,745</b>	<b>13,111,332</b>	<b>\$ 119,462,101</b>
<b>LIABILITIES AND FUND BALANCES</b>								
Liabilities								
Current								
Accounts Payable	1,172,515	303,443	-	-	\$ 2,185	\$ -	51,059	1,529,202
Retainage Payable	-	474,811		-	447,636	-	159,634	1,082,081
Intergovernmental Payable	-	-		-	-	-	-	-
Arbitrage Payable	-	-		-	-	-	-	-
Accounts payable/AR Suspense acct	-	-		-	-	-	-	-
Claims Payable	-	-		-	-	-	-	-
Payroll Payable	32,055	-		-	-	-	3,235	35,290
Due to Other Funds	-	-		-	-	-	-	-
Deferred Revenue	2,351,532	578,076	\$ (95,430)	-	-	-	268,907	3,103,085
Unearned Revenue	-	-		-	-	-	-	-
Teen Driving/Donation	-	-		-	-	-	-	-
T.A.D Payment to County	-	-		-	-	-	-	-
Compensated Absences	-	-		-	-	-	-	-
Non-Current	-	-		-	-	-	-	-
Unclaimed Property	-	-		-	-	-	-	-
Claims Payable	-	-		-	-	-	-	-
<b>Total Liabilities</b>	<b>3,556,102</b>	<b>1,356,331</b>	<b>(95,430)</b>	<b>-</b>	<b>449,821</b>	<b>-</b>	<b>482,835</b>	<b>5,749,658</b>
Fund Balances:								
Restricted for:								
Capital Projects	-	411,990	1,218,687	378,740	36,357,652	15,635,745	3,150,055	57,152,869
Law Enforcement	-	-		-	-	-	577,017	577,017
Emergency Telephone Activities	-	-		-	-	-	816,686	816,686
Grant Projects	-	-		-	-	-	-	-
Debt Service	-	-		-	-	-	4,902,724	4,902,724
Promotion of Tourism	-	-		-	-	-	1,925,267	1,925,267
Assigned for:								-
Grant Projects	-	-		-	-	-	41,876	41,876
Capital Projects	-	13,142,341		-	-	-	-	13,142,341
2019 Fiscal year Expenditures	6,100,065	-		-	-	-	-	6,100,065
Unassigned	27,838,725	-		-	-	-	1,214,873	29,053,598
<b>Total Fund Balances</b>	<b>33,938,790</b>	<b>13,554,331</b>	<b>1,218,687</b>	<b>378,740</b>	<b>36,357,652</b>	<b>15,635,745</b>	<b>12,628,497</b>	<b>113,712,442</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 37,494,892</b>	<b>\$ 14,910,661</b>	<b>\$ 1,123,257</b>	<b>\$ 378,740</b>	<b>\$ 36,807,473</b>	<b>\$ 15,635,745</b>	<b>\$ 13,111,332</b>	<b>119,462,100</b>

**City of Alpharetta**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
**For the Period Ended December 31, 2018**

	Major Governmental Funds						Non-Major Governmental Funds	Total Governmental Funds
	General Fund	Capital Project Fund	Capital Grant Fund	Conf Ctr Fund Fund	S2016 Const Bond Fund	T-SPLOST Capital Fund		
<b>REVENUES</b>								
Taxes:								
Property Tax	\$ 23,480,305	-	-	-	-	-	3,781,993	\$ 27,262,298
Local Option Sales Tax	6,909,703	-	-	-	-	-	5,285,685	12,195,388
Transportation Special Purpose Local Option Sales Tax	-	-	-	-	-	4,640,644	-	4,640,644
Other Taxes	6,478,633	-	-	-	-	-	1,380,541	7,859,174
Licenses and permits	2,115,558	-	-	-	-	-	724,440	2,839,998
Intergovernmental	30,000	1,157,547	998,491	-	-	-	269,013	2,455,052
Charges for services	2,738,106	-	-	-	-	-	149,482	2,887,587
Impact Fees	-	-	-	-	-	-	-	-
Fines/Forfeitures	867,587	-	-	-	-	-	87,778	955,365
Investment earnings	263,914	163,973	6,953	4,017	406,627	140,673	-	986,157
Contributions and Donations	-	294,582	-	-	-	-	-	294,582
Other	82,299	-	-	-	-	-	-	82,299
Total revenues	<b>42,966,104</b>	<b>1,616,103</b>	<b>1,005,444</b>	<b>4,017</b>	<b>406,627</b>	<b>4,781,317</b>	<b>11,678,932</b>	<b>62,458,544</b>
<b>EXPENDITURES</b>								
Current:								
Unallocated	-	-	-	-	-	-	1,654,622	1,654,622
General government	4,880,380	453,515.40	-	-	-	-	1,443,630	6,777,526
Public safety	14,295,527	860,763.65	-	-	-	-	2,642,402	17,798,693
Public works	4,022,218	4,681,674.49	2,259	-	1,561,932	939,387	270,919	11,478,388
Economic and community development	1,545,461	109,575.50	-	-	-	-	-	1,655,036
Alpharetta Business Community	-	56,680.74	-	-	-	-	-	56,681
Culture and recreation	4,618,373	388,542.10	-	-	279,690	-	493,780	5,780,385
Debt service:	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	389,981	389,981
Other Costs	439,592	-	-	-	-	-	-	439,592
Bond issuance costs	53,295	-	-	-	-	-	-	53,295
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	<b>29,854,845</b>	<b>6,550,752</b>	<b>2,259</b>	<b>-</b>	<b>1,841,622</b>	<b>939,387</b>	<b>6,895,334</b>	<b>46,084,199</b>
Excess (deficiency) of revenues over (under) expenditures	13,111,259	(4,934,649)	1,003,185	4,017	(1,434,995)	3,841,930	4,783,598	16,374,344
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in	1,418,247	4,347,533	-	-	-	-	-	5,765,780
Transfers out	(5,300,033)	-	-	-	-	-	(465,747)	(5,765,780)
Loan Proceeds	-	-	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-	-	-
Sale of capital assets	65,713	-	-	-	-	-	-	65,713
Sale of non-capital assets	6,524	-	-	-	-	-	-	6,524
Land Sale	-	-	-	-	-	-	-	-
Insurance Proceeds	-	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-	-
Total other financing sources and (uses)	<b>(3,809,548)</b>	<b>4,347,533</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(465,747)</b>	<b>72,237</b>
Net change in fund balances	9,301,710	(587,117)	1,003,185	4,017	(1,434,995)	3,841,930	4,317,851	16,446,581
<b>Fund balances - beginning</b>	<b>24,637,080</b>	<b>14,141,447</b>	<b>215,502</b>	<b>374,723</b>	<b>37,792,647</b>	<b>11,793,815</b>	<b>8,310,647</b>	<b>97,265,862</b>
<b>Fund balances - ending</b>	<b>\$ 33,938,790</b>	<b>\$ 13,554,331</b>	<b>\$ 1,218,687</b>	<b>\$ 378,740</b>	<b>\$ 36,357,652</b>	<b>\$ 15,635,745</b>	<b>\$ 12,628,497</b>	<b>\$ 113,712,442</b>

**City of Alpharetta**  
**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**For the Period Ended December 31, 2018**

	Budget	Actual Amounts	Variance with Budget- Positive (Negative)
<b>REVENUES</b>			
Taxes:			
Property Tax	\$ 22,922,000	\$ 23,480,305	\$ 558,305
Local Option Sales Tax	15,650,000	6,909,703	(8,740,297)
Other Taxes	15,739,500	6,478,633	(9,260,867)
Licenses and Permits	2,023,250	2,115,558	92,308
Intergovernmental	460,000	30,000	(430,000)
Charges for Service	4,393,439	2,738,106	(1,655,333)
Fines/Forfeitures	1,987,500	867,587	(1,119,913)
Investment Earnings	150,000	263,914	113,914
Contributions and Donations			-
Other	186,974	82,299	(104,675)
Total revenues	<u>63,512,663</u>	<u>42,966,104</u>	<u>(20,546,559)</u>
<b>EXPENDITURES</b>			
Current:			
General government			
City Administration	2,174,084	919,864	1,254,220
Finance	3,366,136	1,904,710	1,461,426
Human Resources	430,846	215,309	215,538
Legal	690,000	358,452	331,548
Mayor and Council	364,389	181,639	182,750
Municipal Court	1,096,466	649,907	446,559
Information Technology	1,742,223	899,717	842,506
Non-Departmental	689,500	344,750	344,750
Contingency/OP Onitiative Reserve	800,000	94,843	705,158
Total general government	<u>11,353,644</u>	<u>5,569,189</u>	<u>5,784,455</u>
Public Safety	28,422,171	14,835,315	13,586,856
Public works	8,821,264	4,538,519	4,282,745
Economic and community development	3,162,560	1,586,277	1,576,283
Culture and recreation	9,954,497	5,802,632	4,151,865
Debt Service			
Principal	180,000	-	180,000
Interest	106,590	53,295	53,295
Total expenditures	<u>62,000,726</u>	<u>32,385,227</u>	<u>29,615,499</u>
Excess (Deficiency) of revenues over expenditures	<u>1,511,937</u>	<u>10,580,877</u>	<u>9,068,940</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	2,868,750	1,418,247	(1,450,503)
Transfers out	(10,600,065)	(5,300,033)	5,300,032
Capital leases	-		-
Land Sale	-	-	-
Sale of capital assets	75,813	65,713	(10,100)
Sale of non-capital assets	43,500	6,524	(36,976)
Total other financing sources and uses	<u>(7,612,002)</u>	<u>(3,809,548)</u>	<u>3,802,454</u>
Net change in fund balances	<u>(6,100,065)</u>	<u>6,771,328</u>	<u>12,871,393</u>
<b>Fund balances - beginning</b>		<b>24,637,080</b>	
<b>Fund balances - ending</b>		<b>\$ 31,408,408</b>	
Adjustments to GAAP basis:			
Encumbrances		2,530,381	
Misc adj			
<b>Fund balances-ending</b>		<b>\$ 33,938,790</b>	

**City of Alpharetta**  
**Capital Project Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**For the Period Ended December 31, 2018**

	Budget	Actual Amounts	Variance with Budget- Positive (Negative)
<b>REVENUES</b>			
Intergovernmental	\$ 6,124,365	\$ 1,157,547	\$ (4,966,818)
Contributions & Donations	1,447,347	294,582	(1,152,765)
Investment earnings	-	163,973	163,973
Misc Revenue	-	-	-
Other	910,137	-	(910,137)
Total revenues	<u>8,481,849</u>	<u>1,616,103</u>	<u>(6,865,746)</u>
<b>EXPENDITURES</b>			
Capital Outlay			
General Government:			
City Administration	330,697	121,462	209,235
Finance	50,020	5,637	44,383
Information Technology	1,491,694	545,390	946,304
Non-departmental	1,644,896	-	1,644,896
Total general government	<u>3,517,307</u>	<u>672,489</u>	<u>2,844,818</u>
Public Safety	1,984,352	1,279,823	704,529
Engineering & Public Works	22,907,015	12,317,776	10,589,239
Alpharetta Business Community	172,767	112,894	59,873
Economic and community development	480,172	201,239	278,933
Culture and recreation	2,256,748	1,050,342	1,206,406
Total Capital Outlay	<u>31,318,361</u>	<u>15,634,563</u>	<u>15,683,798</u>
Excess (Deficiency) revenue over expenditures	<u>(22,836,512)</u>	<u>(14,018,460)</u>	<u>8,818,052</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	8,695,065	4,347,533	(4,347,533)
Capital leases	-	-	-
Budgeted Fund Balance	-	-	-
Total other financing sources and uses	<u>8,695,065</u>	<u>4,347,533</u>	<u>(4,347,533)</u>
Net change in fund balances	<u>(14,141,447)</u>	<u>(9,670,928)</u>	<u>4,470,519</u>
<b>Fund balances - beginning</b>		<b>14,141,447</b>	
<b>Fund balances - ending</b>		<b><u>\$ 4,470,520</u></b>	
Adjustments to GAAP basis:			
Encumbrances		9,083,811	
Misc adj-			
<b>Fund balances-ending</b>		<b><u>\$ 13,554,331</u></b>	

**City of Alpharetta**  
**Capital Grant Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**For the Period Ended December 31, 2018**

	Budget	Actual Amounts	Variance with Budget - Positive (Negative)
Revenues:			
Intergovernmental	\$ 4,706,566	998,491	\$ (3,708,075)
Contributions & Donations	-	-	-
Interest Earnings	-	6,953	6,953
Total	4,706,566	1,005,444	(3,701,122)
Expenditures:			
Public Safety	-	-	-
General Government	472,939	-	472,939
Community Development	93,750	93,726	24
Public Works	4,355,379	2,259	4,353,120
Recreation & Parks	-	-	-
Non-Departmental	-	-	-
Total	4,922,068	95,985	4,826,083
Excess (Deficiency) revenue over expenditures	(215,502)	909,459	1,124,961
Other Financing Sources & Uses:			
Transfers in	-	-	-
Budgeted Fund Balance	-	-	-
Subtotal:	-	-	-
Net change in fund balance	(215,502)	909,459	1,124,961
<b>Fund balance - beginning</b>		<b>215,502</b>	
<b>Fund balance - ending</b>		<b>\$ 1,124,961</b>	
Adjustments to GAAP basis:			
Misc adj			
Encumbrances		93,726	
<b>Fund balances - ending</b>		<b>\$ 1,218,687</b>	

**City of Alpharetta**  
**Conference Center Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**For the Period Ended December 31, 2018**

	Budget	Actual Amounts	Variance with Budget- Positive (Negative)
<b>REVENUES</b>	\$ -	\$ -	\$ -
Bond Proceeds	-	-	-
Premium on Bond Proceeds	-	-	-
Misc Rev	-	-	-
Investment Earnings	-	4,017	4,017
Total revenues	-	4,017	4,017
<b>EXPENDITURES</b>			
General Government:			
Cost of Bond Issuance		-	-
Non-Departmental	374,723	-	374,723
Total general government	374,723	-	374,723
City Administration			-
Public Safety	-	-	-
Excess (Deficiency) of Revenues Over expenditures	(374,723)	4,017	378,740
<b>OTHER FINANCING SOURCES</b>			
General Obligation Bond Proceeds	-	-	-
Operating Transfers Out			-
Total other financing sources (uses)	-	-	-
Net change in fund balances	(374,723)	4,017	378,740

<b>Fund balances - beginning</b>	<b>374,723</b>
<b>Fund balances - ending</b>	<b>\$ 378,740</b>
Adjustments to GAAP basis:	
Encumbrances	
<b>Fund balances-ending</b>	<b>\$ 378,740</b>

**City of Alpharetta**  
**Bond Construction Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**For the Period Ended December 31, 2018**

	Budget	Actual Amounts	Variance with Budget- Positive (Negative)
<b>REVENUES</b>			
Bond Proceeds	\$ -	\$ -	\$ -
Premium on Bond Proceeds	-	-	-
Misc Revenue	-	-	-
Investment Earnings	-	406,627	406,627
Total revenues	-	406,627	406,627
<b>EXPENDITURES</b>			
General Government:			
Cost of Bond Issuance	-	-	-
Public Works	27,116,897	12,421,613	14,695,284
Recreation & Parks	10,675,750	682,261	9,993,489
Total general government	37,792,647	13,103,874	24,688,773
City Administration			-
Public Safety	-	-	-
Excess (Deficiency) of Revenues			
Over expenditures	(37,792,647)	(12,697,247)	25,095,400
<b>OTHER FINANCING SOURCES</b>			
General Obligation Bond Proceeds	-	-	-
Operating Transfers Out			-
Total other financing sources (uses)	-	-	-
Net change in fund balances	(37,792,647)	(12,697,247)	25,095,400
<b>Fund balances - beginning</b>		<b>37,792,647</b>	
<b>Fund balances - ending</b>		<b>\$ 25,095,400</b>	
Adjustments to GAAP basis:			
Encumbrances		11,262,252	
<b>Fund balances-ending</b>		<b>\$ 36,357,652</b>	

**City of Alpharetta  
TSPLOST Fund  
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Period Ended December 31, 2018**

	Budget	Actual Amounts	Variance with Budget- Positive (Negative)
<b>REVENUES</b>			
Transportation Special Purpose Local Option Sales Tax	\$ 8,160,000	\$ 4,640,644	\$ (3,519,356)
Investment Earnings		140,673	140,673
Total revenues	<u>8,160,000</u>	<u>4,781,317</u>	<u>(3,378,683)</u>
<b>EXPENDITURES</b>			
General Government:			
Cost of Bond Issuance			-
Public Works	19,953,814	4,006,901	15,946,913
Recreation & Parks			-
Total general government	<u>19,953,814</u>	<u>4,006,901</u>	<u>15,946,913</u>
City Administration			-
Public Safety	-	-	-
Excess (Deficiency) of Revenues Over expenditures	<u>(11,793,814)</u>	<u>774,416</u>	<u>12,568,230</u>
<b>OTHER FINANCING SOURCES</b>			
General Obligation Bond Proceeds			-
Operating Transfers Out			-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(11,793,814)</u>	<u>774,416</u>	<u>12,568,230</u>

**Fund balances - beginning**

**11,793,815**

**Fund balances - ending**

**\$ 12,568,231**

Adjustments to GAAP basis:

Encumbrances

3,067,514

**Fund balances-ending**

**\$ 15,635,745**

**City of Alpharetta**  
**Internal Service Fund - Medical Insurance**  
**Statement of Net Position**  
**December 31, 2018**

**ASSETS**

Current Assets:	
Cash and Cash Equivalents & Investments	\$ 1,207,734
Accounts Receivables (net of allowance for uncollectibles)	-
Total Current Assets	<u>1,207,734</u>
Noncurrent Assets:	
Restricted Cash, Cash Equivalents, and Investments	-
Total Restricted Assets	<u>-</u>
Total Noncurrent Assets	<u>-</u>
<b>Total Assets</b>	<b><u>1,207,734</u></b>

**LIABILITIES**

Current Liabilities:	
Accounts Payable	-
Claims Payables	\$ 956,128
Accrued Interest Payable	-
Due to Other Funds	-
Total Current Liabilities	<u>-</u>
Current Liabilities Payable from Restricted Assets:	
Total Current Liabilities Payable from Restricted Assets	<u>956,128</u>
Noncurrent Liabilities:	
Other Non-Current Liabilities	-
Total Noncurrent Liabilities	<u>-</u>
<b>Total Liabilities</b>	<b><u>956,128</u></b>

**NET ASSETS**

Invested in Capital Assets, net of related debt	-
Reserved for Debt Service	-
Reserved for Encumbrances	-
Unreserved	<u>251,606</u>
Total Net Assets	<u>251,606</u>
<b>Total Liabilities &amp; Net Assets</b>	<b><u>\$ 1,207,734</u></b>

**City of Alpharetta**  
**Internal Service Fund - Medical Insurance**  
**Statement of Revenues, Expenses, and Changes in Net position - Budget and Actual**  
**For the Period Ended December 31, 2018**

	Budget	Actual Amounts	Variance with Budget - Positive (Negative)
<b>REVENUES</b>			
Investment Earnings	\$ -	\$ 90	\$ (90)
Employer Medical Contribution	6,455,648	3,193,738	(3,261,911)
Employee Medical Contribution	714,809	380,938	(333,871)
Insurance Proceeds	-	-	
Total revenues	<u>7,170,457</u>	<u>3,574,766</u>	<u>(3,595,691)</u>
<b>EXPENDITURES</b>			
Medical Premiums	1,637,589	818,538	819,051
Medical Claims	5,487,755	2,204,683	3,283,072
Contingency	(254,826)	0	(254,826)
Total expenditures	<u>6,870,518</u>	<u>3,023,221</u>	<u>3,847,297</u>
Excess (Deficiency) of Revenues			
Over expenditures	<u>299,939</u>	<u>551,545</u>	<u>251,606</u>
<b>OTHER FINANCING SOURCES</b>			
Asset Disposition		-	
Operating Transfers In	-	-	-
Operating Transfers Out	(1,500,000)	(1,500,000)	-
Total other financing sources (uses)	<u>(1,500,000)</u>	<u>(1,500,000)</u>	<u>-</u>
Net change in fund balances	<u>(1,200,061)</u>	<u>(948,455)</u>	<u>251,606</u>
<b>Fund balances - beginning</b>		<b>1,200,062</b>	
<b>Fund balances - ending</b>		<u><u>\$ 251,606</u></u>	
Adjustments to GAAP basis:			
Encumbrances		-	
Misc adj			
<b>Fund balances-ending</b>		<u><u>\$ 251,606</u></u>	

**City of Alpharetta  
Enterprise Fund -Solid Waste  
Statement of Net Position  
December 31, 2018**

	<b>Solid Waste</b>
<b>ASSETS</b>	
Current Assets:	
Cash and Cash Equivalents & Investments	\$ 2,436,639
Inventories, at cost	-
Accounts Receivables (net of allowance for uncollectibles)	194,482
Prepaid Insurance Expenses	-
Total Current Assets	2,631,121
Noncurrent Assets:	
Restricted Cash, Cash Equivalents, and Investments	-
Total Restricted Assets	-
Other	-
Capital Assets	
Buildings and System	-
Machinery and Equipment	-
Less Accumulated Depreciation	-
Total Capital Assets (net of accumulated depreciation)	-
Total Noncurrent Assets	-
<b>Total Assets</b>	<b>2,631,121</b>
<b>LIABILITIES</b>	
Current Liabilities:	
Accounts Payable	3,440
Accounts Payable/ Customer Credit Balances	-
Accounts Payable/ Customer Pre-Paid Service	-
Accounts Payable/ A/R Module Suspense Acct	-
Payroll Liabilities	254
Accrued Salaries	-
Accrued Interest Payable	-
Compensated Absences Payable	676
Notes Payable - Revenue Bonds	-
Due to Other Funds	-
Total Current Liabilities	4,370
Current Liabilities Payable from Restricted Assets:	
Revenue Bonds Payable	-
Total Current Liabilities Payable from Restricted Assets	-
Noncurrent Liabilities:	
Customer Deposits	-
Compensated Absences less Current Portion	-
Revenue Bonds Payable	-
Total Noncurrent Liabilities	-
<b>Total Liabilities</b>	<b>4,370</b>
<b>NET ASSETS</b>	
Invested in Capital Assets, net of related debt	-
Reserved for Debt Service	-
Reserved for Encumbrances	-
Unreserved	2,626,752
Total Net Assets	2,626,752
<b>Total Liabilities &amp; Net Assets</b>	<b>\$ 2,631,121</b>

**City of Alpharetta**  
**Enterprise Fund - Solid Waste**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Period Ended December 31, 2018**

Operating revenues:	
Charges for sales and services:	
Refuse Collection charges	\$ 3,166,520
Misc Revenue	4
Total operating revenues	3,166,524
Operating expenses:	
Administration	3,941,762
Non-departmental	-
Total operating expenses	3,941,762
Operating Gain (loss)	(775,236)
Non-operating revenues (expenses):	
Investment earnings	25,468
Total non-operating revenue (expenses)	25,468
Income (loss) before transfers	(749,768)
Transfers In	-
Transfers Out	-
Change In Net Assets	(749,768)
<b>Total net assets-beginning</b>	<b>1,186,192</b>
<b>Total net assets-ending (net of encumbrances)</b>	<b>436,425</b>
Adjustments to GAAP basis:	
Encumbrances	2,190,328
Misc adj-Encumbrances Resv/Prior Year	-
<b>Total net assets-ending</b>	<b>\$ 2,626,752</b>

**City of Alpharetta**  
**Internal Service Fund - Risk Management**  
**Statement of Net Position**  
**December 31, 2018**

**ASSETS**

Current Assets:	
Cash and Cash Equivalents & Investments	\$ 982,883
Accounts Receivables (net of allowance for uncollectibles)	-
Total Current Assets	<u>982,883</u>
Noncurrent Assets:	
Restricted Cash, Cash Equivalents, and Investments	-
Total Restricted Assets	<u>-</u>
Total Noncurrent Assets	<u>-</u>
<b>Total Assets</b>	<b><u>982,883</u></b>

**LIABILITIES**

Current Liabilities:	
Accounts Payable	-
Claims Payables	208,069
Accrued Interest Payable	-
Due to Other Funds	-
Total Current Liabilities	<u>208,069</u>
Current Liabilities Payable from Restricted Assets:	
Total Current Liabilities Payable from Restricted Assets	<u>-</u>
Noncurrent Liabilities:	
Other Non-Current Liabilities	734,234
Total Noncurrent Liabilities	<u>734,234</u>
<b>Total Liabilities</b>	<b><u>942,303</u></b>

**NET ASSETS**

Invested in Capital Assets, net of related debt	-
Reserved for Debt Service	-
Reserved for Encumbrances	-
Unreserved	40,580
Total Net Assets	<u>40,580</u>
<b>Total Liabilities &amp; Net Assets</b>	<b><u>\$ 982,883</u></b>

**City of Alpharetta**  
**Internal Service Fund - Risk Management**  
**Statement of Revenues, Expenses, and Changes in Net position - Budget and Actual**  
**For the Period Ended December 31, 2018**

	Budget	Actual Amounts	Variance with Budget - Positive (Negative)
<b>REVENUES</b>			
Investment Earnings	\$ 4,000	\$ 9,242	\$ 5,242
Charges for Service	1,446,500	723,250	(723,250)
Discounts	-	-	-
Insurance Proceeds	-	433	433
Total revenues	<u>1,450,500</u>	<u>732,924</u>	<u>(717,576)</u>
<b>EXPENDITURES</b>			
Workers Compensation Admin	-	-	-
Professional Fees	132,000	99,734	32,266
Auto Liability	170,000	163,093	6,907
Property & Equipment Liability	100,000	87,694	12,306
Fine Art Liability	2,500	2,500	-
General Liability	60,000	57,952	2,048
Law Enforcement Liability	91,500	86,283	5,217
Public Entity Liability	62,733	62,733	0
Workers Comp Excess Liability	107,000	103,259	3,741
Employee Benefits Liability	-	-	-
Criminal Liability	4,500	3,386	1,114
Cyber Liability	7,000	6,805	195
Umbrella Liability	56,000	53,745	2,255
Medical Services	35,000	1,343	33,657
Claims/Judgements	1,451	1,478	(27)
Claims/Vehicle	37,000	7,017	29,983
Claims/General	23,000	0	23,000
Claims/Public Entity	48,497	49,403	(906)
Claims/Workers Comp	512,319	128,058	384,261
Contingency	222,136		222,136
Total expenditures	<u>1,672,636</u>	<u>914,481</u>	<u>758,155</u>
Excess (Deficiency) of Revenues			
Over expenditures	<u>(222,136)</u>	<u>(181,557)</u>	<u>40,579</u>
<b>OTHER FINANCING SOURCES</b>			
Asset Disposition	-	-	-
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(222,136)</u>	<u>(181,557)</u>	<u>40,579</u>
<b>Fund balances - beginning</b>		<b>222,137</b>	
<b>Fund balances - ending</b>		<u><u>\$ 40,580</u></u>	
Adjustments to GAAP basis:			
Encumbrances		-	
Misc adj		-	
<b>Fund balances-ending</b>		<u><u>\$ 40,580</u></u>	

**City of Alpharetta  
Statement of Net Position  
OPEB Health Fund  
December 31, 2018**

	<b>OPEB Plan</b>
<b>ASSETS</b>	
Current Assets:	
Cash and Cash Equivalents	\$ (48,650)
Investments	\$ 1,227,451
	-
Accounts Receivables (net of allowance for uncollectibles)	\$ 21,444
Total Assets	1,200,245
<b>LIABILITIES</b>	
Current Liabilities:	
Accounts Payable	\$ 10,326
	-
Due to Other Funds	-
Total Current Liabilities	10,326
Current Liabilities Payable from Restricted Assets:	
	-
Total Current Liabilities Payable from Restricted Assets	-
Noncurrent Liabilities:	
	-
Total Noncurrent Liabilities	-
Total Liabilities	10,326
<b>NET ASSETS</b>	
Net Assets held in trust for pension benefits	1,189,919
Total Net Assets	1,189,919
Total Liabilities & Net Assets	<b>\$ 1,200,245</b>

**City of Alpharetta**  
**Statement of Changes in Fiduciary Net Position**  
**OPEB Health Fund**  
**For the Period Ended December 31, 2018**

	<b>Actual Amounts</b>
<b>Additions:</b>	
Employer Contribution	\$ 85,000
Employee Contribution	
Total Contribution	85,000
Investment Income	(6,295)
Net appreciation in FMV	(136,974)
Accrued Interest & Dividends	3,226
Interest and Dividends	22,832
Total Investment Income	(117,211)
<b>Total Additions (Deductions)</b>	<b>(32,211)</b>
<b>Deductions:</b>	
Benefits payments	-
Professional Fees	214
Manager Fees	10
Consulting Fees	1,778
Agent Custody Fees-ADR	26
Total deductions	2,028
Net Increase (Decrease)	(34,239)
<b>OTHER FINANCING SOURCES (USES)</b>	
Transfers in/out	-
<b>Net Assets held in trust for pension benefits</b>	
Beginning of year	1,224,157
<b>Total net assets</b>	<b>\$ 1,189,919</b>

**City of Alpharetta  
Statement of Net Position  
OPEB Reimbursement Fund  
December 31, 2018**

	<b>OPEB Plan</b>
<b>ASSETS</b>	
Current Assets:	
Cash and Cash Equivalents	\$ (7,599)
Investments	\$ 1,854,964
	-
Accounts Receivables (net of allowance for uncollectibles)	\$ 13,088
Total Assets	1,860,454
<b>LIABILITIES</b>	
Current Liabilities:	
Accounts Payable	\$ 623
	-
Due to Other Funds	-
Total Current Liabilities	623
Current Liabilities Payable from Restricted Assets:	
	-
Total Current Liabilities Payable from Restricted Assets	-
Noncurrent Liabilities:	
	-
Total Noncurrent Liabilities	-
Total Liabilities	623
<b>NET ASSETS</b>	
Net Assets held in trust for pension benefits	1,859,831
Total Net Assets	1,859,831
Total Liabilities & Net Assets	\$ 1,860,454

**City of Alpharetta**  
**Statement of Changes in Fiduciary Net Position**  
**OPEB Reimbursement Fund**  
**For the Period Ended December 31, 2018**

	<b>Actual Amounts</b>
<b>Additions:</b>	
Employer Contribution	\$ 2,050,000
Employee Contribution	
Total Contribution	2,050,000
Investment Income	(13,189)
Net appreciation in FMV	(191,593)
Accrued Interest & Dividends	4,813
Interest and Dividends	13,009
Total Investment Income	(186,960)
<b>Total Additions (Deductions)</b>	<b>1,863,040</b>
<b>Deductions:</b>	
Benefits payments	-
Professional Fees	393
Manager Fees	15
Consulting Fees	2,760
Agent Custody Fees-ADR	41
Total deductions	3,209
Net Increase (Decrease)	1,859,831
<b>OTHER FINANCING SOURCES (USES)</b>	
Transfers in	-
<b>Net Assets held in trust for pension benefits</b>	
Beginning of year	-
<b>Total net assets</b>	<b>\$ 1,859,831</b>

**City of Alpharetta  
Statement of Net Position  
Pension Trust Fund  
December 31, 2018**

	<b>Pension Trust Fund</b>
<b>ASSETS</b>	
Current Assets:	
Cash and Cash Equivalents	(185,951)
Investments	66,765,506
	-
Accounts Receivables (net of allowance for uncollectibles)	426,140
Total Assets	67,005,695
<b>LIABILITIES</b>	
Current Liabilities:	
Accounts Payable	10,158
	-
Due to Other Funds	-
Total Current Liabilities	10,158
Current Liabilities Payable from Restricted Assets:	
	-
Total Current Liabilities Payable from Restricted Assets	-
Noncurrent Liabilities:	
	-
Total Noncurrent Liabilities	-
Total Liabilities	10,158
<b>NET ASSETS</b>	
Net Assets held in trust for pension benefits	66,995,537
Total Net Assets	66,995,537
Total Liabilities & Net Assets	<b>\$ 67,005,695</b>

**City of Alpharetta**  
**Statement of Changes in Fiduciary Net Position**  
**Pension Trust Fund**  
**For the Period Ended December 31, 2018**

	<b>Actual Amounts</b>
<b>Additions:</b>	
Employer Contribution	\$ 2,699,997
Employee Contribution	163,629
Total Contribution	2,863,626
Investment Gain/Losses	739,426
Net appreciation in FMV	(6,250,441)
Interest and Dividends	686,728
Accrued Interest & Dividends	33,026
Other Receipts	-
Total Investment Income	(4,791,261)
<b>Total Additions (Deductions)</b>	<b>(1,927,635)</b>
<b>Deductions:</b>	
Benefits payments	1,101,941
Custodial Fees	5,170
Administrative Fees	45,082
Legal Fees	4,325
Manager Fees	57,103
Consulting Fees	148,033
Agent Custody Fees-ADR	6,654
Total deductions	1,368,307
Net Increase (Decrease)	(3,295,942)
<b>Net Assets held in trust for pension benefits</b>	
Beginning of year	70,291,479
<b>Total net assets</b>	<b>\$ 66,995,537</b>

**City of Alpharetta  
Combining Balance Sheet  
Non-Major Governmental Funds  
December 31, 2018**

	Special Revenue							Total Non-major Governmental Funds
	Hotel Motel	Impact Fee	Confiscated Assets	Grant Operating	E911	Debt Service Fund	Stormwater Capital Fund	
<b>ASSETS</b>								
Cash / Cash Equivalents / Investments	\$ 1,985,902	\$ 3,254,689	\$ 584,392	\$ 41,876	\$ 844,547	\$ 4,903,807	\$ 1,228,295	\$ 12,843,508
Taxes Receivable	-	-	-	-	-	-	-	-
Pre-Paid Expenditures	-	-	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	\$ -	-	-	-
Property Taxes	-	-	-	-	-	265,175	-	265,175
Intergovernmental Receivable	-	-	-	2,650	-	-	-	2,650
Due From Other Funds	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>1,985,902</b>	<b>3,254,689</b>	<b>584,392</b>	<b>44,525</b>	<b>844,547</b>	<b>5,168,982</b>	<b>1,228,295</b>	<b>13,111,332</b>
<b>LIABILITIES</b>								
Accounts Payable	5,634	-	7,075	-	24,927	-	13,423	51,059
Retainage Payable	55,000	104,634	-	-	-	-	-	159,634
Intergovernmental Payable	-	-	-	-	-	-	-	-
Arbitrage Payable	-	-	-	-	-	-	-	-
Accounts payable/AR Suspense acct	-	-	-	-	-	-	-	-
Compensated Absences	-	-	-	-	-	-	-	-
Payroll Liabilities	-	-	300	-	2,935	-	-	3,235
Due to Other Fund	-	-	-	-	-	-	-	-
Deferred Revenue	-	-	-	2,650	-	266,258	-	268,907
Unearned Revenue	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>60,634</b>	<b>104,634</b>	<b>7,375</b>	<b>2,650</b>	<b>27,861</b>	<b>266,258</b>	<b>13,423</b>	<b>482,835</b>
<b>FUND BALANCES</b>								
Restricted:								
Capital Projects	-	3,150,055	-	-	-	-	-	3,150,055
Law Enforcement	-	-	577,017	-	-	-	-	577,017
Promotion of Tourism	1,925,267	-	-	-	-	-	-	1,925,267
Emergency Telephone Activities	-	-	-	-	816,686	-	-	816,686
Debt Service	-	-	-	-	-	4,902,724	-	4,902,724
Assigned for: Grant Projects	-	-	-	-	-	-	-	-
Grant Projects	-	-	-	41,876	-	-	-	41,876
Unassigned:	-	-	-	-	-	-	1,214,873	1,214,873
Total Fund Balances	1,925,267	3,150,055	577,017	41,876	816,686	4,902,724	1,214,873	12,628,497
<b>Total Liabilities and Fund Balances</b>	<b>\$ 1,985,902</b>	<b>\$ 3,254,689</b>	<b>\$ 584,392</b>	<b>\$ 44,525</b>	<b>\$ 844,547</b>	<b>\$ 5,168,982</b>	<b>\$ 1,228,295</b>	<b>\$ 13,111,332</b>

**City of Alpharetta**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Non-major Governmental Funds**  
**For the Period Ending December 31, 2018**

	Special Revenue						Stormwater Service Fund	Total Non-major Governmental Funds
	Hotel Motel	Impact Fee	Confiscated Assets	Grant Operations	E911 Fund	Debt Service Fund		
<b>REVENUES:</b>								
Hotel Motel Tax	\$ 3,781,993	-	-	-	-	-	-	\$ 3,781,993
Property tax	-	-	-	-	-	5,285,685	-	5,285,685
Charges for Service	-	-	-	-	1,380,541	-	-	1,380,541
Impact Fees	-	724,440	-	-	-	-	-	724,440
Forfeiture Income	-	-	269,013	-	-	-	-	269,013
Intergovernmental	-	-	142,590	6,891	-	-	-	149,482
Contributions & Donations	-	-	-	-	-	-	-	-
Investment Earnings	-	35,034	404	487	11,656	28,620	11,578	87,778
Other	-	-	-	-	-	-	-	-
Total revenues	<b>3,781,993</b>	<b>759,474</b>	<b>412,008</b>	<b>7,378</b>	<b>1,392,197</b>	<b>5,314,305</b>	<b>11,578</b>	<b>11,678,932</b>
<b>EXPENDITURES:</b>								
Tourism	1,654,622	-	-	-	-	-	-	1,654,622
Community Development	-	-	-	-	-	-	-	-
Culture/Recreation	164,391	313,606	-	8,739	-	-	7,044	493,780
Public Safety	-	40,000	158,168	16,810	2,427,424	-	-	2,642,402
Public Works	-	-	-	-	-	-	270,919	270,919
General Government	-	-	-	-	-	1,443,630	-	1,443,630
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	389,981	-	-	-	-	-	-	389,981
Bond Issuance Costs	-	-	-	-	-	-	-	-
Total expenditures	<b>2,208,994</b>	<b>353,606</b>	<b>158,168</b>	<b>25,549</b>	<b>2,427,424</b>	<b>1,443,630</b>	<b>277,963</b>	<b>6,895,334</b>
Excess (deficiency) of revenues over expenditures	1,572,999	405,868	253,840	(18,171)	(1,035,227)	3,870,675	(266,385)	4,783,598
<b>OTHER FINANCING SOURCES (USES):</b>								
Transfers in / out:								
Debt service fund	-	-	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-	-	-
Operating grants fund	-	-	-	-	-	-	-	-
Capital grants fund	-	-	-	-	-	-	-	-
General fund	(1,418,247)	-	-	15,000	-	-	937,500	(465,747)
Budgeted Fund Balance:	-	-	-	-	-	-	-	-
Total other financing sources and (uses)	(1,418,247)	-	-	15,000	-	-	937,500	(465,747)
Net change in fund balances	154,751	405,868	253,840	(3,171)	(1,035,227)	3,870,675	671,115	4,317,851
Fund balances - beginning	<b>1,770,516</b>	<b>2,744,187</b>	<b>323,177</b>	<b>45,047</b>	<b>1,851,913</b>	<b>1,032,049</b>	<b>543,758</b>	<b>8,310,647</b>
Fund balances - ending	<b>1,925,267</b>	<b>\$ 3,150,055</b>	<b>\$ 577,017</b>	<b>\$ 41,876</b>	<b>\$ 816,686</b>	<b>\$ 4,902,724</b>	<b>\$ 1,214,873</b>	<b>\$ 12,628,497</b>

**City of Alpharetta**  
**Hotel Motel Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**For the Period Ended December 31, 2018**

	<b>Budget</b>	<b>Actual Amounts</b>	<b>Variance with Budget - Positive (Negative)</b>
<b>REVENUES:</b>			
Hotel Motel Tax	\$ 7,650,000	\$ 3,781,993	\$ (3,868,007)
Misc Revenue	-	-	-
Investment Earnings	-	-	-
Total revenues	7,650,000	3,781,993	(3,868,007)
<b>EXPENDITURES:</b>			
Professional Services	3,000	-	3,000
Recreation Improvements	465,804	164,391	301,413
Alpharetta Convention & Visitor's Bureau	3,346,875	1,654,622	1,692,253
Alpharetta Business Community	-	-	-
Debt Service Reserve	1,500,000	-	1,500,000
Bond Principal	200,000	-	200,000
Bond Interest	779,963	389,981	389,982
Contingency	256,124	-	256,124
Total Expenditures	6,551,766	2,208,994	4,342,772
Excess of revenues over expenditures	1,098,234	1,572,999	474,765
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers Out	(2,868,750)	(1,418,247)	1,450,503
Total other financing sources and uses	(2,868,750)	(1,418,247)	1,450,503
Net change in fund balances	(1,770,516)	154,751	1,925,267
<b>Fund balances - beginning</b>	<b>\$ 1,770,516</b>		
<b>Fund balances - ending</b>	<b>\$ 1,925,267</b>		
Enbubrances	\$ -		
<b>Fund balances - ending</b>	<b>\$ 1,925,267</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 December 31, 2018**

	Budget	Actual Amounts	Variance with Budget - Positive (Negative)
<b>REVENUES:</b>			
Impact Fees	\$ 45,000	\$ 724,440	\$ 679,440
Investment Earnings	-	35,034	35,034
Total Revenues	45,000	759,474	714,474
<b>EXPENDITURES:</b>			
Public Safety	40,000	40,000	(0)
Public Works	1,236,760	164,460	1,072,300
Recreation & Parks	897,299	313,606	583,693
Community Development	615,128	-	615,128
General Government	-	-	-
Total expenditures	2,789,187	518,066	2,271,121
Excess (deficiency) of revenues over expenditures	(2,744,187)	241,408	(2,985,595)
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers Out	-	-	-
Total other financing sources and uses	-	-	-
Net change in fund balances	(2,744,187)	241,408	(2,985,595)
<b>Fund balances - beginning</b>		<b>2,744,187</b>	
<b>Fund balances - ending</b>		<b>\$ 2,985,595</b>	
Encumbrances		164,460	
<b>Fund balances - ending</b>		<b>\$ 3,150,055</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 December 31, 2018**

	<b>Budget</b>	<b>Actual Amounts</b>	<b>Variance with Budget - Positive (Negative)</b>
<b>REVENUES:</b>			
Forfeiture Income	\$ -	\$ 269,013	\$ 269,013
Investment Earnings	-	404	404
Intergovernmental	142,591	142,590	\$ (1)
Misc Revenue			-
Total Revenues	142,591	412,008	269,417
<b>EXPENDITURES:</b>			
Public Safety	465,768	158,168	307,600
Non-Departmental	-		-
Total expenditures	465,768	158,168	307,600
Excess (deficiency) of revenues over expenditures	(323,177)	253,840	577,017
<b>OTHER FINANCING SOURCES (USES):</b>			
Net change in fund balances	(323,177)	253,840	577,017
<b>Fund balances - beginning</b>		<b>323,177</b>	
<b>Fund balances - ending</b>		<b>\$ 577,017</b>	
Adjustments to GAAP basis:			
Encumbrances		-	
<b>Fund balances - ending</b>		<b>\$ 577,017</b>	

**City of Alpharetta**  
**Grant Fund - Operating**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**For the Period Ended December 31, 2018**

	Budget	Actual Amounts	Variance with Budget - Positive (Negative)
<b>REVENUES:</b>			
Intergovernmental	\$ 57,806	\$ 6,891	(50,915)
Contributions & Donations	-	-	-
Discounts Taken	-	-	-
Interest Earnings	-	487	487
Transfers in	30,000	15,000	(15,000)
Contingencies	-	-	-
Total	<u>87,806</u>	<u>22,378</u>	<u>(65,428)</u>
<b>EXPENDITURES:</b>			
General Government	37,275	-	37,275
Community Development	-	-	-
Engineering/Public Works	-	-	-
Public Safety	86,331	16,810	69,521
Recreation & Parks	9,246	8,739	507
Contingencies	-	-	-
Operating Transfers Out	-	-	-
Non-Allocated	-	-	-
Total	<u>132,852</u>	<u>25,549</u>	<u>107,303</u>
Excess (deficiency) of revenues over expenditures	<u>(45,046)</u>	<u>(3,171)</u>	<u>41,875</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Net change in fund balance	<u>(45,046)</u>	<u>(3,171)</u>	<u>41,875</u>
<b>Fund balance - beginning</b>		<u>45,047</u>	
<b>Fund balance - ending</b>		<u>\$ 41,876</u>	
Adjustments to GAAP basis:			
Encumbrances		-	
<b>Fund balances - ending</b>		<u>\$ 41,876</u>	

**City of Alpharetta**  
**Emergency 911 Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**For the Period Ended December 31, 2018**

	<b>Budget</b>	<b>Actual Amounts</b>	<b>Variance with Budget - Positive (Negative)</b>
<b>REVENUES:</b>			
Charges for Service	\$ 4,055,000	\$ 1,380,541	\$ (2,674,459)
Capital Lease			-
Investment Earnings	11,693	11,656	(37)
Total Revenues	4,066,693	1,392,197	(2,674,496)
<b>EXPENDITURES:</b>			
Public Safety	5,028,605	2,969,218	2,059,387
Total expenditures	5,028,605	2,969,218	2,059,387
Excess (deficiency) of revenues over expenditures	(961,912)	(1,577,021)	(615,109)
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers In	-	-	-
Transfers Out - Capital Project Fund	-	-	-
Total other financing sources and uses	-	-	-
Net change in fund balances	(961,912)	(1,577,021)	(615,109)
<b>Fund balances - beginning</b>		<b>1,851,913</b>	
<b>Fund balances - ending</b>		<b>\$ 274,892</b>	
Adjustments to GAAP basis:			
Encumbrances		541,794	
<b>Fund balances - ending</b>		<b>\$ 816,686</b>	

**City of Alpharetta**  
**Debt Service Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**For the Period Ended December 31, 2018**

	Budget	Actual Amounts	Variance with Budget - Positive (Negative)
<b>REVENUES:</b>			
Property tax	\$ 5,134,000	\$ 5,285,685	\$ 151,685
Misc Revenue		-	-
Investment earnings	10,000	28,620	18,620
Total revenues	<u>5,144,000</u>	<u>5,314,305</u>	<u>170,305</u>
<b>EXPENDITURES:</b>			
Current:			
General government			
Finance			-
Non-departmental		-	-
Total general government	<u>-</u>	<u>-</u>	<u>-</u>
Debt Service:			
Principal	2,832,100	122,100	2,710,000
Interest	2,636,413	1,319,280	1,317,133
Contingency	702,536	-	702,536
Bond issuance costs	5,000	2,250	2,750
Total debt service	<u>6,176,049</u>	<u>1,443,630</u>	<u>4,732,419</u>
Total expenditures	<u>6,176,049</u>	<u>1,443,630</u>	<u>4,732,419</u>
Excess (Deficiency) of revenues over expenditures	<u>(1,032,049)</u>	<u>3,870,675</u>	<u>4,902,724</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers in			-
Transfers out			-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>
	<u>(1,032,049)</u>	<u>3,870,675</u>	<u>4,902,724</u>
<b>Fund balances - beginning</b>		<u><b>1,032,049</b></u>	
<b>Fund balances - ending</b>		<u><b>\$ 4,902,724</b></u>	

**City of Alpharetta**  
**Stormwater Capital Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**For the Period Ended December 31, 2018**

	Budget	Actual Amounts	Variance with Budget - Positive (Negative)
<b>REVENUES:</b>			
Misc Revenue	-	-	-
Investment Earnings	-	11,578	-
Total Revenues	-	11,578	-
<b>EXPENDITURES:</b>			
Public Works	2,118,757	1,511,118	607,639
Recreation & Parks	300,000	16,412	283,588
Total expenditures	2,418,757	1,527,530	891,227
Excess (deficiency) of revenues over expenditures	(2,418,757)	(1,515,952)	891,227
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers In	1,875,000	937,500	(937,500)
Transfers Out	-	-	-
Total other financing sources and uses	1,875,000	937,500	(937,500)
Net change in fund balances	(543,757)	(578,452)	(46,273)
<b>Fund balances - beginning</b>		<b>543,758</b>	
<b>Fund balances - ending</b>		<b>\$ (34,694)</b>	
Adjustments to GAAP basis:			
Encumbrances		1,249,567	
<b>Fund balances - ending</b>		<b>\$ 1,214,873</b>	

# DEVELOPMENT AUTHORITY



## Revenue & Expenditure Report GAAP Financial Statements



# ALPHARETTA DEVELOPMENT AUTHORITY

## Financial Management Report - As of December 31, 2018

Account #	Project	Total Budget	Actuals (Collections/ Expenditures)	Forecasted Receivables/ Encumbrances	Remaining
<b>Revenues</b>					
99575100-346900	Bond Application Fee	\$ 50,000	\$ 50,000		\$ -
99575100-361000	Investment Earnings	-	105		(105)
99575100-389000	Miscellaneous Revenue	-	100		(100)
99575100-334310-C1528	FISERV REBA Grant	125,000	-		125,000
99575100-371000-C1532	ATC Operational Funding (COA)	83,334	83,334		-
99575100-381000-C1535	Innovation Center Operations (ATC)	8,249	8,262	1,673	1,659
	<i>subtotal</i>	<b>\$ 266,583</b>	<b>\$ 141,801</b>	<b>\$ 1,673</b>	<b>\$ 126,455</b>
(1) 99575100-395000	Carryforward Fund Balance	\$ 109,117	-		\$ 109,117
	<i>subtotal</i>	<b>\$ 109,117</b>	<b>\$ -</b>		<b>\$ 109,117</b>
	<b>Total</b>	<b>\$ 375,700</b>	<b>\$ 141,801</b>		<b>\$ 235,572</b>
<b>Expenditures</b>					
99575100-571000-C1403	Local Job Creation Grant Program	\$ 32,500	-	-	\$ 32,500
99575100-544100-C1532	ATC Operational Funds	83,334	52,083	-	31,251
99575100-544100-C1601	High Impact Permitting Grant Program (IGA with COA)	20,948	-	-	20,948
99575100-544100-C1822	AG Tech Sponsorship	12,000	12,000	-	-
99575100-544100-C1528	FISERV REBA Grant	125,000	-	-	125,000
99575100-531100	General Supplies and Materials	-	350	-	(350)
	<i>subtotal</i>	<b>\$ 273,782</b>	<b>\$ 64,433</b>	<b>\$ -</b>	<b>\$ 209,349</b>
(2) 99575100-523860-C1535	Innovation Center Operations (Maintenance Contracts)	\$ 3,256	\$ 3,446	\$ 131	\$ (321)
99575100-531200-C1535	Innovation Center Operations (Miscellaneous Utilities)	348	436	-	(88)
99575100-531210-C1535	Innovation Center Operations (Water/Sewer)	57	56	-	1
99575100-531220-C1535	Innovation Center Operations (Natural Gas)	810	1,588	-	(778)
99575100-531230-C1535	Innovation Center Operations (Electricity)	1,545	2,042	-	(497)
	<i>subtotal</i>	<b>\$ 6,016</b>	<b>\$ 7,568</b>	<b>\$ 131</b>	<b>\$ (1,683)</b>
99575100-579000	Reserve	\$ 95,902	-	-	\$ 95,902
	<i>subtotal</i>	<b>\$ 95,902</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 95,902</b>
	<b>Total</b>	<b>\$ 375,700</b>	<b>\$ 72,001</b>	<b>\$ 131</b>	<b>\$ 303,568</b>

- (1) Carryforward Fund Balance represents cash available at the end of the prior fiscal year that is programmed into the current fiscal year budget. As this account represents cash already received, there will not be actual collections.
- (2) Innovation Center utilities are being funded by the Alpharetta Technology commission (ATC) on a reimbursement basis. As such, expenses will outpace budget at month end due to the billing/reimbursement delay.



**ALPHARETTA DEVELOPMENT AUTHORITY**  
 Financial Management Report - As of December 31, 2018

Account #	Project	Total Budget	Actuals (Collections/ Expenditures)	Forecasted Receivables/ Encumbrances	Remaining
<b>Fund Balance Reconciliation</b>					
	<b>Fund Balance (beginning of Fiscal Year)</b>		\$ 109,118		
	Revenues collected to date		141,801		
	Expenditures incurred to date		(72,001)		
	<b>Fund Balance (current)</b>		<b>\$ 178,918</b>		
	Forecasted revenue collections		126,673		
	<b>Fund Balance (forecasted)</b>		<b>\$ 305,590</b>		
	Allocation of Forecasted Fund Balance:				
	Spendable (available for investment by the Board)		\$ 95,892		
	Non-Spendable (unspent/remaining project allocations)		209,699		
			<b>\$ 305,590</b>		



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# GAAP



# Financial Statements

**City of Alpharetta**  
**Balance Sheet**  
**COMPONENT UNIT-DEVELOPMENT AUTHORITY**  
**December 31, 2018**

**ASSETS**

Current Assets:	
Cash and Cash Equivalents	178,090
Investments	828
Receivables	
Restricted Cash for Bond Issuance Costs	-
Total Assets	<u>178,918</u>

**LIABILITIES**

Current Liabilities:	
Accounts Payable	-
Due to Other Funds	-
Total Current Liabilities	<u>-</u>
Current Liabilities Payable from Restricted Assets:	
	-
Total Current Liabilities Payable from Restricted Assets	<u>-</u>
Noncurrent Liabilities:	
	-
Total Noncurrent Liabilities	<u>-</u>
Total Liabilities	<u>-</u>

**Fund Balance**

Restricted	83,026
Unassigned	95,892
Total Fund Balance	<u>178,918</u>
Total Liabilities & Fund Balance	<u><b>\$ 178,918</b></u>

**City of Alpharetta**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**COMPONENT UNIT-DEVELOPMENT AUTHORITY**  
**For the Period Ended December 31, 2018**

	<b>Actual Amounts</b>
<b>Revenues</b>	
Rent/Royalties	\$ 8,262
State Grant	-
Fees	50,000
Contributions & Donations	83,334
Miscellaneous Income-Interest	105
Miscellaneous Revenue	100
<b>Total Revenues</b>	<b>141,801</b>
<b>Expenditures</b>	
Economic Development	72,001
Utilities - Miscellaneous	-
Debt Service:	
Principal	-
Interest	-
<b>Total Expenditures</b>	<b>72,001</b>
Excess (deficiency) of revenues over (under) expenditures	69,800
<b>Other Financing Sources (Uses)</b>	
Sale of capital assets	-
<b>Net Change in Fund Balances</b>	69,800
<b>Fund Balance, Beginning of Year</b>	<b>109,118</b>
<b>Fund Balance, End of Year</b>	<b>\$ 178,918</b>

