

# Financial Management Reports

---



for the month ending  
**February 28, 2018**  
(Period 8 of 12 - unaudited)

# Financial Management Reports

## Fiscal Year 2018

### Table of Contents

Transmittal Letter	1
General Fund	8
Revenue Summary and Collection Comparison	9
Expenditure Summary by Department	11
Expenditure Summary by Category	13
Grant Funds	14
Capital Project Funds	18
Special Revenue Funds (with CIP)	28
Other Items	
Payments \$5,000 and Greater	32
PO's between \$5,000 and \$50,000	36
Bid/RFP Status	38
GAAP Financial Statements	41
Alpharetta Development Authority	69
Revenue & Expenditure Report	70
GAAP Financial Statements	73



2 PARK PLAZA  
ALPHARETTA, GA 30009  
PHONE: 678.297.6000  
WWW.ALPHARETTA.GA.US

TO: HONORABLE MAYOR AND CITY COUNCIL MEMBERS  
FROM: THOMAS G. HARRIS, FINANCE DIRECTOR *TH*  
DATE: APRIL 9, 2018  
RE: FINANCIAL MANAGEMENT REPORTS AS OF FEBRUARY 28, 2018

The documents contained herein represent the financial management reports for the City of Alpharetta ("city") as of the period ending February 28, 2018.

## General Fund

**Revenue:** The following section pertains to information detailed in the attached Revenue Summary and Collection Comparison report. FY 2018 revenues are budgeted at \$64 million (net of Carryforward Fund Balance totaling \$9 million). As of February 28, 2018, actual revenue collections total 78% or \$50 million.

Early collection trends indicate a net gain over budget of \$346,831 with the detail as follows:

• Building Permit Fees:	\$ 650,000
• Insurance Premium Taxes:	120,476
• Property Taxes (delinquent):	177,088
• Local Option Sales Tax:	150,000
• Motor Vehicle Title Fees:	75,000
• Business and Occupational Taxes:	75,000
• Franchise Taxes (telephone):	(570,843)
• Municipal Court Fines:	(375,000)
• Other:	<u>45,110</u>
Estimated Gain:	\$ 346,831

The FY 2018 budget for current year property taxes (non-motor vehicles) totals \$21.2 million and is based on a billable digest of \$4.6 billion (net of all exemptions/motor vehicle values). This figure was calculated in April/May 2017 based on staff forecasts of property values (including new construction estimates).

The actual digest for FY 2018, as provided by the Fulton County Board of Assessors ("Board of Assessors"), currently totals \$4.5 billion. This figure is net of all exemptions/motor vehicle values and assumes a 13% write-down of appealed property values.

MAYOR PRO TEM  
DONALD F. MITCHELL

COUNCIL MEMBERS  
JASON BINDER  
BEN BURNETT  
DAN MERKEL

CITY ADMINISTRATOR  
ROBERT J. REGUS

As detailed in the chart below, property tax collections at an estimated write-down trend of 13% are tracking in-line with the budget estimate.

General Fund			
	FY 2018 Budget	FY 2018 Estimate	Variance
Digest	4.57 billion	4.53 billion	(47 million)
Est. Revenue at:			
97% Budgeted Collection Rate	✓		
99% Historical Collection Rate		✓	
Property Tax Collections	\$21.2 million	\$21.2 million*	\$ (2,000)
* Based on assessment (including appeals) write-down estimate of 13%.			

Building Permit Fee collections is trailing FY 2017 collection activity but still outpacing the conservative FY 2018 budget estimate. Collections are conservatively estimated to total \$2.2 million by year-end (\$2.8 million was collected in FY 2017) which is \$650,000 greater than budget. Building permit fee collections are variable but will likely exceed the estimate for FY 2018 and will be adjusted accordingly in future reports. Growth is being driven through an increase in the underlying number/value of permits.

Insurance Premium Tax collections total \$3.8 million in FY 2018 and represent a 6% increase over FY 2017 collections of \$3.6 million.

Local Option Sales Tax collections is trending 5% higher than FY 2017 and is estimated to total \$15.4 million by year-end (\$14.9 million was collected in FY 2017) which is \$150,000 greater than budget.

Motor Vehicle Title Tax (TAVT) collections is trending 6% higher than FY 2017 (\$854,978 was collected in FY 2017) and is estimated to total \$850,000 by year-end (non-standard revenue collection as it is dependent upon vehicle sales) which is \$75,000 greater than budget. Main driver includes a revision in the TAVT formula that increases the local share from 41% to 45% pursuant to the underlying legislation in addition to vehicle sale activity.

Business and Occupational tax collections is trending -25% lower than FY 2017 and is estimated to total \$1.1 million by year-end (\$1.1 million was collected in FY 2017) which is \$75,000 greater than budget. The collections forecast will likely change over the next month due to payment timing (taxes carry a February due date with a one month grace period).

Franchise Tax collections are trending lower than FY 2017 and are estimated to total \$6.1 million by year-end (\$6.4 million was collected in FY 2017) which is \$570,843 less than budget. The primary driver of this revenue variance is electricity franchise taxes which is trending -4% less than FY 2017. The large \$ variance is driven through the electricity franchise tax decline which Georgia Power contributes to weather patterns (e.g. cool summers negating the need for as much air conditioning).

Municipal Court Fine collections is trending -24% lower than FY 2017 and is estimated to total \$1.8 million by year-end (\$2.2 million was collected in FY 2017) which is -\$375,000 less than budget. Factors for the decline include a combination of reduced tickets/citations and law

changes that reduce collectability of court fines. Court Fine revenue is on pace to approximate the lowest collection total in over a decade.

The Finance Department will continue to monitor revenue collections and report on potential budget impacts in future financial management reports.

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

As of February 28, 2018, city departments (not including General Government<sup>1</sup>) have encumbered and expensed 67%, or \$38 million, of their FY 2018 budget appropriations. The City Administration Department is trending materially higher than FY 2017 due primarily to increased costs for election services to Fulton County based on revised cost sharing methodologies.

**Contingency:** The General Fund contingency balance totals \$649,979.

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

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

**Hotel/Motel Fund:** FY 2018 revenues are budgeted at \$7.3 million (net of carryforward fund balance totaling \$1.5 million) with budgeted disbursements as follows: Alpharetta Convention & Visitor's Bureau (43.75% or \$3.2 million); Facilities (18.75% or \$779,963 for debt service on the Series 2016 Convention Center Bonds, \$550,000 for the Alpharetta Arts Center, and \$34,674 in non-allocated); and the city (37.5% or \$2.7 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 carryforward fund balance figure referenced above).

As of February 28, 2018, the city has collected 57% or \$4.1 million (seven months of collections). All collections have been distributed to the participating entities based on their proportionate share.

**E-911 Fund:** FY 2018 revenues are budgeted at \$3.95 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 February 28, 2017 (7 months of collections), the city has collected 57% or \$2.2 million.

Expenditures/encumbrances during the same time period total \$4.2 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.

---

<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 2018 revenues are budgeted at \$5.2 million (net of carryforward fund balance totaling \$1.2 million). As of February 28, 2018, actual revenue totaled 97% of budget or \$5 million.

The FY 2018 budget for current year property taxes (non-motor vehicles) totals \$5.1 million and is based on a billable digest of \$5.06 billion (net of all exemptions/motor vehicle values). This figure was calculated in April/May 2017 based on staff forecasts of property values (including new construction estimates).

The actual digest for FY 2018, as provided by the Fulton County Board of Assessors ("Board of Assessors:"), currently totals \$5 billion. This figure is net of all exemptions/motor vehicle values and assumes a 13% write-down of appealed property values.

As detailed in the chart below, property tax collections at an estimated write-down trend of 13% are tracking in-line with the budget estimate.

Debt Service Fund			
	FY 2018 Budget	FY 2018 Estimate	Variance
Digest	5.06 billion	5.0 billion	(64 million)
Est. Revenue at:			
97% Budgeted Collection Rate	✓		
99% Historical Collection Rate		✓	
Property Tax Collections	\$5.1 million	\$5.1 million*	\$ (13,000)
* Based on assessment (including appeals) write-down estimate of 13%.			

## Grant Funds

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

**Operating Grant Fund (Fund 220):** Available funding totals \$101,442 and represents unencumbered/unspent project appropriations of \$81,465 and a non-allocated reserve for future projects (grant matches) of \$19,977.

**Capital Grants Fund (Fund 340):** Available funding totals \$235,221 and represents unencumbered/unspent capital project appropriations of \$59,133 and a non-allocated reserve for future capital projects (grant matches) of \$176,088.

## 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 \$10.8 million and represents unencumbered/unspent capital project appropriations of \$7.8 million and a non-allocated reserve for future capital projects of \$2.9 million.

Available ABC (Alpharetta Business Community) funding totals \$58,959 and represents unencumbered/unspent capital project appropriations (sidewalk connectivity).

**Stormwater Capital Fund (Fund 302):** Available funding totals \$593,023 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). Design and construction related phases are fully encumbered and the bond issuance costs have been spent.

**Parks and Transportation Bond Fund (Fund 317):** This fund accounts for proceeds of the voter approved General Obligation Bonds, Series 2016. Available funding totals \$25.3 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 \$13.7 million.

State estimates for Alpharetta TSPLOST collections totaled \$13 million annually (\$63 million over 5-years). Actual revenue trends are approaching \$850,000 monthly with an annualized total closer to \$10/11 million.

As the tax is still new, education along with collection enforcement is still being implemented which should increase the revenue trend in future months as will the holiday season. Capital programming for FY 2019 will be reflective of the updated TSPLOST revenue trends.

## Enterprise Fund

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

**Solid Waste Fund:** FY 2018 revenues are currently budgeted at \$3.6 million (net of carryforward fund balance totaling \$433,246 constituting reserve balances in excess of the 21% Emergency Reserve target). As of February 28, 2018, the city has collected \$3.8 million, which represents the 1<sup>st</sup> – 4<sup>th</sup> quarter billings and associated investment earnings. Expenditures/ encumbrances during the same time period total \$3.3 million and represent general operations and blanket purchase orders (e.g. sanitation hauler) that will sustain operations throughout the year. There are no budget variances anticipated at this time.

Glass recycling services began in early December. The cost of this service, in addition to the approved 3% CPI contract growth, totals \$576,000 annually with \$336,000 occurring in FY

2018 (partial year). The new rates went into effect on January 1, 2018 and were billed in December (billing done in advance for the quarter of January-March 2018).

## Other Items

Council Member Stipend Activity Listing: The FY 2018 budget includes appropriations of \$9,000 for the Mayor and \$5,000 for each City Council Post and the available balances as of February 28, 2018 are as follows:

	Budget	Expenditures (year-to-date)	Available Balance
Mayor: vacant*	\$ 9,000	\$ 3,094	\$ 5,906
Post #1: Donald Mitchell (Mayor Pro-Tem)	\$ 5,000	\$ 641	\$ 4,359
Post #2: Ben Burnett**	\$ 5,000	\$ 1,007	\$ 3,993
Post #3: vacant*	\$ 5,000	\$ 357	\$ 4,643
Post #4: vacant*	\$ 5,000	\$ 1,044	\$ 3,956
Post #5: Jason Binder	\$ 5,000	\$ 1,195	\$ 3,805
Post #6: Dan Merkel	\$ 5,000	\$ 773	\$ 4,227

\* The incumbents resigned their posts effective 2/21/2018 to pursue other opportunities including Georgia Secretary of State (Mayor - David Belle Isle) and Alpharetta Mayor (City Council Post #3 - Chris Owens and City Council Post #4 - Jim Gilvin). \*\* This chart provides expenditure activity by Mayor/Council Post and includes multiple incumbents for Post #2.

## 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 February 28, 2018, the Development Authority has \$73,780 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.



*This page has been  
intentionally left blank*



# GENERAL FUND

## Revenue Report



**CITY OF ALPHARETTA**  
 Financial Management Reports  
 General Fund (Unaudited)  
Revenue Summary and Collection Comparison  
 For the month ended February 28, 2018

	Current Fiscal Year					Prior Fiscal Year		
	2018 Budget	2018 YTD	% Collected	2018 Estimated	Variance	2017 Actual	2017 YTD	% Collected
<b>Top 10 Revenues:</b>								
Property Taxes								
Current Year	\$ 21,160,000	\$ 20,343,197	96.1%	\$ 21,160,000	\$ -	\$ 19,779,392	\$ 19,314,705	97.7%
Delinquent	239,000	321,427	134.5%	416,088	177,088	818,821	258,068	31.5%
Motor Vehicle Tax	180,000	116,036	64.5%	180,000	-	243,436	159,621	65.6%
Motor Vehicle Title Fee	775,000	527,983	68.1%	850,000	75,000	854,978	499,229	58.4%
Local Option Sales Tax	15,200,000	9,340,682	61.5%	15,350,000	150,000	14,943,853	8,920,154	59.7%
Franchise Tax	6,640,000	5,364,817	80.8%	6,069,157	(570,843)	6,357,342	5,508,078	86.6%
Insurance Premium Tax	3,693,320	3,813,796	103.3%	3,813,796	120,476	3,588,813	3,588,813	100.0%
Alcohol Beverage Excise Tax	2,100,000	1,269,183	60.4%	2,100,000	-	2,113,121	1,216,162	57.6%
Building Permit Fees	1,550,000	1,394,229	90.0%	2,200,000	650,000	2,750,273	1,597,796	58.1%
Business and Occupational Tax	1,025,000	731,692	71.4%	1,100,000	75,000	1,136,506	971,863	85.5%
Municipal Court Fines	2,200,000	1,182,905	53.8%	1,825,000	(375,000)	2,225,129	1,558,234	70.0%
Recreation/Special Event Fees	2,642,558	1,350,126	51.1%	2,686,880	44,322	2,512,745	1,732,066	68.9%
Hotel/Motel Tax (City portion)	2,718,750	1,539,291	56.6%	2,775,000	56,250	2,661,700	1,499,033	56.3%
subtotal	\$ 60,123,628	\$ 47,295,366	78.7%	\$ 60,525,922	\$ 402,294	\$ 59,986,109	\$ 46,823,823	78.1%
<b>Other Revenues</b>	4,147,908	2,593,507	62.5%	4,092,446	(55,462)	5,067,067	3,205,711	63.3%
<b>Total Revenues</b>	<b>\$ 64,271,536</b>	<b>\$ 49,888,872</b>	<b>77.6%</b>	<b>\$ 64,618,367</b>	<b>\$ 346,831</b>	<b>\$ 65,053,175</b>	<b>\$ 50,029,534</b>	<b>76.9%</b>
Carryforward Fund Balance	8,860,286							



# GENERAL FUND

## Expenditure Reports



**CITY OF ALPHARETTA**  
 Financial Management Reports  
 General Fund (unaudited)  
Expenditure Summary by Department  
 For the month ended February 28, 2018

	Current Fiscal Year						Prior Fiscal Year		
	2018 Budget	2018 Encumbrances	2018 Exp. (YTD)	Funds Available	% Enc./Exp.	% Exp.	2017 Exp. (Total)	2017 Exp. (YTD)	% Exp.
<b>Expenditures by Department:</b>									
Mayor & Council	\$ 364,488	\$ 404	\$ 212,579	\$ 151,505	58.4%	58.3%	\$ 319,279	\$ 207,266	64.9%
City Administration	2,266,016	57,930	1,495,098	712,988	68.5%	66.0%	1,980,803	1,241,980	62.7%
Finance	3,347,009	65,849	2,378,922	902,239	73.0%	71.1%	3,105,132	2,149,967	69.2%
City Attorney	665,000	-	289,647	375,353	43.6%	43.6%	650,104	265,157	40.8%
Information Technology	1,681,857	8,991	1,099,426	573,440	65.9%	65.4%	1,546,560	1,005,084	65.0%
Human Resources	415,782	9,626	239,023	167,133	59.8%	57.5%	368,722	238,580	64.7%
Municipal Court	1,126,546	96,463	656,502	373,581	66.8%	58.3%	953,791	602,051	63.1%
Public Safety	27,260,508	435,839	17,888,135	8,936,534	67.2%	65.6%	25,001,343	16,561,135	66.2%
Public Works	8,377,022	399,644	5,083,022	2,894,356	65.4%	60.7%	7,335,950	4,556,249	62.1%
Recreation, Parks & Cultural Svcs	9,101,275	679,914	5,267,352	3,154,009	65.3%	57.9%	8,353,856	5,188,963	62.1%
Community Development	2,857,116	37,440	1,882,134	937,541	67.2%	65.9%	2,631,318	1,660,646	63.1%
subtotal	\$ 57,462,619	\$ 1,792,099	\$ 36,491,840	\$ 19,178,680	66.6%	63.5%	\$ 52,246,857	\$ 33,677,076	64.5%
<b>General Government:</b>									
Non-Departmental	\$ 45,000	\$ -	\$ 10,000	\$ 35,000	22.2%	22.2%	\$ 45,000	\$ 10,000	22.2%
Conv. Ctr Bonds Reserve	-	-	-	-	-	-	-	-	-
Insurance Premiums (Risk)	665,000	-	443,333	221,667	66.7%	66.7%	640,000	426,667	66.7%
Gwinnett Tech Bond P&I	286,840	-	55,920	230,920	19.5%	19.5%	286,940	58,470	20.4%
Transfer(s) to other Funds	14,022,363	-	9,348,242	4,674,121	66.7%	66.7%	10,549,857	7,033,238	66.7%
Contingency	650,000	-	21	649,979	0.0%	0.0%	114,541	57,372	50.1%
subtotal	\$ 15,669,203	\$ -	\$ 9,857,516	\$ 5,811,687	62.9%	62.9%	\$ 11,636,338	\$ 7,585,746	65.2%
<b>Total Expenditures</b>	<b>\$ 73,131,822</b>	<b>\$ 1,792,099</b>	<b>\$ 46,349,356</b>	<b>\$ 24,990,368</b>	<b>65.8%</b>	<b>63.4%</b>	<b>\$ 63,883,195</b>	<b>\$ 41,262,822</b>	<b>64.6%</b>



*This page has been  
intentionally left blank*



**CITY OF ALPHARETTA**  
Financial Management Reports  
General Fund (unaudited)  
Expenditure Summary by Category  
For the month ended February 28, 2018

	Current Fiscal Year						Prior Fiscal Year		
	2018 Budget	2018 Encumbrances	2018 Exp. (YTD)	Funds Available	% Enc./Exp.	% Exp.	2017 Exp. (Total)	2017 Exp. (YTD)	% Exp.
<b>Expenditures by Category:</b>									
Salaries & Benefits:									
(1) Regular Salaries	\$ 25,834,196	\$ -	\$ 16,184,556	\$ 9,649,640	62.6%	62.6%	\$ 24,080,656	\$ 14,907,472	61.9%
Overtime	1,134,001	-	937,846	196,155	82.7%	82.7%	1,201,783	677,664	56.4%
Group Insurance	8,002,164	-	4,820,382	3,181,782	60.2%	60.2%	6,775,307	4,601,462	67.9%
FICA and Social Security	2,055,127	-	1,238,140	816,987	60.2%	60.2%	1,822,381	1,118,654	61.4%
Defined Benefit Pension	2,500,954	-	2,500,954	-	100.0%	100.0%	2,387,665	2,387,665	100.0%
401(A) Retirement/Match	1,688,463	-	1,204,459	484,004	71.3%	71.3%	1,577,717	1,016,808	64.4%
(2) Other	789,101	-	507,823	281,278	64.4%	64.4%	776,908	516,559	66.5%
subtotal	\$ 42,004,006	\$ -	\$ 27,394,158	\$ 14,609,848	65.2%	65.2%	\$ 38,622,417	\$ 25,226,284	65.3%
Maintenance & Operations:									
Professional Services	\$ 2,758,796	\$ 607,118	\$ 1,525,832	\$ 625,846	77.3%	55.3%	\$ 2,327,555	\$ 1,358,866	58.4%
Legal Services	665,000	-	289,647	375,353	43.6%	43.6%	650,104	265,157	40.8%
Vehicle Fuel/Maintenance	981,024	3,388	572,911	404,726	58.7%	58.4%	867,252	561,666	64.8%
Maintenance Contracts	2,174,992	675,022	1,124,543	375,428	82.7%	51.7%	1,693,598	963,745	56.9%
IT Professional Services	1,450,777	218,839	1,131,060	100,878	93.0%	78.0%	1,306,515	979,562	75.0%
General Supplies	1,014,810	74,783	604,340	335,687	66.9%	59.6%	917,204	549,111	59.9%
Utilities	2,604,475	-	1,404,287	1,200,188	53.9%	53.9%	2,348,611	1,395,653	59.4%
Other	2,955,571	199,755	1,669,739	1,086,077	63.3%	56.5%	2,737,714	1,662,873	60.7%
subtotal	\$ 14,605,445	\$ 1,778,904	\$ 8,322,359	\$ 4,504,182	69.2%	57.0%	\$ 12,848,554	\$ 7,736,634	60.2%
Capital:									
OSSI/Fire Truck Leases	\$ 578,669	\$ -	\$ 578,654	\$ 15	100.0%	100.0%	\$ 522,971	\$ 522,971	100.0%
Software Leases	187,526	-	180,944	6,582	96.5%	96.5%	192,147	185,568	96.6%
Other	86,973	13,195	15,724	58,054	33.3%	18.1%	60,768	5,620	9.2%
subtotal	\$ 853,168	\$ 13,195	\$ 775,323	\$ 64,650	92.4%	90.9%	\$ 775,885	\$ 714,158	92.0%
General Government:									
Non-Departmental	\$ 45,000	\$ -	\$ 10,000	\$ 35,000	22.2%	22.2%	\$ 45,000	\$ 10,000	22.2%
Conv. Ctr Bonds Reserve	-	-	-	-	-	-	-	-	-
Insurance Premiums (Risk)	665,000	-	443,333	221,667	66.7%	66.7%	640,000	426,667	66.7%
Gwinnett Tech Bond P&I	286,840	-	55,920	230,920	19.5%	19.5%	286,940	58,470	20.4%
Transfer(s) to other Funds	14,022,363	-	9,348,242	4,674,121	66.7%	66.7%	10,549,857	7,033,238	66.7%
Contingency	650,000	-	21	649,979	0.0%	0.0%	114,541	57,372	50.1%
subtotal	\$ 15,669,203	\$ -	\$ 9,857,516	\$ 5,811,687	62.9%	62.9%	\$ 11,636,338	\$ 7,585,746	65.2%
Total Expenditures	\$ 73,131,822	\$ 1,792,099	\$ 46,349,356	\$ 24,990,368	65.8%	63.4%	\$ 63,883,195	\$ 41,262,822	64.6%

**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.



# 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 February 28, 2018

			Project Snapshot		FY 2018					
			Total Project Authorization	Prior Year Collections/ Expenditures	Carryforward Budget	FY 2018 Appropriations	Total Budget	Collections/ Expenditures	Encumbrances	Remaining
Account #	Project									
Revenues										
Public Safety										
22031150-371000-	G1407	BAC Pedal Car Walmart 2013	\$ 2,500	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	
22031150-331110-	C1617	2015 Bulletproof Vest Grant (DOJ)	34,201	12,793	21,408	-	21,408	14,785	6,623	
22031150-331110	C1730	2017 Bulletproof Vest Grant	13,178	-	-	13,178	13,178	-	13,178	
22031150-331150-	G1701	2017 Bicycle Safety Grant (GOHS)	25,396	22,585	2,811	-	2,811	1,719	1,092	
22031150-331110-	G1702	2017 Electronic Crime Taskforce	7,000	-	7,000	-	7,000	7,000	-	
		subtotal			\$ 31,219	\$ 13,178	\$ 44,397	\$ 23,504	\$ 20,893	
Recreation and Parks										
22061150-371000-	G1105	Camp Happy Hearts	\$ 30,345	\$ 30,345	\$ -	\$ -	\$ -	\$ -	\$ -	
22061150-336000	C1815	2017 Camp Happy Hearts	14,550	-	14,550	-	14,550	14,550	-	
		subtotal			\$ 14,550	\$ -	\$ 14,550	\$ 14,550	\$ -	
General Government										
22090200-391100		Transfer-In from the General Fund (Match)			\$ -	20,000	\$ 20,000	\$ 13,333	\$ 6,667	
22090200-361000		Interest Earnings			-	-	-	268	(268)	
22090200-395000		Carryforward Fund Balance			48,544	-	48,544	-	48,544	
		subtotal			\$ 48,544	\$ 20,000	\$ 68,544	\$ 13,602	\$ 54,942	
		Total			\$ 94,313	\$ 33,178	\$ 127,491	\$ 51,655	\$ 75,836	



**CITY OF ALPHARETTA**  
 Financial Management Reports  
 Grant Funds  
Operating Grant Fund Detail (Fund 220; life-to-date for active projects)  
 As of February 28, 2018

Account #	Project	Project Snapshot		FY 2018						
		Total Project Authorization	Prior Year Collections/ Expenditures	Carryforward Budget	FY 2018 Appropriations	Total Budget	Collections/ Expenditures	Encumbrances	Remaining	
Expenditures										
Public Safety										
22031150-531600-	G1407	BAC Pedal Car Walmart 2013	\$ 2,500	\$ 687	\$ 1,813	\$ -	\$ 1,813	\$ -	\$ -	\$ 1,813
22031150-542100	C1617	2015 Bulletproof Vest Grant (DOJ)	68,400	36,796	31,604	-	31,604	24,880	-	6,724
22031150-542100	C1730	2017 Bulletproof Vest Grant	26,356	-	-	26,356	26,356	-	-	26,356
22031150-523500	G1701	2017 Bicycle Safety Grant (GOHS)	2,270	1,775	495	-	495	495	-	-
22031150-523700	G1701	2017 Bicycle Safety Grant (GOHS)	3,150	1,500	1,650	-	1,650	674	-	976
22031150-531100	G1701	2017 Bicycle Safety Grant (GOHS)	2,551	2,500	51	-	51	-	-	51
22031150-531600	G1701	2017 Bicycle Safety Grant (GOHS)	2,001	1,935	66	-	66	-	-	66
22031150-531600	G1702	2017 Electronic Task Force	7,000	7,000	-	-	-	-	-	-
		subtotal			\$ 35,679	\$ 26,356	\$ 62,035	\$ 26,049	\$ -	\$ 35,986
Recreation and Parks										
22061150-531100-	G1105	Camp Happy Hearts	\$ 38,351	\$ 13,299	\$ 25,052	\$ -	\$ 25,052	\$ -	\$ -	\$ 25,052
22061150-521200-	G1401	Fresh Grant Special Needs	14,349	8,472	5,877	-	5,877	-	-	5,877
22061150-531100	C1815	2017 Camp Happy Hearts	14,550	-	14,550	-	14,550	-	-	14,550
		subtotal			\$ 45,479	\$ -	\$ 45,479	\$ -	\$ -	\$ 45,479
Non-Allocated										
(1) 22090200-579000		Reserve for City Grant Matches			\$ 13,155	\$ 6,822	\$ 19,977	\$ -	\$ -	\$ 19,977
		subtotal			\$ 13,155	\$ 6,822	\$ 19,977	\$ -	\$ -	\$ 19,977
		Total			\$ 94,313	\$ 33,178	\$ 127,491	\$ 26,049	\$ -	\$ 101,442

**Notes:**

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



**CITY OF ALPHARETTA**  
Financial Management Reports  
Grant Funds  
Capital Grant Fund Detail (Fund 340; life-to-date for active projects)  
As of February 28, 2018

			Project Snapshot		FY 2018					
			Total Project Authorization	Prior Year Collections/ Expenditures	Carryforward Budget	FY 2018 Appropriations	Total Budget	Collections/ Expenditures	Encumbrances	Remaining
Account #	Project									
Revenue										
Public Works										
34041100-331350-	C0005	Encore Pkwy Greenway Connection (TE Grant)	\$ 780,795	\$ 595,313	\$ 185,482	\$ -	\$ 185,482	\$ 100,838		\$ 84,644
34041100-331351-	C0005	Encore Pkwy Greenway Connection (GDOT)	7,600,000	6,717,930	882,070	-	882,070	569,779		312,291
34041100-336001-	C0005	Encore Pkwy Greenway Connection (NFCID SRTA)	1,000,000	1,000,000	-	-	-	-		-
34041100-336002-	C0005	Encore Pkwy Greenway Connection (NFCID)	3,262,758	2,578,434	684,324	-	684,324	125,155		559,169
34041100-334310-	C1219	Milling & Resurfacing (LMIG)	2,769,200	2,177,630	-	591,570	591,570	591,570		0
34090200-371000-	G1109	Encore Pkwy Improvements (Cousins Properties)	54,469	54,469	-	-	-	-		-
34041100-334310-	C1620	Northwinds Parkway	1,869,353	1,869,353	-	-	-	-		-
		subtotal			\$ 1,751,876	\$ 591,570	\$ 2,343,446	\$ 1,387,342		\$ 956,104
Community Development										
34074150-334310	C1816	ARC Northpoint LCI Update	\$ 100,000	\$ 3,573	\$ -	\$ 96,427	\$ 96,427	\$ 72,871		\$ 23,556
		subtotal			\$ -	\$ 96,427	\$ 96,427	\$ 72,871		\$ 23,556
General Government										
34090200-391100		Transfer-In from the General Fund (Match)			\$ -	\$ -	\$ -	\$ -		\$ -
34090200-361000		Interest Earnings			-	-	-	[2,363]		2,363
34090200-395000		Carryforward Fund Balance			(197,468)	-	(197,468)	-		(197,468)
		subtotal			\$ (197,468)	\$ -	\$ (197,468)	\$ (2,363)		\$ (195,105)
		Total			\$ 1,554,408	\$ 687,997	\$ 2,242,405	\$ 1,457,851		\$ 784,554
Expenditures										
Public Works										
34041100-541410-	C0005	Encore Parkway Greenway Connection	\$ 12,643,552	\$ 11,347,561	\$ 1,295,991	\$ -	\$ 1,295,991	\$ 479,171	\$ 815,909	\$ 911
34041100-541410-	C1219	Milling & Resurfacing (LMIG)	2,769,200	2,177,630		591,570	591,570	245,974	345,596	0
34041100-541410-	C1620	Northwinds Parkway	2,119,354	2,115,601	3,753	-	3,753	-	-	3,753
34041100-541410-	G1109	Encore Pkwy Improvements (LCI Grant)	54,469	-	54,469	-	54,469	-	-	54,469
		subtotal			\$ 1,354,213	\$ 591,570	\$ 1,945,783	\$ 725,145	\$ 1,161,505	\$ 59,133
Community Development										
34074150-521200	C1816	ARC Northpoint LCI Update	\$ 125,000	\$ 4,466	\$ -	\$ 120,534	\$ 120,534	\$ 116,784	\$ 3,750.00	-
		subtotal			\$ -	\$ 120,534	\$ 120,534	\$ 116,784	\$ 3,750	\$ -
Non-Allocated										
(1) 34090200-579000		Reserve for City Grant Matches			\$ 200,195	\$ (24,107)	\$ 176,088	\$ -	\$ -	\$ 176,088
		subtotal			\$ 200,195	\$ (24,107)	\$ 176,088	\$ -	\$ -	\$ 176,088
		Total			\$ 1,554,408	\$ 687,997	\$ 2,242,405	\$ 841,929	\$ 1,165,255	\$ 235,221

**Notes:**

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



# CAPITAL PROJECT FUNDS

## Revenue & Expenditure Reports



**CITY OF ALPHARETTA**  
 Financial Management Reports  
 Capital Project Funds  
General Capital Project Fund Detail (Fund 301; life-to-date for active projects)  
 As of February 28, 2018

			Project Snapshot		FY 2018					
			Total Project Authorization	Prior Year Actuals	Carryforward Budget	FY 2018 Appropriations	Total Budget	Collections / Expenditures	Encumbrances	Funds Available
Account #	Project									
Revenue										
30113230-336000	C1538	Arts Center Study (ACVB)	\$ 25,894	\$ 23,144	\$ 2,750	\$ -	\$ 2,750	\$ 2,750		\$ -
30141100-336000	C0005	Fulton-Encore (Fulton County Waterline)	600,734	519,567	81,167	-	81,167	-		(81,167)
30141100-336000	C1410	Rucker Rd Waterline	1,782,350	-	1,782,350	-	1,782,350	-		(1,782,350)
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)
30141100-336000	C1808	City Center Sidewalks (Dev Auth)	45,312	-	-	45,312	45,312	45,312		-
30141100-371000	C1808	City Center Utilities	100,000	-	-	100,000	100,000	100,000		-
30161150-371000	C1225	Scoreboards (AYBA/Coke)	24,940	-	-	24,940	24,940	10,000		(14,940)
30174150-337000	C0910	Tree Bank Contribution	255,200	-	-	255,200	255,200	255,200		-
30176100-371000	C0005	Encore Parkway Sidewalk (ABC)	1,705,000	1,330,295	374,705		374,705	269,212		(105,493)
30176100-371000	C1442	Main St. Improvements (ABC)	1,812,724	1,774,772	37,952		37,952	-		(37,952)
30176100-371000	C1712	Alphaloop (ABC)	388,770	40,741	348,029		348,029	165,561		(182,468)
	subtotal				\$ 3,626,953	\$ 675,452	\$ 4,302,405	\$ 848,035		\$ (3,454,370)
Non-Departmental										
30190200-395000		Carryforward Fund Balance			\$ 14,452,839	\$ 410,000	\$ 14,862,839	\$ -		\$ -
30190200-391100		Transfer-In from the General Fund (Match)			-	12,747,363	12,747,363	8,498,242		(4,249,121)
30190200-361000		Interest Earnings			-	-	-	73,328		73,328
	subtotal				\$ 14,452,839	\$ 13,157,363	\$ 27,610,202	\$ 8,571,570		\$ (4,175,793)
	Total				\$ 18,079,792	\$ 13,832,815	\$ 31,912,607	\$ 9,419,605		\$ (7,630,163)
Expenditures										
Administration										
30113230-544100	C1130	Downtown Façade Grant Program	\$ 194,593	\$ 132,071	\$ 62,522		\$ 62,522	\$ 33,750	\$ -	\$ 28,772
30113230-542400	C1222	Records Management	35,000	32,425	2,575	-	2,575	191	-	2,384
30113230-541410	C1229	Admin Roof Repair/Replacement	137,225	-	-	137,225	137,225	135,738	-	1,487
30113230-544100	C1300	Economic Development Initiatives	171,159	93,159	-	78,000	78,000	15,000	-	63,000
30113230-544300	C1501	Alpharetta History Room Design Svcs (City Ctr)	327,315	53,380	273,935	-	273,935	230,809	18,279	24,847
30113230-544200	C1527	Veterans Memorial	105,497	75,785	29,712	-	29,712	-	-	29,712
30113230-571000	C1532	ATC Operational Fund	95,000	-	-	95,000	95,000	95,000	-	-
30113230-544200	C1614	Senior Citizen History Project	75,000	35,000	15,000	25,000	40,000	15,000	-	25,000
30113230-544100	C1625	Economic Development Video Marketing Program	180,600	145,600	35,000	-	35,000	35,000	-	-
30113230-544100	C1821	Newsweek Ad	12,000	-	-	12,000	12,000	12,000	-	-
30113230-544100	C1822	Ag Tech Sponsorship	25,000	-	-	25,000	25,000	25,000	-	-
	subtotal				\$ 418,744	\$ 372,225	\$ 790,969	\$ 597,488	\$ 18,279	\$ 175,202



**CITY OF ALPHARETTA**  
 Financial Management Reports  
 Capital Project Funds  
General Capital Project Fund Detail (Fund 301; life-to-date for active projects)  
 As of February 28, 2018

Account #	Project	Project Snapshot		FY 2018						
		Total Project Authorization	Prior Year Actuals	Carryforward Budget	FY 2018 Appropriations	FY 2018 Total Budget	Collections / Expenditures	Encumbrances	Funds Available	
Finance										
30115150-542400	C1101 Archive Filing & Scanning	\$ 20,000	\$ 14,191	\$ 5,809	\$ -	\$ 5,809	\$ -	\$ -	\$ 5,809	
30115150-542400	C1102 Finance Software Improvement	94,972	84,431	10,541	-	10,541	3,425	5,231	1,885	
30115150-542400	C1141 Tyler ERP System	805,002	761,467	43,535	-	43,535	-	-	43,535	
	subtotal			\$ 59,885	\$ -	\$ 59,885	\$ 3,425	\$ 5,231	\$ 51,229	
Information Technology										
30117400-542400	C0900 Cisco Data Network	\$ 300,001	\$ 144,058	\$ 155,943	\$ -	\$ 155,943	\$ -	\$ -	\$ 155,943	
30117400-542400	C0903 Data Center (Test Equip. & Software)	66,028	65,929	99	-	99	-	99	0	
30117400-542400	C1000 GIS Aerial Mapping	50,001	22,044	27,957	-	27,957	743	1,700	25,514	
30117400-542400	C1103 Network and VOIP	511,133	360,181	150,952	-	150,952	-	106,320	44,632	
30117400-542400	C1312 Backup Data Storage Management	510,002	461,916	48,086	-	48,086	13,958	-	34,128	
30117400-542400	C1313 Technology Replacement (recurring)	1,662,365	1,178,158	184,207	300,000	484,207	90,093	158,173	235,940	
30117400-542400	C1400 PW Data Center Server Replacement	207,503	202,215	5,288	-	5,288	-	5,287	1	
30117400-542100	C1518 PW Data Center Generator/Air Conditioner	122,512	121,972	540	-	540	-	-	540	
30117400-542400	C1615 App/Desktop Virtualization	265,001	75,699	64,302	125,000	189,302	12,080	-	177,222	
30117400-542400	C1725 City Fiber Relocation	30,000	7,695	22,305	-	22,305	-	-	22,305	
30117400-542400	C1809 Parcel Corrections	80,000	-	-	80,000	80,000	-	80,000	-	
	subtotal			\$ 659,679	\$ 505,000	\$ 1,164,679	\$ 116,874	\$ 351,579	\$ 696,225	
Public Safety										
30131150-542200-	C1202 Public Safety Fleet (recurring)	\$ 5,010,260	\$ 4,354,080	\$ 21,180	\$ 635,000	\$ 656,180	\$ 566,746	\$ 56,734	\$ 32,701	
30131150-542100-	C1315 Cardiac Monitor Replacement	372,115	358,150	13,965	-	13,965	-	13,964	1	
30131150-542100	C1401 PS Equipment Replacement	505,971	413,499	36,472	56,000	92,472	20,087	35,657	36,728	
30131150-541300	C1609 PS Headquarters Improvements	114,655	106,905	7,750	-	7,750	7,750	-	-	
30131150-541300	C1630 PS HQ Expansion	2,459,448	-	824,345	1,635,103	2,459,448	-	2,459,446	2	
30131150-541300	C1706 RAPSTC Improvements	216,693	-	171,623	45,070	216,693	-	-	216,693	
30131150-544200	C1707 License Plate Rec Grant	80,000	-	80,000	-	80,000	-	-	80,000	
30131150-541300	C1729 Station Bathroom Renovations	37,859	-	37,859	-	37,859	37,859	-	0	
30131150-542200	C1810 New Fleet	66,000	-	-	66,000	66,000	500	56,807	8,693	
30131150-541300	C1811 Fire Marshal Area Cubicle Redesign	15,000	-	-	15,000	15,000	13,796	-	1,204	
30131150-542400	C1827 ESO Software Equipment	40,000	-	-	40,000	40,000	-	-	40,000	
	subtotal			\$ 1,193,194	\$ 2,492,173	\$ 3,685,367	\$ 646,738	\$ 2,622,608	\$ 416,021	



**CITY OF ALPHARETTA**  
Financial Management Reports  
Capital Project Funds  
General Capital Project Fund Detail (Fund 301; life-to-date for active projects)  
As of February 28, 2018

			Project Snapshot		FY 2018						
			Total Project Authorization	Prior Year Actuals	Carryforward Budget	FY 2018 Appropriations	Total Budget	Collections / Expenditures	Encumbrances	Funds Available	
Account #	Project										
Public Works											
30141100-541410	C0005	Encore Parkway Greenway Connection	\$ 700,090	\$ 603,888	\$ 96,202	\$ -	96,202	\$ 20,603	\$ 70,979	\$ 4,620	
30141100-541410	C0041	Traffic Signal Interconnect	322,523	72,522	250,001	-	250,001	-	-	250,001	
30141100-541200	C0910	Tree Replacement Fund	1,313,996	574,722	484,074	255,200	739,274	4,981	27,820	706,473	
30141100-541200	C1008	Cemetery Authority - Maintenance	518,557	136,278	382,279	-	382,279	15,345	18,360	348,574	
30141100-541410	C1207	Bridge Maintenance (recurring)	1,300,995	970,907	155,088	175,000	330,088	3,893	310,984	15,211	
30141100-541410	C1208	Mast Arm Maintenance (recurring)	463,495	445,111	18,384	-	18,384	-	-	18,384	
30141100-541410	C1215	Striping & Signage (recurring)	1,408,432	1,067,548	160,884	180,000	340,884	113,806	199,229	27,850	
30141100-541410	C1217	Traffic Calming Equipment/Intersection Safety Improvements (recurring)	368,519	307,685	25,834	35,000	60,834	14,181	11,109	35,544	
30141100-541410	C1218	Traffic Signal System Maintenance (recurring)	402,504	291,966	35,538	75,000	110,538	13,758	68,606	28,174	
30141100-541410	C1219	Milling & Resurfacing (recurring)	11,395,736	9,178,420	217,316	2,000,000	2,217,316	36,101	2,058,378	122,837	
30141100-541410	C1220	Traffic Control Equipment (recurring)	864,869	739,511	25,358	100,000	125,358	73,966	21,980	29,412	
30141100-541410	C1221	Design Services (recurring)	796,563	612,403	69,160	115,000	184,160	47,177	38,877	98,106	
30141100-542200	C1223	Fleet Replacement	865,904	676,965	23,939	165,000	188,939	-	164,529	24,410	
30141100-541200	C1302	Tree Planting & Landscaping Improvements (recurring)	558,315	396,028	62,287	100,000	162,287	59,262	56,016	47,010	
30141100-541200	C1311	Downtown Improvements	110,002	90,540	19,462	-	19,462	-	-	19,462	
30141100-541410	C1324	Charlotte Drive @ Rucker Rd Intersection Improvements	25,000	-	25,000	-	25,000	-	-	25,000	
30141100-541420	C1325	Rucker Rd Sidewalk Improvements	50,000	5,000	45,000	-	45,000	-	45,000	-	
30141100-541410	C1407	Minor Intersection Upgrades	112,168	77,104	35,064	-	35,064	-	-	35,064	
30141100-541410	C1410	Rucker Rd Corridor Improvements	2,516,920	734,570	1,782,350	-	1,782,350	-	1,782,350	-	
30141100-541430	C1416	Clairborne Drive Culvert Design	52,762	41,033	11,729	-	11,729	3,119	8,610	0	
30141100-541430	C1503	Stormwater Studies/Design	426,386	386,090	40,296	-	40,296	34,692	5,604	0	
30141100-541420	C1512	Sidewalk Improvements	824,800	627,384	197,416	-	197,416	161	-	197,255	
30141100-541410	C1606	Major Intersection Improvements	149,427	64,760	84,667	-	84,667	-	-	84,667	
30141100-542100	C1608	Lowboy Trailer	57,851	40,721	17,130	-	17,130	17,130	-	-	
30141100-541300	C1620	Northwinds Parkway Academy @ City Center Intersection	716,580	575,554	141,026	-	141,026	-	-	141,026	
30141100-541000	C1627	Improvement	18,220	-	18,220	-	18,220	1,895	2,600	13,725	
30141100-571000	C1631	McGinnis Ferry Road Expansion IGA	100,000	-	100,000	-	100,000	-	-	100,000	
30141100-541300	C1632	West Parking Garages/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	-	
30141100-541410	C1638	Webb Bridge Rd Corridor Imp	100,000	36,177	63,823	-	63,823	1,841	-	61,982	
30141100-541410	C1701	Pedestrian Intersection Imp	60,000	-	60,000	-	60,000	-	-	60,000	
30141100-541300	C1704	West Parking Garages	7,573,774	-	6,317,250	1,256,524	7,573,774	392,410	6,393,874	787,490	



**CITY OF ALPHARETTA**  
 Financial Management Reports  
 Capital Project Funds  
General Capital Project Fund Detail (Fund 301; life-to-date for active projects)  
 As of February 28, 2018

Account #	Project	Project Snapshot		FY 2018					Funds Available
		Total Project Authorization	Prior Year Actuals	Carryforward Budget	FY 2018 Appropriations	Total Budget	Collections / Expenditures	Encumbrances	
30141100-541420	C1712 Alphaloop	1,328,368	-	1,000,000	328,368	1,328,368	-	78,368	1,250,000
30141100-541410	C1720 Temporary Traffic Signal Northwinds	21,690	13,515	8,175	-	8,175	-	-	8,175
30141100-541430	C1721 Mayfield Road Culvert	420,000	-	420,000	-	420,000	12,146	-	407,854
30141100-541410	C1722 Traffic Signal Improvements	290,001	35,442	254,559	-	254,559	-	-	254,559
30141100-541410	C1723 Teasley Street Improvements	18,075	1,200	16,875	-	16,875	5,000	-	11,875
30141100-541420	C1726 Sidewalks 2017 Phase 1	269,706	71,453	198,253	-	198,253	169,932	28,321	0
30141100-541420	C1801 Sidewalk Maintenance/Repair	100,000	-	-	100,000	100,000	-	-	100,000
30141100-542100	C1802 PV Equipment Replacement	42,000	-	-	42,000	42,000	39,259	-	2,741
30141100-541420	C1808 City Center Sidewalks/Utilities	425,000	-	-	425,000	425,000	394,898	-	30,102
	<i>subtotal</i>			<b>\$ 13,053,640</b>	<b>\$ 5,352,092</b>	<b>\$ 18,405,732</b>	<b>\$ 1,475,556</b>	<b>\$ 11,541,593</b>	<b>\$ 5,388,583</b>
<b>Recreation and Parks</b>									
30161150-541500	C0922 Webb Br Park Synthetic Turf	450,000	-	\$ -	\$ 450,000	\$ 450,000	\$ 406,461	\$ -	\$ 43,539
30161150-541500	C1221 Design Services	122,052	76,857	25,645	19,550	45,195	2,650	4,800	37,745
30161150-541500	C1225 Athletic Scoreboards (maint/replacement)	224,992	168,375	11,677	44,940	56,617	-	49,880	6,737
30161150-541300	C1229 Rec & Parks Building Re-Roof	821,029	732,254	2,775	86,000	88,775	88,775	-	-
30161150-542200	C1232 Recreation/Parks Fleet (recurring)	372,801	344,058	28,743	-	28,743	-	-	28,743
30161150-541200	C1332 Milton Center Field Re-Sod	20,000	6,900	13,100	-	13,100	-	-	13,100
30161150-542100	C1402 Rec/Parks Equipment Replacement	357,001	289,340	20,661	47,000	67,661	49,423	-	18,238
30161150-541500	C1421 Lightning Warning System	115,000	50,000	-	65,000	65,000	-	-	65,000
30161150-541500	C1424 Wills Park Pool Renovation	2,340,452	28,992	1,311,460	1,000,000	2,311,460	-	2,100,745	210,715
30161150-541500	C1524 Adaptive Playground Equipment	28,501	20,422	8,079	-	8,079	-	-	8,079
30161150-544200	C1600 Downtown Sculpture Project	165,000	7,840	157,160	-	157,160	63,560	40,250	53,350
30161150-541500	C1612 Park Signage	55,001	48,764	6,237	-	6,237	-	-	6,237
30161150-541510	C1636 Greenway Repair and Maintenance	44,500	42,331	2,169	-	2,169	2,169	-	-
30161150-541500	C1641 Park Master Plans	296,450	24,570	203,880	68,000	271,880	67,880	6,000	198,000
30161150-541300	C1710 Log Cabin Relocation	50,000	-	50,000	-	50,000	50,000	-	-
30161150-541300	C1803 Bleacher Replacement	32,000	-	-	32,000	32,000	30,743	-	1,258
30161150-541500	C1804 Park Repairs/Improvements	100,000	-	-	100,000	100,000	30,175	14,980	54,845
30161150-531300	C1805 North Park Restroom Expansion	30,000	-	-	30,000	30,000	-	-	30,000
30161150-541500	C1806 Parks Playground Equipment	50,000	-	-	50,000	50,000	-	-	50,000
30161150-544100	C1807 Public Arts Program	85,000	-	-	85,000	85,000	10,000	-	75,000
30161150-541300	C1824 Office Buildout	25,000	-	-	25,000	25,000	-	-	25,000
	<i>subtotal</i>			<b>\$ 1,841,586</b>	<b>\$ 2,102,490</b>	<b>\$ 3,944,076</b>	<b>\$ 801,835</b>	<b>\$ 2,216,655</b>	<b>\$ 925,586</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 February 28, 2018

Account #	Project	Project Snapshot		FY 2018					
		Total Project Authorization	Prior Year Actuals	Carryforward Budget	FY 2018 Appropriations	Total Budget	Collections / Expenditures	Encumbrances	Funds Available
Community Development									
30174150-544100-	C0019 Downtown Parking Fund	\$ 263,250	\$ 219,309	\$ 43,941	\$ -	\$ 43,941	\$ 17,870	\$ 26,071	\$ 1
30174150-542400	C1222 Records Management	50,001	16,572	33,429	-	33,429	5,597	-	27,832
30174150-542200	C1433 Fleet Replacement	195,001	132,008	12,993	50,000	62,993	48,318	-	14,675
30174150-541410	C1602 Lilly Garden Terrace	40,000	32,995	7,005	-	7,005	-	5,755	1,250
30174150-541410	C1603 Design Services	200,001	89,113	35,888	75,000	110,888	27,634	43,985	39,268
30174150-521200	C1634 TSPLOST Project Consultant	35,001	33,200	1,801	-	1,801	-	-	1,801
30174150-541300	C1824 Office Buildout	80,000	-	-	80,000	80,000	-	-	80,000
	subtotal			\$ 135,057	\$ 205,000	\$ 340,057	\$ 99,419	\$ 75,811	\$ 164,827
Alpharetta Business Community Sidewalk Projects									
30176100-541420	C0005 Encore Parkway Sidewalk	\$ 1,705,001	\$ 1,546,410	\$ 158,591	\$ -	\$ 158,591	\$ 104,272	\$ -	\$ 54,319
30176100-541420	C1442 Main St. Improvements	1,812,724	1,774,772	37,952	-	37,952	-	33,312	4,640
30176100-541420	C1712 City Trail (Loop)	388,769	41,869	346,900	-	346,900	197,730	149,170	-
	subtotal			\$ 543,443	\$ -	\$ 543,443	\$ 302,003	\$ 182,482	\$ 58,959
Non-Departmental									
30190200-579000	Non-Allocated			\$ 174,564	\$ 2,803,835	\$ 2,978,399	\$ -	\$ -	\$ 2,978,399
	subtotal			\$ 174,564	\$ 2,803,835	\$ 2,978,399	\$ -	\$ -	\$ 2,978,399
	Total			\$ 18,079,792	\$ 13,832,815	\$ 31,912,607	\$ 4,043,337	\$ 17,014,238	\$ 10,855,031



**CITY OF ALPHARETTA**  
 Financial Management Reports  
 Capital Project Funds  
Stormwater Capital Fund Detail (Fund 302; life-to-date for all projects)  
 As of February 28, 2018

		Project Snapshot		FY 2018						
		Total Project Authorization	Prior Year Actuals	Carryforward Budget	FY 2018 Appropriations	Total Budget	Collections / Expenditures	Encumbrances	Funds Available	
Revenue										
Non-Departmental										
30290200-391100	Transfer-In from the General Fund (Match)			\$ -	\$ 1,255,000	\$ 1,255,000	\$ 836,667		\$ (418,333)	
30290200-395000	Carryforward Fund Balance			679,257	-	679,257	-		-	
	Total			\$ 679,257	\$ 1,255,000	\$ 1,934,257	\$ 836,667		\$ (418,333)	
Expenditures										
Administration										
30241100-541430-C1216	Stormwater Drainage Maintenance	\$ 239,428	\$ 49,767	\$ 39,661	\$ 150,000	\$ 189,661	\$ 44,722	\$ 52,587	\$ 92,352	
30241100-541430-C1308	Stormwater Pipe & Structure Maintenance	1,995,054	765,534	324,520	905,000	1,229,520	685,937	304,742	238,841	
30241100-541430-C1503	Stormwater Studies	100,000	-	-	100,000	100,000	-	100,000	-	
30241100-541430-C1604	Stormwater Inspections	183,420	61,371	22,049	100,000	122,049	38,684	66,785	16,580	
30241100-541430-C1721	Mayfield Road Culvert	280,000	-	280,000	-	280,000	33,700	1,050	245,250	
30261150-541430-C1521	Wills Park Water Quality Improvement	36,496	30,421	6,075	-	6,075	5,977	98	0	
30261150-541430-C1640	Wills Park Drainage Improvement	34,760	27,808	6,952	-	6,952	6,952	-	-	
	Total			\$ 679,257	\$ 1,255,000	\$ 1,934,257	\$ 815,972	\$ 525,262	\$ 593,023	



**CITY OF ALPHARETTA**  
 Financial Management Reports  
 Capital Project Funds  
Convention Center Capital Fund Detail (Fund 316; life-to-date for all projects)  
 As of February 28, 2018

		Project Snapshot		FY 2018					
		Total Project Authorization	Prior Year Actuals	Carryforward Budget	FY 2018 Appropriations	Total Budget	Collections / Expenditures	Encumbrances	Funds Available
Account #	Project								
Revenue									
Non-Departmental									
31690200-395000	Carryforward Fund Balance			\$ 6,830,177	\$ -	\$ 6,830,177	\$ -		\$ -
31690200-361000	Interest Earnings			-	-	-	19,718		19,718
	Total			\$ 6,830,177	\$ -	\$ 6,830,177	\$ 19,718		\$ 19,718
Expenditures									
Administration									
31613230-541300-C1618	Conference Center (Construction/Design)	\$ 24,147,356	\$ 17,672,718	\$ 6,474,638	\$ -	\$ 6,474,638	\$ 6,474,637	\$ -	\$ 1
31613230-541300-C1619	Conference Center (Consulting)	264,165	41,789	222,376	-	222,376	2,636	16,579	203,161
31690200-579000	Non-Allocated	133,163	-	133,163	-	133,163	-	-	133,163
31690200-584000	Conference Center Issuance Cost	621,851	621,851	-	-	-	-	-	-
	Total			\$ 6,830,177	\$ -	\$ 6,830,177	\$ 6,477,274	\$ 16,579	\$ 336,325



**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 February 28, 2018

				Project Snapshot		FY 2018					
				Total Project Authorization	Prior Year Actuals	Carryforward Budget	FY 2018 Appropriations	Total Budget	Collections / Expenditures	Encumbrances	Funds Available
Account #	Project										
Revenue											
Non-Departmental											
31790200-395000	Carryforward Fund Balance					\$ 47,433,907	\$ -	\$ 47,433,907	\$ -	\$ -	
31790200-361000	Interest Revenue					-	-	-	350,000	350,000	
31790200-389000	Miscellaneous Revenue					-	-	-	3,061	3,061	
	Total					\$ 47,433,907	\$ -	\$ 47,433,907	\$ 353,061	\$ 353,061	
Expenditures											
Administration											
31741100-541410-	C1410	Rucker Road Corridor Improvements		14,850,001	343,362	\$ 14,506,639	\$ -	\$ 14,506,639	\$ 994,279	\$ 13,513,444	\$ (1,084)
31741100-541420-	C1512	Sidewalk Improvements		3,177,885	213,108	3,580,967	(616,190)	2,964,777	34,626	-	2,930,151
31741100-541410-	C1602	Lilly Garden Terrace Ext.		1,500,000	-	1,500,000	-	1,500,000	-	-	1,500,000
31741100-541410-	C1702	Kimball Br Rd Improvements		9,000,001	425,174	8,574,827	-	8,574,827	156,795	10,462	8,407,570
31741100-541410-	C1703	Windward Pkwy Improvements		2,000,000	-	2,000,000	-	2,000,000	141,065	169,715	1,689,220
31741100-541420	C1712	Alpha Loop		500,000	-	500,000	-	500,000	-	215,550	284,450
31741100-541420	C1726	Sidewalks 2017 Phase 1		436,999	184,635	252,364	-	252,364	171,527	80,836	1
31741100-541420	C1727	Mayfield Rd Sidewalk		949,945	63,000	886,945	-	886,945	820,312	65,404	1,229
31741100-541420	C1814	Windward Sidewalks		320,982	-	320,982	-	320,982	202,328	118,654	-
31741100-541420	C1818	Sidewalks 2017 Phase 4		379,384	-	-	379,384	379,384	44,812	334,572	1
31741100-541420	C1820	Sidewalks 2017 Phase 5		229,406	-	-	229,406	229,406	-	-	229,406
31741100-541420	C1826	Spruell Circle Sidewalk		7,400	-	-	7,400	7,400	7,400	-	-
31761150-541000-	C1100	Park Land Acquisition		4,000,001	2,532,239	1,467,762	-	1,467,762	944,502	3,542	519,717
31761150-541500-	C1424	Wills Park Pool Renovation		2,700,001	275,293	2,424,708	-	2,424,708	2,354,857	69,851	1
31761150-541500-	C1611	Alpharetta Arts Center		1,500,001	403	1,499,598	-	1,499,598	882,265	358,333	259,000
31761150-541300-	C1708	Greenway Ext to Forsyth County		6,500,000	784,026	5,715,974	-	5,715,974	25,745	391,680	5,298,549
31761150-541300-	C1709	Eastside Community Center		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		Public Works Reserve		141,752	-	141,752	-	141,752	-	-	141,752
31761150-579000		Parks Reserve		111,389	-	111,389	-	111,389	-	-	111,389
31790200-584000		Bond Issuance Cost		361,301	361,301	-	-	-	-	-	-
		Total				\$ 47,433,907	\$ -	\$ 47,433,907	\$ 6,780,513	\$ 15,332,043	\$ 25,321,352



**CITY OF ALPHARETTA**  
 Financial Management Reports  
 Capital Project Funds  
TSPLOST Fund Detail (Fund 335; life-to-date for all projects)  
 As of February 28, 2018

Account #	Project	Project Snapshot		FY 2018					
		Total Project Authorization	Prior Year Expenditures	Carryforward Budget	FY 2018 Appropriations	Total Budget	Collections / Expenditures	Encumbrances	Funds Available
Revenue									
Non-Departmental									
33590200-395000	Carryforward Fund Balance			\$ 188,167	\$ 1,650,901	\$ 1,839,068	\$ -		\$ -
33590200-313400	TSPLOST			-	13,000,000	13,000,000	6,251,354		(6,748,646)
33541100-361000	Interest Earnings			-	-	-	32,080		32,080
	Total			\$ 188,167	\$ 14,650,901	\$ 14,839,068	\$ 6,283,434		\$ (6,716,566)
Expenditures									
Administration									
33541100-541410	Roadway Improvements	\$ 469,382	\$ 22,040	\$ (552,658)	\$ 1,000,000	\$ 447,342	\$ -	\$ -	\$ 447,342
33541100-541410	C1638 Academy St/ Webb Br Rd Operational Improvements	1,000,000	-	-	1,000,000	1,000,000	-	283,033	716,967
33541100-541410	C1713 Kimball Br Rd Operational Improvements	462,930	122,647	340,283	-	340,283	2,003	338,279	1
33541100-541410	C1714 Bethany Rd @ Mid-Broadwell Rd Intersection Improvements	563,004	61,771	101,233	400,000	501,233	83,066	18,167	400,000
33541100-541410	C1715 Bethany Rd @ Mayfield Rd Intersection Improvements	1,280,000	74,129	85,376	1,120,495	1,205,871	70,165	42,409	1,093,296
33541100-541410	C1716 Morris Rd Operational Improvements	2,700,001	160,765	115,950	2,423,286	2,539,236	185,167	49,996	2,304,073
33541100-541410	C1717 Old Milton Pkwy Capacity Improvements	1,790,675	66,761	16,794	1,707,120	1,723,914	4,390	12,403	1,707,121
33541100-541410	C1718 Windward Pkwy Business Dist/Union Hill Rd Capacity Improvements	2,203,391	122,202	81,189	2,000,000	2,081,189	67,232	13,956	2,000,000
33541100-541410	C1800 Haynes Bridge Road Improvements	5,000,000	-	-	5,000,000	5,000,000	-	-	5,000,000
	Total			\$ 188,167	\$ 14,650,901	\$ 14,839,068	\$ 412,023	\$ 758,244	\$ 13,668,801



# 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 February 28, 2018

Account #		Project		Project Snapshot		FY 2018					
				Total Project Authorization	Prior Year Actuals	Carryforward Budget	FY 2018 Appropriations	Total Budget	Collections / Expenditures	Encumbrances	Funds Available
Revenue											
DEA											
21031110-351300		Confiscation/Federal Seizures				\$ -	\$ -	\$ -	\$ 100,987		\$ (100,987)
21031110-361000		Interest Earnings				-	-	-	569		(569)
21031110-392100		Sale of Capital Assets (Federal)				-	-	-	13,527		(13,527)
21031110-395000		Carryforward Fund Balance				916,030	517,706	1,433,736	-		1,433,736
		subtotal				\$ 916,030	\$ 517,706	\$ 1,433,736	\$ 115,082		\$ 1,318,654
State											
21031120-351301		Confiscation/State Seizures				\$ -	\$ -	\$ -	\$ 54,664		\$ (54,664)
21031120-395000		Carryforward Fund Balance				17,337	-	17,337	-		17,337
		subtotal				\$ 17,337	\$ -	\$ 17,337	\$ 54,664		\$ (37,327)
21031110-336000		C1817	SWAT Equipment (Milton/Roswell)			\$ -	\$ 240,360	\$ 240,360			\$ 240,360
		subtotal				\$ -	\$ 240,360	\$ 240,360	\$ -		\$ 240,360
		Total				\$ 933,367	\$ 758,066	\$ 1,691,433	\$ 169,747		\$ 1,521,686
Expenditures											
DEA											
21031110-51*		Personnel Services		-	-	\$ -	\$ 240,759	\$ 240,759	\$ 183,282	\$ -	\$ 57,477
21031110-52*		Maintenance and Operations		-	-	-	-	-	9,460	3,500	(12,960)
21031110-542100		Machinery & Equipment		-	-	18,428	-	18,428	18,428	-	0
21031110-542100		C1401	Equipment Replacement	58,000	-	-	58,000	58,000	-	-	58,000
21031110-541300		C1630	PS Headquarters Expansion	600,000	-	500,000	100,000	600,000	594,890	10,279	(5,169)
21031110-542400		C1812	Body Camera Program	70,000	-	-	70,000	70,000	-	-	70,000
21031110-581200		C1623	Taser Lease (Principal)	-	-	-	46,130	46,130	46,129	-	1
21031110-582200		C1623	Taser Lease (Interest)	-	-	-	2,817	2,817	2,816	-	1
21031110-542100		C1817	SWAT Equipment	-	-	-	64,186	64,186	-	64,186	-
21031110-542200		C1817	SWAT Equipment	-	-	-	299,995	299,995	-	299,995	-
21031110-579007		Next Year Budget Reserve		-	-	273,781	-	273,781	-	-	273,781
		subtotal				\$ 792,209	\$ 881,887	\$ 1,674,096	\$ 855,005	\$ 377,960	\$ 441,131
State											
21031120-532400		Non-Recurring Expenses		-	-	\$ -	\$ -	\$ -	\$ 25,961	\$ -	\$ (25,961)
21031120-579000		Non-Allocated		-	-	17,337	-	17,337	-	-	17,337
		subtotal				\$ 17,337	\$ -	\$ 17,337	\$ 25,961	\$ -	\$ (8,624)
		Total				\$ 809,546	\$ 881,887	\$ 1,691,433	\$ 880,965	\$ 377,960	\$ 432,508



**CITY OF ALPHARETTA**  
Financial Management Reports  
Special Revenue Funds  
Impact Fee Fund (Fund 270; life-to-date for active projects)  
As of February 28, 2018

		Project Snapshot		FY 2018					
		Total Project Authorization	Prior Year Actuals	Carryforward Budget	FY 2018 Appropriations	Total Budget	Collections / Expenditures	Encumbrances	Funds Available
Account #	Project								
Revenue									
27074110-341321	Impact Fees (Roads)			\$ -	\$ -	\$ -	\$ 124,089		\$ (124,089)
27074110-341323	Impact Fees (Recreation and Parks)			-	550,000	550,000	587,356		(37,356)
27074110-341324	Impact Fees (Public Safety)			-	-	-	36,078		(36,078)
27074110-361000	Interest Earnings			-	-	-	18,172		(18,172)
	subtotal			\$ -	\$ 550,000	\$ 550,000	\$ 765,695		\$ (215,695)
Non-Departmental									
27074110-395000	Carryforward Fund Balance			\$ 3,015,456	\$ 1,080,000	\$ 4,095,456	\$ -		\$ 4,095,456
	subtotal			\$ 3,015,456	\$ 1,080,000	\$ 4,095,456	\$ -		\$ 4,095,456
	Total			\$ 3,015,456	\$ 1,630,000	\$ 4,645,456	\$ 765,695		\$ 3,879,761
Expenditures									
Public Safety									
27031150-541300	C1630 PS Headquarters Expansion	\$ 678,751	\$ 158,286	\$ 440,465	\$ 80,000	\$ 520,465	\$ 148,960	\$ 371,505	\$ 1
	subtotal			\$ 440,465	\$ 80,000	\$ 520,465	\$ 148,960	\$ 371,505	\$ 1
Public Works									
27041100-541410	C1630 Rucker Road Corridor	\$ 1,150,000	\$ -	\$ 1,150,000	\$ -	1,150,000	\$ -	\$ -	\$ 1,150,000
27041100-541410	C1720 Temporary Traffic Signal Northwinds	68,310	42,564	25,746	-	25,746	-	-	25,746
27041100-541410	C1723 Teasley Street Improvements	56,925	-	56,925	-	56,925	-	-	56,925
	subtotal			\$ 1,232,671	\$ -	\$ 1,232,671	\$ -	\$ -	\$ 1,232,671
Recreation and Parks									
27061150-541500	C1424 Wills Park Pool Expansion	1,100,000	-	\$ -	\$ 1,100,000	\$ 1,100,000	\$ 125,801	\$ 974,199	\$ -
27061150-541500	C1611 Alpharetta Arts Center	1,300,000	172,957	1,127,043	-	1,127,043	20,118	1,101,212	5,713
27061150-541000	C1711 Cultural Arts/Park Land Acquisition	150,000	-	-	150,000	150,000	-	-	150,000
27061150-541500	C1808 City Center Sidewalks	300,000	-	-	300,000	300,000	-	-	300,000
	subtotal			\$ 1,127,043	\$ 1,550,000	\$ 2,677,043	\$ 145,919	\$ 2,075,410	\$ 455,713
Non-Departmental									
27074110-579001	Non-Allocated (Roads)			\$ 321,389	\$ -	\$ 321,389	\$ -	\$ -	\$ 321,389
27074110-579002	Non-Allocated (Recreation and Parks)			(103,897)	-	(103,897)	-	-	(103,897)
27074110-579003	Non-Allocated (Public Safety)			(2,215)	-	(2,215)	-	-	(2,215)
	subtotal			\$ 215,277	\$ -	\$ 215,277	\$ -	\$ -	\$ 215,277
	Total			\$ 3,015,456	\$ 1,630,000	\$ 4,645,456	\$ 294,879	\$ 2,446,915	\$ 1,903,662



**CITY OF ALPHARETTA**  
 Financial Management Reports  
 Special Revenue Funds  
Hotel/Motel Fund (Fund 275; life-to-date for active projects)  
 As of February 28, 2018

Account #	Project	Project Snapshot		FY 2018					
		Total Project Authorization	Prior Year Actuals	Carryforward Budget	FY 2018 Appropriations	Total Budget	Collections / Expenditures	Encumbrances	Funds Available
Revenue									
27590150-314100	Hotel/Motel Taxes			\$ -	\$ 7,250,000	\$ 7,250,000	\$ 4,104,776		\$ 3,145,224
	subtotal			\$ -	\$ 7,250,000	\$ 7,250,000	\$ 4,104,776		\$ 3,145,224
Non-Departmental									
27590150-395000	Carryforward Fund Balance			\$ 1,505,262	\$ -	\$ 1,505,262	\$ -		\$ 1,505,262
	subtotal			\$ 1,505,262	\$ -	\$ 1,505,262	\$ -		\$ 1,505,262
	Total			\$ 1,505,262	\$ 7,250,000	\$ 8,755,262	\$ 4,104,776		\$ 4,650,486
Expenditures									
Alpharetta Convention & Visitors Bureau									
27590150-572002	ACVB Distribution	\$ -	\$ 3,171,875	\$ 3,171,875	\$ 1,795,840	\$ -	\$ 1,376,035		
	subtotal	\$ -	\$ 3,171,875	\$ 3,171,875	\$ 1,795,840	\$ -	\$ 1,376,035		
City/Other									
27590150-521200	Professional Services	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ (3,000)		
27590150-611100	City of Alpharetta Distribution	-	2,718,750	2,718,750	1,539,291	-	1,179,459		
	subtotal	\$ -	\$ 2,718,750	\$ 2,718,750	\$ 1,542,291	\$ -	\$ 1,176,459		
Tourism Product Development									
27590150-541500	C1611 Alpharetta Arts Center	550,000	-	\$ -	\$ 550,000	\$ -	\$ 550,000	\$ -	
27590150-579000	Reserve (Tourist Product Development)			5,262	-	5,262	-	5,262	
27590150-579006	Debt Service Reserve			1,500,000	29,412	1,529,412	-	1,529,412	
27590151-582100	D1600 Interest Pmt (2016 Conference Center Bond)			-	779,963	779,963	389,981	389,982	
	subtotal			\$ 1,505,262	\$ 1,359,375	\$ 2,864,637	\$ 389,981	\$ 550,000	\$ 1,924,656
	Total			\$ 1,505,262	\$ 7,250,000	\$ 8,755,262	\$ 3,728,112	\$ 550,000	\$ 4,477,150



# OTHER REPORTS

Payments \$5,000 and Greater



**CITY OF ALPHARETTA**  
Financial Management Reports  
Listing of Payments \$5,000 and greater  
for the month ended February 28, 2018

Vendor	Description	Department	\$ Amount
Ace American Insurance Company	Monthly invoice - Claims/Judgements	Finance	\$ 33,801.87
AFLAC	January 2018 Premiums	Finance	\$ 10,966.98
Alpharetta Convention & Visitors Bureau	Hotel Motel Tax for December 2017	Finance	\$ 278,141.57
American Facility Services	January 2018 Janitorial Services	Public Works	\$ 8,304.42
Areg HDP FFIS Alpharetta Owner	Tax Refund	Finance	\$ 6,785.00
Ascendum Machinery Inc.	Volvo Compact Excavator	Public Works	\$ 39,259.00
AT&T	January 2018 GLS	Various	\$ 5,650.50
AT&T E911 Cost Recovery	May thru October 2017 Cost Recovery	Public Safety	\$ 6,810.65
AT&T/Bellsouth @ 85 Annex	1/11-2/10/18 Phone Services	Public Safety	\$ 23,739.96
Atkins North America	Project Management Services - Road and Intersection Improvements	Public Works	\$ 5,446.39
Atkins North America	Rucker Road Construction Project	Public Works	\$ 21,066.79
B&T Shavings Inc.	Premium Flakes	Recreation, Parks & Cultural Services	\$ 5,460.00
B&T Shavings Inc.	Premium Flakes	Recreation, Parks & Cultural Services	\$ 5,460.00
Butch Thompson Enterprises	Repair Sewer 11475 Great Oaks Way	Public Works	\$ 21,620.00
Calloway & Calloway PC	Property Purchases	Recreation, Parks & Cultural Services	\$ 9,266.00
Calloway & Calloway PC	Rucker Road Corridor Improvements/Mayfield Rd Sidewalks/Kimball Rd Imp.	Public Works	\$ 12,613.00
Capital City Sports	2017 ASA Team Registration Fees	Recreation, Parks & Cultural Services	\$ 5,232.00
Carl Black Buick GMC	Vehicle Maintenance and Repairs	Public Safety	\$ 7,060.03
Cigna (wire)	Monthly Payment	Finance	\$ 34,556.22
Tri Scapes Inc.	Monthly Payment	Finance	\$ 39,121.44
Tri Scapes Inc.	Monthly Payment	Finance	\$ 126,171.11
City of Roswell	4th Quarter Budget - Training Center	Public Safety	\$ 19,079.27
Crisp Media Group Inc.	Alpharetta 360 Video	Development Authority	\$ 12,000.00
Critical Components	OEM Replacement Batteries	Information Technology	\$ 5,693.00
CW Matthews Contracting Co Inc.	Rucker Road Corridor Improvements	Public Works	\$ 274,764.69
CW Matthews Contracting Co Inc.	Rucker Road Corridor Improvements	Public Works	\$ 113,092.29
CW Matthews Contracting Co Inc.	Bridge Construction	Public Works	\$ 127,331.20
CW Matthews Contracting Co Inc.	Big Creek Greenway Trail Extension	Public Works	\$ 94,148.94
D&B Rentals	Deposit for 5/3/18 Taste of Alpharetta	Recreation, Parks & Cultural Services	\$ 10,388.88
Data Media Associates LLC	Delinquent Sanitation/Business License Renewals and False Alarms	Finance	\$ 5,653.80
Deanna L Sirlin	Downtown Sculpture Project	Recreation, Parks & Cultural Services	\$ 12,160.00
Dell Marketing LP	Computers and Monitors Replacement	Information Technology	\$ 26,226.89



**CITY OF ALPHARETTA**  
 Financial Management Reports  
Listing of Payments \$5,000 and greater  
 for the month ended February 28, 2018

Vendor	Description	Department	\$ Amount
Downey Trees Inc.	Tree Services	Recreation, Parks & Cultural Services	\$ 6,975.00
Downey Trees Inc.	Tree Trimming and Pruning Services	Recreation, Parks & Cultural Services	\$ 7,200.00
Ed Castro Landscape	January 2018 Maintenance/Watering and Aeration/Overseeding	Recreation, Parks & Cultural Services	\$ 13,415.79
Excellere Construction LLC	Multiple Sidewalk Improvements	Public Works	\$ 31,004.54
F7 NWRET LLC	Tax Refund	Finance	\$ 7,360.00
Fulton County Board of Commissioners	January 2018 State Reports - LVAP Fund Disbursements	Municipal Courts	\$ 7,741.00
Fulton County Board of Education	January 2018 Fuel Bill	Finance	\$ 38,731.55
Fulton County Sheriff's Department	Court Bond Refunds	Municipal Courts	\$ 5,000.00
Garland/DBS Inc.	Roof Repairs and Replacements	Recreation, Parks & Cultural Services	\$ 119,413.45
Georgia Power	Relocation Project - Greenway Extension to Forsyth County	Recreation, Parks & Cultural Services	\$ 10,000.00
Georgia Power Co	Power Bill	Finance	\$ 145,036.33
Georgia Superior Court Clerks	January 2018 State Reports	Municipal Courts	\$ 33,355.78
Greater Atlanta Chamber Foundation Inc.	SXSW 2018 Community Sponsorship	City Administration	\$ 5,000.00
Hi-Rez Studios Inc.	January 2018 Expo Sponsorship	City Administration	\$ 15,000.00
Krown USA Inc.	Ambush Uniforms	Recreation, Parks & Cultural Services	\$ 8,444.00
LD Gymnastics Inc.	Winter Gymnastics	Recreation, Parks & Cultural Services	\$ 10,392.12
Mass Services Inc.	January 2018 Stall Cleaning	Recreation, Parks & Cultural Services	\$ 12,296.83
Media Frenzy Global	February 2018 Public Relations Services	City Administration	\$ 8,333.33
Melinda Snider	Newspaper and Publication Advertisement	City Administration	\$ 32,000.00
Morgan Stanley Global Banking Opera	Investment Advisory - 401A & 457	Finance	\$ 7,500.00
OPEB (wire)	Monthly Payment	Finance	\$ 7,100.01
Outdoor Art - Sculpture LLC	Instruments of Inspiration Sculpture	Recreation, Parks & Cultural Services	\$ 10,800.00
Peace Officer's Annuity & Benefit Fund of GA	January 2018 State Reports	Municipal Courts	\$ 7,462.00
Philadelphia Baptist Church Inc.	Spruell Circle Sidewalk Improvements	Public Works	\$ 7,400.00
Pond & Company	Alpha Loop and Mayfield Road Culvert	Public Works	\$ 14,881.15
Pond & Company	Big Creek Greenway	Recreation, Parks & Cultural Services	\$ 6,915.00
Premier Events LLC	Deposit for 5/3/18 Taste of Alpharetta & Deposit for Alpha Arts Streetfest	Recreation, Parks & Cultural Services	\$ 14,000.00
Republic Services Inc.	December 2017 Waste Management	Finance	\$ 269,802.17
Republic Services Inc.	February 2018 Waste Services and On Call Waste Service	Finance	\$ 270,015.89
Republic Services Inc.	January and February 2018 Waste Services	Finance	\$ 8,396.05
Rhythm N Shoes LLC	Valentines Tea Party and Recitals	Recreation, Parks & Cultural Services	\$ 9,187.00
Ruppert Landscape	Tree Replacement/Drainage Maintenance/Alpha ROW Maintenance	Public Works	\$ 32,699.49



**CITY OF ALPHARETTA**  
 Financial Management Reports  
Listing of Payments \$5,000 and greater  
 for the month ended February 28, 2018

Vendor	Description	Department	\$ Amount
Russell Landscape LLC	SR400 @ 5 Interchanges Maint. and Rest Haven Cemetery Maint.	Public Works	\$ 16,483.50
Sawnee Electric Membership Corp	Power Bill	Finance	\$ 33,891.43
Specialized Title Services Inc.	Kimball Bridge Road Improvements and Park Land Acquisition	Public Works	\$ 5,449.50
Sprinturf	Artificial Turf at Webb Bridge Park	Recreation, Parks & Cultural Services	\$ 9,278.46
Summit Construction & Development	Demolition Services - Mid Broadwell Road and Old Rucker Properties	Recreation, Parks & Cultural Services	\$ 67,302.86
Sunbelt Builders Inc.	Wills Park Pool Renovation	Recreation, Parks & Cultural Services	\$ 587,303.27
SunTrust Pcard	Procurement Card Payment	Finance	\$ 145,248.58
Sustainable Water Planning & Engineering	Stormwater Infrastructure Assessments	Public Works	\$ 9,165.00
Tech Alpharetta Inc.	March 2018 ATC CEO Pay	Development Authority	\$ 10,416.66
Tetra Tech	Windward Parkway Concept Design	Public Works	\$ 45,640.00
The Macallan Group	Alpharetta Arts Center	Recreation, Parks & Cultural Services	\$ 414,740.83
The Winter Construction Company	Public Safety Expansion and E911 Renovations	Public Safety	\$ 243,514.80
Tople Construction and Engineering Inc.	North Hickory Trace Storm Drain	Public Works	\$ 24,312.60
Tri Scapes Inc.	January 2018 Maintenance	Recreation, Parks & Cultural Services	\$ 20,080.83
Tri Scapes Inc.	Rucker Road Farm	Recreation, Parks & Cultural Services	\$ 15,000.00
Veristor Systems Inc.	Deep Security - Network Security	Information Technology	\$ 17,344.38
WN Holdings LLC	Alpharetta History Wall	City Administration	\$ 46,764.22



# 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 February 28, 2018

Purchase Order #	Vendor	Department	Purchase Order Amt.	Description
18000362	Landair Surveying Co of Georgia	Public Works	\$ 25,825.00	Surveying services for the east side of Providence Road
18000363	Carr, Rahn & Associates Inc.	Public Works	\$ 14,000.00	Appraisal services for (7) locations on Mayfield Road
18000364	Butch Thompson Enterprises Inc.	Public Works	\$ 5,130.50	Intersection safety improvement project at North Point Drive and North Point Court
18000365	Piedmont Geotechnical Consultants Inc.	Public Works	\$ 6,885.00	Subsurface exploration and bridge foundation report for Mayfield Culvert
18000367	LeadsOnline LLC	Public Safety	\$ 7,988.00	LeadsOnline Investigative System renewal
18000368	Pond & Company	Public Works	\$ 28,300.00	Design services for a connecting section of the Alpha Loop on Thompson Street
18000370	Butch Thompson Enterprises Inc.	Public Works	\$ 5,978.00	Intersection safety improvement project at SR9 at Devore Road
18000373	Russell Engineering Inc.	Community Development	\$ 15,000.00	Stormwater consulting services for plan review
18000376	Ed Castro Landscape Inc.	Public Works	\$ 8,917.00	Straighten (12) trees on Haynes Bridge Rd and Main St, and replace (1) oak tree on Main St
18000377	Hasley Recreation Inc.	Recreation, Parks & Cultural Services	\$ 12,455.00	Shelter kiosk for the greenway
18000379	Mauldin & Cook Fence Company	Recreation, Parks & Cultural Services	\$ 10,132.00	Fence installation at the Rucker Road Park
18000381	PB Parent LLC	Public Works	\$ 15,955.00	Annual inspections of the fire sprinkler systems and fire hydrants
18000382	Metro Atlanta Chamber of Commerce Inc.	Administration	\$ 9,200.00	Sponsorship package for the SMART CITIES World Congress Conference
18000385	Skignz Inc.	Administration	\$ 25,000.00	Augmented reality way-finding app development and maintenance for (12) months
18000387	Russell Landscape LLC	Public Works	\$ 18,360.00	Resthaven Cemetery grounds maintenance services
18000388	Carr, Rahn & Associates Inc.	Public Works	\$ 7,600.00	Appraisal services for (3) locations on Kimball Bridge Road
18000392	Kenleigh Corporation	Public Safety	\$ 13,500.00	Shooting range rental for (1) year
18000399	Meer Electrical Contractors Inc.	Public Works	\$ 13,999.16	Overhead street lighting installation at Haynes Bridge Rd and Alpha Crossing
18000402	Ruppert Landscape	Public Works	\$ 5,575.00	Landscape enhancement project on Mayfield Road



# OTHER REPORTS

## Bid/RFP Status



**CITY OF ALPHARETTA**  
Financial Management Reports  
Bid/RFP Status  
for the month ended February 28, 2018

Bid#	RFP#	Department	Description	Close Date	Number of Vendor Responses	Award Date	Awarded To	Award Amount	Purchase Order Date	Purchase Order #
	17-1004 RFQ	Community Development	Design / Build for Downtown Parking Deck	9/1/2016	10	N/A	Shortlisted 4 Bidders for RFP 17-102	N/A		
	17-102 RFP	Community Development	Design / Build for Downtown Parking Decks	5/11/2017	4	7/17/2017	The Christman Company	\$ 6,928,183.00	11/20/2017	18000295/18000296
	17-1011 RFQ	Rec/Parks	Alpharetta Arts Center Construction	3/23/2017	11	N/A	Shortlisted 3 Bidders for RFP 17-112	N/A		
	17-112 RFP	Rec/Parks	Alpharetta Arts Center	5/3/2017	3	8/7/2017	Macallan Construction	\$ 2,836,935.00	10/5/2017	18000232
	17-111 RFP	Information Technology	Cadastral Conversion Services	6/15/2017	4	8/21/2017	Atlas Geographic Data, Inc.	\$ 81,700.00	10/9/2017	18000234
	17-1013	Public Works	Rucker Road Corridor Improvements	5/18/2017	5	N/A	Shortlisted 2 Bidders for PW ITB 17-011			
17-011		Public Works	Rucker Road Corridor Improvements	6/29/2017	2	8/7/2017	C. W. Matthews Contracting Co.	\$ 15,030,195.75	9/29/2017	18000225
17-010		Public Works	Windward Sidewalk Improvements	6/15/2017	7	7/17/2017	Construction 57, Inc.	\$ 320,982.00	8/9/2017	18000157
	18-101	Public Safety	Public Safety Uniforms and Duty Gear	7/27/2017	8	cancelled/no award				
	18-102	Rec/Parks	Webb Bridge Park Artificial Turf Field Replacement	7/13/2017	7	8/21/2017	Sprinturf, LLC	\$ 406,461.00	10/31/2017	18000264
18-001		Public Works	FY 2018 Milling and Resurfacing	8/31/2017	5	10/23/2017	Allied Paving Contractors	\$ 2,645,448.30	12/15/2017	18000327
18-002		Public Works	FY 2017 Bond Sidewalk Improvements-Phase 4	9/28/2017	7	10/23/2017	Sol Construction, LLC	\$ 379,383.50	12/19/2017	18000332
18-004		Public Works	FY 2018 Bridge Maintenance	10/12/2017	8	11/6/2017	Massana, Inc.	\$ 310,984.00	2/6/2018	18000369
	18-103	Public Safety	Body Worn Camera System for Public Safety Officers	10/12/2017	5	2/21/2018	Utility Associates Inc.	\$ 704,550.00		
	18-104	Public Safety	Fire and Police Personnel Uniforms and Duty Gear	12/14/2017	4	1/22/2018	Galls, LLC and Smyrna Police Distributors			
18-005		Public Works	FY2017 Bond Sidewalk Improvements - Phase 5	12/14/2017	9	1/9/2018	Autaco Development, LLC	\$ 229,406.00		
18-006		Public Works	Warsaw Area Sidewalk Improvements	1/18/2018	7	3/5/2018	Vertical Earth	\$ 289,401.57		
	18-105	Public Safety	Concealable Body Armor for Public Safety Department	2/1/2018	5					
18-007		Public Works	Mayfield Road Culvert Replacement	3/1/2018	6	3/19/2018	Dickerson Group	\$ 823,943.60		
	18-1004 RFQ	Public Works	Qualification for HVAC Services for City Facilities							



*This page has been  
intentionally left blank*



# OTHER REPORTS

## GAAP Financial Statements

**City of Alpharetta  
Balance Sheet  
Governmental Funds  
February 28, 2018**

	Major Governmental Funds						Non-Major	Total
	General	Capital	Capital	Conf Center	Construction	T-SPLOST	Governmental	Governmental
	Fund	Project Fund	Grant Fund	Bond Fund	Bond Fund	Capital Fund	Funds	Funds
<b>ASSETS</b>								
Cash / Cash Equivalents / Investments	\$ 33,484,296	\$ 20,432,474	\$ -	\$ 372,623	\$ 41,563,830	\$ 7,712,461	\$ 14,389,091	\$ 117,954,774
Receivables (net of allowance for uncollectibles)			863,478					863,478
Taxes Receivable								-
Property Taxes	1,026,548	-		-	-	-	226,844	1,253,392
Other Taxes	-	-		-	-	-	-	-
Interest	-	-		-	-	-	-	-
Accounts	1,031,063	253,911		-	-	-	2,240	1,287,214
Due from Other Funds	17,143	-	-	-	-	-	-	17,143
Prepaid Items	-	-		-	-	-	-	-
Cash - Restricted	-	-		-	-	-	-	-
Intergovernmental Receivable	-	-		-	-	-	-	-
Restricted	-	-		-	-	-	-	-
<b>Total Assets</b>	<b>35,559,050</b>	<b>20,686,385</b>	<b>863,478</b>	<b>372,623</b>	<b>41,563,830</b>	<b>7,712,461</b>	<b>14,618,175</b>	<b>121,376,002</b>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>Liabilities</b>								
<b>Current</b>								
Accounts Payable	1,910,630	171,304	25,695	-	\$ 52,856	1,982	38,506	2,200,973
Retainage Payable	-	51,783		-	504,518	-	83,029	639,330
Intergovernmental Payable	-	-	-	-	-	-	-	-
Arbitrage Payable	-	-	-	-	-	-	-	-
Accounts payable/AR Suspense acct	-	-		-	-	-	-	-
Claims Payable	-	-		-	-	-	-	-
Payroll Payable	24,235	-		-	-	-	3,609	27,844
Due to Other Funds	-	-	-	-	-	-	2,402	2,402
Deferred Revenue	1,624,318	224,191	\$ 419,329	-	-	-	268,251	2,536,089
Unearned Revenue	-	-		-	-	-	-	-
Teen Driving/Donation	-	-		-	-	-	-	-
T.A.D Payment to County	-	-		-	-	-	-	-
Compensated Absences	-	-		-	-	-	-	-
<b>Non-Current</b>								
Unclaimed Property	-	-		-	-	-	-	-
Claims Payable	-	-		-	-	-	-	-
<b>Total Liabilities</b>	<b>3,559,183</b>	<b>447,278</b>	<b>445,024</b>	<b>-</b>	<b>557,374</b>	<b>1,982</b>	<b>395,798</b>	<b>5,406,638</b>
<b>Fund Balances:</b>								
<b>Restricted for:</b>								
Capital Projects	-	398,508	418,454	372,623	41,006,456	7,710,479	4,566,272	54,472,792
Law Enforcement	-	-		-	-	-	739,729	739,729
Emergency Telephone Activities	-	-		-	-	-	1,461,812	1,461,812
Grant Projects	-	-		-	-	-	-	-
Debt Service	-	-		-	-	-	4,798,537	4,798,537
Promotion of Tourism	-	-		-	-	-	1,881,927	1,881,927
<b>Assigned for:</b>								
Grant Projects	-			-	-	-	74,151	74,151
Capital Projects		19,840,599					-	19,840,599
2019 Fiscal year Expenditures	6,083,689	-		-	-	-	-	6,083,689
Unassigned	25,916,177			-	-	-	699,952	26,616,129
<b>Total Fund Balances</b>	<b>31,999,866</b>	<b>20,239,108</b>	<b>418,454</b>	<b>372,623</b>	<b>41,006,456</b>	<b>7,710,479</b>	<b>14,222,377</b>	<b>115,969,364</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 35,559,050</b>	<b>\$ 20,686,385</b>	<b>\$ 863,478</b>	<b>\$ 372,623</b>	<b>\$ 41,563,830</b>	<b>\$ 7,712,461</b>	<b>\$ 14,618,175</b>	<b>\$ 121,376,003</b>

**City of Alpharetta**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
**For the Period Ended February 28, 2018**

	Major Governmental Funds						Non-Major Governmental Funds	Total Governmental Funds
	General Fund	Capital Project Fund	Capital Grant Fund	Conf Ctr Fund	S2016 Const Bond Fund	T-SPLOST Capital Fund		
<b>REVENUES</b>								
Taxes:								
Property Tax	\$ 20,664,624	-	-	-	-	-	4,104,776	\$ 24,769,401
Local Option Sales Tax	9,340,682	-	-	-	-	-	5,018,872	14,359,554
Transportation Special Purpose Local Option Sales Tax	-	-	-	-	-	6,251,354	-	6,251,354
Other Taxes	12,445,502	-	-	-	-	-	2,238,910	14,684,412
Licenses and permits	1,667,727	-	-	-	-	-	747,523	2,415,250
Intergovernmental	40,000	303,262	1,460,214	-	-	-	155,651	1,959,126
Charges for services	2,683,892	-	-	-	-	-	542,078	3,225,970
Impact Fees	-	-	-	-	-	-	-	-
Fines/Forfeitures	1,194,613	-	-	-	-	-	32,444	1,227,057
Investment earnings	87,442	73,328	(2,363)	19,719	350,000	32,080	13,527	573,732
Contributions and Donations	-	544,773	-	-	-	-	-	544,773
Other	112,344	-	-	-	3,061	-	-	115,405
Total revenues	<b>48,236,826</b>	<b>921,363</b>	<b>1,457,851</b>	<b>19,719</b>	<b>353,061</b>	<b>6,283,434</b>	<b>12,853,781</b>	<b>70,126,035</b>
<b>EXPENDITURES</b>								
Current:	-	-	-	-	-	-	-	-
Unallocated	-	-	-	-	-	-	1,795,840	1,795,840
General government	6,371,196	717,787	-	6,477,274	-	-	1,478,872	15,045,129
Public safety	17,888,135	646,738	-	-	-	-	4,169,470	22,704,343
Public works	5,083,022	1,475,556	725,145	-	2,573,143	412,023	803,043	11,071,933
Economic and community development	1,882,134	99,419	116,784	-	-	-	-	2,098,337
Alpharetta Business Community	-	302,003	-	-	-	-	-	302,003
Culture and recreation	5,267,352	801,835	-	-	4,207,369	-	158,848	10,435,405
Debt service:	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-
Interest	55,920	-	-	-	-	-	389,981	445,901
Other Costs	453,354	-	-	-	-	-	-	453,354
Bond issuance costs	-	-	-	-	-	-	3,000	3,000
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	<b>37,001,114</b>	<b>4,043,337</b>	<b>841,929</b>	<b>6,477,274</b>	<b>6,780,513</b>	<b>412,023</b>	<b>8,799,055</b>	<b>64,355,245</b>
Excess (deficiency) of revenues over (under) expenditures	11,235,713	(3,121,974)	615,922	(6,457,555)	(6,427,452)	5,871,410	4,054,726	5,770,790
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in	1,539,291	8,498,242	-	-	-	-	-	10,037,533
Transfers out	(9,348,242)	-	-	-	-	-	(689,291)	(10,037,533)
Loan Proceeds	-	-	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-	-	-
Sale of capital assets	95,047	-	-	-	-	-	-	95,047
Sale of non-capital assets	16,708	-	-	-	-	-	-	16,708
Land Sale	1,000	-	-	-	-	-	-	1,000
Insurance Proceeds	-	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-	-
Total other financing sources and (uses)	<b>(7,696,196)</b>	<b>8,498,242</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(689,291)</b>	<b>112,755</b>
Net change in fund balances	3,539,517	5,376,268	615,922	(6,457,555)	(6,427,452)	5,871,410	3,365,435	5,883,545
<b>Fund balances - beginning</b>	<b>28,460,350</b>	<b>14,862,840</b>	<b>(197,468)</b>	<b>6,830,178</b>	<b>47,433,908</b>	<b>1,839,069</b>	<b>10,856,942</b>	<b>110,085,819</b>
<b>Fund balances - ending</b>	<b>\$ 31,999,866</b>	<b>\$ 20,239,108</b>	<b>\$ 418,454</b>	<b>\$ 372,623</b>	<b>\$ 41,006,456</b>	<b>\$ 7,710,479</b>	<b>\$ 14,222,377</b>	<b>\$ 115,969,364</b>

**City of Alpharetta**  
**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**For the Period Ended February 28, 2018**

	Budget	Actual Amounts	Variance with Budget- Positive (Negative)
<b>REVENUES</b>			
Taxes:			
Property Tax	\$ 21,399,000	\$ 20,664,624	\$ (734,376)
Local Option Sales Tax	15,200,000	9,340,682	(5,859,318)
Other Taxes	15,727,820	12,445,502	(3,282,318)
Licenses and Permits	2,070,550	1,667,727	(402,823)
Intergovernmental	435,000	40,000	(395,000)
Charges for Service	4,139,750	2,683,892	(1,455,858)
Fines/Forfeitures	2,209,250	1,194,613	(1,014,637)
Investment Earnings	75,000	87,442	12,442
Contributions and Donations			-
Other	196,416	112,344	(84,072)
Total revenues	61,452,786	48,236,826	(13,215,960)
<b>EXPENDITURES</b>			
Current:			
General government			
City Administration	2,266,016	1,553,028	712,988
Finance	3,347,009	2,444,770	902,239
Human Resources	415,782	248,649	167,133
Legal	665,000	289,647	375,353
Mayor and Council	364,488	212,983	151,505
Municipal Court	1,126,546	752,965	373,581
Information Technology	1,681,857	1,108,417	573,440
Non-Departmental	710,000	453,333	256,667
Contingency	650,000	21	649,979
Total general government	11,226,698	7,063,811	4,162,887
Public Safety	27,240,508	18,323,974	8,916,534
Public works	8,377,022	5,482,666	2,894,356
Economic and community development	2,857,116	1,919,575	937,541
Culture and recreation	9,101,275	5,947,266	3,154,009
Debt Service			
Principal	175,000	-	175,000
Interest	111,840	55,920	55,920
Total expenditures	59,089,459	38,793,212	20,296,247
Excess (Deficiency) of revenues over expenditures	2,363,327	9,443,614	7,080,287
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	2,718,750	1,539,291	(1,179,459)
Transfers out	(14,022,363)	(9,348,242)	4,674,121
Capital leases	-	-	-
Land Sale	-	1,000	1,000
Sale of capital assets	60,000	95,047	35,047
Sale of non-capital assets	40,000	16,708	(23,292)
Total other financing sources and uses	(11,203,613)	(7,696,196)	3,507,417
Net change in fund balances	(8,840,286)	1,747,418	10,587,704
<b>Fund balances - beginning</b>		<b>28,460,350</b>	
<b>Fund balances - ending</b>		<b>\$ 30,207,768</b>	
Adjustments to GAAP basis:			
Encumbrances		1,792,099	
Misc adj			
<b>Fund balances-ending</b>		<b>\$ 31,999,866</b>	

**City of Alpharetta**  
**Capital Project Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**For the Period Ended February 28, 2018**

	Budget	Actual Amounts	Variance with Budget- Positive (Negative)
<b>REVENUES</b>			
Intergovernmental	\$ 2,166,779	\$ 303,262	\$ (1,863,517)
Contributions & Donations	1,885,626	544,773	(1,340,853)
Investment earnings	-	73,328	73,328
Misc Revenue	-	-	-
Other	250,000	-	(250,000)
Total revenues	4,302,405	921,363	(3,381,042)
<b>EXPENDITURES</b>			
Capital Outlay			
General Government:			
City Administration	790,969	615,767	175,202
Finance	59,885	8,656	51,229
Information Technology	1,164,679	468,454	696,225
Non-departmental	2,978,399	-	2,978,399
Total general government	4,993,932	1,092,877	3,901,055
Public Safety	3,685,367	3,269,346	416,021
Engineering & Public Works	18,405,732	13,017,149	5,388,583
Alpharetta Business Community	543,443	484,484	58,959
Economic and community development	340,057	175,230	164,827
Culture and recreation	3,944,076	3,018,490	925,586
Total Capital Outlay	31,912,607	21,057,576	10,855,031
Excess (Deficiency) revenue over expenditures	(27,610,202)	(20,136,213)	7,473,989
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	12,747,363	8,498,242	(4,249,121)
Capital leases	-	-	-
Budgeted Fund Balance	-	-	-
Total other financing sources and uses	12,747,363	8,498,242	(4,249,121)
Net change in fund balances	(14,862,839)	(11,637,971)	3,224,868
<b>Fund balances - beginning</b>		<b>14,862,840</b>	
<b>Fund balances - ending</b>		<b>\$ 3,224,869</b>	
Adjustments to GAAP basis:			
Encumbrances		17,014,239	
Misc adj-			
<b>Fund balances-ending</b>		<b>\$ 20,239,108</b>	

**City of Alpharetta**  
**Capital Grant Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**For the Period Ended February 28, 2018**

	Budget	Actual Amounts	Variance with Budget - Positive (Negative)
Revenues:			
Intergovernmental	\$ 2,439,873	1,460,214	\$ (979,659)
Contributions & Donations	-	-	-
Interest Earnings	-	(2,363)	(2,363)
Total	<u>2,439,873</u>	<u>1,457,851</u>	<u>(982,022)</u>
Expenditures:			
Public Safety	-	-	-
General Government	176,088	-	176,088
Community Development	120,534	120,534	-
Public Works	1,945,783	1,886,650	59,133
Recreation & Parks	-	-	-
Non-Departmental	-	-	-
Total	<u>2,242,405</u>	<u>2,007,184</u>	<u>235,221</u>
Excess (Deficiency) revenue over expenditures	<u>197,468</u>	<u>(549,333)</u>	<u>(746,801)</u>
Other Financing Sources & Uses:			
Transfers in	-	-	-
Budgeted Fund Balance	-	-	-
Subtotal:	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>197,468</u>	<u>(549,333)</u>	<u>(746,801)</u>
<b>Fund balance - beginning</b>		<u><b>(197,468)</b></u>	
<b>Fund balance - ending</b>		<u><b>\$ (746,801)</b></u>	
Adjustments to GAAP basis:			
Misc adj			
Encumbrances		1,165,255	
<b>Fund balances - ending</b>		<u><b>\$ 418,454</b></u>	

**City of Alpharetta**  
**Conference Center Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**For the Period Ended February 28, 2018**

	Budget	Actual Amounts	Variance with Budget- Positive (Negative)
<b>REVENUES</b>	\$ -	\$ -	\$ -
Bond Proceeds	-	-	-
Premium on Bond Proceeds	-	-	-
Misc Rev	-	-	-
Investment Earnings	-	19,719	19,719
Total revenues	-	19,719	19,719
<b>EXPENDITURES</b>			
General Government:			
Cost of Bond Issuance		-	-
Non-Departmental	133,163	-	133,163
Total general government	133,163	-	133,163
City Administration	6,697,014	6,493,852	203,162
Public Safety	-	-	-
Excess (Deficiency) of Revenues Over expenditures	(6,830,177)	(6,474,134)	356,044
<b>OTHER FINANCING SOURCES</b>			
General Obligation Bond Proceeds	-	-	-
Operating Transfers Out			-
Total other financing sources (uses)	-	-	-
Net change in fund balances	(6,830,177)	(6,474,134)	356,044

**Fund balances - beginning** **6,830,178**

**Fund balances - ending** **\$ 356,044**

Adjustments to GAAP basis:

Encumbrances 16,579

**Fund balances-ending** **\$ 372,623**

**City of Alpharetta**  
**Bond Construction Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**For the Period Ended February 28, 2018**

	Budget	Actual Amounts	Variance with Budget- Positive (Negative)
<b>REVENUES</b>			
Bond Proceeds	\$ -	\$ -	\$ -
Premium on Bond Proceeds	-	-	-
Misc Revenue	-	3,061	3,061
Investment Earnings	-	350,000	350,000
Total revenues	-	353,061	353,061
<b>EXPENDITURES</b>			
General Government:			
Cost of Bond Issuance	-	-	-
Public Works	32,264,476	17,081,780	15,182,696
Recreation & Parks	1,516,431	5,030,775	(3,514,344)
Total general government	33,780,907	22,112,555	11,668,352
City Administration			-
Public Safety	-	-	-
Excess (Deficiency) of Revenues			
Over expenditures	(33,780,907)	(21,759,495)	12,021,412
<b>OTHER FINANCING SOURCES</b>			
General Obligation Bond Proceeds	-	-	-
Operating Transfers Out			-
Total other financing sources (uses)	-	-	-
Net change in fund balances	(33,780,907)	(21,759,495)	12,021,412
<b>Fund balances - beginning</b>		<b>47,433,908</b>	
<b>Fund balances - ending</b>		<b>\$ 25,674,413</b>	
Adjustments to GAAP basis:			
Encumbrances		15,332,043	
<b>Fund balances-ending</b>		<b>\$ 41,006,456</b>	

**City of Alpharetta**  
**TSPLOST Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**For the Period Ended February 28, 2018**

	Budget	Actual Amounts	Variance with Budget- Positive (Negative)
<b>REVENUES</b>			
Transportation Special Purpose Local Option Sales Tax	\$ 13,000,000	\$ 6,251,354	\$ (6,748,646)
Investment Earnings		32,080	32,080
Total revenues	13,000,000	6,283,434	(6,716,566)
<b>EXPENDITURES</b>			
General Government:			
Cost of Bond Issuance			-
Public Works	14,839,068	1,170,267	13,668,801
Recreation & Parks			-
Total general government	14,839,068	1,170,267	13,668,801
City Administration			-
Public Safety	-	-	-
Excess (Deficiency) of Revenues			-
Over expenditures	(1,839,068)	5,113,167	6,952,235
<b>OTHER FINANCING SOURCES</b>			
General Obligation Bond Proceeds			-
Operating Transfers Out			-
Total other financing sources (uses)	-	-	-
Net change in fund balances	(1,839,068)	5,113,167	6,952,235
<b>Fund balances - beginning</b>			
		1,839,069	
<b>Fund balances - ending</b>			
		<u>\$ 6,952,236</u>	
Adjustments to GAAP basis:			
Encumbrances		758,244	
<b>Fund balances-ending</b>		<u><b>\$ 7,710,479</b></u>	

**City of Alpharetta**  
**Internal Service Fund - Medical Insurance**  
**Statement of Net Position**  
**February 28, 2018**

**ASSETS**

Current Assets:		
Cash and Cash Equivalents & Investments	\$	2,622,675
Accounts Receivables (net of allowance for uncollectibles)		-
Total Current Assets		<u>2,622,675</u>
Noncurrent Assets:		
Restricted Cash, Cash Equivalents, and Investments		-
Total Restricted Assets		<u>-</u>
Total Noncurrent Assets		<u>-</u>
<b>Total Assets</b>		<u><b>2,622,675</b></u>

**LIABILITIES**

Current Liabilities:		
Accounts Payable		-
Claims Payables	\$	826,130
Accrued Interest Payable		-
Due to Other Funds		-
Total Current Liabilities		826,130
Current Liabilities Payable from Restricted Assets:		
		-
Total Current Liabilities Payable from Restricted Assets		<u>-</u>
Noncurrent Liabilities:		
Other Non-Current Liabilities		-
Total Noncurrent Liabilities		<u>-</u>
<b>Total Liabilities</b>		<u><b>826,130</b></u>

**NET ASSETS**

Invested in Capital Assets, net of related debt		-
Reserved for Debt Service		-
Reserved for Encumbrances		-
Unreserved		1,796,545
Total Net Assets		<u>1,796,545</u>
<b>Total Liabilities &amp; Net Assets</b>	<b>\$</b>	<u><b>2,622,675</b></u>

**City of Alpharetta**  
**Internal Service Fund - Medical Insurance**  
**Statement of Revenues, Expenses, and Changes in Net position - Budget and Actual**  
**For the Period Ended February 28, 2018**

	Budget	Actual Amounts	Variance with Budget - Positive (Negative)
<b>REVENUES</b>			
Investment Earnings	\$ -	\$ 73	\$ (73)
Employer Medical Contribution	6,289,453	4,165,940	(2,123,513)
Employee Medical Contribution	702,209	518,182	(184,027)
Insurance Proceeds	-	-	
Total revenues	6,991,662	4,684,196	(2,307,466)
<b>EXPENDITURES</b>			
Medical Premiums	1,501,694	1,004,712	496,982
Medical Claims	5,408,414	2,847,118	2,561,296
Contingency	1,104,121	0	1,104,121
Total expenditures	8,014,229	3,851,831	4,162,398
Excess (Deficiency) of Revenues Over expenditures	(1,022,567)	832,365	1,854,932
<b>OTHER FINANCING SOURCES</b>			
Asset Disposition		-	
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balances	(1,022,567)	832,365	1,854,932
<b>Fund balances - beginning</b>		<b>964,180</b>	
<b>Fund balances - ending</b>		<b>\$ 1,796,545</b>	
Adjustments to GAAP basis:			
Encumbrances		-	
Misc adj			
<b>Fund balances-ending</b>		<b>\$ 1,796,545</b>	

**City of Alpharetta**  
**Enterprise Fund -Solid Waste**  
**Statement of Net Position**  
**February 28, 2018**

	<u>Solid Waste</u>
<b>ASSETS</b>	
Current Assets:	
Cash and Cash Equivalents & Investments	\$ 2,006,043
Inventories, at cost	-
Accounts Receivables (net of allowance for uncollectibles)	952,555
Prepaid Insurance Expenses	-
Total Current Assets	<u>2,958,598</u>
Noncurrent Assets:	
Restricted Cash, Cash Equivalents, and Investments	-
Total Restricted Assets	<u>-</u>
Other	-
Capital Assets	
Buildings and System	-
Machinery and Equipment	
Less Accumulated Depreciation	-
Total Capital Assets (net of accumulated depreciation)	<u>-</u>
Total Noncurrent Assets	<u>-</u>
<b>Total Assets</b>	<b><u>2,958,598</u></b>
<b>LIABILITIES</b>	
Current Liabilities:	
Accounts Payable	96,020
Accounts Payable/ Customer Credit Balances	(56)
Accounts Payable/ Customer Pre-Paid Service	-
Accounts Payable/ A/R Module Suspense Acct	2,707
Payroll Liabilities	990
Accrued Salaries	-
Accrued Interest Payable	-
Compensated Absences Payable	713
Notes Payable - Revenue Bonds	-
Due to Other Funds	-
Total Current Liabilities	<u>100,374</u>
Current Liabilities Payable from Restricted Assets:	
Revenue Bonds Payable	-
Total Current Liabilities Payable from Restricted Assets	<u>-</u>
Noncurrent Liabilities:	
Customer Deposits	-
Compensated Absences less Current Portion	-
Revenue Bonds Payable	-
Total Noncurrent Liabilities	<u>-</u>
<b>Total Liabilities</b>	<b><u>100,374</u></b>
<b>NET ASSETS</b>	
Invested in Capital Assets, net of related debt	-
Reserved for Debt Service	-
Reserved for Encumbrances	-
Unreserved	2,858,224
Total Net Assets	<u>2,858,224</u>
<b>Total Liabilities &amp; Net Assets</b>	<b><u>\$ 2,958,598</u></b>

**City of Alpharetta**  
**Enterprise Fund - Solid Waste**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Period Ended February 28, 2018**

Operating revenues:		
Charges for sales and services:		
Refuse Collection charges	\$	3,823,167
Misc Revenue		9,225
Total operating revenues		<u>3,832,392</u>
Operating expenses:		
Administration		3,260,301
Non-departmental		-
Total operating expenses		<u>3,260,301</u>
Operating Gain (loss)		572,092
Non-operating revenues (expenses):		
Investment earnings		-
Total non-operating revenue (expenses)		<u>-</u>
Income (loss) before transfers		572,092
Transfers In		-
Transfers Out		<u>-</u>
Change In Net Assets		572,092
<b>Total net assets-beginning</b>		<u><b>1,133,212</b></u>
<b>Total net assets-ending (net of encumbrances)</b>		<u><u><b>1,705,304</b></u></u>
Adjustments to GAAP basis:		
Encumbrances		1,152,921
Misc adj-Encumbrances Resv/Prior Year		
<b>Total net assets-ending</b>	<b>\$</b>	<u><u><b>2,858,224</b></u></u>

**City of Alpharetta**  
**Internal Service Fund - Risk Management**  
**Statement of Net Position**  
**February 28, 2018**

**ASSETS**

Current Assets:	
Cash and Cash Equivalents & Investments	\$ 1,106,992
Accounts Receivables (net of allowance for uncollectibles)	-
Total Current Assets	<u>1,106,992</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>1,106,992</u></b>

**LIABILITIES**

Current Liabilities:	
Accounts Payable	1,681
Claims Payables	473,206
Accrued Interest Payable	-
Due to Other Funds	-
Total Current Liabilities	<u>474,887</u>
Current Liabilities Payable from Restricted Assets:	
Total Current Liabilities Payable from Restricted Assets	<u>-</u>
Noncurrent Liabilities:	
Other Non-Current Liabilities	553,962
Total Noncurrent Liabilities	<u>553,962</u>
<b>Total Liabilities</b>	<b><u>1,028,849</u></b>

**NET ASSETS**

Invested in Capital Assets, net of related debt	-
Reserved for Debt Service	-
Reserved for Encumbrances	-
Unreserved	78,143
Total Net Assets	<u>78,143</u>
<b>Total Liabilities &amp; Net Assets</b>	<b><u>\$ 1,106,992</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 February 28, 2018**

	Budget	Actual Amounts	Variance with Budget - Positive (Negative)
<b>REVENUES</b>			
Investment Earnings	\$ 3,000	\$ 3,606	\$ 606
Charges for Service	1,335,000	890,000	(445,000)
Discounts	-	-	-
Insurance Proceeds	-	40,695	40,695
Total revenues	1,338,000	934,301	(403,699)
<b>EXPENDITURES</b>			
Workers Compensation Admin	-	-	-
Professional Fees	125,000	122,416	2,584
Auto Liability	150,000	159,588	(9,588)
Property & Equipment Liability	90,000	92,197	(2,197)
General Liability	60,000	56,626	3,374
Law Enforcement Liability	100,000	85,194	14,806
Public Entity Liability	60,000	58,077	1,923
Workers Comp Excess Liability	105,000	103,609	1,391
Employee Benefits Liability	-	-	-
Criminal Liability	5,000	3,386	1,614
Cyber Liability	8,000	6,394	1,606
Umbrella Liability	60,000	52,782	7,218
Medical Services	30,000	37,361	(7,361)
Claims/Judgements	550,000	449,785	100,215
Contingency	274,335	-	274,335
Total expenditures	1,617,335	1,227,415	389,920
Excess (Deficiency) of Revenues Over expenditures	(279,335)	(293,114)	(13,779)
<b>OTHER FINANCING SOURCES</b>			
Asset Disposition	-	-	-
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balances	(279,335)	(293,114)	(13,779)
<b>Fund balances - beginning</b>		<b>279,335</b>	
<b>Fund balances - ending</b>		<b>\$ (13,778)</b>	
Adjustments to GAAP basis:			
Encumbrances		91,921	
Misc adj			
<b>Fund balances-ending</b>		<b>\$ 78,143</b>	

**City of Alpharetta  
Statement of Net Position  
OPEB Trust Fund  
February 28, 2018**

	<b>OPEB Plan</b>
<b>ASSETS</b>	
Current Assets:	
Cash and Cash Equivalents	\$ 1,172,561
Investments	-
Accounts Receivables (net of allowance for uncollectibles)	-
Total Assets	<u>1,172,561</u>
<b>LIABILITIES</b>	
Current Liabilities:	
Accounts Payable	\$ (23,790)
Due to Other Funds	-
Total Current Liabilities	<u>(23,790)</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>(23,790)</u>
<b>NET ASSETS</b>	
Net Assets held in trust for pension benefits	<u>1,196,351</u>
Total Net Assets	<u>1,196,351</u>
Total Liabilities & Net Assets	<u><u>\$ 1,172,561</u></u>

**City of Alpharetta**  
**Statement of Changes in Fiduciary Net Position**  
**OPEB Trust Fund**  
**For the Period Ended February 28, 2018**

	<u>Actual Amounts</u>
<b>Additions:</b>	
Employer Contribution	\$ 56,800
Employee Contribution	
Total Contribution	<u>56,800</u>
Investment Income	-
Net appreciation in FMV	-
Interest and Dividends	9,299
Total Investment Income	<u>9,299</u>
<b>Total Additions (Deductions)</b>	<b><u>66,099</u></b>
<b>Deductions:</b>	
Benefits payments	-
Professional Fees	-
Total deductions	<u>-</u>
Net Increase (Decrease)	<u>66,099</u>
<b>Net Assets held in trust for pension benefits</b>	
Beginning of year	1,106,462
<b>Total net assets</b>	<b><u>\$ 1,172,561</u></b>

**City of Alpharetta**  
**Statement of Net Position**  
**Pension Trust Fund**  
**February 28, 2018**

	<b>Pension Trust Fund</b>
<b>ASSETS</b>	
Current Assets:	
Cash and Cash Equivalents	25,919
Investments	70,831,475
	-
Accounts Receivables (net of allowance for uncollectibles)	252,712
Total Assets	<u>71,110,105</u>
<b>LIABILITIES</b>	
Current Liabilities:	
Accounts Payable	101,884
	-
Due to Other Funds	-
Total Current Liabilities	<u>101,884</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>101,884</u>
<b>NET ASSETS</b>	
Net Assets held in trust for pension benefits	<u>71,008,221</u>
Total Net Assets	<u>71,008,221</u>
Total Liabilities & Net Assets	<u><b>\$ 71,110,105</b></u>

**City of Alpharetta**  
**Statement of Changes in Fiduciary Net Position**  
**Pension Trust Fund**  
**For the Period Ended February 28, 2018**

	<u>Actual Amounts</u>
<b>Additions:</b>	
Employer Contribution	\$ 2,625,003
Employee Contribution	234,603
Total Contribution	<u>2,859,606</u>
Investment Income	(104,019)
Net appreciation in FMV	4,341,016
Interest and Dividends	890,332
Accrued Interest & Dividends	27,320
Other Receipts	1,612
Total Investment Income	<u>5,156,261</u>
<b>Total Additions (Deductions)</b>	<b><u>8,015,867</u></b>
<b>Deductions:</b>	
Benefits payments	1,311,673
Administrative Fees	71,898
Legal Fees	7,380
Consulting Fees	270,789
Agent Custody Fees	7,020
Other Disbursements	-
Total deductions	<u>1,668,759</u>
Net Increase (Decrease)	<u>6,347,108</u>
<b>Net Assets held in trust for pension benefits</b>	
Beginning of year	64,661,113
<b>Total net assets</b>	<b><u>\$ 71,008,221</u></b>

**City of Alpharetta**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Non-major Governmental Funds**  
**For the Period Ending February 28, 2018**

	Special Revenue							Total Non-major Governmental Funds
	Hotel Motel	Impact Fee	Confiscated Assets	Grant Operations	E911 Fund	Debt Service Fund	Stormwater Service Fund	
REVENUES:								
Hotel Motel Tax	\$ 4,104,776	-	-	-				\$ 4,104,776
Property tax						5,018,872	-	5,018,872
Charges for Service	-	-	-	-	2,238,910			2,238,910
Impact Fees	-	747,523		-				747,523
Forfeiture Income	-	-	155,651	-				155,651
Intergovernmental	-	-	-	38,054	504,024			542,078
Contributions & Donations	-	-	-	-				-
Investment Earnings	-	18,172	569	268	5,304	8,131		32,444
Other	-		13,527				-	13,527
Total revenues	4,104,776	765,695	169,747	38,322	2,748,239	5,027,003	-	12,853,781
EXPENDITURES:								
Tourism	1,795,840	-	-	-	-			1,795,840
Community Development	-	-	-	-	-			-
Culture/Recreation	-	145,919	-	-	-		12,929	158,848
Public Safety	-	148,960	880,965	26,049	3,113,496			4,169,470
Public Works		-					803,043	803,043
General Government	-	-	-	-	-	1,478,872	-	1,478,872
Debt Service:						-	-	-
Principal							-	-
Interest	389,981					-	-	389,981
Bond Issuance Costs	3,000					-	-	3,000
Total expenditures	2,188,821	294,879	880,965	26,049	3,113,496	1,478,872	815,972	8,799,055
Excess (deficiency) of revenues over expenditures	1,915,956	470,816	(711,219)	12,273	(365,258)	3,548,131	(815,972)	4,054,726
OTHER FINANCING SOURCES (USES):								
Transfers in / out:								-
Debt service fund	-	-	-	-				-
Capital Projects								-
Operating grants fund	-	-	-	-				-
Capital grants fund	-	-	-	-				-
General fund	(1,539,291)	-	-	13,333	-		836,667	(689,291)
Budgeted Fund Balance:	-	-	-	-				-
Total other financing sources and (uses)	(1,539,291)	-	-	13,333	-		836,667	(689,291)
Net change in fund balances	376,664	470,816	(711,219)	25,607	(365,258)	3,548,131	20,694	3,365,435
Fund balances - beginning	1,505,262	4,095,456	1,450,947	48,544	1,827,069	1,250,406	679,258	10,856,942
Fund balances - ending	1,881,927	\$ 4,566,272	\$ 739,729	\$ 74,151	\$ 1,461,812	\$ 4,798,537	\$ 699,952	\$ 14,222,377

**City of Alpharetta**  
**Combining Balance Sheet**  
**Non-Major Governmental Funds**  
**February 28, 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	\$ 1,881,927	\$ 4,581,109	\$ 809,938	\$ 74,151	\$ 1,491,717	\$ 4,827,062	\$ 723,189	\$ 14,389,091
Taxes Receivable	-	-	-	-	-	-	-	-
Pre-Paid Expenditures	-	-	-	-	-	-	-	-
Accounts Receivable	-	-	-	2,240	\$ -	-	-	2,240
Property Taxes	-	-	-	-	-	226,844	-	226,844
Intergovernmental Receivable	-	-	-	-	-	-	-	-
Due From Other Funds	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>1,881,927</b>	<b>4,581,109</b>	<b>809,938</b>	<b>76,391</b>	<b>1,491,717</b>	<b>5,053,906</b>	<b>723,189</b>	<b>14,618,175</b>
<b>LIABILITIES</b>								
Accounts Payable	-	2,257	-	-	24,489	-	11,760	38,506
Retainage Payable	-	12,580	58,972	-	-	-	11,477	83,029
Intergovernmental Payable	-	-	-	-	-	-	-	-
Arbitrage Payable	-	-	-	-	-	-	-	-
Accounts payable/AR Suspense acct	-	-	-	-	-	-	-	-
Compensated Absences	-	-	-	-	-	-	-	-
Payroll Liabilities	-	-	373	-	3,236	-	-	3,609
Due to Other Fund	-	-	222	-	2,180	-	-	2,402
Deferred Revenue	-	-	10,641	2,240	-	255,369	-	268,251
Unearned Revenue	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>14,837</b>	<b>70,209</b>	<b>2,240</b>	<b>29,905</b>	<b>255,369</b>	<b>23,237</b>	<b>395,798</b>
<b>FUND BALANCES</b>								
Restricted:								
Capital Projects	-	4,566,272	-	-	-	-	-	4,566,272
Law Enforcement	-	-	739,729	-	-	-	-	739,729
Promotion of Tourism	1,881,927	-	-	-	-	-	-	1,881,927
Emergency Telephone Activities	-	-	-	-	1,461,812	-	-	1,461,812
Debt Service	-	-	-	-	-	4,798,537	-	4,798,537
Assigned for: Grant Projects	-	-	-	-	-	-	-	-
Grant Projects	-	-	-	74,151	-	-	-	74,151
Unassigned:	-	-	-	-	-	-	699,952	699,952
<b>Total Fund Balances</b>	<b>1,881,927</b>	<b>4,566,272</b>	<b>739,729</b>	<b>74,151</b>	<b>1,461,812</b>	<b>4,798,537</b>	<b>699,952</b>	<b>14,222,377</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 1,881,927</b>	<b>\$ 4,581,109</b>	<b>\$ 809,938</b>	<b>\$ 76,391</b>	<b>\$ 1,491,717</b>	<b>\$ 5,053,906</b>	<b>\$ 723,189</b>	<b>\$ 14,618,175</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 February 28, 2018**

	Budget	Actual Amounts	Variance with Budget - Positive (Negative)
<b>REVENUES:</b>			
Hotel Motel Tax	\$ 7,250,000	\$ 4,104,776	\$ (3,145,224)
Misc Revenue	-	-	-
Investment Earnings	-	-	-
Total revenues	7,250,000	4,104,776	(3,145,224)
<b>EXPENDITURES:</b>			
Professional Services	-	3,000	(3,000)
Recreation Improvements	550,000	550,000	-
Alpharetta Convention & Visitor's Bureau	3,171,875	1,795,840	1,376,035
Alpharetta Business Community	-	-	-
Debt Service Reserve	1,529,412		1,529,412
Bond Interest	779,963	389,981	389,982
Contingency	5,262	-	5,262
Total Expenditures	6,036,512	2,738,821	3,297,691
Excess of revenues over expenditures	1,213,488	1,365,956	152,468
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers Out	(2,718,750)	(1,539,291)	1,179,459
Total other financing sources and uses	(2,718,750)	(1,539,291)	1,179,459
Net change in fund balances	(1,505,262)	(173,336)	1,331,926
<b>Fund balances - beginning</b>	<b>\$ 1,505,262</b>		
<b>Fund balances - ending</b>	<b>\$ 1,331,927</b>		
Enbumbances	\$ 550,000		
<b>Fund balances - ending</b>	<b>\$ 1,881,927</b>		

**City of Alpharetta**  
**Impact Fee Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**For the Period Ended February 28, 2018**

	Budget	Actual Amounts	Variance with Budget - Positive (Negative)
<b>REVENUES:</b>			
Impact Fees	\$ 550,000	\$ 747,523	\$ 197,523
Investment Earnings	-	18,172	18,172
Total Revenues	550,000	765,695	215,695
<b>EXPENDITURES:</b>			
Public Safety	520,465	520,464	1
Public Works	1,232,671	-	1,232,671
Recreation & Parks	2,677,043	2,221,330	455,713
Community Development	215,277	-	215,277
General Government	-	-	-
Total expenditures	4,645,456	2,741,794	1,903,662
Excess (deficiency) of revenues over expenditures	(4,095,456)	(1,976,099)	(2,119,357)
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers Out	-	-	-
Total other financing sources and uses	-	-	-
Net change in fund balances	(4,095,456)	(1,976,099)	(2,119,357)
<b>Fund balances - beginning</b>		<b>4,095,456</b>	
<b>Fund balances - ending</b>		<b>\$ 2,119,357</b>	
Encumbrances		2,446,915	
<b>Fund balances - ending</b>		<b>\$ 4,566,272</b>	

**City of Alpharetta**  
**Confiscated Assets Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**For the Period Ended February 28, 2018**

	Budget	Actual Amounts	Variance with Budget - Positive (Negative)
<b>REVENUES:</b>			
Forfeiture Income	\$ -	\$ 155,651	\$ 155,651
Investment Earnings	-	569	569
Intergovernmental	240,360	-	\$(240,360)
Misc Revenue		13,527	13,527
Total Revenues	240,360	169,747	\$(70,613)
<b>EXPENDITURES:</b>			
Public Safety	1,691,433	1,258,925	432,508
Non-Departmental	-		-
Total expenditures	1,691,433	1,258,925	432,508
Excess (deficiency) of revenues over expenditures	(1,451,073)	(1,089,178)	361,895
<b>OTHER FINANCING SOURCES (USES):</b>	-	-	-
Net change in fund balances	(1,451,073)	(1,089,178)	361,895
<b>Fund balances - beginning</b>		<u>1,450,947</u>	
<b>Fund balances - ending</b>		<u><u>\$ 361,769</u></u>	
Adjustments to GAAP basis:			
Encumbrances		377,960	
<b>Fund balances - ending</b>		<u><u>\$ 739,729</u></u>	

**City of Alpharetta**  
**Grant Fund - Operating**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**For the Period Ended February 28, 2018**

	Budget	Actual Amounts	Variance with Budget - Positive (Negative)
<b>REVENUES:</b>			
Intergovernmental	\$ 58,947	\$ 38,054	(20,893)
Contributions & Donations	-	-	-
Discounts Taken	-	-	-
Interest Earnings	-	268	268
Transfers in	20,000	13,333	(6,667)
Contingencies	-	-	-
Total	<u>78,947</u>	<u>51,655</u>	<u>(27,292)</u>
<b>EXPENDITURES:</b>			
General Government	19,977	-	19,977
Community Development	-	-	-
Engineering/Public Works	-	-	-
Public Safety	62,035	26,049	35,986
Recreation & Parks	45,479	-	45,479
Contingencies	-	-	-
Operating Transfers Out	-	-	-
Non-Allocated	-	-	-
Total	<u>127,491</u>	<u>26,049</u>	<u>101,442</u>
Excess (deficiency) of revenues over expenditures	<u>(48,544)</u>	<u>25,607</u>	<u>74,151</u>
<b>OTHER FINANCING SOURCES (USES):</b>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(48,544)</u>	<u>25,607</u>	<u>74,151</u>
<b>Fund balance - beginning</b>		<u><b>48,544</b></u>	
<b>Fund balance - ending</b>		<u><b>\$ 74,151</b></u>	
Adjustments to GAAP basis:			
Encumbrances		-	
<b>Fund balances - ending</b>		<u><b>\$ 74,151</b></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 February 28, 2018**

	Budget	Actual Amounts	Variance with Budget - Positive (Negative)
<b>REVENUES:</b>			
Charges for Service	\$ 3,940,000	\$ 2,238,910	\$ (1,701,090)
Capital Lease	504,025	504,024	(1)
Investment Earnings	5,478	5,304	(174)
Total Revenues	4,449,503	2,748,239	(1,701,264)
<b>EXPENDITURES:</b>			
Public Safety	5,447,806	4,229,976	1,217,830
Total expenditures	5,447,806	4,229,976	1,217,830
Excess (deficiency) of revenues over expenditures	(998,303)	(1,481,737)	(483,434)
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers In	-	-	-
Transfers Out - Capital Project Fund	-	-	-
Total other financing sources and uses	-	-	-
Net change in fund balances	(998,303)	(1,481,737)	(483,434)
<b>Fund balances - beginning</b>		<b>1,827,069</b>	
<b>Fund balances - ending</b>		<b>\$ 345,332</b>	
Adjustments to GAAP basis:			
Encumbrances		1,116,479	
<b>Fund balances - ending</b>		<b>\$ 1,461,812</b>	

**City of Alpharetta**  
**Debt Service Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**For the Period Ended February 28, 2018**

	Budget	Actual Amounts	Variance with Budget - Positive (Negative)
<b>REVENUES:</b>			
Property tax	\$ 5,164,000	\$ 5,018,872	\$ (145,128)
Misc Revenue		-	-
Investment earnings	12,000	8,131	(3,869)
Total revenues	5,176,000	5,027,003	(148,997)
<b>EXPENDITURES:</b>			
Current:			
General government			
Finance			-
Non-departmental		-	-
Total general government	-	-	-
Debt Service:			
Principal	2,755,500	115,500	2,640,000
Interest	2,719,158	1,361,022	1,358,136
Contingency	946,748	-	946,748
Bond issuance costs	5,000	2,350	2,650
Total debt service	6,426,406	1,478,872	4,947,534
Total expenditures	6,426,406	1,478,872	4,947,534
Excess (Deficiency) of revenues over expenditures	(1,250,406)	3,548,131	4,798,537
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers in			-
Transfers out			-
Total other financing sources and uses	-	-	-
	(1,250,406)	3,548,131	4,798,537
<b>Fund balances - beginning</b>		<b>1,250,406</b>	
<b>Fund balances - ending</b>		<b>\$ 4,798,537</b>	

**City of Alpharetta**  
**Stormwater Capital Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**For the Period Ended February 28, 2018**

	Budget	Actual Amounts	Variance with Budget - Positive (Negative)
<b>REVENUES:</b>			
Misc Revenue	-	-	-
Investment Earnings	-	-	-
Total Revenues	-	-	-
<b>EXPENDITURES:</b>			
Public Works	1,921,230	1,328,207	593,023
Recreation & Parks	13,027	13,027	0
Total expenditures	1,934,257	1,341,234	593,023
Excess (deficiency) of revenues over expenditures	(1,934,257)	(1,341,234)	593,023
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers In	1,255,000	836,667	(418,333)
Transfers Out	-	-	-
Total other financing sources and uses	1,255,000	836,667	(418,333)
Net change in fund balances	(679,257)	(504,567)	174,690
<b>Fund balances - beginning</b>		<b>679,258</b>	
<b>Fund balances - ending</b>		<b>\$ 174,690</b>	
Adjustments to GAAP basis:			
Encumbrances		525,262	
<b>Fund balances - ending</b>		<b>\$ 699,952</b>	

# DEVELOPMENT AUTHORITY



## Revenue & Expenditure Report GAAP Financial Statements



# ALPHARETTA DEVELOPMENT AUTHORITY

## Financial Management Report - As of February 28, 2018

Account #	Project	Total Budget	Actuals (Collections/ Expenditures)	Forecasted Receivables/ Encumbrances	Remaining
<b>Revenues</b>					
99575100-346900	Bond Application Fee	\$ 162,500	\$ 162,500		\$ -
99575100-361000	Investment Earnings	-	82		(82)
99575100-334310-C1528	FISERV REBA Grant	125,000	-		125,000
99575100-371000-C1625	Alpharetta Virtual Reality Video (ACVB Contribution)	18,500	18,500		-
99575100-371000-C1821	Newsweek Ad (ACVB Contribution)	8,000	8,000		-
99575100-371000-C1532	ATC Operational Funding (COA)	95,000	95,000		-
99575100-381000-C1535	Innovation Center Operations (ATC)	7,657	6,837	17,059	17,879
	<i>subtotal</i>	<b>\$ 416,657</b>	<b>\$ 290,919</b>	<b>\$ 17,059</b>	<b>\$ 142,797</b>
(1) 99575100-395000	Carryforward Fund Balance	\$ 163,458	\$ -		\$ 163,458
	<i>subtotal</i>	<b>\$ 163,458</b>	<b>\$ -</b>		<b>\$ 163,458</b>
	<b>Total</b>	<b>\$ 580,115</b>	<b>\$ 290,919</b>		<b>\$ 306,255</b>
<b>Expenditures</b>					
99575100-531100	General Supplies	\$ 4,500	\$ -	\$ -	\$ 4,500
99575100-571000-C1403	Local Job Creation Grant Program	46,000	-	-	46,000
99575100-544100-C1532	ATC Operational Funds	115,001	83,333	-	31,668
99575100-544100-C1601	High Impact Permitting Grant Program (IGA with COA)	20,948	-	-	20,948
99575100-544100-C1528	FISERV REBA Grant	125,000	-	-	125,000
99575100-544100-C1625	Alpharetta Virtual Reality Video (Economic Development)	47,000	47,000	-	-
99575100-571000-C1808	City Center Contribution	45,312	45,312	-	-
99575100-544100-C1819	Site Selector Guild Sponsorship	25,000	-	25,000	-
99575100-544100-C1825	SKIGNZ App	25,000	-	25,000	-
99575100-544100-C1821	Newsweek Ad	20,000	20,000	-	-
99575100-544100-C1822	Ag Tech Sponsorship	25,000	25,000	-	-
	<i>subtotal</i>	<b>\$ 498,761</b>	<b>\$ 220,645</b>	<b>\$ 50,000</b>	<b>\$ 228,116</b>



# ALPHARETTA DEVELOPMENT AUTHORITY

## Financial Management Report - As of February 28, 2018

Account #	Project	Total Budget	Actuals (Collections/ Expenditures)	Forecasted Receivables/ Encumbrances	Remaining
(2) 99575100-523860-C1535	Innovation Center Operations (Maintenance Contracts)	\$ 2,849	\$ 5,305	\$ 9,249	\$ (11,705)
99575100-531100-C1535	Innovation Center Operations (General Supplies)	-	3,695	-	(3,695)
99575100-531200-C1535	Innovation Center Operations (Miscellaneous Utilities)	609	610	-	(1)
99575100-531210-C1535	Innovation Center Operations (Water/Sewer)	131	128	-	3
99575100-531220-C1535	Innovation Center Operations (Natural Gas)	1,872	1,872	-	(0)
99575100-531230-C1535	Innovation Center Operations (Electricity)	2,195	3,035	-	(840)
	<i>subtotal</i>	<b>\$ 7,656</b>	<b>\$ 14,646</b>	<b>\$ 9,249</b>	<b>\$ (16,239)</b>
99575100-579000	Reserve	\$ 73,698	\$ -	\$ -	\$ 73,698
	<i>subtotal</i>	<b>\$ 73,698</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 73,698</b>
	<b>Total</b>	<b>\$ 580,115</b>	<b>\$ 235,291</b>	<b>\$ 59,249</b>	<b>\$ 285,575</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.

### Fund Balance Reconciliation

<b>Fund Balance (beginning of Fiscal Year)</b>	<b>\$ 163,459</b>
Revenues collected to date	290,919
Expenditures incurred to date	(235,291)
<b>Fund Balance (current)</b>	<b>\$ 219,086</b>
Forecasted revenue collections	142,059
<b>Fund Balance (forecasted)</b>	<b>\$ 361,145</b>
Allocation of Forecasted Fund Balance:	
Spendable (available for investment by the Board)	\$ 73,780
Non-Spendable (unspent/remaining project allocations)	287,365
	<b>\$ 361,145</b>



*This page has been  
intentionally left blank*

# GAAP



# Financial Statements

**City of Alpharetta**  
**Balance Sheet**  
**COMPONENT UNIT-DEVELOPMENT AUTHORITY**  
**February 28, 2018**

**ASSETS**

Current Assets:

Cash and Cash Equivalents	218,394
Investments	828

Restricted Cash for Bond Issuance Costs	-
Total Assets	<u>219,221</u>

**LIABILITIES**

Current Liabilities:

Accounts Payable	135
Due to Other Funds	-
Total Current Liabilities	<u>135</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>135</u>

**Fund Balance**

Restricted	145,306
Unassigned	<u>73,780</u>
Total Fund Balance	<u>219,086</u>

Total Liabilities & Fund Balance	<u><u>\$ 219,221</u></u>
----------------------------------	--------------------------

**City of Alpharetta**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**COMPONENT UNIT-DEVELOPMENT AUTHORITY**  
**For the Period Ended February 28, 2018**

	<u>Actual Amounts</u>
<b>Revenues</b>	
Rent/Royalties	\$ 6,837
State Grant	-
Fees	162,500
Contributions & Donations	121,500
Miscellaneous Income-Interest	82
	<u>          </u>
<b>Total Revenues</b>	<b><u>290,919</u></b>
<b>Expenditures</b>	
Economic Development	220,645
Utilities - Miscellaneous	14,646
Debt Service:	
Principal	-
Interest	-
	<u>          </u>
<b>Total Expenditures</b>	<b><u>235,291</u></b>
Excess (deficiency) of revenues over (under) expenditures	55,627
<b>Other Financing Sources (Uses)</b>	
Sale of capital assets	-
	<u>          </u>
<b>Net Change in Fund Balances</b>	55,627
<b>Fund Balance, Beginning of Year</b>	<b><u>163,459</u></b>
<b>Fund Balance, End of Year</b>	<b><u>\$ 219,086</u></b>

