

Annual Report to the Citizens of Alpharetta for Fiscal Year 2010,
July 1, 2009 through June 30, 2010

Alpharetta

GEORGIA • U S A

Governmental Structure
Performance Highlights
Financial Review



The Big Creek Greenway is a popular fitness destination for walkers, runners and cyclists.



TABLE OF CONTENTS

2	Report to the Citizens of Alpharetta and Our Guiding Principles
3	Elected Officials and City Meetings
4	Directory of City Officials
5	Structure of Your City Government and Selected Awards from 2009 – 2010
6 - 15	Departmental Reviews by Function
16	Online Services and Web Directory
17 - 18	2011 Calendar of Events
19 - 24	Financial Review of Fiscal Year 2010
Inside Back Cover	Definitions of Key Terms



Dear Fellow Alpharetta Citizens

Mayor Arthur Letchas



On behalf of the Alpharetta City Council, we proudly present our Annual Citizens' Report for Fiscal Year 2010. The pages of this document are designed to offer, in an uncomplicated way, information on how your tax dollars have been invested in infrastructure and services to Alpharetta citizens. The goal of this report is for citizens to have understandable information that will help you decide if your government is performing as well as you believe it should.

It seems that with every news broadcast we hear doom and gloom commentary on the economy. Newspapers across the country are reporting of communities in which taxes are rising as services are being cut and government officials fall further out of touch with the citizens they are supposed to serve.

I believe that Alpharetta is responding to the current economic cycle in the right way and in a manner that you would expect. We have remained true to our basic mission, to provide the highest quality basic government services efficiently and at the best possible value to our citizens. To that end, during the past fiscal year the City of Alpharetta has maintained existing service levels while improving efficiency of delivery . . . we even found a way to provide tax relief in the form of an expansion to the Homestead Property Tax Exemption. Like you, we have tightened our belts and found better ways to get the job done.

It is both our tradition and our continuing pledge for the future.

While the City of Alpharetta is not immune to the effects of the larger economy, our fiscally conservative philosophies and focus on our core mission allow us to remain one of the most efficient and healthy local governments in the country.

Your City Council, our professional staff, and I thank you for the trust and responsibility that you have given us. I believe that you will find in reading these pages, in reviewing this transparent look at your government's performance, that your trust is well placed.

Sincerely,

Arthur G. Letchas
Mayor

REPORT TO THE CITIZENS OF ALPHARETTA

As part of our commitment to provide citizens information about our city, the City of Alpharetta presents this Citizens Report. The following pages provide descriptive information about the organizational structure, city departments, financial condition, and services of our city.

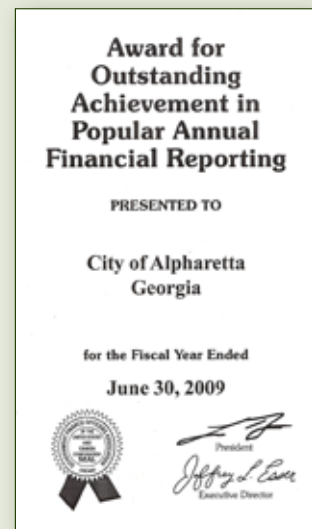
The financial information contained within this document is extracted from the city's Comprehensive Annual Financial Report (CAFR). Financial statements are presented in conformity with Generally Accepted Accounting Principles (GAAP). City funds, which are presented within the Financial Review section, disclose the appropriate fund in which the detail was derived. Component units are not presented within this section.

The city's CAFR has been awarded the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association of the United States and Canada (GFOA) for 20 consecutive years. The Certificate of Achieve-

ment is the highest form of recognition for excellence in state and local government financial reporting. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for yet another certificate.

For further information about our government, please visit our website at www.alpharetta.ga.us. You may obtain a copy of the CAFR on our website or by contacting the Finance Department at 678-297-6094.



The Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to the City of Alpharetta for its Citizens Report for the fiscal year ended June 30, 2009. The award is a prestigious national honor, recognizing conformance with the highest standards for preparation of state and local government popular reports.

In order to receive this award, the published report must reflect the program standards of creativity, presentation, understandability, and reader appeal.

OUR GUIDING PRINCIPLES

City of Alpharetta's Mission Statement

TO PROVIDE ALL CITIZENS OF THE CITY OF ALPHARETTA with quality, cost-effective services and leadership delivered by highly competent professionals in a manner consistent with planned growth and future economic development.

City of Alpharetta's Vision Statement & City Council Long Term Strategic Goals

Alpharetta will be the Signature City in the Region, distinguished by the following characteristics:

- It is safe, secure, and livable
- It offers recreational, educational, and cultural opportunities for all ages
- It leads with a proactive, environmentally sensitive community
- It is a responsive, open government
- It has a strong economic base to minimize taxes
- It maintains its small town feel
- It fosters strong business partnerships in a corporate campus environment
- It supports a comprehensive transportation system balancing greenways and walkways with road and rail

These long term strategic goals serve as the guiding principles for the planning and operations of our city government. Each department builds its mission, goals, and objectives based on this vision statement.

ELECTED OFFICIALS



Mayor of Alpharetta

Arthur Letchas

678-297-6003

Email: ALetchas@alpharetta.ga.us

Term: Jan. 2, 2008 to Dec. 31, 2011

(Up for Election Nov. 2011)



City Council, Post 1

Douglas J. DeRito

678-297-6003

Email: DDerito@alpharetta.ga.us

Term: Jan. 4, 2010 to Dec. 31, 2013

(Up for Election Nov. 2013)



City Council, Post 2

Mike Kennedy

678-297-6003

Email: MKennedy@alpharetta.ga.us

Term: Jan. 4, 2010 to Dec. 31, 2013

(Up for Election Nov. 2013)



City Council, Post 3

Chris Owens

678-297-6003

Email: COwens@alpharetta.ga.us

Term: Jan. 4, 2010 to Dec. 31, 2013

(Up for Election Nov. 2013)



City Council, Post 4

Cheryl Oakes

678-297-6003

Email: COakes@alpharetta.ga.us

Term: Jan. 2, 2008 to Dec. 31, 2011

(Up for Election Nov. 2011)



City Council, Post 6

Mayor Pro Tem

D. C. Aiken

678-297-6003

Email: DCAiken@alpharetta.ga.us

Term: Jan. 2, 2008 to Dec. 31, 2011

(Up for Election Nov. 2011)



Municipal Judge

Jim Matoney

678-297-6250

Email: JMatoney@alpharetta.ga.us

Term: Jan. 4, 2010 to Dec. 31, 2013

(Up for Election Nov. 2013)

City Council, Post 5

Vacant

SEE NOTE AT RIGHT

NEWLY ELECTED OFFICIAL



City Council, Post 5

Jim Paine

678-297-6003

Email: JPaine@alpharetta.ga.us

Term: Nov. 15, 2010 - Dec. 31, 2011

(Up for Election Nov. 2011)

Completing term of previously vacated post

CITY MEETINGS

City Council

Business Meetings: First and third Mondays of the month, 7:30 p.m.

Workshops: Second Monday of the month, 7:00 p.m.

Public Hearings: Fourth Monday of the month, 7:30 p.m.

City Hall, 678-297-6000

Planning Commission

First Thursday of the month, 7:30 p.m.

City Hall, 678-297-6070

Board of Zoning Appeals

Third Thursday of the month, 5:30 p.m.

City Hall, 678-297-6070

Design Review Board

Third Friday of the month, 8:30 a.m.

City Hall, 678-297-6070

Code Enforcement Board

Fourth Thursday of the month, 3:30 p.m.

City Hall, 678-297-6080

Recreation Commission

Fourth Thursday of the month, 7:30 p.m.

City Hall, 678-297-6100

Exception: Second Thursday of the month during Nov. and Dec.

Natural Resource Commission

Third Tuesday of the month, 7:00 p.m.

City Hall, 678-297-6200

For more information about what is happening in your local government, the public and all residents are invited to attend any of our city meetings as listed above. All meetings are subject to change. Please call ahead to confirm the meeting time and place.

City Hall is located at Two South Main Street, Alpharetta, GA 30009.

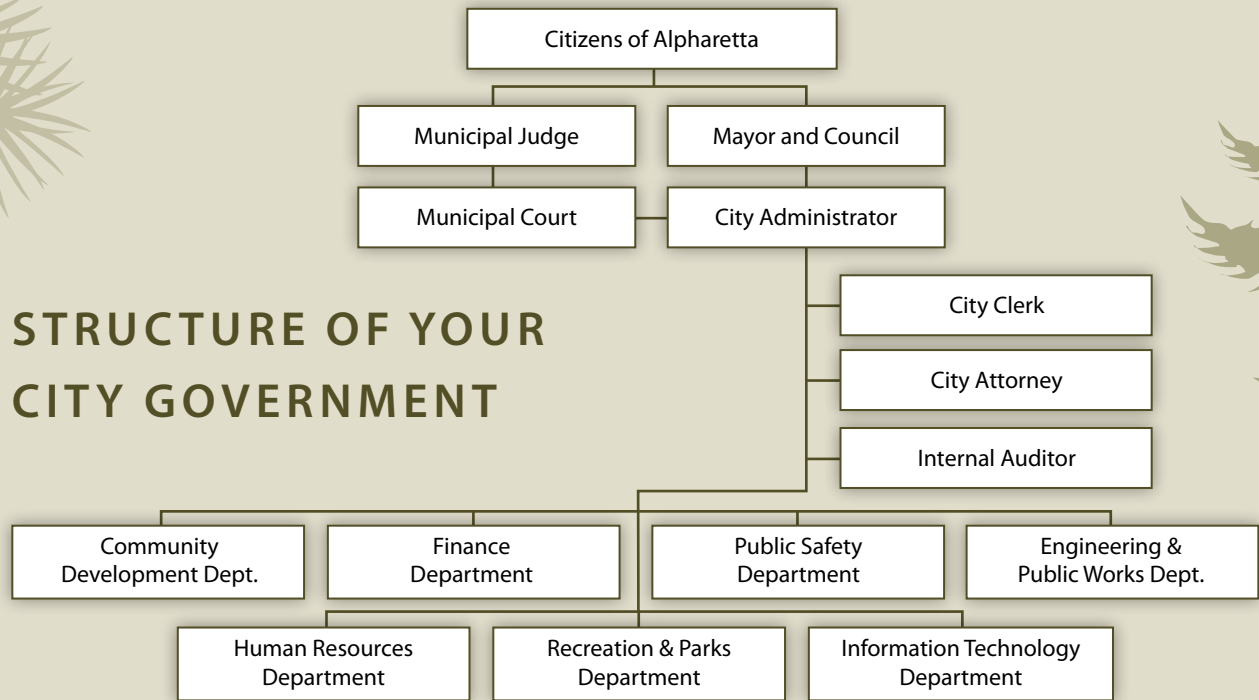
DIRECTORY OF CITY OFFICIALS



City Administrator			
Robert J. Regus	<u>City Hall</u> : Two South Main Street, Alpharetta, GA 30009	678-297-6010	bregus@alpharetta.ga.us
City Attorney			
Sam Thomas	<u>City Hall</u> : Two South Main Street, Alpharetta, GA 30009	678-297-6010	sthomas@alpharetta.ga.us
City Clerk			
Sue Rainwater	<u>City Hall</u> : Two South Main Street, Alpharetta, GA 30009	678-297-6003	srainwater@alpharetta.ga.us
Community Development Director			
Diana Wheeler	287 South Main Street, Alpharetta, GA 30009	678-297-6070	dwheeler@alpharetta.ga.us
Engineering & Public Works Director			
Pete Sewczwicz, PE	1790 Hembree Road, Roswell, GA 30009	678-297-6200	psewczwicz@alpharetta.ga.us
Finance Director			
Thomas G. Harris, CPA	2970 Webb Bridge Road, Alpharetta, GA 30009	678-297-6094	tharris@alpharetta.ga.us
Assistant City Administrator and acting Human Resources Director			
James Drinkard	<u>City Hall</u> : Two South Main Street, Alpharetta, GA 30009	678-297-6014	jdrinkard@alpharetta.ga.us
Information Technology Director			
Randy Bundy	<u>City Hall</u> : Two South Main Street, Alpharetta, GA 30009	678-297-6030	rbundy@alpharetta.ga.us
Municipal Court Director			
Elizabeth Sahlin	<u>Crabapple Government Center</u> : 12624 Broadwell Road, Alpharetta, GA 30009	678-297-6250	esahlin@alpharetta.ga.us
Public Safety Director			
Gary George	<u>Police Department Headquarters</u> : 2565 Old Milton Parkway, Alpharetta, GA 30009 <u>Fire Station 1</u> : 2970 Webb Bridge Road, Alpharetta, GA 30009 <u>Fire Station 2</u> : 3070 Market Place, Alpharetta, GA 30005 <u>Fire Station 3</u> : 9600 Westside Drive, Alpharetta, GA 30009 <u>Fire Station 4</u> : 525 Park Bridge Parkway, Alpharetta, GA 30005 <u>Fire Station 5</u> : 1475 Mid Broadwell Road, Alpharetta, GA 30004 <u>Fire Station 6</u> : 3275 Kimball Bridge Road, Alpharetta, GA 30022	678-297-6302	ggeorge@alpharetta.ga.us
Recreation & Parks Director			
Mike Perry, CPRP	<u>Administrative Office</u> : 1825 Old Milton Parkway, Alpharetta, GA 30009 <u>Alpharetta City Pool</u> : 1810 Old Milton Parkway, Alpharetta, GA 30009 <u>Alpharetta Community Center</u> : 175 Roswell Street, Alpharetta, GA 30009 <u>Crabapple Government Center</u> : 12624 Broadwell Road, Alpharetta, GA 30009 <u>North Park and Adult Activity Center</u> : 13450 Cogburn Road, Alpharetta, GA 30009 <u>Rock Mill Park</u> : 3100 Kimball Bridge Road, Alpharetta, GA 30022 <u>Union Hill Park</u> : 1590 Union Hill Road, Alpharetta, GA 30009 <u>Webb Bridge Park</u> : 4780 Webb Bridge Road, Alpharetta, GA 30009 <u>Wills Park Equestrian Center and Recreation Center</u> : 11915 Wills Road, Alpharetta, GA 30009 <u>Windward Soccer Complex</u> : 6435 Windward Parkway, Alpharetta, GA 30005	678-297-6100	mperry@alpharetta.ga.us
Special Events Manager			
Kim Dodson	<u>City Hall</u> : Two South Main Street, Alpharetta, GA 30009	678-297-6078	kdodson@alpharetta.ga.us

Perforated Page – Please detach for future reference.

STRUCTURE OF YOUR CITY GOVERNMENT



SELECTED AWARDS FROM JULY 2009 – JUNE 2010

“May is Older Americans Month” Award

from the Georgia Recreation and Park Association (GRPA) for increased public awareness and participation with older adults programs during the month of May



Distinguished Budget Presentation Award

for Fiscal Year 2010 from the Government Finance Officers Association of the United States and Canada (GFOA)

Award for Outstanding Achievement

in Popular Annual Financial Reporting for Fiscal Year 2009 from the GFOA



Certificate of Achievement

for Excellence in Financial Reporting for Fiscal Year 2009 from the GFOA

Green Communities Gold Certification from the Atlanta Regional Commission



Highest level of certification for conserving energy, investing in renewable energy, conserving water, conserving fuel, reducing waste, as well as protecting and restoring the community's natural resources.

Alpharetta is the first city in the State to receive the Gold Level Green Communities certification.

PUBLIC SAFETY

The Public Safety function focuses on maintaining the welfare, health, and safety of our community. The goals of our Public Safety Department include: protecting the public; encouraging participation between officers and citizens; maintaining strong partnerships with our community; maximizing the saving of lives; minimizing the loss of property; and avoiding loss whenever possible through education and prevention measures.



“Close relationships between our citizens and public safety professionals are at the heart of Alpharetta’s public safety model. Those relationships allow us to better understand the needs of each unique neighborhood in our community and place our focus on preventing crimes and emergency situations instead of only responding to them.”

Cheryl Oakes
City Council, Post 4
Public Safety and Courts Liaison

The Alpharetta Public Safety Department is built upon a command and administrative structure that provides a coordinated emergency response including police, fire, and emergency-911 services to meet the needs of our community.

From July 1, 2009 through June 30, 2010, the Public Safety Department responded to 42,559 incoming service calls, 109 fire incidents, 1,756 false alarm/good intent calls, and made 1,331 total arrests. In addition to investigating and clearing 571 cases during this period, Public Safety personnel assisted and responded to 69 rescue/recovery incidents, 3,289 EMS incidents, and 57 hazardous material incidents.

As a modern and proactive law enforcement agency, the Public Safety Department is committed to being actively engaged with our community. Throughout the year, the Public Safety Department conducted informative crime prevention, identity theft, child

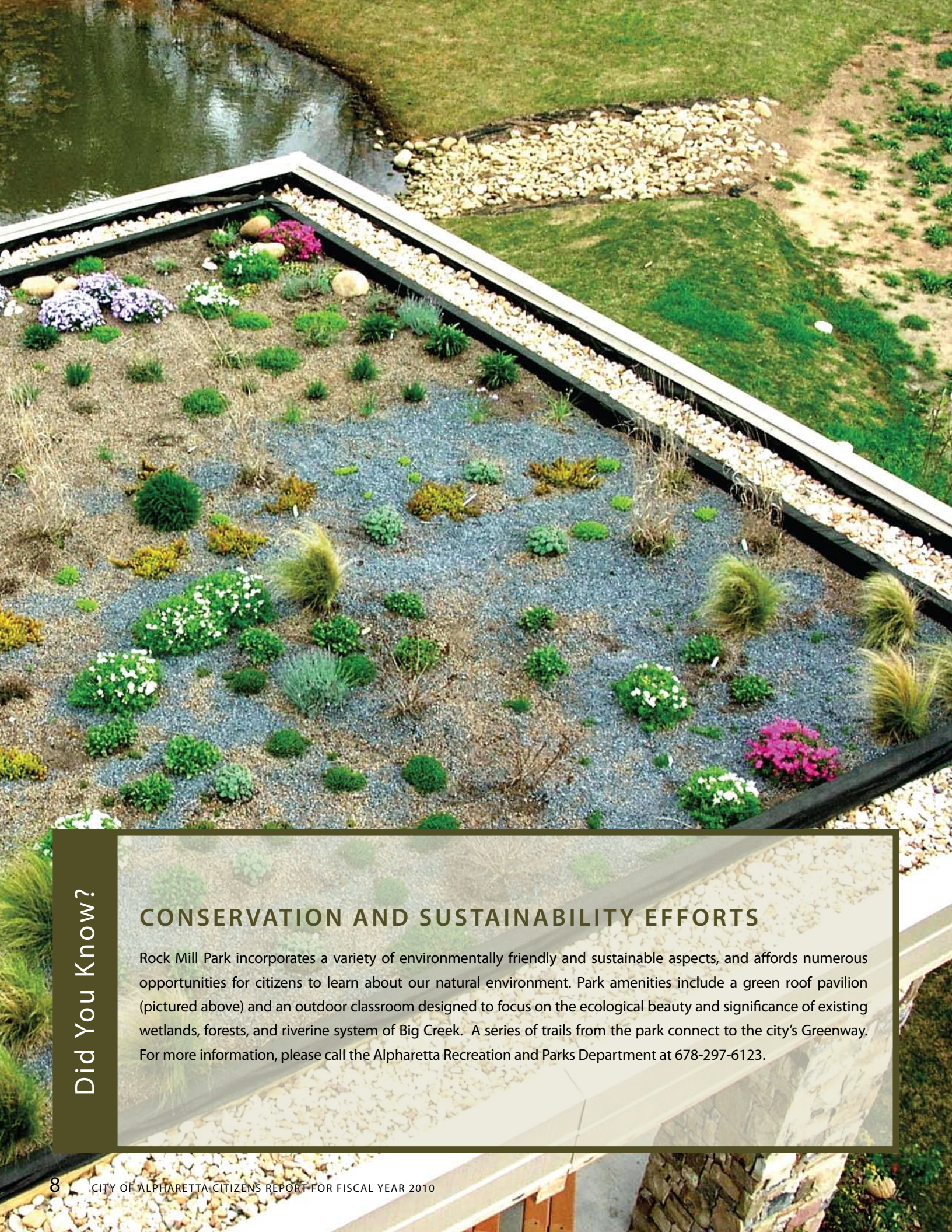
safety, loss prevention, and various other public safety presentations at 44 Police and Citizens Together (PACT) neighborhood meetings, 19 Business Watch meetings, and 62 scout/school/other meetings. The National Night Out event at Wills Park joined citizens, law enforcement personnel, civic groups, local businesses, neighborhood associations, and local officials together for a fun and informative cookout to heighten prevention awareness, support anti-crime programs, and strengthen police-community relations. In addition, the Public Safety Department conducted 177 car seat safety inspections and provided 142 fire safety public education events for our community and surrounding area.

Through strong partnerships with our community, we can ensure the City of Alpharetta remains safe, secure, and an excellent place to live, work, and play for the present and into the future.



CITIZEN'S ACADEMY

The City of Alpharetta offers a Citizen's Academy aimed at providing community members with an inside look at local law enforcement and an increased understanding of each person's role in protecting the safety of our city. The Citizen's Academy is a 12-week series of courses, including lectures, demonstrations, tours, ride alongs, simulations, and more. The Academy promotes awareness and trust between our Public Safety Department and our community. With topics ranging from fire fighting to criminal case investigations and hazardous materials to crime prevention education, participants will be more familiar with the daily operations of the Public Safety Department. For more information or to apply for an upcoming academy, please contact the City of Alpharetta's Public Safety Department, the Community Relations Unit, at 678-297-6309.



Did You Know?

CONSERVATION AND SUSTAINABILITY EFFORTS

Rock Mill Park incorporates a variety of environmentally friendly and sustainable aspects, and affords numerous opportunities for citizens to learn about our natural environment. Park amenities include a green roof pavilion (pictured above) and an outdoor classroom designed to focus on the ecological beauty and significance of existing wetlands, forests, and riverine system of Big Creek. A series of trails from the park connect to the city's Greenway. For more information, please call the Alpharetta Recreation and Parks Department at 678-297-6123.

PUBLIC WORKS

The Public Works function is committed to providing cost effective engineering, maintenance/design solutions, and ensuring the City of Alpharetta's infrastructure is protected, preserved, and improved while enhancing and promoting the quality of life for our community.

The City of Alpharetta's Engineering and Public Works Department is tasked with protecting, preserving, and improving our city's infrastructure with a focus on traffic control, streets, stormwater, sidewalks, and conservation.

From July 1, 2009 through June 30, 2010, the Engineering and Public Works Department: repaired 297 potholes in city roadways; completed 29 city sidewalk repairs; repaired 82 traffic signals at local intersections; completed 4,099 inspections at construction sites; coordinated 22 conservation events with the assistance of 675 volunteers; mentored 896 students on environmental stewardship; managed 30 capital projects totaling \$10,516,222 in traffic control, stormwater, sidewalk, community enhancements, and facility improvements throughout our community; and much more. Approximately 86% of the city's capital projects were completed within the original contract amount while 61% were completed

within the original contract timeframe. A listing of capital projects completed during 2010 is included on page 24.

While ensuring quality growth for our community, the Engineering and Public Works Department actively strives to minimize traffic disruptions through continuous process improvements aimed at reducing repair times. During 2010, potholes were repaired in an average of 1.2 days and traffic signal maintenance was completed in an average of 3.6 days. Repair time reductions in 2010 (over prior year) included the following: 32% reduction in the average number of days to complete a sidewalk repair; and a 33% reduction in the average number of days to complete a roadway right-of-way request. The Engineering and Public Works Department is committed to the protection, preservation, and improvement of our city's infrastructure and guiding quality growth to ensure a productive and bright future for our community.



"An essential goal for Alpharetta is maintaining environmental sustainability while optimizing the ability of our infrastructure to meet community needs. Long-term planning coupled with innovative and efficient engineering practices aid in the achievement of this objective both today and for the future"

Chris Owens
City Council, Post 3
Engineering & Public Works Liaison



CULTURE & RECREATION

The Culture and Recreation function provides the highest quality recreational opportunities through the development of active and passive programs and facilities to promote the physical, social, and mental wellness of our community.



“Alpharetta prides itself on our sense of community; on being the kind of place where we know and enjoy interacting with our neighbors. Our recreation and cultural offerings are constantly adapting to the characteristics of the amazingly diverse citizens we serve. By bringing together citizens of all ages and walks of life, our recreation and parks programs build the sense of community that makes Alpharetta home.”

Doug DeRito
City Council, Post 1
Recreation and Parks Liaison

As the first municipal recreation department in Georgia to achieve its 10-year accreditation status, the City of Alpharetta's Recreation and Parks Department is committed to providing outstanding recreational, cultural, and social opportunities to our community and surrounding area.

From July 1, 2009 through June 30, 2010, the Recreation and Parks Department provided recreational services for 15,554 total participants in recreational programs including: 757 in cultural arts programs and camps; 8,290 in athletic programs [including youth, adult, and partner youth associations]; 1,035 in swim lessons and swim teams; 844 in dance; 2,310 in gymnastic programs; 5,770 in instructional sports; 1,090 in summer programs at the Wills Park Recreation Center; 34 dog shows at Wills Park; 106 equestrian events at the Wills Park Equestrian Center; and much more.

The city is committed to continually improving its recreational opportunities and providing safe, beautiful park amenities to residents and visitors alike. Recent improvements have been made throughout our park system. Wills Park benefitted from several projects during 2010 including the replacement of a swing set at the Recreation Center and the replacement of a picnic pavilion near Wacky World. Additional improvements include the replacement of playground equipment and the expansion of the Adult Activity Center (storage and parking) at North Park.

In addition to our current facilities and programs, future plans include: continued expansion of the Greenway, and installation of artificial turf at Wills Park (field 4) and North Park (field 2). Our outstanding park system, diverse recreational programs, and excellent staff help ensure the City of Alpharetta remains the Signature City of our region.





Did You Know?

THE GOLDEN AGE CLUB

The Golden Age Club of the Alpharetta Adult Activity Center at North Park offers fun opportunities for adults, aged 50 and above, to meet new friends, get involved in recreation activities through volunteering, and enjoy socializing with other seniors who have common interests. For more information on the Golden Age Club or recreation activities at the Adult Activity Center, please visit the center at 13450 Cogburn Road in North Park or contact 678-297-6140.



TOP 10 EMPLOYERS IN THE CITY OF ALPHARETTA

Providing a strong economic foundation for our community, the City of Alpharetta is pleased to recognize the top 10 Employers within the city (based on the number of employees).

<i>Employer</i>	<i>No. of Employees</i>	<i>Employer</i>	<i>No. of Employees</i>
ADP	2,000	AT&T751
McKesson	1,800	Comcast Cable729
LexisNexis	1,076	Cox Communications676
Hewlett-Packard953	Equifax675
Verizon817	ETrade Financial587

COMMUNITY DEVELOPMENT

The Community Development function guides the growth and development of the City of Alpharetta to enhance the quality of life of our community while recognizing the city's historic and natural features.

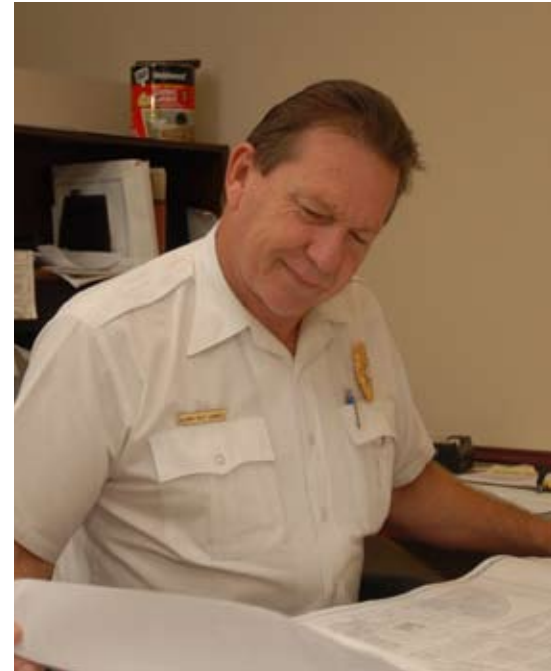
The City of Alpharetta's Community Development Department is committed to safeguarding natural resources, guiding growth, and overseeing economic development efforts.

Despite the economic recession and its impact on real estate/development activity, from July 1, 2009 through June 30, 2010, the Community Development Department issued 2,548 building permits, processed 109 public hearings, managed 2 community image enhancement projects, conducted 9,125 building inspections, completed 3,998 code enforcement inspections, reviewed 36 development plans, and issued 746 new business licenses.

The Community Development Department led the city's efforts in achieving a Gold Level certification through the Atlanta Regional Commission's Green Communities program. Alpharetta was the first city



in the State of Georgia to achieve this accomplishment. This highest level certification demonstrates Alpharetta's commitment to resource conservation and sustainability. This is just one of the many ways the Community Development Department is dedicated to facilitating a livable and sustainable future for the City of Alpharetta.



"The recession has given us time to think about the way we want Alpharetta to look and feel in the years ahead. We are working to ensure that we maintain and enhance the outstanding quality of life for which Alpharetta is well known, while creating an environment that attracts and retains high quality jobs and businesses."

*Mike Kennedy
City Council, Post 2
Community Development Liaison*

GENERAL GOVERNMENT

The General Government function involves the activities which support our local government, including: Administration; City Clerk; Finance; Grant Administration; Human Resources; Internal Audit; Municipal Court; Special Events; and Information Technology.

The public safety, public works, culture and recreation, and community development functions are the most recognizable city services as they have a direct impact on our community. However, the success of these services is reliant upon the dedication and innovation of numerous internal departments/divisions. These internal departments/divisions form the general government function of our city.

“Thorough examination of economic trends and a conservative approach to fiscal planning and investing has allowed the city to maintain a high level of services for our citizens while holding the line on or reducing the property tax burden in a tough economy. Moving forward, those practices in combination with a focus on delivering quality basic government services will ensure that we meet the needs of our citizens and deliver the promise of a great community for future generations.”

DC Aiken


City Council, Post 6
Finance Liaison

From July 1, 2009 through June 30, 2010, general government performance highlights included:

- **9 Grant Applications Approved for Funding**, resulting in grant funding of \$5,435,590 to support city initiatives such as: bulletproof vests for public safety officers, energy efficiency improvements to city buildings, landscaping improvements on the Haynes Bridge/GA 400 interchange, pedestrian improvements to local roadways, etc.
- **81 Special Events Offered**. The city offers a variety of special events throughout the year aimed at enhancing our community's quality of life. For upcoming events, please refer to the Calendar of Events (pages 17-18) or visit the city website at www.alpharetta.ga.us
- **4.9 Million City Website Visits**, representing a 3% increase over the prior fiscal year. The city website is a great source of information on city meetings, special events, recreational offerings, etc.
- **25 Open Record Requests Completed**. As an open and transparent local government, the city welcomes public comment and inquiry and is committed to making public records accessible to our community.
- **Over 21,000 Online Payments Accepted**, totaling in excess of \$2.9 million. The city website offers our customers the convenience of online bill payment for many services including: property taxes, business license renewals, sanitation fees, traffic citations, etc.
- **27 Formal Solicitations Issued**, including requests for bids, proposals, qualifications, etc. Formal solicitations assist in maximizing competition for goods and services thereby ensuring a competitive price.

The support of our internal departments is the foundation upon which the City of Alpharetta provides the outstanding services to our community that distinguishes us as the Signature City of the region and a great place to live, work, play, and retire for now and into the future.





“The City of Alpharetta is constantly looking for better, more efficient means of serving our citizens. To help citizens determine if we are meeting their expectations we are improving the transparency of our operations and providing better information and insight into how tax dollars are being spent and how departments are performing with respect to key metrics and goals.”

Jim Paine
City Council, Post 5
Human Resources and Information Technology Liaison

Did You Know?

HOMESTEAD EXEMPTIONS

The Mayor and City Council provided voters the option in the November 2009 election to increase the homestead exemption to \$40,000 thereby further reducing the tax burden on our homeowners. The voters overwhelmingly passed this tax relief measure. The homestead exemption for calendar year 2010 (fiscal year 2011) increased \$5,000 to a total of \$35,000 and will increase to \$40,000 in calendar year 2011 (fiscal year 2012). Additional tax savings to our homeowners from this measure is estimated at \$260,000 in calendar year 2010 and increasing to an annual savings of over \$520,000 by calendar year 2011. The homestead exemption for calendar year 2010 is equivalent to a 1.2 mill reduction for the average homeowner. The city also offers senior homestead exemptions (limitations apply). For more information about the City of Alpharetta's homestead exemptions, including senior exemptions, please contact our Finance Department, Financial Services Division, at (678)297-6060.



The City of Alpharetta's website is your source for information about city policies, services, and events, available 24 hours per day, seven days a week. Log onto www.alpharetta.ga.us and find information about public meetings, press releases, employment opportunities, community events, and much more.

In addition to being a great source of valuable information about our city, residents can also take advantage of many online services through our website. Online services include:

- Business License Renewals
- Municipal Code Online
- Permit Manager Online
- Procurement Opportunities
- Property Tax Accounts
- Recreation Registration
- TicketViewer – Red Light Cameras
- Trash Service Payments
- Vendor Registration



webdirectory

Alpharetta Arboretum, Inc.	www.alpharettaarboretum.org
Alpharetta Athletic Programs	www.arpdathletics.org
Alpharetta City Band	www.alpharettaband.com
Alpharetta Convention & Visitors Bureau	www.awesomealpharetta.com
Alpharetta Police Athletic League	www.alphapal.org
Alpharetta Public Safety Foundation	www.apsfoundation.org
Atlanta Regional Commission (ARC)	www.atlantaregional.com
ARC Green Communities Program	www.atlantaregional.com/environment/green-communities
Alpharetta Youth Football Association	http://alpharettafootball.clubspaces.com
Alpharetta Youth Softball Association	www.alpharetta softball.com
City of Alpharetta	www.alpharetta.ga.us
Environmental Protection Agency Region 4	www.epa.gov/region4
Federal Dept. of Homeland Security	www.dhs.gov
Federal Emergency Management Agency	www.fema.gov
FEMA Flood Insurance Map	www.msc.fema.gov
Fulton County Animal Services	www.fultonanimalservices.com
Fulton County Government	ww2.co.fulton.ga.us
Fulton County Schools	www.fultonschools.org
Fulton County Tax Assessor	www.fultonassessor.org
Georgia Bureau of Investigation	www.gbi.georgia.gov
Georgia Dept. of Community Affairs	www.dca.state.ga.us
Georgia Dept. of Drivers Services	www.dds.ga.gov
Georgia Dept. of Education	www.doe.k12.ga.us
Georgia Dept. of Transportation's Intelligent Transportation System	www.georgia-navigator.com
Georgia Emergency Management Agency	www.gema.state.ga.us
Georgia Online Vehicle Registration Renewal.	https://mvd.dor.ga.gov/tags/
Georgia Environmental Protection Division (Watershed Protection Branch)	www.georgiaadoptastream.org
Georgia Urban Forest Council.	www.gufc.org
Metropolitan N. GA Water Planning District.	www.northgeorgiawater.com
N. Fulton Community Improvement District	http://northfultoncid.org
North Metro Miracle League	www.nmml.net
Preserve America Initiative	www.preserveamerica.gov
State of Georgia	www.georgia.gov
State and Ordinance Codes/Definitions	www.municode.com
Verizon Wireless Amphitheatre at Encore Park	www.vzwamp.com
Wills Park Youth Baseball Association	www.wpyba.org



2011 CITY OF ALPHARETTA CALENDAR OF EVENTS

All events are subject to change. Please confirm the event at the appropriate phone number. Events are open to the public.
For more information and events, please visit www.alpharetta.ga.us

JAN	1	City Holiday		
	17	City Holiday		
	18	Golden Age Club lunch	Alpharetta Adult Activity Center	678-297-6142
FEB	2	Spring/Summer Program Registration - City Residents	Multiple	678-297-6100
	11	Father/Daughter Dance	Alpharetta Community Center	678-297-6154
	11	Valentine Art Workshop	Crabapple Government Center	678-297-6165
	15	Golden Age Club lunch	Alpharetta Adult Activity Center	678-297-6142
	16	Spring/Summer Open Registration	Multiple	678-297-6100
	19	Annual Arbor Day Celebration	Wills Park Recreation Center	678-297-6200
MAR	5	Spring Athletics Opening Day	All City Parks	678-297-6100
	12	Youth Fishing Derby	Brookside Office Park Lake	678-297-6133
	15	Golden Age Club lunch	Alpharetta Adult Activity Center	678-297-6142
	26	Alpharetta Children's Festival	Alpharetta Community Center Event Lawn	678-297-6165
	28	Pool Pass - Sale Begins	Wills Park Pool	678-297-6110
	29	Wills Park Summer Day Camp Registration - City Residents	Multiple	678-297-6133
APR	12	Wills Park Summer Day Camp Registration	Multiple	678-297-6133
	16-17	Alpharetta Arts StreetFest	Historic Downtown: Milton Ave	678-297-6078
	17	Children's Easter Egg Hunt	North Park Softball Fields 1-4	678-297-6142
	19	Golden Age Club lunch	Alpharetta Adult Activity Center	678-297-6142
	21	Decorate an Easter Egg	Crabapple Government Center	678-297-6155
	22	City Holiday		
MAY	30	Annual Touch A Truck	North Park Football Field Parking Lot	678-297-6133
	3	Alpharetta Sharks Parent Meeting	Alpharetta Community Center	678-297-6153
	7	Mother/Daughter/Granddaughter Luncheon	Adult Activity Center	678-297-6142
	7	Dance Recital	TBD	678-297-6154
	12	21st Annual Taste of Alpharetta	Old Milton Pkwy @ Wills Park	678-297-6078
	14	Mayors Challenge Road Race	Wills Park Pool	678-297-6078
	15	Dance Recital	TBD	678-297-6154
	15-16	Alpharetta Ambush Soccer Tournament	Webb Bridge Park	678-297-6163
	17	Golden Age Club Lunch	Alpharetta Adult Activity Center	678-297-6142
	19	Alpharetta Sharks Mock Swim Meet	Wills Park Pool	678-297-6153
	30	City Holiday		
JUN	31	Alpharetta Ambush Soccer Tryouts	Webb Bridge Park	678-297-6163
	1-2	Alpharetta Ambush Soccer Tryouts	Webb Bridge Park	678-297-6163
	4	Community Yard Sale	Adult Activity Center	678-297-6142
	6	Art Camps Begin	Various	Various
	6	Summer Day Camps Begin	Various	Various
	6	Senior Swim/Water Aerobics Begin	City Pool	678-297-6154
	7	Swim Lessons Begin	City Pool	678-297-6153
	7-9	Alpharetta Ambush Soccer Tryouts	Webb Bridge Park	678-297-6163
	12	Alpharetta City Band Concert	Adult Activity Center	678-297-6142
	17	Pool Party	City Pool	678-297-6153
	21	Golden Age Club Lunch	Adult Activity Center	678-297-6143

continued on next page

2011 CITY OF ALPHARETTA CALENDAR OF EVENTS

All events are subject to change. Please confirm the event at the appropriate phone number. Events are open to the public.
For more information and events, please visit www.alpharetta.ga.us

continued from previous page

JUL	4	July 4th Celebration	Wills Park	678-297-6142
	4	City Holiday		
	4-8	Summer Camp Skip Dates - Summer Camps will not be offered this week		
	5	Fall Youth Athletic Registration - City Residents	Multiple	678-297-6100
	19	Fall Youth Athletic Open Registration	Multiple	678-297-6100
	19	Golden Age Club Lunch	Alpharetta Adult Activity Center	678-297-6142
	22	Friday Night Dive-In	City Pool	678-297-6153
AUG	3	Fall/Winter Program Registration - City Residents	Multiple	678-297-6100
	6	31st Annual Old Soldiers Day Race	Wills Park: 6am on-site registration; 7am start	678-297-6173
	6	Old Soldier's Day Band, Program, and Parade	City Hall	678-297-6078
	16	Golden Age Club lunch	Alpharetta Adult Activity Center	678-297-6142
	17	Fall/Winter Program Open Registration	Multiple	678-297-6100
SEP	5	City Holiday		
	5	Pool Closes		
	10-11	IronKids Triathlon	Wills Park	678-297-6078
	20	Golden Age Club Lunch	Alpharetta Adult Activity Center	678-297-6142
OCT	1	Scarecrow Harvest	Historic Downtown: Old Roswell St	678-297-6078
	18	Golden Age Club Lunch	Alpharetta Adult Activity Center	678-297-6142
	21	Foliage Friends	Alpharetta Crabapple Government Center	678-297-6165
	28	Decorate A Pumpkin	Alpharetta Community Center	678-297-6154
	29	Halloween Hayrides & Haunts	Wills Park	678-297-6133
NOV	8	Election Day	Various City Facilities	678-297-6000
	12	Senior Craft Show	Alpharetta Adult Activity Center	678-297-6142
	15	Golden Age Club Lunch	Alpharetta Adult Activity Center	678-297-6142
	24-25	City Holiday		
	28	Santa's Mailbox	North Pole	678-297-6133
DEC	5	34th Annual Christmas Tree Lighting	Historic Downtown: Milton Ave	678-297-6078
	4	Alpharetta City Band Concert	Adult Activity Center	678-297-6142
	9	Santa's Mailbox	North Pole	678-297-6133
	7	Cookies with Clauses	Alpharetta Community Center	678-297-6154
	17	Breakfast with Santa	Adult Activity Center	678-297-6142
	17	Pet Photos with Santa Claws	Will Park - Event Lawn	678-297-6133
	20	Golden Age Club Lunch	Alpharetta Adult Activity Center	678-297-6142
	26	City Holiday		
	30	City Holiday: 1/2 day - close at 12 pm		
	TBD	Holiday Parent/Child Art Workshop	Crabapple Government Center	678-297-6165

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PROPERTY TAXES

City of Alpharetta's property tax rate remains competitive

The City of Alpharetta has historically acknowledged the need to provide a taxation rate commensurate with the government's level of service. Over the last ten years, the city has experienced significant growth in its population, service delivery responsibilities, and tax base. As the tax base has grown, the city's fiscally conservative, long-term approach to government has resulted in a prudent reduction in its property tax rate.

The adopted property tax rate for calendar year 2010 (fiscal year 2011) totals 5.750 mills and, while flat compared to the prior fiscal year, represents a tax reduction as the value of property has declined.

The city's competitive property tax rate, coupled with a substantial homestead exemption, goes great lengths in keeping Alpharetta an affordable place to live.

The city's competitive property tax rate, coupled with a substantial homestead exemption, goes great lengths in keeping Alpharetta an affordable place to live. The homestead exemption for fiscal year 2011 increased \$5,000 to a total of \$35,000 and will increase to \$40,000 in fiscal year 2012. Additional tax savings to our homeowners from this measure is estimated at \$260,000 in fiscal year 2011 and increasing to an annual savings of over \$520,000 by fiscal year 2012.

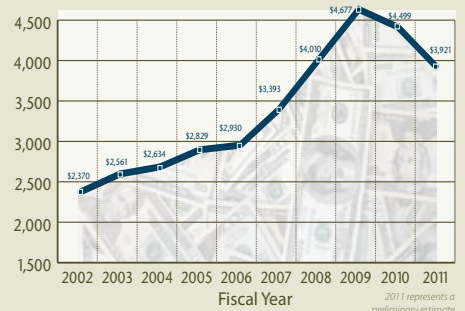
The city's homestead exemption is equivalent to a 1.2 mill reduction for the average homeowner and will increase next year along with the homestead exemption value. The accompanying chart includes a millage rate survey of cities in our area and adjusts for the effect of homestead exemptions on the average homeowner.

The city's property tax rate represents approximately 17% of the average total property tax bill for a Fulton County property owner.

City Property Tax Rate (in Mills)



History of Assessed Valuation (in \$Millions)



Fiscal Year 2011 Millage Rate Survey and Homestead Exemption

	Homestead Exemption	Adopted Millage	Millage Rate	
			Adjustment for Homestead Exemption ²	Effective Tax Rate for Average Homeowner
Johns Creek	\$15,000	4.614	-0.577	4.037
Milton	\$15,000	4.731	-0.591	4.140
Sandy Springs	\$15,000	4.731	-0.591	4.140
Alpharetta	\$40,000 ³	5.750 ¹	-1.229	4.521
Roswell	\$-	5.455 ¹	0.000	5.455
Duluth	\$2,000	5.991	-0.100	5.891
Norcross	\$9,000	6.424	-0.482	5.942
Woodstock	\$-	7.016	0.000	7.016

¹ Includes a millage rate to fund voter-approved debt obligations (e.g. bonds).

² Homestead Exemption tax-reduction calculations are based on an average home value of \$300,000.

³ Homestead Exemption tax-reduction calculations are based on the \$35,000 exemption in effect for fiscal year 2011. Alpharetta voters approved increasing the exemption to \$40,000 which is being phased in over a two-year period (\$35,000 in fiscal year 2011/calendar year 2010; \$40,000 in fiscal year 2012/calendar year 2011).

Residents Receive City Services at an Affordable Price

In 2010, the average Alpharetta homeowner paid approximately \$45.21 each month for City services (based on an average home value of \$300,000).

Monthly Avg Pmt

General Government:	
City Administration	\$0.75
Finance	1.81
Information Technology	0.83
Other*	1.60
Community Development	1.30
Engineering & Public Works	4.75
Public Safety:	
Administration	3.03
Police Services	5.98
Fire Services	5.65
Recreation & Parks	4.16
Debt Service on Voter-Approved Capital Improvements	15.35
TOTAL	\$45.21

*Includes the following departments/divisions: Mayor & City Council; City Clerk; Legal Services; Internal Audit; Human Resources; Municipal Court; and non-departmental.

6096

Average Homeowner
City of Alpharetta, GA

DATE January 1, 2010

PAY TO City of Alpharetta \$ 45.21

Forty five dollars and 21/100 DOLLARS

FOR Monthly Property Tax for City Services John Doe

This chart is included for illustrative purposes only. City services are funded through a diversified portfolio of revenues of which property taxes represent one component. Individual departments, depending on their service type, may offset operational costs through charges for services (e.g. user fees in Recreation and Parks) and would therefore be less reliant upon other revenue sources such as property taxes.

FINANCIAL REVIEW OF FISCAL YEAR 2010

The Financial Review section is designed to provide details on the financial health and stability of the City of Alpharetta. Included within this section are discussions of major revenue sources and major expenditure allocations, analysis of fund balances, analysis of net assets, significant financial trends, etc. Departmental specific information (e.g. activities, statistics, etc.) is included within the *Departmental Reviews by Function* section of this report. Information contained within this section is intended to provide the reader with an increased level of understand-

ing of how available resources are utilized to provide services.

The tables below depict the sources of revenues and expenditures for the government as a whole on a fund-level basis of accounting, highlighting how the government received its funding, and where the funds were spent. Fiscal years 2008-2010 are presented to highlight financial trends.

Please note: the city is mandated by policy to maintain a minimum Fund Balance Designation of approximately 16%. Pursuant to the city's financial management policies,

fund balances in excess of the city's 16% minimum Fund Balance Designation can be utilized for one-time capital investment. As such, fund balances may decline in a given year but will not dip below the city's 16% minimum designation. In keeping with the strong financial management practices that allowed Alpharetta to become one of the few cities in the country with a AAA credit rating (highest available), the city currently maintains a Fund Balance Designation of 21%. Fund balances are discussed in more detail later in this section.

Governmental Funds (e.g. General Fund, E-911 Fund, etc.)			
<i>Figures presented in millions</i>			
	FY 2010	FY 2009	FY 2008
Revenues:			
Property Taxes	\$25.94	\$26.36	\$25.28
Sales and Use Taxes	11.17	10.70	11.26
Other Taxes	13.83	13.85	14.03
Licenses and Permits	1.50	1.37	2.24
Charges for Services	4.64	4.65	4.86
Impact Fees	0.10	0.59	0.45
Fines and Forfeitures	3.87	3.73	3.94
Intergovernmental	1.02	2.65	4.79
Contributions and Donations	1.04	1.19	1.40
Investment Earnings	0.35	1.20	2.36
Other Revenues	0.30	0.48	0.32
Total Revenues:	\$63.76	\$66.77	\$70.93
Expenditures:			
General Government*	7.39	\$8.39	\$8.18
Public Safety	23.89	23.66	21.58
Public Works	7.03	7.31	6.93
Community Development	3.62	3.74	4.08
Culture and Recreation	6.17	6.30	6.45
Capital Outlay	4.73	9.72	16.25
Debt Service	9.90	10.22	10.06
Total Expenditures:	\$62.73	\$69.34	\$73.53
Excess (deficiency) of Revenues over (under) Expenditures	\$1.03	\$(2.57)	\$(2.60)
Other Financing Sources (Uses)	\$(1.18)	\$0.39	\$2.48
Net Changes in Fund Balances	\$(0.15)	\$(2.18)	\$(0.12)
Beginning Fund Balances	\$52.41	\$54.59	\$54.71
Ending Fund Balances	\$52.26	\$52.41	\$54.59

Sources:

City of Alpharetta, Comprehensive Annual Financial Report for the respective Fiscal Year Statement of Revenues, Expenditures & Changes in Fund Balances (Governmental Funds)

* Risk Management charges for Fiscal Year 2010 are included within the Proprietary Funds (i.e. Risk Management Fund) while charges incurred during Fiscal Years 2008 and 2009 were included within the Governmental Funds (i.e. General Fund).

Proprietary Funds (Solid Waste Fund and Risk Management Fund)			
<i>Figures presented in millions</i>			
	FY 2010	FY 2009	FY 2008
Operating Revenues:			
Charges for Services			
Refuse Collection Charges	\$2.64	\$2.63	\$2.64
Risk Management Charges**	0.43	—	—
Other Revenues	0.00	0.00	0.00
Total Operating Revenues:	\$3.07	\$2.63	\$2.64
Operating Expenses:			
Program Administration	2.73	\$2.52	\$2.49
Claims and Judgments	0.98	—	—
Premiums	0.64	—	—
Total Operating Expenses:	\$4.35	\$2.52	\$2.49
Operating Income (Loss)	\$(1.28)	\$0.11	\$0.15
Non-Operating Revenues	\$0.01	\$0.03	\$0.06
Transfers-in	\$1.25	\$ —	\$0.00
Changes in Net Assets	\$(0.02)	\$0.14	\$0.21
Beginning Net Assets	\$0.98	\$0.84	\$0.63
Ending Net Assets	\$0.96	\$0.98	\$0.84

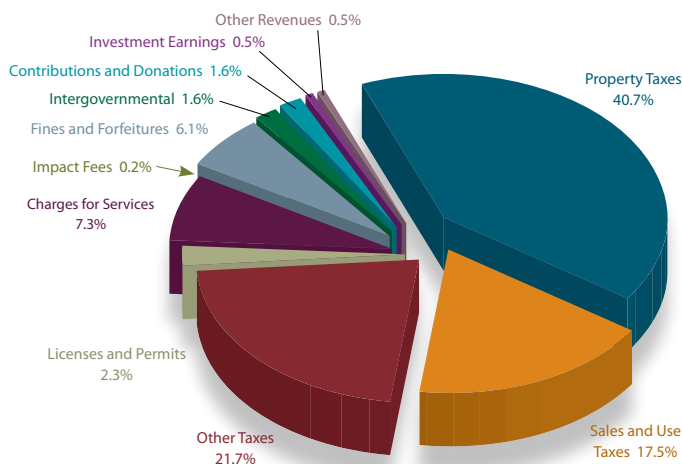
Sources:

City of Alpharetta, Comprehensive Annual Financial Report for the respective Fiscal Year Statement of Revenues, Expenditures & Changes in Net Assets (Proprietary Funds)

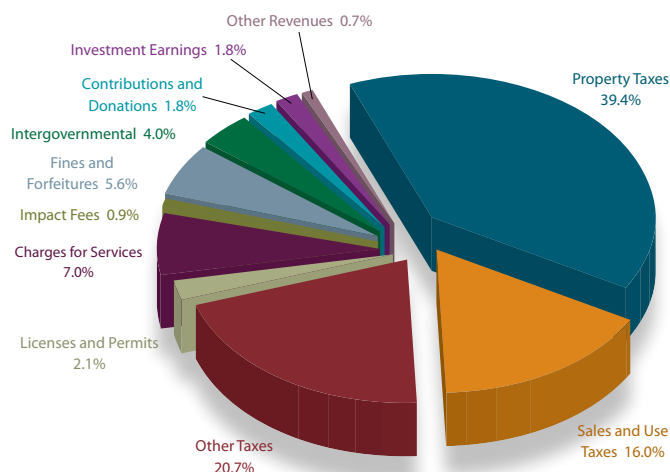
** Risk Management charges for Fiscal Year 2010 are included within the Proprietary Funds (i.e. Risk Management Fund) while charges incurred during Fiscal Years 2008 and 2009 were included within the Governmental Funds (i.e. General Fund).

REVENUES & RESOURCES

2010 City Revenues



2009 City Revenues



The City of Alpharetta maintains 10 individual governmental funds. The governmental funds reflect the city's basic services, including public safety, public works, culture and recreation, community development, general government, etc. For fiscal year ended June 30, 2010, the city's revenues for all governmental funds totaled approximately \$64 million. The four largest sources of revenues are *Property Taxes*, *Sales and Use Taxes*, *Other Taxes*, and *Charges for Services*. As detailed in the accompanying charts, the city is focused on maintaining revenue diversification to mitigate the effects of fluctuations in a given revenue source. The following section provides a brief description of the city's revenue sources by category:

Property Taxes

Taxes collected from property owners based upon an assessed valuation and tax rate. The dollar amount received is to be used to fund governmental services and debt service on voter approved general obligation bonds.

Sales and Use Taxes

Taxes imposed on the purchase, sale, rental, storage, use, or consumption of tangible personal property and related services. Specifically represents the city's portion of the 1% sales and use tax collected in Fulton County.

Other Taxes

Represents various other taxes such as franchise fees, insurance premium taxes, alcohol beverage excise taxes, intangibles taxes, business and occupational taxes, hotel/motel taxes, etc.

Licenses and Permits

Fees collected for the issuance of licenses and permits by the city. Several of the larger revenue components include building permit fees, alcohol beverage permit fees, development permit fees, occupancy permit fees, etc.

Charges for Services

Fees collected for general government services. Several of the larger revenue components include recreation and park activity fees, planning and development fees, plan review and inspection fees, etc.

Impact Fees

Fees collected from land developers to ensure proportionate cost sharing of necessary city improvements including roads, parks, and public safety improvements.

Fines and Forfeitures

Revenue derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations, for the neglect of official duty, etc. Several of the larger revenue components include municipal court fines and red light camera violations.

Intergovernmental

Revenue from other governments in the form of operating grants, shared revenues, etc.

Contributions and Donations

Revenue provided by private contributors.

Investment Earnings

Revenue derived from the investment of city assets.

Other Revenues

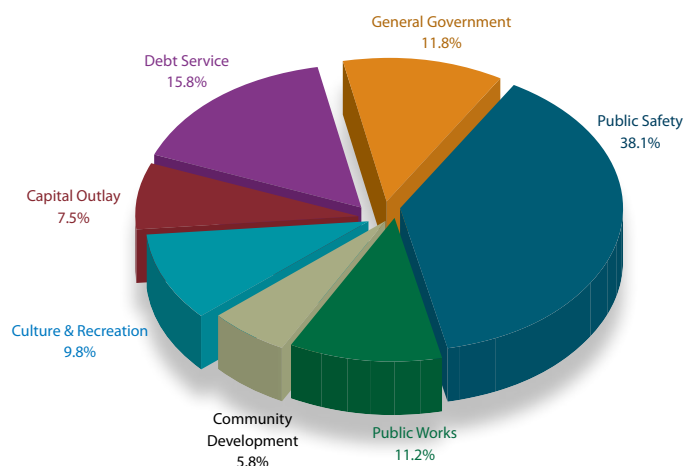
Revenues received that are not otherwise classified.

Sources:

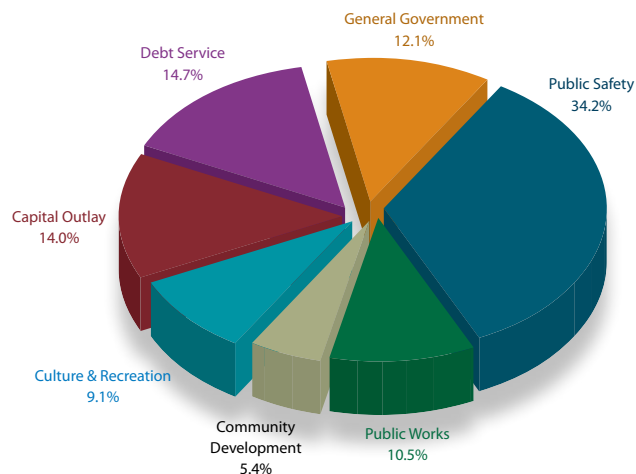
City of Alpharetta, Comprehensive Annual Financial Report for the respective Fiscal Year
Statement of Revenues, Expenditures & Changes in Fund Balances (Governmental Funds)

EXPENDITURES & SERVICES PROVIDED

2010 City Expenditures



2009 City Expenditures



The City of Alpharetta maintains 10 individual governmental funds. The governmental funds reflect the city's basic services, including public safety, public works, culture and recreation, community development, general government, etc. For fiscal year ended June 30, 2010, the city's expenditure for all governmental funds totaled approximately \$63 million. The city incurs various expenditures in providing services to its citizenry and stakeholders. The following section provides a brief description of the city's expenditures by function:

General Government

Expenditures incurred for general administrative offices including the Mayor and City Council, City Administration, Finance, Human Resources, Information Technology, etc.

Public Safety

Expenditures incurred for public safety activities including police and fire services.

Public Works

Expenditures incurred in providing engineering, transportation, and public works services.

Community Development

Expenditures incurred in providing community development, permitting, and inspection services.

Culture and Recreation

Expenditures incurred in providing cultural and recreational services.

Capital Outlay

Expenditures incurred for capital improvements throughout the city.

Debt Service

Expenditures incurred through the retirement of the city's debt obligations.

Sources:

City of Alpharetta, Comprehensive Annual Financial Report for the respective Fiscal Year
Statement of Revenues, Expenditures & Changes in Fund Balances (Governmental Funds)

NET ASSETS

For fiscal year ended June 30, 2010, the City of Alpharetta's net assets totaled approximately \$232 million with the breakdown as follows:

Invested in Capital Assets, Net of Related Debt

The largest portion of net assets (81% or approx. \$187 million) is invested in capital assets (e.g., land, buildings, infrastructure, machinery, and equipment), less any related debt used to acquire said assets that is still outstanding. Capital assets are used to provide services to citizens; consequently, these assets are not available for future spending.

Restricted Net Assets (Debt Service)

The portion of net assets (3% or approx. \$7 million) that is restricted for the repayment of voter approved general obligation bond debt.

Restricted Net Assets (Capital Projects)

The portion of net assets (approx. \$713 thousand) that is restricted for capital projects.

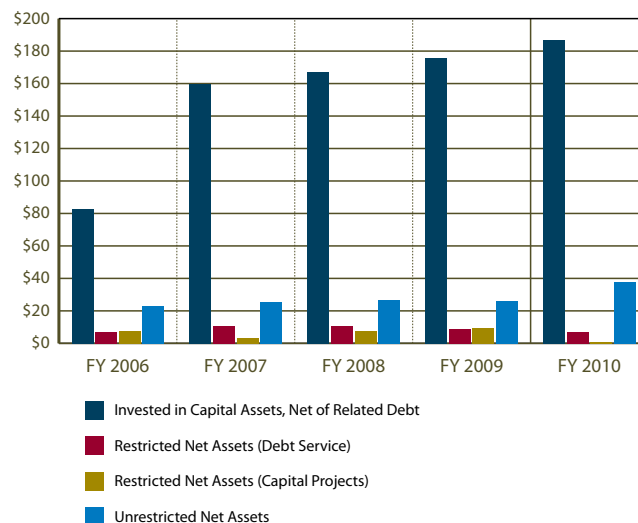
Unrestricted Net Assets

The portion of net assets (16% or approx. \$37.6 million) which may be used to meet the government's ongoing obligations to its citizens and creditors.

Source:

City of Alpharetta, Comprehensive Annual Financial Report for the respective Fiscal Year
Statement of Net Assets

Net Assets (in \$Millions)



Over time, the increases or decreases in net assets may serve as a useful indicator of the city's financial position and stability. Fiscal year 2007 was the first year where the city was required to record the cost of its infrastructure. The significant change in *Invested in Capital Assets, Net of Related Debt*, reflects this previously unrecorded infrastructure.

FUND BALANCE OF THE GENERAL FUND

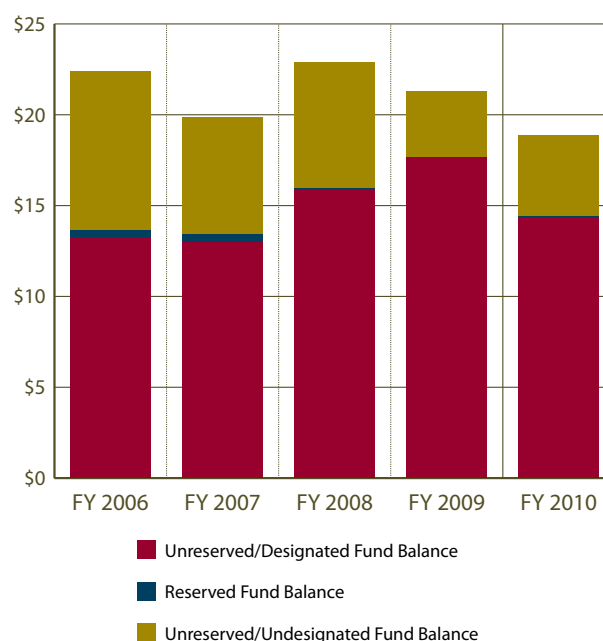
A key measure of the City of Alpharetta's overall financial health is the fund balance. For fiscal year ended June 30, 2010, the city's Fund Balance for the General Fund totaled approximately \$19 million and can be further segmented as follows:

- Unreserved/Designated Fund Balance . . . \$14 million
- Reserved Fund Balance \$63,663
- Unreserved/Undesignated Fund Balance . . . \$5 million

The City Council adopted a minimum Fund Balance Designation of approximately 16% for the General Fund to cover expenditures caused by unforeseen emergencies, shortfalls caused by revenue declines, etc. In keeping with the strong financial management practices that allowed Alpharetta to become one of the few cities in the country with a AAA credit rating (highest available), the city currently maintains a Fund Balance Designation of 21%. Of the \$14 million in Unreserved/Designated Fund Balance, approximately \$11 million represents the 21% Fund Balance Designation.

The accompanying chart depicts a 5-year history of the fund balance of the General Fund. As a matter of policy, the city uses the Unreserved/Undesignated Fund Balance for one time capital improvements. The Fund Balance components are further defined within the *Definitions of Key Terms* on the inside back cover of this report.

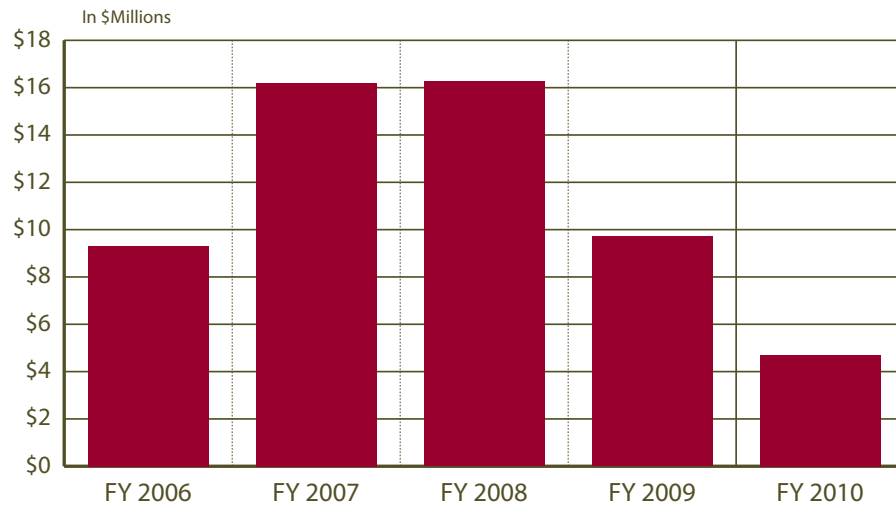
In \$Millions



Source:

City of Alpharetta, Comprehensive Annual Financial Report for the respective Fiscal Year
Balance Sheet (Governmental Funds)

COMMUNITY/CAPITAL IMPROVEMENT PROJECTS



Substantial investments in community/capital improvements are made each year. The chart above depicts a 5-year history of the capital expenditures to purchase, construct, and renovate the capital assets and infrastructure of our city. For fiscal year 2010, the City of

Alpharetta's investment in capital outlay (parks, roadways, buildings, etc.) totaled approximately \$5 million, demonstrating our ongoing commitment to provide a quality of life that ensures the success and vitality of the area for the present and the future.

Sources:

City of Alpharetta, Comprehensive Annual Financial Report for the respective Fiscal Year
Statement of Revenues, Expenditures & Changes in Fund Balances (Governmental Funds)

CAPITAL PROJECTS COMPLETED DURING FISCAL YEAR 2010

Annual Milling and Resurfacing:

- Bridge Pointe Drive/Court from Old Milton Parkway to end (all subdivision streets)
- Fairfax Subdivision (all subdivision streets)
- Marianna Lane from cul-de-sac to cul-de-sac
- Anna Lane from cul-de-sac to cul-de-sac
- North Point Parkway from Kimball Bridge Road to Old Milton Parkway

Sidewalk Improvements:

- Fox Road
- Mayfield Road
- Mid-Broadwell Road, Phase III
- Mid-Broadwell Road, Phase IV
- Mid-Broadwell Road, Phase V
- Park Bridge Parkway



Other Projects:

- Alpharetta Adult Activity Center
 - *Building Expansion*
 - *Parking Expansion*
- Governor's Energy Challenge for Green Communities Grant
- North Park Playground Replacement
- North Park Water Quality Pond
- Tree Planting
 - *North Point Parkway Median Improvements*
 - *Windward Parkway Median Improvements*
- Wills Park Pavilion Replacement



DEFINITIONS OF KEY TERMS

ASSESSED VALUATION	The Fulton County Board of Assessors determines the fair market value of all real and personal property in Fulton County for property tax purposes. The Board then applies a statutory 40% to the fair market value to generate the assessed valuation on which property taxes are levied.
FUND	A grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The city, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the city can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.
FUND BALANCE	<p>Fund equity for governmental funds which reflects the accumulated excess of revenues and other financing sources over expenditures and other financing uses. Fund Balance can be further segmented as follows:</p> <ul style="list-style-type: none">• Unreserved/Designated – Represents Fund Balance designated for a particular purpose. Includes the following: (a) The City Council adopted a minimum Fund Balance Designation of approximately 16% for the General Fund to cover expenditures caused by unforeseen emergencies, shortfalls caused by revenue declines, etc. In keeping with the strong financial management practices that allowed Alpharetta to become one of the few cities in the country with a AAA credit rating (highest available), the city currently maintains a Fund Balance Designation of 21%; and (b) designation for those funds utilized in subsequent periods for pay-as-you-go capital projects and one-time, non-recurring expenditures.• Reserved – Represents Fund Balance reserved for a particular item or activity (e.g. prepaid expenditures, encumbrances, etc.).• Unreserved/Undesignated – Represents Fund Balance available for one-time capital investment or other city initiatives.
GOVERNMENTAL FUND	These funds are, in essence, accounting segregations of financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used; current liabilities are assigned to the fund from which they are to be paid; and the differences between governmental fund assets and liabilities is referred to as “Fund Balance”. The primary measurement focus is “flow of current financial resources”. In other words, are there more or less resources that can be spent in the near future as a result of transactions of the period? Increases in spending are reported in the operating statement as revenues or other financing sources, and decreases are reported as expenditures or other financing uses. The General Fund is the city’s primary governmental fund.
MILLAGE RATE	The amount of property tax stated in terms of a unit of the tax base. For example, each mill generates \$1.00 of tax for every \$1,000 of assessed valuation on real and personal property. The millage rate is the total number of mills assessed against the assessed valuation.
NET ASSETS	Total assets minus total liabilities of either the city as a whole or for a specific fund (e.g. Solid Waste Fund).
PROPRIETARY FUND	These funds are used to account for a government’s on-going activities which are similar to those often found in the private sector. The primary measurement focus is the economic condition of the fund as a result of the events and transactions of the period. Events and transactions that improve the economic position are reported as revenues or gains in the operating statement. Those events and transactions that diminish the economic position are reported as expenses or losses. The difference between fund assets and liabilities is referred to as “Net Assets”.





Two South Main Street
AlphaRetta, GA 30009