# City of Alpharetta Operating & Capital Budger Fiscal Year 2007

CITY EXCELLENCI

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# **FINANCIAL PLAN**

Including the Annual Operating and Capital Project Budgets For Fiscal Year 2007 with Projected Budgets for Fiscal Years 2008 and 2009

# **ANNUAL OPERATING & CAPITAL BUDGET**

Fiscal Year 2007

Prepared by Authority of City Council City of Alpharetta, Georgia

Arthur Letchas, Mayor Robert J. Regus, City Administrator Carol R. Wolfe, Director of Finance



# List Of Principal Officers And Elected Officials



Arthur G. Letchas, Mayor



D.C. Aiken Councilmember



Debbie Gibson Councilmember



David Belle Isle Councilmember



John Monson Councilmember



Doug DeRito Councilmember



Jim Paine Councilmember



# City Administrator, Department Directors, and Municipal Judge



Robert J. Regus City Administrator

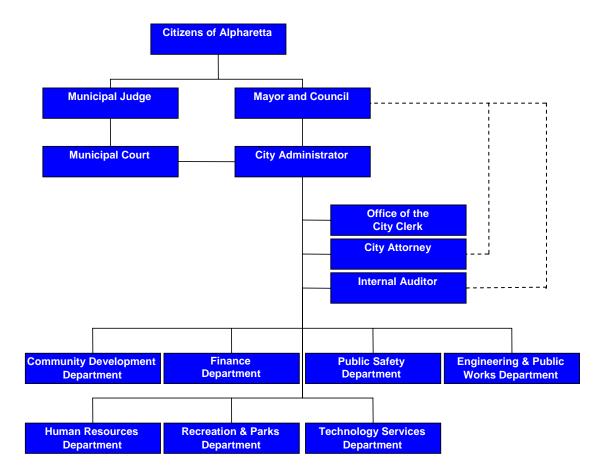
# **Professional Staff**

Ed Densmore	Police Chief
Gary George	Director of Public Safety
Carl S. Mays	Internal Auditor
Dr. M. John Moskaluk	Director of Engineering and
	Public Works
Robert Mullis	Director of Technology Services
Mike Perry	Director of Recreation and Parks
Sue Rainwater	City Clerk
Elizabeth Sahlin	Clerk of Courts
Keith Sanders	Fire Chief
Sam Thomas	City Attorney
Diana Wheeler	Director of Community Development
Carol R. Wolfe	Director of Finance

# **Additional Elected Officials**

Jim Matoney Municipal Court Judge

# City of Alpharetta Organizational Chart





MAYOR Arthur Letchas

COUNCIL D.C. Aiken

David Belle Isle Douglas J. DeRito Debbie Gibson John Monson Jim Paine

#### CITY ADMINISTRATOR

Robert Regus

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http://www.alpharetta.ga.us

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June 19, 2006

To the Honorable Mayor and Council Members and the Citizens of Alpharetta:

We are pleased to present the Annual Operating and Capital Budget for fiscal year 2007 of the City of Alpharetta, Georgia (City). The City's total budget of \$63,393,591 is discussed in great detail throughout this document. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation rests with the City. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the financial position of the City.

The Annual Operating & Capital Budget is presented in four sections: General Information, Financial Summaries, Budget Detail, and the Appendix. The document is organized with sectional tabs so each area may be easily identified and reviewed. Included in the document's appendix is the Alpharetta Convention and Visitors Bureau's fiscal year 2007 budget, which the City Council must adopt prior to any transfer of related hotel/motel tax revenues.

#### ABOUT ALPHARETTA

Located approximately 25 miles north of the City of Atlanta, Alpharetta was incorporated in 1858. Originally chartered as the county seat of Milton County, its name was derived from the Greek words "alpha" meaning first and "retta" meaning town. In 1932, Milton County was merged into Fulton County and today, Alpharetta remains one of thirteen local governments within Fulton County.

Currently, the City occupies a land area of approximately 27 square miles and serves an estimated population of 53,919. The City is empowered to levy a property tax on both real and personal properties located within its boundaries. It also is empowered by state statute to extend its corporate limits by annexation, which occurs periodically when deemed appropriate by the governing council.

Policy-making and legislative authority are vested with the governing council and mayor. The governing council is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, and hiring both the government's administrator and city clerk. The government's administrator is responsible for carrying out the policies and ordinances of the governing council, for overseeing the day-to-day operations of the government, and for appointing the heads of the various departments. The council is elected on a non-partisan basis.

The City provides a full range of services, including police and fire protection; the construction and maintenance of highways, streets, and other infrastructure; and recreational activities and cultural events. Sanitation services are provided through private carriers. The City created a legally separate entity, the Development Authority of Alpharetta, to assist with, among other things, capital funding. Financial information for the authority has not been included within this document due to the City Council not having appropriation authority for this entity.

The City is comprised of a property digest encompassing 65% commercial and 35% residential by valuation. Commercial development consists primarily of professional office parks. Major businesses with headquarters or divisions located within the government's boundaries include computer software, telecommunications, financial, and professional service companies. The average resident is 33 years old, occupies a home valued at \$252,000, and has a household income of \$92,718.

#### **BUDGET OBJECTIVE**

The objective of the City's budget is to provide a management tool in which our local government can unite its budgeting efforts to provide quality services while operating under available resources. The process results in the updating of the City's on-going financial plan and provides a vehicle in which management decisions can be made as a result of the formulation of the respective data. As this document indicates, through the utilization of all available revenue sources, the City of Alpharetta continues to demonstrate its commitment to provide a tremendous array of city services to the constituents, businesses, and stakeholders of our community. Through this proven commitment, the City remains a highly desired area to live, work, recreate, and retire.

#### FINANCIAL POLICIES

The City has adopted a series of financial policies. These financial polices when taken as a whole are referred to as the Financial Management Program. A portion of this program is included in the policies section of this document. In addition, the Georgia state law provides local governments with direct guidance on the adoption of annual budgets and state requirements. The state law is also included within the appendix of this document for reference.

The City's fiscal year 2007 budget is fully compliant with state requirements (total revenues and other financing sources are equal to or in excess of total expenses/expenditures and other financing uses). Nonetheless, one operating fund falls short in meeting our own internally set standards – operating expenditures being financed with operating revenues. This fund is shown below:

#### Emergency 911 Fund

(Please see the Public Safety Department section of this document for additional fund specific information.)

Appropriations in the E-911	Fund	are as follows:
Operating Revenues	\$	1,185,777
Operating Expenditures	\$	1,670,098
Operting Shortfall	\$	(484,321)
Inter-fund Transfer	\$	484,321
Effect on Fund Balance	\$	-

The inter-fund transfer above comes from the General Fund. As a result of improved telecommunications, commercial entities are using the internet and web-based applications to deliver telephone services previously delivered through wired lines. As a result, the City has seen a dramatic decrease in our revenues. In an attempt to maximize the revenue due the City, the Internal Auditor's Office is in the process of reviewing telecommunication providers' compliance in remitting required fees to the City. Additionally, the City may possibly be seeking an amendment to the state law in order to address collection on improved technology practices. The goal of these efforts is to reduce, if not eliminate, the need for the subsidy to this fund in subsequent years.

#### **BUDGET PROCESS AND OVERVIEW**

The fiscal year 2007 budget process began with an update of the City's financial condition, which was presented to the Mayor and City Council during the January 2006 City Council retreat. During this update, a financial plan was established which prioritized the use of available fund balance to most effectively position the City for financial success in the future.

After the information was presented to the Mayor and City Council, the budget process began with kick-off meetings with all department directors. During these meetings, a financial overview and budget parameters were presented, as well as data and forms needed to complete initial budget requests. Departments were asked to submit an initial operating budget needed to provide the same level of service as the current fiscal year. Improvements to service levels requiring additional budgetary appropriations were also submitted as supplemental operating initiatives and capital improvement requests.

During the week of April 23, 2006, each department presented their fiscal year 2007 budget requests to the Mayor and City Administrator. These meetings provided the conduit for reviews of the base-line operating and maintenance budgets, capital improvement requests, operating initiatives, and existing or previously funded capital improvement projects.

Subsequent to the department presentations, the Mayor and City Administrator provided feedback on funding decisions, resulting in the balancing of available resources with the needs of the government. The outcome of this process culminated in this document and transmittal to the City Council.

As required by Georgia law on local government budgets and the City of Alpharetta Code, citizen input will be solicited during the process of adopting the budget through publicly advertised meetings. The legally required Public Hearings on the budget will be held on June 5, 2006, with the first reading of the ordinance and the second ordinance reading and final adoption occurring on June 19, 2006. The City Council will adopt the millage rate for ad valorem taxes at the same time the budget is adopted. The above referenced meetings will also serve as official notice to our citizens regarding the setting of the fiscal year 2007 (tax year 2006) millage rate.

#### **KEY BUDGET FACTORS, ISSUES, AND PRIORITIES**

The fiscal year 2007 budget formalized several key financial factors which have been themes for several years within the government:

- Sustainability of existing services;
- Cost of government;
- Increasing debt service payments;
- Use of available fund balance;
- Meeting the internal needs of operating departments; and
- Maintaining the quality of life for constituents, businesses, and citizens.

#### Sustainability of Existing Services

Governments across the country have experienced economic downturns which have resulted in decreased services to their constituents and deferred maintenance of assets and infrastructure. Although many of the circumstances which led to such downturns were not always in the control of the government, Alpharetta has deployed a philosophy of budgetary evaluation which reviews the needs of the city to the standard which realizes that services and associated costs should not be appropriated if they are not justified as long-term goals of the organization. This philosophy is solidified during the budget process, with a multi-year financial outlook that provides the conduit to evaluate government priorities, realign and diversify revenue structures, and provide the data for decision making for continued financial success.

#### Cost of Government

The City adopted a total millage rate of 7.00 mills from fiscal year 2004 through fiscal year 2006. The fiscal year 2007 budget has been balanced with a millage rate of 6.60 mills, representing a reduction of .40 mills. Of this reduction, .15 mills is attributed to reassessment of property taxes and .25 mills is attributed to a roll back based upon an estimate of newly realized Local Option Sales Tax as it relates to House Bill 1403. The millage rate is split to fund both operations and debt service requirements as the chart below details:

<u>Fiscal Year</u>	Operations	Debt
2007	4.15	2.45
2006	4.55	2.45
2005	4.70	2.30
2004	4.75	2.25

The reduction in the millage rate equates to tax relief in the amount of \$1,364,022. The City anticipates an additional \$2,584,628 in revenue due to new development and newly annexed property. Of this new revenue, the Debt Service Fund will utilize \$959,445 for bond repayments, leaving \$1,625,183 to support continued service levels provided through operations appropriated in the General Fund.

#### Increasing Debt Service Payments

The City utilizes general obligation bond proceeds as a method for financing large scale capital improvement projects. Bond projects have provided for public safety facilities, transportation improvements, and recreation facilities among many other improvements which continue to define Alpharetta as a desirable community. Although the use of this financing mechanism is successful, the structure of existing debt is such that payments increase each fiscal year, providing an added strain on the available tax dollars to support general operations. Principal and interest payments for fiscal year 2007 are budgeted at \$8,247,210, with the following six year forecast:

2008 - \$9,555,481 2009 - \$9,555,206 2010 - \$9,559,994 2011 - \$9,567,531 2012 - \$7,191,131 2013 - \$2,037,850

#### Use of Available Fund Balance

During the review of fund balance available for appropriation for the fiscal year 2007 budget, a conservative approach in relation to the current financial condition of the City (reserve of 2 months or 16% of total appropriation by fund) was taken. Priorities for the use of available fund balance stemmed from ways in which the City could improve or sustain our current financial position not only in fiscal year 2007, in fiscal year 2008, and beyond. The uses for available General Fund balance are as follows:

#### <u>Debt Service Fund – \$3,000,000</u>

In fiscal year 2005 and 2006, fund balance in the amount of \$500,000 and \$2,525,000 respectively was appropriated to debt service to begin the long-term financial plan of smoothing the effect of back loaded debt service payments. The goal of this long-term financial plan was to eliminate the swings in the millage rate that would be necessary to cover debt payments from 2007 through 2012. The primary use of fund balance in

fiscal year 2007 will be to continue that long-term financial plan to fund future debt service obligations.

The amount of fund balance needed to fund future debt service payments through 2012 was determined using the following assumptions: a level millage rate levy; an average growth in property taxes of 3.5%; current debt service obligations as well as payments for the issuance of the approved 2004 bond projects and the potential issuance of new debt in 2012 based upon the long-term capital improvement needs; and the collection of impact fee revenue in fiscal years 2007 through 2009. Using these assumptions, it was determined that \$3,000,000 of the current fund balance should be used to continue to accomplish this smoothing effect.

#### Pay-As-You-Go Capital Projects - \$7,000,000

The remainder of the available fund balance will be used to fund capital projects. The recommended projects are detailed further in this document, beginning on page 11.

#### Meeting the Internal Needs of Operating Departments

During the fiscal year 2007 budget process, departments were requested to submit budget requests based on continuing to provide the current level of service to constituents, including increases or decreases due to the fluctuation in the cost of doing business. In addition, the departments submitted separate requests for changes to service levels, improvements in service or new services/programs. These requests were considered as initiatives and were funded as available budget allowed and after current service level budget requests were funded.

Operating needs of departments were unusually affected during the fiscal year 2007 planning process due to the unprecedented growth due to annexations. Due to the formation of two new municipalities, both bordering Alpharetta, the population grew from 30,000 to 53,919 during the calendar year 2006. As a result of this population and geographic growth, the City anticipated large increases in the demand for city services, leading to increases in expenditure appropriation. The annexations are anticipated to increase Alpharetta's revenue; however, the majority of the revenue increase will be additional property tax collection. Due to reassessment scheduling and billing cycle differences between Alpharetta and Fulton County, Alpharetta will not bill and collect the additional property taxes until fiscal year 2008. This challenge was also taken into consideration as millage rate reductions and operating expenditure increases were discussed.

#### Salary and Benefits

For fiscal year 2007, \$21,377,476 has been budgeted for salaries and \$8,184,136 for benefits, making benefit costs 38.3% of salaries. The total salary/benefits budgeted are 70.8% of the City's total operating expenditures. For comparison, in fiscal year 2006 the budgeted costs are 36.2% of salaries, with the total being 67.5% of expenditures and, in fiscal year 2005, the actual percent of benefits-to-salary was 35.8% with the total being 74.2% of total expenditures.

The budgeted components of salaries and benefits are as follows:

Regular Salaries - \$20,150,255 Overtime - \$564,000 Paid Time Off - \$254,461 Holiday Pay - \$419,157 FICA - \$1,584,638 Pension - \$1,682,019 Deferred Compensation - \$735,876 Group Insurance - \$4,467,867 less an employee contribution of \$639,624 Workers' Compensation - \$297,511 Tuition Reimbursement - \$50,200 Service Awards - \$5,650 Below are highlights of the personnel related expenses that significantly affect the fiscal year 2007 budget requests in the area of salaries and benefits.

#### Health Insurance

The City, in conjunction with our health insurance broker, Bryant & Wharton, negotiated renewal rates for the employee's health insurance plan. The City is anticipating a 6.4% increase in employee group health insurance costs equal to approximately \$169,930. The total projected cost of employee group insurance, which includes health, dental, vision, short and long term disability, and the life insurance package, for fiscal year 2007 is \$4,467,867. As decided at the Council retreat, employee contributions will increase at a rate equal to cover 50% of the premium increase. For fiscal year 2007, the employee contribution is budgeted to increase by \$3.00 per employee per pay period, an increase of approximately \$77,090 over the current year's contribution. After employee contributions to health insurance premiums, the total cost to the City for group insurance is \$3,828,243.

#### Merit Increase

As in fiscal year 2006, the City is budgeting a 4% merit increase per approved position for fiscal year 2007. The total projected cost of the merit increase for fiscal year 2007 is \$558,911.

#### Pension Changes

During the fiscal year 2006 midyear appropriation, a 1% increase in the City's deferred compensation match was approved. The fiscal year 2007 budget includes the 1% increase for a total of a 4% match for each employee participating in the deferred compensation program (457 and 401(a)), as well as the contribution to the GMA defined benefit pension plan. Fiscal year 2007 pension payments are projected at \$1,682,019 and the City's match to deferred compensation plans is projected at \$735,876. Early in fiscal year 2007, the City's current pension plan will become a self-directed pension plan, managed by a pension board of trustees. Once the transition of assets occurs, an updated actuarial study could result in changes in budget estimates for fiscal year 2007. Any changes will be addressed during the City's midyear budget appropriation process.

#### New Employees

New employee requests were scrutinized, using the sustainability philosophy and only added as operational needs were justified as being a long-term need and not just a temporary operational shortfall. A total of twenty-one full time staff additions are recommended. Those twenty-one positions are as follows: nineteen full-time positions, one part-time position funded as full-time, and the combination of two part-time positions into one full-time position. The positions by department are as follows:

- Community Development Department addition of one Building Inspector and one Code Enforcement Officer. These additions are directly related to increased service demands in the building inspection division due to annexations.
- Engineering and Public Works Department addition of one Engineering Technician to assist the City Arborist and Stormwater Engineer in daily operations.
- Finance Department permanent addition of two Staff Accountants previously funded on a temporary basis, as well as the combining of two part-time positions into one full time Administrative Assistant position.
- Municipal Court funding to reclassify a current Deputy Clerk I part-time position to a full-time position.
- Public Safety the addition of twelve police officers and one Firefighter/EMT. The police officer additions are directly related to increased service demands due to annexations and the purpose of the additional firefighter position is increased service coverage at North Park.

Recreation/Parks – the addition of one Parks Maintenance Technician to be assigned to the new Cogburn Road Park. Completion of the park is anticipated to be January 2007, thus this new position will be funded beginning January 1, 2007.
Technology Services – the addition of a Network Analyst, specifically assigned to the Public Safety Department.

#### DEPARTMENTAL BUDGET FUNDING HIGHLIGHTS

In conjunction with budgetary issues and priorities as set above, the following summarizes priorities and funding approvals that may otherwise go unmentioned. Across all departments, increases in utility costs, specifically natural gas and electricity, were taken into account. Also, expenditure requests in department who operate fleet activities rose considerably due to the volatile nature of gasoline and diesel costs anticipated throughout the next fiscal year.

Significant to the operating environment for fiscal year 2007, the following are presented by department:

#### Mayor and City Council

The annual expense appropriation will remain at \$5,000 annually for all Councilmembers, with the Mayor's expense appropriation being \$9,000. An increase in pay for Councilmembers was approved by voters and implemented in January 2005. The fiscal year 2007 budget includes a full year of the salary increase.

#### City Administration

Funded operating initiatives include the addition of a Fall Alpharetta StreetFest, with costs estimated at \$25,500 and expected revenue generation of \$17,000. The City agreed to fund overtime costs not to exceed \$15,000 to support the Alpharetta Convention & Visitors Bureau's effort to bring a national marathon event to the City. In addition to the marathon overtime, all other overtime associated with special events is budgeted in the special events division of the Administrator's department for fiscal year 2007. This should allow for separation of events-generated overtime and more concise monitoring and reporting of event overtime. These overtime expenditures increased the Administrators' budget by \$129,868.

Capital project appropriations include the following:		
Citizen's Survey	\$45,000	
Business Analysis Study	\$50,000	

#### City Clerk

During fiscal year 2006, the management of alcohol beverage license renewals was transferred to the Finance Department. Due to this transfer of duties, coupled with significantly decreased election expenditures anticipated in fiscal year 2007, the City Clerk's budget saw an overall 15% decrease in expenditure requests.

#### Community Development Department

Funded operating initiatives in the Community Development Department include the addition of two positions in order to maintain service levels to an increased population and geographic area due to annexation. The total cost to the General Fund for these additions is \$135,382. Also, during fiscal year 2006, the management of business license renewals was transferred from the Community Development Department to the Finance Department. Due to this transfer of duties, the Community Development Department saw less than a 1% increase in expenditure requests.

Capital project appropriations include the following: Office Space Modifications \$ 25,660

Police Department Landscape Design	\$ 75,000
City Center Design	\$305,000
Downtown Projects	\$107,000
Fleet Replacement	\$ 41,000
New Fleet	\$ 41,000

#### Engineering/Public Works

Funded operating initiatives in the Engineering & Public Works Department include the addition of an Engineering Technician, funding to assume sponsorship of a bulky trash day, and the enhancement of the City's tornado warning siren, and generator maintenance program. These initiatives added \$101,946 to the General Fund budget.

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Capital p	a officer app	oprations	meruue	unc	ionowing.

Milling & Resurfacing	\$2,	350,000
Traffic Control Equipment	\$	100,000
Striping and Sign Replacement	\$	150,000
Traffic Calming Equipment	\$	30,000
Webb Bridge Road at Shirley Bridge	\$	200,000
Kimball Bridge at Waters Road	\$	240,000
Replacement of Motorola Radios	\$	36,000
Detention Pond Maintenance	\$	152,000
Storm Drainage Maintenance	\$	40,000
5-ton Asphalt Roller	\$	36,000
New Fleet Purchase	\$	20,500
Fleet Replacements	\$	35,000

#### Finance Department

Funded operating initiatives in the Finance Department include the permanent funding for two, previously temporary, staff accountants as well as the combination of two parttime positions into one full-time Administrative Assistant. Also, in an effort to better reflect the personnel costs associated with Solid Waste Fund operations, two positions were transferred from the fund into the General Fund. In total, the salary/benefit cost for all the personnel additions/transfers in the Finance Department is \$405,733. During fiscal year 2006, the renewal of alcohol beverage licenses and business licenses was incorporated in to the Finance Department's operations. This resulted in a slight increase in printing and postage costs. In addition, the cost of distributing the Annual Citizen's Report increased significantly due to annexed areas.

Capital project appropriations include the following: Payroll Process Automation \$25,000 Outsourced Services for Billing Function \$65,000

#### Municipal Court

Funded operating initiatives for Municipal Court include the additional monies to reclassify a part-time Deputy Clerk to a full-time position. The cost of this reclassification is \$22,710.

#### Public Safety Department

Funded operating initiatives include the addition of twelve police officers. The Public Safety Department, Police Division uses an officer-to-population service ratio of 1:500. This ratio is used to maintain current public safety coverage in the City for both the resident and business population. Due to the increase in population brought about by annexations, twelve police officer positions are funded in fiscal year 2007. The

personnel costs associated with the positions are \$732,000 and the associated operating costs (training, uniforms, and communication) are \$120,000.

The Public Safety Department, Fire & Emergency Services Division is adding one Firefighter/EMT position and increasing the overtime budget in order to provide the expected service levels and response time to the North Park and King's Ridge area of the City. The funding for the position includes \$53,366 in personnel costs and \$14,960 in operating costs. The additional overtime is budgeted at \$205,194. The total in the General Fund for this initiative is \$273,520.

Increased lease costs of \$292,824 associated with an additional five red light camera approaches have been budgeted by the Public Safety Department. The lease costs are anticipated to be offset by an increase in revenue. Also included is a full year of operating expenditures and a full year of salary/benefits associated with the staffing for Fire Station Six. In addition, in keeping with a three-year replacement schedule, the public safety budget includes the requisite amount needed to replace weapons, turn-out gear, communication equipment, and other operational equipment.

Public Safety - Emergency 911 Division

A special revenue fund of the City, the E-911 Fund is responsible for managing the incoming emergency calls and dispatching of public safety in response to such calls. As a result of decreased revenues within the fund due to technological advances in wired telecommunications, the City's General Fund will again budget an operating subsidy to the E-911 Fund in the amount of \$484,321.

Capital project appropriations include the following:

Vehicle Replacements (18)	\$540,000
New Vehicles (12)	\$360,000
Rescue Vehicles	\$160,000
Fire Truck Replacement Reserve	\$180,000
Automatic Vehicle Location System	\$ 10,000
Motorola Replacements	\$ 80,000
Tornado Warning Sirens	\$ 57,000

Recreation and Parks Department

Funded operating initiatives in the Recreation and Parks Department include the addition of a Parks Maintenance Technician to be assigned to the new Cogburn Road Park. Four new adult programs have been added: Adult Flag Football, Adult Coed Soccer, Adult Coed Volleyball, and a Dog Obedience class. The total cost of these programs is \$14,302; the additional revenue generated by these programs is anticipated to offset all of their associated costs.

Capital project appropriations include the following:

5		
	Air Conditioning for Wills Park Gym	\$ 76,300
	Union Hill Hockey Rink Improvements	\$253,000
	Cogburn Road Park Playground	\$ 75,000
	Master Plan Update	\$ 30,000
	New Vehicle & Equipment	\$ 29,000
	Webb Bridge Park Pavilion	\$ 35,000
	Equestrian Equipment	\$ 26,000

Technology Services

Funded operating initiatives in the Technology Services Department include the addition of one Network Analyst in order to better serve the 24-hour operation and

volume of technology platforms in the Public Safety Department. The cost of this position is \$68,527.

Capital project appropriations include the following:

GIS Implementation	\$ 50,000
Network Development	\$ 20,000
Grant Management Software	\$ 40,000
Wireless Project Phase I	\$190,000
Wireless Connectivity Software	\$ 22,000
Firehouse Software Upgrade	\$ 27,500

In addition to departmental funding highlights, the following represent non-departmental funding:

Contribution to the Police Athletic League	\$ 35,000
Contribution to the Friends of the Library	\$ 10,000
Contingency Funds (over & above required reserve)	\$ 353,177
Insurance Premiums	\$ 808,000
Unallocated Sidewalk Projects	\$ 501,000
(funded by hotel/motel tax proceeds)	

#### PLANNING PROCESSES

The City's annual budget process provides a financial plan for the upcoming year. Throughout the process, future year projections are reviewed to proactively adjust spending trends which creates the ability to actively manage future year appropriations. Planning processes from other functions including Council retreats, departmental goal setting, and operating plans such as the Comprehensive Development Plan (Community Development), Transportation Improvement Plan (Engineering/Public Works), Recreation Master Plan (Recreation and Parks), and the Information Technology Strategic Plan (Technology Services) are incorporated into the budget process, where applicable. Although important, these plans are used as a guideline to reach goals. Funds are not appropriated as a result of the study/plans. Rather, the plans are used as a vision where appropriations can be directed.

#### BUDGET POLICY

Annual budgets are adopted on a basis consistent with accounting practices as defined by generally accepted accounting principles (GAAP) for all funds, except those capital project funds (Bond III – 1998 G.O. Bond, Bond IV - 2005 G.O. Bond, General Capital Project Fund, and Capital Grants Fund), which adopt project-length budgets. All other annual fund appropriations lapse at fiscal year-end.

Financial policies as they relate to the budget process have been included within the Financial Policies section of this document. Discussions regarding how this budget was prepared in conjunction with those policies, as well as other operating procedures which are not necessarily disclosed within the financial policies are discussed below.

#### FUND BALANCE/RETAINED EARNINGS

During the review of funds available for appropriation for the fiscal year 2007 budget, the Finance Department took a conservative approach in relation to the current financial condition of the City (reserve of 2 months or 16.33% of total appropriation by fund). As budgetary practice in previous years dictated the use of budgeted fund balance for non-operating appropriations only, the fiscal year 2007 budget again reflects this practice.

The General Fund ended fiscal year 2005 with \$13,277,911 in fund balance in excess of legally required reserves and GAAP designations. Of this amount, \$5,382,946 was budgeted in fiscal

year 2006. Year end projections estimate the use of less than one million of this appropriation. In fiscal year 2007, \$10,000,000 of excess fund balance is budgeted for debt service payments and pay-as-you-go capital projects, as detailed earlier in the transmittal letter.

The Drug Enforcement Agency Fund (Special Revenue Fund) is used to account for federally shared proceeds from drug related activity. The City's policy is to use these funds as allowable under federal standards for non-operating expenses in order to supplement the operations of the Police Department. For fiscal year 2007, \$50,000 in fund balance has been appropriated and will be used with anticipated current year revenue for machinery and equipment along with software acquisition.

In both grant funds, budgeted fund balance is appropriated for fiscal year 2007, \$248,607 in the Capital Grants Fund and \$27,085 in the Operating Grants Fund. All grant appropriations occur in aggregate and funds are placed in unallocated revenue and expenditure accounts. These unallocated accounts are used to draw funds needed as grants are awarded. Fund balance occurs in these funds due to grants not approved and awarded as anticipated. For this reason, all available fund balance in both the Operating and Capital Grant Funds is re-appropriated each year.

#### **REVENUE ANTICIPATION**

With taxes being the primary source of revenue for the City (see statistical section of this document), the budgetary process again aimed to provide diversification of available funding sources. Although not always successful, the City's objective is to rely on diversified revenue sources equally in order to prevent an unsustainable loss due to an unforeseeable event. Additional revenue sources were identified during the fiscal year 2007 budget process and will be pursued during the fiscal year. Although all sources newly identified will be included in current categories, such as Taxes or Charges for Service, diversification within each category is also beneficial. Future year anticipations are based upon available data at the time the budget is adopted, with further details found within the Statistical/Overview section of this document.

#### Potential New Revenue Sources

As the City continues to project into the future, the need to examine revenue streams has become increasingly important. Several new or increased revenues have been explored during the budget process and are recommended in order to facilitate the financing of sustained services. These revenues include:

- Modifications to the business license fees,
- A processing charge associated with tickets adjudicated through the municipal court, and
- A review of all exchange like revenues/transactions (charges for service) to occur during the fiscal year.

Although individually these revenue sources may not equate to substantial income, combined they allow for services in future years to not be jeopardized.

#### **REPORTING ENTITY**

The City of Alpharetta is a Georgia municipal corporation led by an elected body of officials. As required by generally accepted accounting principles (GAAP), the financial statements of the reporting entity include those of the City of Alpharetta and its component units. In the annual publication of audited financial statements (Comprehensive Annual Financial Report), the City reports the Development Authority of Alpharetta as a discretely presented component unit due to its financial dependence upon the City.

This document does not include the Development Authority, as no appropriation capacity exists with the City Council or staff. The City Council does appoint all Authority members, but

does not have operating control over the board or Authority.

#### AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Alpharetta for its comprehensive annual financial report (CAFR) for the fiscal year ending June 30, 2005. This was the seventeenth consecutive year that the government has received this prestigious award. In order to be awarded a Certificate of Achievement, the government published an easily readable and efficiently organized CAFR. This report satisfied both GAAP 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 another certificate.

The government also received the GFOA's Distinguished Budget Presentation Award for its annual budget document dated June 30, 2005. In order to qualify for the Distinguished Budget Award Presentation Award, the government's budget document was judged to be proficient in several categories, including as a policy document, a financial plan, an operations guide, and a communications device. We believe our current budget continues to meet the Distinguished Budget Presentation Program's requirements and have submitted it to the GFOA to determine its eligibility for another certificate.

Further, the government also received the GFOA's Award for Outstanding Achievement in Popular Annual Financial Reporting for its annual citizen's report dated June 30, 2005. In order to receive an Outstanding Achievement in Popular Annual Financial Reporting, a government must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability, and reader appeal.

We would like to express our appreciation not only to our Councilmembers, but also to the staff. While this budget is conveyed on behalf of the Mayor, this document is in large part our staff, citizen, and Council's budget due to the insights provided during preparation. We would also like to take this opportunity to thank our elected officials for your effectiveness as leaders and for your commitment, despite the many demands on your time and interests.

Respectfully Submitted,

A# D. Ets

Arthur G. Letchas Mayor

Bot Regu

Robert J. Regus City Administrator

Carol R. Welfe

Carol R. Wolfe Director of Finance

## It's all in the name ...



**ROM THE NORTH GEORGIA MOUNTAINS** to the Chattahoochee River along a Cherokee Indian trail, a tiny village named New Prospect Camp Ground was formed. This village, made up of tents, a log school, and an arbor became a trading post where Indians and white settlers exchanged their goods. The surrounding countryside provided excellent farming land, especially for cotton. On December 11, 1858, the town was chartered and became the county seat of Milton County. The town was renamed Alpharetta from the Greek words "alpha" meaning first and "retta" meaning town. In 1932, Milton County merged into Fulton County and Alpharetta is one of thirteen governments in the county today.

**HE CITY OF ALPHARETTA IS** governed by a Mayor and six Council members. Elections are held every two years and are conducted by Fulton County. A candidate must be a resident of the City for six (6) months prior to the date of the election; shall continue to reside in the city during the member's period of service; and shall be registered and qualified

to vote in municipal elections of the city in order to be eligible to serve as the Mayor or City Council Member. The Mayor is chosen by popular vote. Council members run for a specific post but are elected by a City-wide vote. City of Alpharetta elected officials serve for terms of four (4) years and until their respective successors are elected and qualified. Terms of office begin on January 2<sup>nd</sup> immediately following the date of election to office. Council members elected and qualified for three (3) consecutive terms are not eligible for the succeeding term. A mayor



elected and qualified for two (2) consecutive terms is not eligible for the succeeding term.

## City of Alpharetta Mission Statement

**O 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.



**EGULARLY SCHEDULED PUBLIC** meetings of the Alpharetta City Council, boards, and commissions are listed below. All meetings and public hearings are open to the public. City of Alpharetta residents are encouraged to attend.

#### **City Council Meetings**

First Monday of each month, 7:30 pm, business meeting - City Hall Second Monday of each month, 7:00 pm, workshop; Fire Headquarters Training Room Third Monday of each month, 7:30 pm, business meeting - City Hall Fourth Monday of each month, 7:30 pm, public hearing - City Hall

#### **Recreation Commission Meetings**

Second Thursday of each month, 7:30 pm in the City Hall Council Chambers

#### **Planning Commission Meetings:**

First Thursday of each month, 7:30 pm in the City Hall Council Chambers

#### **Design Review Board Meetings**

Second and fourth Friday of each month, 9:00 am in the City Hall Council Chambers

### **Board of Zoning Appeals Meetings**

Third Thursday of each month as needed, 5:30 pm in the City Hall Council Chambers

#### **Tree Commission**

Second Tuesday of each month, 7:00 pm in the Engineering/Public Works Building

#### Code Enforcement Board

Fourth Thursday of each month, 3:30 pm in the City Hall Council Chambers

#### **Development Authority**

Quarterly meetings, 8:00 am in the Community Development Conference Room

## The Budget Process

**IEWED AS AN ANNUAL FINANCIAL** plan for the city, the purpose of this document is to detail the appropriations as necessary with respect to the municipal services provided and accurately reflect the sources of revenue used to fund those activities. To that regard, all funds under the responsibility of the Department of Finance have been accounted for throughout this document, with the exception of the 1998 and 2005 general obligation bond funds. These funds receive appropriation upon the successful voter referendum approving the general obligation bond. The City's fiscal year runs from July 1 through June 30, with the official fiscal year taken from the year ending date. As an example, this document is prepared for the year July 1, 2006 through June 30, 2007, thereby being the Fiscal Year 2007 Budget.

Responsibility for the recommendation of funding rests with the Budget Review Panel comprised of the Mayor, City Administrator, and Director of Finance. The review panel maintains the primary responsibility for ensuring that City Council's objectives are examined for available funding and department requests for initiative funding are in alignment with the mission and goals of the City. Further, they perform a detailed review of revenue and expenditures in order to produce the Mayor's recommended budget for City Council to review and approve.

Early each year, the City Council convenes in a retreat with the City Administrator and key departmental staff to discuss goals and objectives in the context of the upcoming budget process. During this time, the long-term financial plan is discussed in detail, including the areas of debt service, millage rates, capital needs, merit increases, personnel needs, and other service-related issues or operational improvements needing to be addressed. The results from this retreat lead to an update in the financial plan and parameters for which the current budget process should operate.

At the staff level, budget preparation, analysis, and reporting is managed and facilitated on an annual basis by the Finance Department. Included within those responsibilities is the annual budget process which eventually results with the publication of the budget document consisting of the Annual Operating and Capital Budget. The City's expenditure budget process begins in January with the Finance Department's team of budget analysts preparing a recommended budget for each department based on current activity for each function. The recommended budget is disbursed to each department during a kick-off session in which the Director of Finance and the applicable budget analyst meet with each department director and key budget staff. During these kick-off sessions, the long-term financial outlook for the City is reviewed, as well as preliminary revenue estimates for the upcoming fiscal year. The budget calendar is reviewed in detail and the department receives the recommended budget for review and revision.

Budget information is collected in three phases. The first two phases are collected simultaneously. Phase one requests are related to employee expenses. During this phase, finance budget staff complete salary and benefits budgeting. Departments submit requests relating to personnel expenses, such as uniforms, professional development, travel, communications, etc.

The second phase includes budget requests that relate to departmental operations. During phase two, City departments review the operations within the department and submit budget requests based on the expenditures required to maintain current levels of service and operations relating to the functions of the department. Phase three, the final phase of data collection, includes budget requests for new programs or services and improvements to current service levels.

Simultaneous to expenditure request formulation, is revenue analysis and projection for the upcoming budget year. Each revenue source for every fund is analyzed by the Finance Department, using the expert judgment of department directors and staff, trend analysis, and economic forecasts to project conservative revenue estimates. The philosophy of revenue budgeting for the City of Alpharetta takes a conservative approach, so as to mitigate the over-appropriation of expenditures based on inflated revenue estimates. The City maintains an aggressive pay-as-you-go capital program that is supported by this conservative revenue approach in building available fund balance each year.

Budget requests are completed by every department and submitted to the Finance Department where the data is assembled into a central repository reporting system. Both expenditure requests and revenue projections are calculated and formatted for presentation to the Mayor and City Administrator for initial review. From this point, department directors are scheduled for a discussion period with the budget review panel. During these meetings, the emphasis is on discussion of phase three budget requests, which are those requests that relate to any new programs, services, or improvements to current services. After all departments are heard, the budget panel makes decisions on the funding of the phase three requests and the budget is balanced and prepared for presentation to the City Council.

In mid-April, the first council budget workshop is held. At this workshop, the City Council is presented with the Mayor's balanced budget, along with a detail review of the process and the results contained in the balanced budget. The budget period moves forward with Council questions, debates, and revisions to budget requests with the entire process ending in presentations to the citizenry through public hearings and final City Council adoption via an ordinance in June.

#### Fiscal Year 2007 Budget Calendar

January 28 <sup>th</sup>	City Council retreat
February 6th – 10th	Budget informational meetings and distribution of budget data to
	all City departments
March 10 <sup>th</sup>	Phase I and II budget requests due to Finance Department
March 17 <sup>th</sup>	Phase III - operating initiatives and capital requests due to
	Finance Department
Week of March 27 <sup>th</sup>	Budget Review Panel meetings with each department director for
	review of initial budget requests
April 11 <sup>th</sup>	Council Workshop - Presentation of Mayor's balanced budget to
	City Council
May 15 <sup>th</sup>	Council Meeting – Recap of budget recommendations and
	highlights of appropriations
June 5 <sup>th</sup>	Public Hearing and first reading of budget ordinance
June 12 <sup>th</sup>	Public Hearing for the first reading of the millage rate ordinance
	and final budget workshop
June 19 <sup>th</sup>	Public Hearing and final Reading of millage rate and budget ordinance

The budgetary level of control resides at the departmental level; therefore, after appropriation, reallocation of appropriated budgets between line items is allowable within the respective departments with a few exceptions. In order to amend the budget within their department, a director submits a budget amendment form to the Finance Department. Finance staff reviews the amendment for policy compliance and forwards to the City Administrator's office for final approval. Departmental budget reallocations exclude the transfer of salary and benefit budget appropriations, which are fixed. Savings realized from vacant positions cannot be used to fund operating activities. Further, items budgeted under machinery and equipment cannot be used for purposes other than those specified when the budget was adopted.

Budget estimates for specific activities that result in savings to the department are moved to an unallocated expenditure account during the year and used during the mid-year budget process based upon Council's funding priorities. An example of this process would be a \$40,000 budget appropriation based upon the estimation of a maintenance contract with the bid/contract actually awarded at \$37,000. The resulting savings of \$3,000 is recalled into an unappropriated account and that can be used to fund unforeseeable expenditures or requests during the annual mid-year budget adjustment process.

Amendments to the budget that cross departmental lines must be approved by the City Council. These amendments are generally held for the mid-year budget review and re-appropriated based on public input and City Council approval.

#### Capital Budgeting

The Capital Project Fund is used to accumulate resources available and expenditures approved for items that have an estimated life of five or more years and with an anticipated cost of \$25,000 or more, including vehicles and large equipment. In providing additional detail on the criteria of operating vs. capital, projects that are appropriated may be continuations of previously completed projects. Projects resulting in improvements to enterprise or special revenue funds are paid directly from those funds.

The majority of the City's capital projects are financed on a pay-as-you-go basis. The financing mechanism for pay-as-you-go capital is an inter-governmental fund transfer originating from the General Fund and using the prior year's undesignated/unreserved fund balance. Additional revenue sources include grant funds, contributions from private sources, and interest earnings. As a matter of practice, the City does not enter into contracts creating

improvement districts for citizens whereby a re-payment is required for capital work to be completed. These types of projects customarily are qualified as the responsibility of the appropriate party.

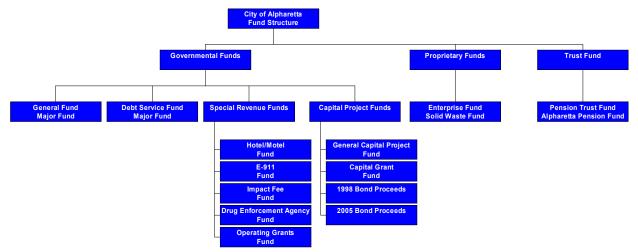
Newly identified capital projects are accumulated throughout the year and are added to the unfunded project list. Each of these unfunded projects is prioritized on an on-going basis to allow for direct funding when available. The annual budget process appropriates project-specific items, as funding is available. When funded capital projects are complete, the remaining balance is transferred to an unallocated capital project expenditure account. Routinely and as a result of City Council discussions, unallocated capital funds are applied during the year to additional projects or projects that were under-funded. The annual budget document includes a summary page for each newly funded capital project in fiscal year 2007, providing a project scope, financial operating impact, and specific funding source.

#### Budgeting by Funds

In the early 1900's, state and local governments often used separate bank accounts, commonly known as funds, to control resources set aside for specific purposes. This has evolved into modern day fund accounting used for the purposes of controlling governmental monetary resources that are legally restricted or earmarked for special purposes. Financial reporting treats each government as a collection of separate funds rather than one single entity. For this reason, government budgets are prepared using the fund structure. The Governmental Accounting Standards Board defines a fund as:

A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial transactions, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

All funds are classified into fund types and the number of funds a government uses can vary. The City of Alpharetta currently uses eleven governmental funds, one proprietary fund, and one fiduciary fund to account for the use of financial resources. The city's funds are detailed below by fund type.



#### <u>General Fund</u>

The General fund is a fund type of its own. It is the principal operating fund of a government and is typically used to account for most of a government's operations. The General Fund uses the modified accrual basis of accounting and budgeting. The modified accrual basis of accounting and budgeting recognizes revenue when a transaction is measurable and available. Available refers to revenues collected soon after year-end to pay for the current year's liabilities. Expenditures are recognized when they are measurable, when the liability is incurred, and when the liability will be liquidated with current resources. All three of these criteria must be met in order for the expenditure to be recognized.

#### Debt Service Funds

Debt Service funds are used to account for accumulations of resources that will be used to pay debt obligations of the general government. The City of Alpharetta has one debt service fund, which uses the modified accrual basis of accounting and budgeting. The modified accrual basis of accounting and budgeting is explained in detail above in the general fund section.

#### Special Revenue Funds

Special revenue funds are used to account for specific revenue sources that can be legally spent for designated purposes only. All Special Revenue Funds use the modified accrual basis of accounting and budgeting. The modified accrual basis of accounting and budgeting is explained in detail above in the general fund section. The City uses the following special revenue funds:

<u>Drug Enforcement Agency Fund</u>: The DEA Fund was established to account for funds received from shared revenues resulting from confiscation of property from drug offender's arrests. The revenues are restricted to law enforcement and cannot be used to supplant the normal operating budget of the Police Department. Operationally, this fund is included within Public Safety, specifically the Police Department, and used to track equipment and machinery acquisitions. Appropriations in the DEA fund are presented in the Police Department Section of this document.

<u>Emergency 911 Fund</u>: Established to account for funds received from users of the Emergency 911 System, these funds are to be used for expenditures necessary to maintain the City's emergency call center. Operationally, this fund is a department within Public Safety, specifically the Police Department and collects revenues from wired and wireless communication providers on a monthly basis. Appropriations in the E-911 fund are presented in the Police Department Section of this document.

<u>Impact Fees</u>: This fund is used to account for the revenues derived from residential and commercial development within Alpharetta. Revenues received are used as an offset to City expenditures to fund system improvements, mainly infrastructure, as detailed within the City's Impact Fee Ordinance. Operationally, impact fees are collected by the Community Development Department. Revenues are transferred annually to the Debt Service Fund. Appropriations in the Impact Fee fund are presented in the Financial Summary Section of this document.

<u>Hotel/Motel Fund</u>: This fund accounts for the levy and collection of excise tax upon hotels and motels for the purposes of promoting conventions, tourism, and trade shows, while also providing funds to develop economic vitality in downtown areas. Currently, the City levies a 6% tax to 22 area hotels and motels, with 43 1/3 % of the tax allocated to the Alpharetta Convention and Visitors Bureau, 16 2/3 % of the tax allocated to the Downtown Business District, and the remainder allocated to the City's general fund. Appropriations in the Hotel/Motel fund are presented in the Financial Summary Section of this document.

<u>Operating Grants Fund</u>: This fund accounts for resources received from state and federal grants that are earmarked for specific purposes outlined in the grant award. The Operating Grants fund accounts for transactions related to grants that supplement maintenance and

operating projects. Appropriations in the Operating Grants fund are presented in the Financial Summary Section of this document.

#### Capital Projects Funds

Capital projects funds are used to account for major capital construction or acquisition. The City has four capital project funds, one to account for general capital projects and fleet acquisition, two funds to account for projects financed through bond proceeds, and a fourth to account for resources received from state and federal grants that are earmarked for specific capital purposes outlined in the grant award. For the purposes of this budget document, only the general capital project fund and the grants capital project fund are presented, as appropriations for bond projects do not occur during the annual budget process. Capital project funds use the modified accrual basis of accounting and budgeting. The modified accrual basis of accounting and budgeting. The modified accrual basis of accounting and budgeting is explained in detail on the previous page in the general fund section. Appropriations in the Capital funds are presented in the Financial Summary Section of this document.

#### Enterprise Funds

Enterprise funds are used to account for business-type activities whose operations are primarily financed by fees collected from customers. All Enterprise Funds use the accrual basis of accounting and budgeting. The accrual basis of accounting and budgeting recognizes transactions when they occur, regardless of the timing of their corresponding cash flows. Revenue and expenses are recognized without regard to when they receive or disburse cash. Revenues must be earned and measurable and the goods and services must have been provided. Expenses must be incurred and measurable. Goods must have been received and used. The City of Alpharetta currently has one enterprise fund.

<u>Solid Waste Fund</u>: This fund records the transactions, revenue earned, and expenses incurred in association with providing residents with garbage collection services. Services are provided on a user charge basis and managed through an independent company under contract with the City. Operationally, the Department of Finance manages this system including billing, collection, and customer service related to services provided to citizens. Appropriations in the Solid Waste fund are presented in the Department of Finance section of this document.

#### Fiduciary Funds

Fiduciary funds account for assets held by a local government in a trustee or agency capacity for other entities such as individuals, private organizations, other governmental units, or other funds. All Fiduciary Funds use the accrual basis of accounting and budgeting. The assets in a Fiduciary Fund cannot be used to support government programs or activities. The City of Alpharetta has one Fiduciary Fund, a Pension Trust Fund.

<u>Pension Trust Fund:</u> This fund is a sub-fund of the Fiduciary Fund category and accounts for the assets maintained for employer pension plans. The City of Alpharetta reports in this fund all assets held for retirement payments to its employees who have or will retire.

## The Budget Document

**The BUDGET DOCUMENT** is intended to provide a comprehensive review of the City's financial position with respect to goals and objectives of the budget year. In addition, as a communication tool, significant impacts to the budget process and figures contained herein are detailed to fully disclose information that is necessary in order for staff to provide a true and accurate financial picture. The annual budget document is organized into five primary sections as follows:

<u>GENERAL INFORMATION</u>: Included within the general information section is a presentation of current elected officials and staff, a City organizational chart, the Budget Message from the Director of Finance, a statistical/overview section providing charts and graphs of significant trends, and an informational section providing details of City history and structure. The general information section also gives an overview of the budget process. The Financial Policies that govern fiscal operations of the City are also detailed. This section provides a strong background to the process, methods, and means in which the City of Alpharetta completes the annual budget process.

<u>FINANCIAL POLICIES</u>: The Department of Finance actively manages and maintains the Financial Management System comprised of comprehensive financial policies pertaining to all financial operations in the City. The policy section of this document contains the policies that relate to the budget process, both before and after appropriation.

<u>FINANCIAL SUMMARIES</u>: A total financial summary of revenue and expenditure appropriations is presented at the beginning of this section. Following are Statements of Revenues and Expenditures by fund with historical data and a two year projection of future budgets. Additionally, appropriations are presented by classification, providing readers a review of revenue and expenditures/expenses by classification.

<u>BUDGET DETAIL</u>: After the financial summaries, each department's appropriations are presented in detail. Each department is tabbed for ease of use, including the department's organization chart and director. Next, the department's mission statement and goals/objectives are outlined. Following is a summary of the department's appropriations for the fiscal year 2007, including historical data and two year budget projections. The summaries are presented by fund where applicable and include historical accounts of positions allocated to the department.

The department section then presents information related to the significant functions within the department. Each function has a distinct statement of service followed by the presentation of performance measurement data, personnel data, and financial data relating to the function.

<u>DEBT SERVICE</u>: Next is a section relating to debt service. In the debt service section, the City's long-term debt obligations are explained and outstanding debt obligations are presented. This section also includes a debt service fund summary, statistical information, debt retirement schedule, and the computation of the legal debt margin.

<u>CAPITAL PROJECTS</u>: Following debt service, new capital project appropriations are presented both in summary form and in detail by the project.

<u>ALPHARETTA CONVENTION & VISITORS BUREAU:</u> The budget detail is completed with the Alpharetta Convention and Visitors Bureau's (ACVB) Annual Budget. Required by Ordinance, the ACVB budget must be adopted and incorporated with the City's annual operating budget.

<u>APPENDIX</u>: The appendix provides the Georgia law on local government budgets as a reference for the public as well as internal users of the document. A glossary of terms is also included for reference purposes.

# Important contributions to financial information contained within this document

**HE FIGURES REPRESENTED WITHIN THIS DOCUMENT** reflect internal practices associated with operations and the preparation of the annual budget. As analysis occurs with respect to forecasting, certain factors are used that affect the understanding of the figures represented. All such factors are disclosed below.

<u>Organizational Chart</u>: The City's organizational chart reflects the Citizens of Alpharetta, and Elected Officials of the City, as well as operational departments under the direction of the City Administrator. The Municipal Court Judge is shown within this chart for presentation purposes of structure; however, this elected position holds no fiduciary capacity over the appropriation of expenditures or anticipation of revenues.

<u>Statistical/Overview Section</u>: Figures represented within the statistical/overview section are representative of both actual history, anticipated revenue, and appropriated expenditures. For comparison purposes, these figures are presented in accordance with the basis of accounting or basis of budgeting for each fund type as defined by the Governmental Accounting Standards Board and Generally Accepted Accounting Principles.

<u>Financial Policies</u>: The financial policies contained within the policy section represent only those policies that relate to the budget process, both before and after appropriation. Current financial policies were adopted by the City Council during fiscal year 2003. For a complete policy document, please contact the City of Alpharetta Department of Finance, 678-297-6060.

<u>Financial Summaries</u>: Each fund is represented within this section by providing both prior year history and future year anticipations. Major funds are designated as such. The two left columns of each statement provide prior year audited figures that have been reported in the City's Comprehensive Annual Financial Report. The revised budget column includes the original appropriation and any mid-year appropriations for the prior fiscal year. The current year projected budget details the revenue anticipated and expenditures appropriated for the fiscal year as described. Finally, two future fiscal years are shown in order to provide a financial outlook and planning tool.

Current and future years revenue is anticipated based upon the prior three years of history, complimented by any economic indicators available during the current year process. Examples of such indicators are the financial markets with respect to interest earnings or property tax digest growth that may continue to increase revenue in future years. All future year tax revenue is projected using the same taxing rate as currently approved through ordinance. Such rates are subject to change based upon the City Council's direction and state laws.

Property tax revenue makes up a significant portion of the revenue for the City. Both the General and Debt Service funds rely heavily on this funding source. The personal, real, and public utility assessments are received from Fulton County; however, are uncertified by the Georgia Department of Revenue at the time the millage rate and budget are adopted. The uncertified digest figures are used for publication purposes and carried forward into the budget process. The City anticipates collecting 95-97% of the revenue projected from the uncertified

digest in the current year. Delinquent tax collection from subsequent fiscal years is not anticipated, providing for any variances that may occur in the initial year between the uncertified digest and the final billing. Possible changes to the uncertified digest include appeals, bankruptcies, parcels not in the City limits, and incorrectly classified tax status.

Expenditures are shown by department and future year projections include increases in the salary and benefit expense categories. Operating expense accounts (known as maintenance and operating, or M & O) are carried forward for the two projected fiscal years modeling projected increases from the past three years of history. Detail relating to the future year projections can be found within the departmental section of the document.

<u>Departmental Sections</u>: Current year operating expenses are reflected by line-item accounts, with the exception of salaries and benefits. These figures are summarized as one line item, and reflect the anticipated costs associated with employee pay, FICA paid by the City on behalf of the employee, pension, 457 contributions made by the City on behalf of the employee, health insurance, short-term and long-term disability insurance, life insurance, worker's compensation, paid time off accrual, and tuition reimbursement. Employee pay is budgeted at the current rate for occupied positions with a four percent average merit increase. Positions vacant at the time of budget adoption are budgeted at the minimum pay level for that grade.

Employer paid benefits as detailed above, include FICA, defined contribution pension, deferred compensation contribution, insurance, worker's compensation, paid time off, tuition reimbursement, and service awards. FICA expense is split 50/50 with each employee, leaving the City's portion at 7.65% of gross pay. The defined benefit pension plan is a self-directed pension plan offered to all full-time employees. The plan has a five year vesting period and the benefit payout varies based upon age, total years of service, and annual salary for the last three years of employment. Contributions to this benefit are made directly by the City at no cost to the employee and are based on an annual actuary report. Further, an IRS-compliant deferred compensation plan is in place. This plan, known as a 457, allows employees to contribute a portion of their pay with the City matching the employee's contribution up to four percent of the employee's salary. Benefits extended to each employee include major medical, dental, vision, disability, workers' compensation, and life insurance. Insurance is provided via several carriers including United Health Care, Jefferson Pilot, Guardian, and Eye Med. Employees contribute a portion of insurance costs based on a tiered cost schedule.

The overview/statistical section is designed to provide the reader with an increased level of understanding of the budget document as a management tool by showing significant trends that have impacted and will continue to impact the operations of the City. Included within this section are citywide revenue and expenditure/expenses allocations, detail discussions of major funds revenue and expenditure allocations, property tax history and information, personnel history, and other significant financial trends.

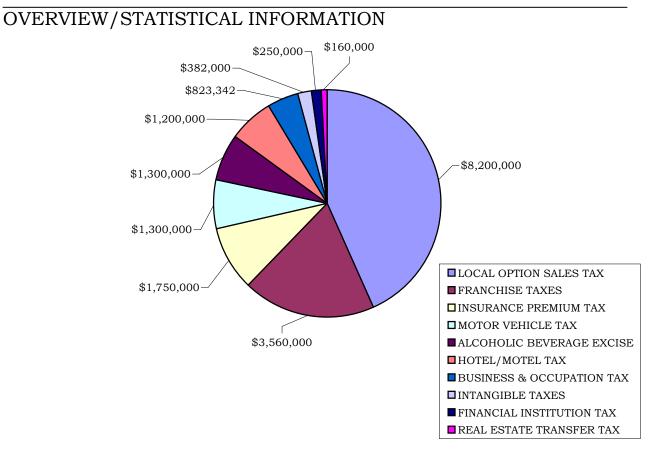
Revenue projections for future years that are contained within this document are strictly completed based upon trend information available at the time the document is published. Due to the complexity behind revenue trending and projecting, current year anticipations followed by two future years are presented.

The budget staff reviews all revenue anticipations and begins research for future year anticipations once the second quarter of the current year is complete. Property tax is anticipated based upon the uncertified digest figures multiplied by the proposed millage rate. All other revenue sources include 5-year trend information, accompanied by any outside influences and economic conditions that may affect the receipt of funds in the following year. Such outside factors include the limiting of space within a recreation program that has been at capacity the prior two fiscal years or the decline in interest rates based upon the Federal Reserve and any other economic indicators.

	Actual		Actual		Budget		Anticipated	
Revenues:	2004		2005		2006		2007	
Property Taxes	\$	17,230,919	\$	18,541,054	\$	18,474,693	\$	21,763,218
Other Taxes	\$	19,465,044	\$	20,159,455	\$	22,453,089	\$	21,925,342
Licenses and Permits	\$	1,321,330	\$	2,276,965	\$	1,723,158	\$	2,401,000
Intergovernmental	\$	1,171,126	\$	196,873	\$	3,766,586	\$	1,006,739
Charges for Service	\$	9,056,892	\$	10,539,153	\$	6,656,163	\$	6,595,328
Fines and Forfeitures	\$	2,358,333	\$	1,952,446	\$	2,465,948	\$	3,572,300
Interest	\$	214,835	\$	997,499	\$	1,079,564	\$	407,500
Other	\$	500,641	\$	140,825	\$	653,146	\$	62,600
Total Revenues	\$	51,319,120	\$	54,804,270	\$	57,272,347	\$	57,734,027

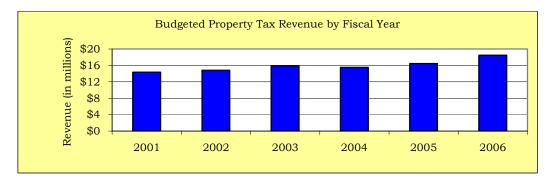
### Citywide Major Revenue Sources Detail

Citywide, the largest source of revenue is Other Taxes, which includes Local Option Sales Tax, General Sales/Use Taxes, Selective Sales/Use Taxes and Business Taxes. These sources account for \$21,925,342 or approximately 37.98% of the citywide anticipated revenue for fiscal year 2007. Detailed on the following graph is the specific break out of the Other Taxes category.



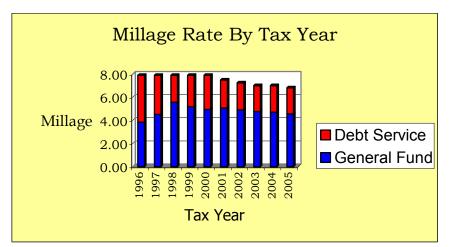
As mentioned above, sales/use tax is a part of Other Taxes. Sales tax in Fulton County is collected at 7%. Alpharetta and the thirteen other municipalities residing within Fulton County receive a regular distribution of this tax, known as Local Option Sales Tax (LOST). The tax rate is levied and certified in ten-year increments, with the current distribution agreement expiring on December 31, 2012. Distribution is based upon each jurisdiction's population, with the 2000 Census as the basis for the current distribution agreement. The City's current distribution percentage is 3.867% of the 71.83% shared by local governments.

The second largest major revenue sources for the City is property tax revenue Included within this category is real and personal property tax, as well as public utility taxes. Property tax anticipations for fiscal year 2007 are \$21,763,208 or 37.7% of the total citywide operating revenue. A chart below depicts trends in this category over the last several fiscal years.

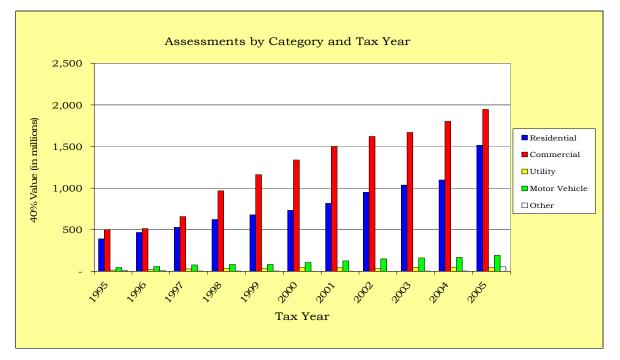


Property assessments are completed by Fulton County on an annual basis and are provided to the City after the tax digest is approved by the Georgia Department of Revenue, usually in July. In conjunction with the annual budget process, the City Council adopts a millage rate to be

applied to the assessments in order to determine the billed amount. The City Council adopted a millage rate of 6.60 for fiscal year 2007 (tax year 2005). The application of the millage rate to the general fund decreased from 4.55 mills to 4.15 mills. The debt service fund millage rate is maintained at 2.45 mills. A ten year history of the millage rate is detailed below. Taxable assessments provide the base in which the millage rate is applied and therefore have a significant impact on the revenue derived from this source.

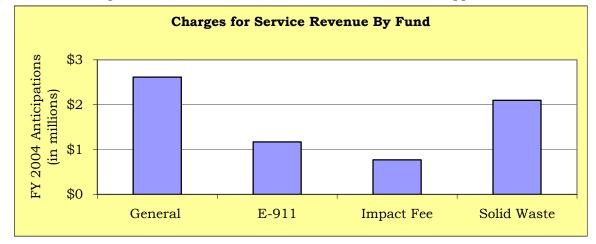


The graph below depicts the certified assessed values of residential, commercial, utility, motor vehicle, and other (miscellaneous) categories from tax year 1995 to 2005. The remarkable increase of nearly 300% is attributable to growth, annexation, and reassessments. Tax year 2006 (fiscal year 2007) assessments have not been certified by the State of Georgia Department of Revenue, Property Tax Division, and are therefore not published.



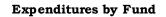
The final significant category encompassing 11.42% of total revenue is Charges for Service. Other than interest earnings, this revenue source appears in more funds than any other category and is comprised of fees related to exchange transactions. Exchange transactions are

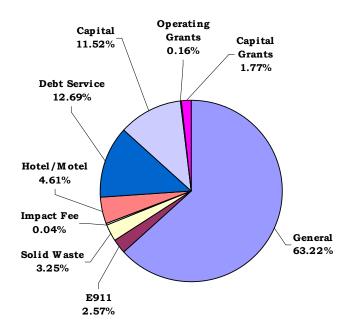
those accounted for when goods or services are delivered for a fee, such as enrollment in a recreation program or payment for garbage service. In addition, this category is the major source of revenue for the Solid Waste Fund, compromising 99% of total revenue. The graph below details charges for service revenue as it is associated with each applicable fund.



#### Citywide Major Expenditure Allocations Detail

Citywide operating expenditure allocations total \$53,847,381 for fiscal year 2007, up a significant \$8,444,330 over fiscal year 2006. Almost \$2,000,000 of the increase is attributable to the addition of personnel and associated costs due to annexation and the demand for services. There was also a \$4,000,000 increase in capital outlay appropriations in fiscal year 2007.





The next section of statistical information focuses on the City's three major funds, the General Fund, the Debt Service Fund and the General Capital Projects Fund.

#### General Fund Summary of Revenues and Expenditures by Type

The largest source of revenue in the General Fund is Property Taxes, at 25.97%, followed closely by Other Taxes, which includes Local Option Sales Tax, General Sales/Use Taxes, Selective Sales/Use Taxes and Business Taxes, at 20.77%. These sources account for \$24,133,927 or approximately 47% of the citywide anticipated revenue for fiscal year 2007.

#### **Revenues:**

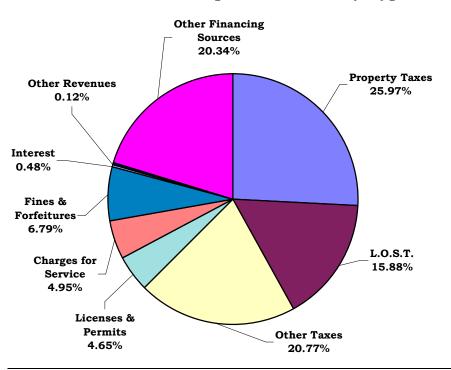
	ACTUAL FY 2005	REVISED BUDGET FY 2006		PROJECTED FY 2007	
Property Taxes	\$ 12,574,059	\$	12,003,437	\$	13,408,585
L.O.S.T.	7,748,031		7,684,489		8,200,000
Other Taxes	\$ 9,552,042	\$	10,413,248	\$	10,725,342
Licenses & Permits	2,276,966		1,723,158		2,401,000
Intergovernmental	22,150		21,700		25,000
Charges for Service	2,919,912		2,399,325		2,554,591
Fines & Forfeitures	1,843,348		2,400,948		3,507,300
Interest	412,956		175,000		250,000
Other Revenues	147,303		62,600		62,600
Other Financing Sources	\$ 	\$	5,382,946	\$	10,500,000
Total Revenues	\$ 37,496,767	\$	42,266,851	\$	51,634,418

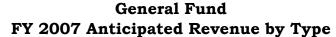
#### **Expenditures:**

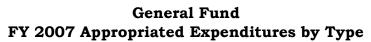
	ACTUAL FY 2005		REV	/ISED BUDGET FY 2006	PROJECTED FY 2007		
Salaries	\$	15,217,407	\$	16,352,058	\$	20,438,360	
Benefits	\$	5,421,425	\$	6,153,442	\$	7,854,184	
Professional Services	\$	1,277,639	\$	2,381,126	\$	3,033,310	
Purchased Property Services	\$	1,196,413	\$	1,561,557	\$	1,747,405	
Other Purchased Services	\$	1,855,366	\$	2,462,839	\$	3,704,990	
Supplies	\$	2,018,228	\$	2,401,041	\$	3,239,000	
Other Expenditures	\$	1,245,589	\$	167,876	\$	176,488	
Machinery & Equipment	\$	395,156	\$	636,948	\$	558,183	
Other Financing Uses	\$	2,494,556	\$	5,510,940	\$	10,882,498	
Total Expenditures	\$	31,121,779	\$	37,627,827	\$	51,634,418	

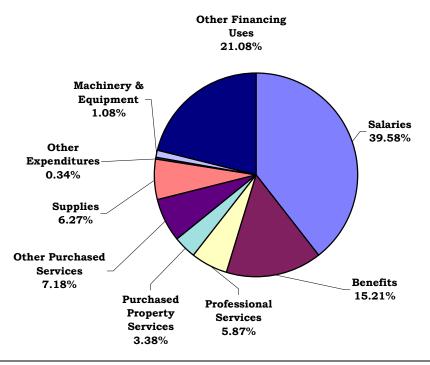
Operating expenditure allocations within the General Fund total \$51,634,418 for fiscal year 2007, up 10.5 million dollars over fiscal year 2006. This increase is due to the large fund balance appropriation, made in accordance with the City's long-term financial plan. This financial plan includes the mitigation of increasing debt service payments, for which \$3,000,000 representing 33% of the fund balance appropriation, will be used to continue to smooth future debt payments. Also, in keeping with the City's trend of pay-as-you-go capital financing, an interfund transfer of \$7,000,000 will be made to the General Capital Project Fund. Both of these appropriations occur as interfund transfers out of the General Fund.

The following graphs present revenue anticipations and expenditure appropriations by type.



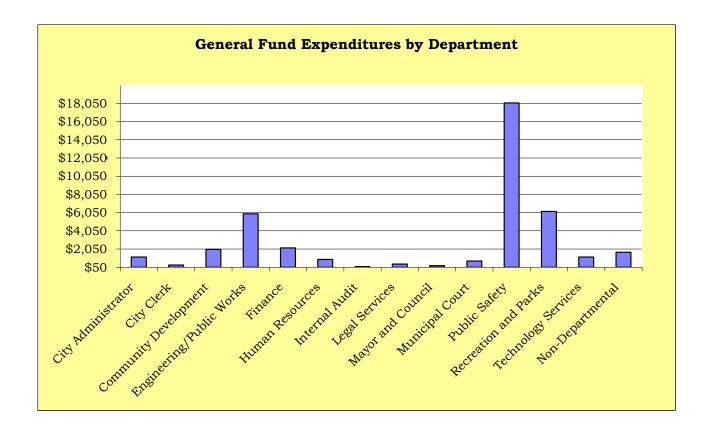






Expenditure allocations by function can provide on overall look at the government's focus in service delivery strategies. The City of Alpharetta concentrates appropriations in the general fund in Public Safety, with 43.9% of appropriated funds in this category. Thirteen of the nineteen new positions in the fiscal year 2007 general fund budget are in the public safety category.

The allocation of general fund appropriations are shown by department in the next graph. The Public Safety Department received the largest appropriation at \$18,082,831. Following public safety, those appropriations by largest dollar amount are the Recreation and Parks Department with \$6,177,595 and the Engineering & Public Works Department at \$5,922,912.



#### Debt Service Fund Summary of Revenues and Expenditures by Type

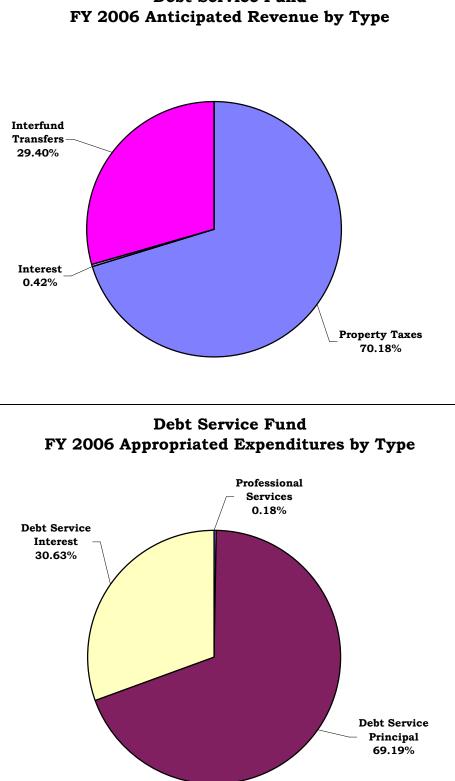
The largest source of revenue in the Debt Service Fund is property taxes. The debt service fund received an interfund transfer from the general fund to offset the future spikes in debt service payments. Debt service expenditures consist of 69.2% bond principal and 30.6% bond interest payments.

#### **Revenues:**

	ACTUAL FY 2005	REVI	SED BUDGET FY 2006	Р	ROJECTED FY 2007
Property Taxes	\$ 6,149,088	\$	6,471,256	\$	8,354,633
L.O.S.T.	\$ -	\$	-	\$	-
Other Taxes	\$ -	\$	-	\$	-
Licenses & Permits	\$ -	\$	-	\$	-
Intergovernmental	\$ -	\$	-	\$	-
Charges for Service	\$ -	\$	-	\$	-
Fines & Forfeitures	\$ -	\$	-	\$	-
Interest	\$ 81,370	\$	45,000	\$	50,000
Other Revenues	\$ -	\$	-	\$	-
Interfund Transfers	\$ 989,867	\$	3,050,000	\$	3,500,000
Budgeted Fund Balance	\$ -	\$	420,000	\$	-
Total Revenues	\$ 7,220,325	\$	9,986,256	\$	11,904,633

#### **Expenditures:**

	ACTUAL FY 2005	REVI	SED BUDGET FY 2006	PROJECTED FY 2007		
Professional Services	\$ \$ 4,668		15,000	\$	15,000	
Debt Service Principal	\$ 4,309,250	\$	4,856,725	\$	5,716,436	
Debt Service Interest	\$ 2,194,637	\$	2,007,637	\$	2,530,774	
Total Expenditures	\$ 6,508,555	\$	6,879,362	\$	8,262,210	



#### Capital Project Fund Summary of Revenues and Expenditures by Type

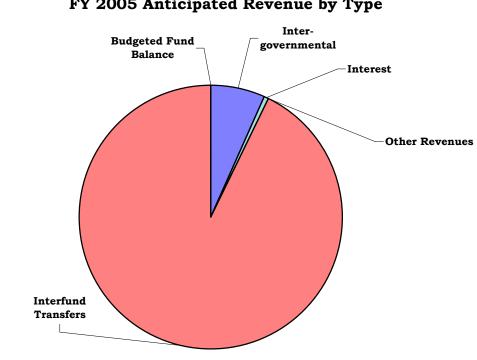
The largest source of revenue in the General Capital Projects Fund is the interfund transfer from the General Fund at \$7,000,000 representing 92% of total revenue. For fiscal year 2007, the Engineering/Public Works Department received the largest percentage of capital expenditure appropriations with 52%, followed by Public Safety with 18.5%.

#### **Revenues:**

	ACTUAL FY 2005			ISED BUDGET FY 2006	PROJECTED FY 2007		
Property Taxes	\$	-	\$	-	\$	-	
L.O.S.T.	\$	-	\$	-	\$	-	
Other Taxes	\$	-	\$	-	\$	-	
Licenses & Permits	\$	-	\$	-	\$	-	
Intergovernmental	\$	-	\$	440,546	\$	501,000	
Charges for Service	\$	-	\$	-	\$	-	
Fines & Forfeitures	\$	-	\$	-	\$	-	
Interest	\$	60,835	\$	28,000	\$	50,000	
Other Revenues	\$	175,000	\$	150,000	\$	-	
Interfund Transfers	\$	2,494,274	\$	2,951,256	\$	7,000,000	
Budgeted Fund Balance	\$	-	\$	505,189	\$	-	
Total Revenues	\$	2,730,109	\$	4,074,991	\$	7,551,000	

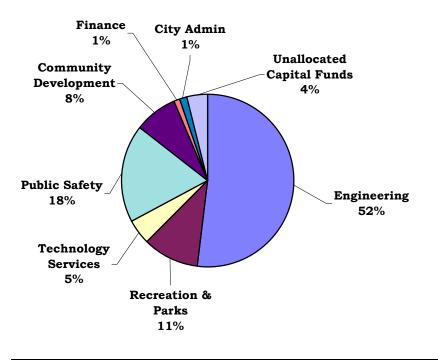
#### **Expenditures:**

	ACTUAL FY 2005	REV	ISED BUDGET FY 2006	PI	ROJECTED FY 2007
Professional Services	\$ -	\$	-	\$	-
Purchased Property Services	\$ -	\$	-	\$	-
Other Purchased Services	\$ -	\$	-	\$	-
Supplies	\$ -	\$	-	\$	-
Machinery & Equipment	\$ -	\$	-	\$	-
Capital Outlay	\$ 2,481,135	\$	4,075,261	\$	7,501,000
Total Expenditures	\$ 2,481,135	\$	4,075,261	\$	7,501,000



**Capital Project Fund** FY 2005 Anticipated Revenue by Type

## **Capital Project Fund FY 2005 Appropriated Capital Outlay Expenditures by Department**



#### Personnel Position Control

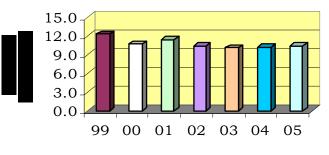
Included within the internal control process between the Department of Finance and the Human Resources Department is the allocation of approved positions. Although recruitment and retention resides with the Human Resource Department, payroll resides with the Department of Finance, creating a common need for information. This information originates with the appropriated positions as shown in the chart below.

Department	FY 03	FY 04	FY 05	FY 06	FY07
City Administrator *	9	8	5.5	9.5	8.5
City Clerk	0	0	3	2	2
Community Development	20	20	20	20	22
Engineering/Public Works	55	56	58	60	61
Finance	18	22.5	21	20.5	23
Fire Services	82	85	85	97.5	98.5
Human Resources	6	6	6	7	7
Mayor & Council	7	7	7	7	7
Municipal Court	6	7	7.5	7.5	8
Police Services	99	102.5	107.5	119.5	130.5
Public Information	2	2	2	0	0
Recreation & Parks	50	50	50	50	51
Technology Services	5.5	6	8	8	9
Total Full-time Equivalent Approved Positions	359.5	372	380.5	408.5	427.5

# **Approved Positions**

As a measure of service levels to citizens, the City reflects the number of employees per 1,000 on the chart below. Although salary and benefit expense accounts for a majority of expenditures city-wide, if economical and efficient service delivery strategies are utilized, the benefits of such services are dramatically increased.

#### Employees per 1,000 Citizens



Fiscal Year

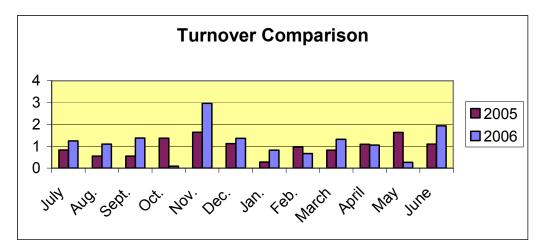
Changes to approved positions during the fiscal year 2007 budget process include the addition of nineteen full time positions, one full-time position resulting from the consolidation of two part-time positions, one change in status from part-time to full-time, and two position transfers from the Solid Waste Fund to the General Fund. The position additions are:

- 12 Police Officers
- 1 Code Enforcement Officer
- 1 Building Inspector
- 1 Engineering Technician
- 2 Staff Accountants
- 1 Firefighter/EMT
- 1 Parks Maintenance Technician
- 1 Full-time (consolidated from 2 part-time) Administrative Assistant
- 1 Part-time to Full-time status Deputy Clerk I

The positions transfers are:

2 Financial Services Representatives from the Solid Waste Fund to the General Fund

For comparative measures, the City began tracking and analyzing turnover by department and on a city-wide basis. The graph below depicts a comparison of the number of employees who left employment with the City between fiscal years 2005 and 2006.



# Miscellaneous and Demographic Statistics

		1050
Date of Incorporation	1:	1858
Date First Charter Ac	lopted:	1858
Date Present Charter	Adopted:	July 1, 1981
Form of Government:	: Mayor and City Council	
Population: (Source: City of Alpharetta	Community Development Department)	53,919
Median Age:		33.3
Median Income:		\$71,207
Median Family Incom	ne:	\$92,718
Per Capita Income:		\$39,432
Area: (Source: City Comm	nunity Development Department):	27 square miles
Bond Rating:	Moody's Investor Service Standard & Poor's	Aaa AAA
Miles of Streets: (Sou	urce: City Engineering & Public Works Departme Streets – Paved Streets – Unpaved Drainage – Piped Drainage – Open	ent) 260 miles 2 miles 35 miles 143 miles
Police Protection: (Se	ource: City Police Department) Number of Police Protection Number of Stations Number of Uniform Patrol Officers Number of Traffic Patrol Officers	99 1 69 9
Fire Protection: (Sour	rce: City Fire Department) Number of Stations Number of Suppression Employees Insurance Services Office (ISO) Fire Classification	6 88 2
Major Employers: (S	Source: North Fulton Chamber of Commerce) AT & T Cingular Wireless Automated Data Processing (ADP)	<u>ber of Employees</u> 2,600 1,800 1,700

Recreation: (Source: C	City Recreation Department)		
,	Number of Parks and Playgrounds	9	
	Acreage Parks and Playgrounds	769	
	Number of Swimming Pools	2	
	Number of Athletic Fields	29	
	Number of Recreation Buildings	11	
	Number of Tennis Courts	17	
	Number of Hockey Rinks	2	
Education: (Source: Fu	lton County Board of Education)		
	Number of Schools by Type:		
	Elementary	3	
	Middle School	2	
	High School	1	
	College	2	
Municipal Sanitation	Service: (Source: City Engineering & Public	Works Department)	
-	Number of Consumers	9,798	
Elections: (Source: Cit	y Clerk's Office)		
, , , ,	Number of Registered Voters		17,642
	Number of Votes Cast in last Munic	-	3,785
	Percentage of Registered Voters Part	licipation	21.5%
	Voting in Last Municipal Election		21.5%

#### SECTION I. GENERAL BUDGET POLICIES

The budget process provides the primary mechanism by which key decisions are made regarding the levels and types of services to be provided within estimated resources. Budget policy guides this process. Budget policy also directs the City's financial health and stability.

Georgia law (e.g., O.C.G.A. 36-81-2 et seq.) provides the budget requirements for Georgia local governments. The information below provides an outline of the City's application of those laws.

The City's goal will be to adopt operating budgets where current revenues equal anticipated expenditures. All departments supported by the resources of this City must function within the limits of the financial resources identified or available specifically to them. A balance must be struck between revenues and expenditures, so that the public can realize the benefits of a strong and stable government. It is important to understand that this policy is applied to budget entities over periods of time which extend beyond current appropriations. By law, budgets cannot exceed available resources, defined as revenues generated in the current period added to balances carried forward from prior years. Temporary shortages, or operating deficits, can and do occur, but they are not tolerated as extended trends.

#### A. SCOPE

This policy applies to all budgeted funds, which are the responsibility, and under the management of the City of Alpharetta and its Department of Finance.

#### **B. FINANCING CURRENT COSTS**

Current costs shall be financed with current revenues, including the use of authorized fund balances. The City shall avoid balancing current expenditures through the obligation of future year's resources. The City shall strive to avoid short-term borrowing to meet cash flow requirements. However, the City may enter into short-term borrowing should a critical need arise.

#### C. BUDGET OBJECTIVE BY TYPE OF FUND

The following budget objectives are established for the different funds the City uses:

- 1. **General Fund** The annual budget for the General Fund shall provide for general government operations of the City and maintain working capital necessary for the City's financial health and stability.
- 2. **Special Revenue Fund(s)** The City adopts annual budgets for each special revenue fund that demonstrates that any legally restricted revenue sources are used consistent with the applicable laws and/or regulations (i.e. Emergency 911 Fund, Impact Fee Fund, etc.).
- 3. **Capital Project Fund(s)** The City adopts project budgets for each of its capital project funds. These adopted appropriations do not lapse at the end of a fiscal

year; rather they remain in effect until project completion or re-appropriation by City Council.

- 4. **Debt Service Fund(s)** The City adopts annual budgets for its debt service funds. Any remaining fund balances from prior years plus current years projected revenues shall be sufficient to meet all annual debt service requirements.
- 5. **Enterprise Fund(s)** Although generally accepted accounting principles (GAAP) or Georgia statutes do not require the City to adopt budgets for enterprise funds, the City does adopt budgets for its enterprise funds in order to monitor revenues and control expenses. The City uses a business approach when budgeting enterprise funds. Enterprise funds shall be self-supporting whenever possible and subsidized losses will be minimized when break-even is not possible. See revenue policies in Section VII.

Additionally, the City classifies funds as either operating funds or non-operating funds. Operating funds are those funds that include appropriations for the payment of salary/benefits and whose maintenance & operating appropriations are necessary to continue the daily operations of the City. The General Fund will always be an operating fund. Other examples of operating funds are the Emergency 911 Fund and the Solid Waste Fund. Non-operating funds are those funds that do not include appropriations for the payment of salary/benefits and whose maintenance & operating appropriations are not critical to the daily operations of the City. Examples of non-operating funds are the Hotel/Motel Fund, Impact Fee Fund, and the Drug Enforcement Agency Fund.

#### SECTION II. OPERATING BUDGET

The operating budget shall be prepared on an annual basis and include those funds detailed in Section I that are subject to annual appropriation (all funds excluding the Capital Project Funds). Prior year budget appropriations and prior year actual data will be provided as reference data, with the current year appropriation and two years projection of expenditures. At a minimum, the City shall adopt annual balanced budgets for the general fund, each special revenue fund, and each debt service fund in accordance with O.C.G.A. 36-81-3.

The annual proposed budget should be submitted to the governing authority while being held by the Department of Finance for public review/inspection in accordance with O.C.G.A. 36-81-3. Public meetings will be conducted after proper advertisement prior to the City Council adopting and approving the annual budget document. (O.C.G.A. 36-81-5 and 36-81-6).

#### A. DEPARTMENTAL APPROPRIATIONS

The budget shall be developed based upon "line-item" expenditures within each department. This type of budget focuses on categories of expenditures such as personal services, contractual services, supplies, equipment, etc. within each department. At a minimum, each department's appropriation in each fund shall be detailed within the budget document. (O.C.G.A. 36-81-3 and 36-81-5).

#### **B. PERFORMANCE BUDGET**

In addition to requesting expenditures by line item, the budget document shall include "performance" budget information. A performance budget provides information of each of the departments' goals and objectives to be accomplished in the upcoming budget year. A performance budget also utilizes "Service Efforts and Accomplishments" which measure services rendered and department efficiency/effectiveness on a historical basis and project targets of the indicators for the upcoming budget year. The City shall strive to minimize and reduce, if possible, staffing levels required to accomplish its service delivery.

#### C. BUDGET PREPARATION CATEGORIES

Each department shall submit budget requests separately for:

- □ Current services A current services budget is defined as that level of funding which is necessary to provide the same level of service for the upcoming year that is currently being provided. The current services budget will include replacement capital equipment.
- □ Expanded services An expanded services budget includes funding requests associated with new services, additional personnel or new capital projects/equipment.

#### **D. BALANCED BUDGET**

The budget shall be balanced for each budgeted fund. Total anticipated revenues plus that portion of fund balance in excess of authorized reserves (see operating budget policy H below) designated as a budget-funding source shall equal total estimated expenditures for each fund.

#### E. BASIS OF BUDGETING

Neither GAAP nor Georgia statutes address a required budgetary basis of budgeting; the City adopts budgets in conformity with GAAP for all budgeted funds. All governmental funds use the modified accrual basis of accounting and proprietary fund budgets use the accrual basis of accounting.

#### F. LEVEL OF BUDGET ADOPTION AND CONTROL

All budgets shall be adopted at the legal level of budgetary control, which is the department level within each individual fund. See policy K below for amending the budget.

#### G. BUDGET STABILIZATION RESOURCES

The City shall establish a fund balance reserve in all operating funds (defined in Section I of this policy) for working capital. The purpose of working capital is to cover the cost of expenditures caused by unforeseen emergencies, cover shortfalls caused by revenue declines, and to eliminate any short-term borrowing for cash flow purposes. This reserve shall accumulate and then be maintained at an amount, which represents no less than

two (2) months of operating and debt expenditures (approximately 16% of budgeted expenditures).

#### H. UTILIZATION OF PRIOR YEAR'S FUND BALANCE IN BUDGET

If necessary, the City may use fund balance in excess of the reserve for working capital (see budget policy G above) as a funding source for that fund's budget. The amount of unreserved fund balance shall be estimated conservatively, taking into consideration future year needs. The minimum requirement for the reserve for working capital, equal to two (2) months of operating and debt expenditures, must first be met before utilizing the excess fund balance as a funding source for the budget.

#### I. APPROPRIATION LAPSES AT YEAR END

All operating budget appropriations (including encumbered appropriations) shall lapse at the end of a fiscal year. Purchases encumbered in the current year, but not received until the following year, must be charged against a department's subsequent year appropriation.

#### J. BUDGET CONTROL REPORTS

The City shall maintain a system of budgetary control reports to assure adherence to the budget. The City will prepare and distribute to departments, timely monthly financial reports comparing actual revenues, and outstanding encumbrances and expenditures with budgeted amounts.

#### K. AUTHORIZATION OF BUDGET ADJUSTMENTS AND AMENDMENTS

The budget is a dynamic rather than static plan, which requires adjustments and formal budget amendments as circumstances change. The City Council must approve all increases in total departmental appropriations, increases in the personal services budgets (i.e., moving salary or employee benefit budget to other line items), and increases in the number of authorized positions (full and part-time).

Department heads must submit budget amendment requests transferring appropriations from one line item to another, other than those prohibited above, and obtain approval by the Director of Finance and the City Administrator. Adjustments from appropriations that have been obligated, committed, or reserved for a designated purpose shall not be transferred until a formal de-obligation occurs.

At the mid-point of each year, any necessary budgetary appropriations, including budgets for any projects authorized but not funded during the year, shall be appropriated through a supplementary budget ordinance. This mid-point adjustment is limited to requesting additional resources. Such supplemental appropriations shall be balanced with additional revenues for each fund. A justification for each requested change must be prepared (O.C.G.A. 38-81-3).

#### L. CONTINGENCY LINE-ITEM

The City shall establish an appropriated contingency of one percent of the total annual expenditure appropriation in all operating funds (defined in Section I of this policy) in order to accommodate unexpected operational changes, legislative impacts, or other economic events affecting the City's operations which could not have been reasonably anticipated at the time the budget was prepared. Non-operating funds (defined in Section I of this policy) shall not require a contingency reserve appropriation.

This contingency reserve appropriation will be a separate line item within the budget. This amount shall be subject to annual appropriation. The approval of the Mayor and the City Administrator is required before this appropriation can be expended. If approved, the Finance Department will transfer the appropriation from the contingency line item to the applicable line item(s) with the applicable department's budget.

#### M. MAINTENANCE AND REPLACEMENT OF CAPITAL EQUIPMENT

The City Council will give budget priority to requests that provide for adequate maintenance of capital equipment and facilities and for their orderly replacement.

#### **N. CONTRIBUTIONS**

Unless authorized by City Council, outside contributions to programs operated by City departments shall be subject to the City's accounting and budgetary policies. The City welcomes both unrestricted and restricted contributions compatible with the City's programs and objectives. Any material contribution shall be appropriated by City Council prior to expenditure. Material contributions shall be defined as one-time contributions exceeding one percent of the department's annual maintenance and operating expenditure appropriation or \$10,000, whichever is less.

#### **O. ADMINISTRATIVE SERVICE FEE/COST ALLOCATION**

Whenever possible, the City may assess an administrative service fee from the General Fund to any other fund, based upon documentation and/or an outside independent study. This assessment will be based upon a percentage of the operating revenues, or services provided to the fund and shall be used to reimburse the General Fund for the administrative and support services provided to the assessed fund.

#### SECTION III. CASH FLOW BUDGET

For analysis and internal management purposes, the City shall prepare an annual cash flow budget in conjunction with the Operating Budget. The purpose of this document will be to provide the necessary guidelines to insure that cash will be available to pay budget costs on a timely basis.

#### A. BUDGET ALLOTMENTS

Budget allocations (i.e., budget allotments) are used in the operating budget, when needed to manage cash flows. The annual appropriation may be divided into segments in

order to insure that the projected revenue streams will be adequate to fund the appropriated expenditures. The cash flow budget will provide details as to the periods in which the revenues will be collected, and thereby providing for available resources to pay obligations.

#### SECTION IV. CAPITAL PROJECT IMPROVEMENT PLAN

The City will prepare a five-year capital project improvement plan (CIP) which they will update annually. This plan will assist in the planning, acquisition, and financing of capital projects. A major capital project generally is defined as an expenditure that has an expected useful life of more than 3 years with an estimated total cost of \$25,000 or more, or an improvement/addition to an existing capital asset. Examples include building/infrastructure construction, park improvements, streetscapes, computer systems, land acquisitions, trucks, and vehicles.

Major capital projects will be budgeted in the Capital Improvement Fund consist with all available resources. With the involvement of the responsible departments, the Finance Department will prepare the capital budget in conjunction with the operating budget.

#### A. PROJECT LENGTH BUDGET

The CIP budget shall be developed based upon defined projects approved by the Mayor and City Council. Budget appropriation shall include the complete project costs with contingency amounts as appropriate and if available. (O.C.G.A. 36-81-3)

#### **B. BUDGET PREPARATION**

Each department, in conjunction with the Mayor and City Council, will identify potential capital projects throughout the year. All identified projects will be added to the CIP document, regardless of available funding. These needed projects will provide a method of tracking and planning for the future needs of the City. Every effort will be made to identify those projects committed by the City Council through legislative action.

#### C. BUDGET CONTROL REPORTS

The City shall maintain a system of budgetary control reports to assure adherence to the budget. The City will prepare and distribute to departments, timely monthly financial reports comparing actual revenues, and outstanding encumbrances and expenditures with budgeted amounts.

#### D. AUTHORIZATION OF BUDGET ADJUSTMENTS AND AMENDMENTS

Department heads must submit budget amendment requests transferring appropriations from one line item to another within the same project. The Director of Finance and the City Administrator shall review and approve all requests for budget adjustments. Adjustments from appropriations that have been obligated, committed, or reserved for a designated purpose shall not be transferred until a formal de-obligation occurs. The deobligation of budget dollars to a specific project will only occur after the completion of the project or when a project was identified and budget and funding is no longer necessary.

#### E. APPROPRIATIONS AT YEAR END

Capital project appropriations shall carry forward to the subsequent budget period an equal amount of any encumbrances/purchase orders issued as of the close of the fiscal year. Purchases encumbered in the current year, but not received until the following year, must be charged against each department's subsequent year carry-over appropriation. Any remaining appropriation available by project at year-end must be re-appropriated.

#### F. CONTINGENCY ACCOUNT

The City shall include an appropriated contingency of three percent of the total annual expenditure appropriation in the Capital Project Fund in order to accommodate expenditures that may not have been expected during the duration of a capital project. Expenditure of contingency funds shall only be authorized in accordance with the Change Order Policy outlined within the purchasing section of this document. Any contingency budgets shall be subject to annual appropriation.

#### **REVENUE ADMINISTRATION**

The City levies, collects, and records certain taxes, license and permit fees, intergovernmental revenues, charges for service, investment income, fines and forfeitures, and other miscellaneous revenues and financing sources. This policy provides direction in the application, acceptance, and administration of revenues the City receives.

#### A. DIVERSIFICATION AND STABILITY

All revenues have particular characteristics in terms of stability, growth, sensitivity to inflation or business cycle effects, and impact on the tax and ratepayers. A diversity of revenue sources can improve a City's ability to handle fluctuations in revenues and potentially help to better distribute the cost of providing services.

The City shall strive to maintain a diversified and stable revenue structure to shelter it from short-term fluctuations in any primary revenue source. When possible, the revenue mix shall combine elastic and inelastic revenue sources to minimize the effect of economic downturns.

The City will work towards diversifying its revenue base in order to reduce its dependence upon property taxes.

#### **B. CONSERVATIVE REVENUE ESTIMATES**

As part of the annual budget process, an objective analytical process will estimate revenues realistically and prudently. The City will estimate revenues of a volatile nature conservatively.

#### C. USER BASED FEES AND CHARGES (Exchange Revenue)

The level of user fee cost recovery should consider the *community-wide* versus *special service* nature of the program or activity. The use of general-purpose revenues is appropriate for community-wide services, while user fees are appropriate for services that are of special benefit to easily identified individuals or groups.

The City will strive to keep the revenue system simple that will result in a decrease of compliance costs for the taxpayer or service recipient and a corresponding decrease in avoidance to pay. The City will avoid nuisance taxes, fees, or charges as revenue sources.

The City's revenue system will strive to maintain equity in its structure. That is, the City will seek to minimize or eliminate all forms for subsidization between entities, funds, services, utilities, and customers. However, it is recognized that public policy decisions may lead to subsidies in certain circumstances (e.g., senior citizen partial tax abatement).

Fees will be reviewed and updated on an ongoing basis to ensure that they keep pace with changes in the cost-of-living as well as changes in methods or levels of service delivery. The Finance Department all forward any proposed changes to the City Council for approval.

For services associated with a user fee or charge, a fee shall offset the costs of that service, where possible. Costs of services include direct and indirect costs such as operating and maintenance costs, administrative costs, and charges for the use of capital (e.g., depreciation and/or debt service).

#### **D. ALTERNATIVE REVENUE SOURCES**

The City shall seek alternative funding sources whenever possible to reduce the required revenue from non-exchange transactions (e.g., property taxes). Such alternative sources include private and public grants, federal or state assistance, and public and private contributions.

#### E. REVENUE COLLECTION

The City will follow an aggressive policy of collecting revenues, consistent with state and federal laws. This policy includes charging of penalties and interest, revoking City licenses, and providing for the transferring and assignment of tax executions.

#### F. RATES AND CHARGES

The City Council shall approve all revenue rates, charges, and processes in association with receipted funds that are deposited by the City, in accordance with the Code of Ordinances.

#### G. REVENUE HANDBOOK

A revenue handbook will be established and updated, as necessary, annually as part of the budget process. This handbook will be utilized to adjust fees and user charges. The handbook will include at least the following information:

- The revenue source
- Legal authorization
- Method of collection
- Department responsible for collection
- Rate or charge history
- Total revenue history

#### CAPITAL ASSETS

#### A. INTRODUCTION

The Capital Asset Policy is designed to provide a comprehensive description of the capital asset and property systems of the City of Alpharetta. The primary purpose of the policies are to provide for consistent and uniform accounting of capital asset transactions throughout the City; guidelines for physical control and accountability of capital assets; and guidelines for disposal and depreciation of capital assets.

#### **B. DEFINITIONS**

**Asset Acquisition:** There are various methods by which the City acquires assets. These methods include, but are not limited to: purchase, donation, lease/purchase, trade-in, forfeiture, condemnation, internal/external construction, transfers from other governments, or any other method which transfers title of any property to the City.

**Leased Assets:** The City capitalizes assets, acquired under capital lease, provided they meet the capitalization threshold and a buy-out option is included in the lease agreement. The capital lease must meet accounting standards for capitalization purposes. For capital leases, where the title of the asset will ultimately be transferred to the City, the asset will be capitalized at the net present value of future minimum lease payments. The City does not capitalize assets they acquired under operating leases.

**Gifts/Donations:** The City capitalizes all equipment acquired through donations at fair market value on the date of the transaction, provided such gift or donation meets the capitalization threshold of this policy. If the equipment is new and the donor can furnish an invoice, the invoice would determine the fair market value. If the equipment is used or no information is available regarding the cost of new equipment on date of acquisition, an appraisal will be conducted to establish the capitalization amount.

Property: Property is divided into several classes including:

<u>Real property:</u> Land and whatever is attached to the land that cannot be readily removed, such as buildings and permanent improvements to the land. Infrastructure is included within this classification.

<u>Personal property</u>: Property that is movable and further classified as tangible and intangible.

<u>Tangible personal property</u>: Property that is moveable such as furniture, machinery, automobiles, or works of art.

<u>Intangible personal property</u>: The right of ownership in property such as bonds, notes, contracts, computer software, programs, and proprietary assets that are created or purchased and owned by the City.

**Capital Asset:** Any real or personal property acquired by the City which has an estimated useful life of three (3) or more years with an acquisition value of \$5,000 or more. This includes land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in the operations of the government.

**Asset Capitalization Amount**: The City will capitalize purchased assets at acquisition cost plus costs incurred in preparing the asset for use. The City will recognize acquisition costs based on individual unit prices.

**Generally Accepted Accounting Principles (GAAP) Reporting:** All assets capitalized under this policy shall be included in the financial statements issued by the City and in the annual external audit.

**Gifts/Donations**: Gifts and donations are capitalized at fair market value on the date donated, if the value of the asset meets the threshold levels.

#### **B. CLASSIFICATION CATEGORIES**

Land: The City will capitalize all costs incurred to acquire land (without regard to a dollar threshold) and to place it in use. The acquisition costs of land should include: (1) the purchase price; (2) ancillary charges; (3) the assumption of any liens or mortgages on the property; and (4) improvements made to the land that are permanent in nature. Examples of ancillary charges to be included in the capitalization costs are: legal and title fees, closing costs, appraisal and negotiation fees, surveying fees, site preparation fees, demolition costs, architect and accounting fees, insurance premiums during construction phase, and transportation charges.

**Improvements other than Buildings (IMP):** The City classifies improvements to land with limited lives, such as fences, parking lots, and walkways as land improvements. These improvements will be depreciated over their estimated useful lives.

**Buildings (BLD):** If the City purchases a building, the capitalized cost should include the purchase price and other incidental expenses incurred at the time of acquisition. If the building is constructed, the capitalized cost should include material, labor, supervision, and overhead, or the contract price, including costs such as: permits and licenses, architectural and engineering fess, insurance, title costs, and interest incurred on tax exempt debt (the latter is applicable to enterprise funds only).

**Building Improvements:** The City capitalizes costs of improvements to a building if the following criteria are met: (1) the expenditures increase the service potential of the building and (2) the total improvement costs, including the contract price, engineering, architectural, and attorney's fees, etc., meet the capitalization threshold of this policy.

- □ Items considered as improvements include: ramps, fire escapes, truck doors or other appurtenances; modifications to comply with fire, health, or safety codes; conversion of unusable to useable floor space, upgrade of the space.
- □ Repairs to a building are not considered an improvement unless it extends the useful life of the structure or increases the value of the structure (i.e., a betterment). The City considers ordinary repairs as operating costs.

**Construction in Progress (CIP):** Construction in progress includes accumulation of ongoing project costs that increase the value or life of the asset. Upon project completion, the construction account in progress will be closed out and costs will be capitalized into the appropriate asset category (infrastructure, land improvement, building).

**Moveable Equipment (EQP):** Expenditures for individual items or pieces of equipment meeting the capitalization threshold shall be capitalized, consistent with the designations of personal property, both tangible and intangible outlined above.

**Infrastructure:** Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets shall be capitalized based on the capitalization threshold requirement of this policy. Examples of infrastructure include roads, bridges, drainage systems, sidewalks, etc.

#### C. ANNUAL INVENTORY

Annually, an asset listing is sent to each department for their verification of the existence of their department's capital assets. The department should identify any assets that their department has, which are not included on the asset listing. Also, the department should identify any missing assets. The Finance Department will investigate any missing items with the assistance of the department. Significant unaccounted losses of assets will be brought to the attention of the Finance Director and/or the City Administrator for further actions. The Finance Department, with the cooperation of the department, may make an annual physical inventory to verify the accuracy of inventory records.

#### D. TRANSFER OR DISPOSAL OF ASSETS

All capital assets are the property of the City. They may not be donated, discarded or transferred to another owner without the Finance Department's direct authorization. Departments should send all surplus assets to the Finance Department for disposition. Transfer or disposal of vehicles must be coordinated with Fleet Services.

The disposition of capital assets the City purchased with Federal grant must follow Federal Guidelines. The guidelines of the specific grant, or Federal general guidelines, will dictate the duration of time that the asset must remain property of the City. The guidelines also will indicate the disposition of the proceeds of from the sale of the asset.

All sales by the City of real property or personal property with an assigned value of more than \$500 must be offered for purchase, either by sealed bids or by auction to the highest bidder. Notice of the sale must be published once in the official newspaper of the City or in a newspaper of general circulation in the City. The legal notice must appear not less than 15 days or more than 60 days prior to the date of the sale. The notice must contain a brief description of the property and the conditions of the sale. If the sale is by sealed bid, the bids shall be opened in public at the time and place stated in the legal notice. The bids shall be kept available for public inspection for 60 days. The City may reject any and all bids or cancel a proposed sale.

Property with an estimated value of less than \$ 500.00 may be sold without regard to the above provisions. Such sales may be made in the open market without advertisement and without acceptance of bids. The City has the power to estimate the value of the property being sold.

#### E. DEPRECIATION

The City records depreciation for its capital assets monthly. Depreciation is calculated using the straight-line method with no estimated salvage values. For purchased capital assets, the City uses the invoice date as the in service date.

#### F. ESTIMATED USEFUL LIFE

For purposes of depreciation, each asset is assigned an estimated useful life. Useful lives are based upon the category of assets. The life of the asset begins when it is put into service, which is recognized as the invoice date. The estimated lives shall be based upon those recommended by the Governmental Accounting Standards Board, the Government Finance Officers Association, and the City's experience.

#### G. RESPONSIBILITY FOR CAPITAL ASSET AND PROPERTY INVENTORY AND CONTROL

It is the responsibility of the Department of Finance to establish and maintain an accurate accounting of capital assets, and to design and implement continually improved operating procedures for activities required as a result of this policy. It shall be the responsibility of all City departments to cooperate in the capitalization process and to perform the annual inventory.

#### NON-CAPITAL OPERATING INVENTORY

The primary purpose of the Non-Capital Inventory Policy is to provide:

- Consistent and uniform tracking of assets which are not capitalized under the Capital Asset policy;
- Guidelines for physical control and accountability of items which should be inventoried and tracked based upon purpose; and
- Guidelines for disposal and yearly reporting of inventoried, non-capital assets.

#### A. DEFINITIONS

**Operating Inventory Acquisition:** There are various methods by which the City acquires operating inventories. The acquisition means may require different methods to identify inventories. The City acquires inventories in the following ways:

New Purchases	Donations	Transfers from other department
City Surplus	Lease Purchase	Internal/External Construction

**Operating Inventory Criteria**: The City will track inventories when one of the following criteria is met:

- 1. Goods or supplies are purchased with use scheduled for a future date. Examples of this type of inventory include water meters purchased for future installation or bulk paper purchased with the intent to distribute to departments when previous stock has been depleted; or
- **2.** The operating inventory is such that for non-financial related reasons, the tracking of the item(s) is beneficial to the safekeeping of governmental property. Examples of this type of inventory include firearms or official uniforms. Further, specialized tools and equipment may be determined applicable to this policy.

#### **B. CLASSIFICATION CATEGORIES**

All inventories shall be classified and reported in compliance with Generally Accepted Accounting Principals (GAAP). Classifications and categories shall be compliant with the Georgia Department of Community Affairs chart of accounts.

#### C. ANNUAL INVENTORY

Annually, an inventory listing shall be sent from all departments to the Department of Finance for verification of the existence of their department's non-capitalized assets. The department should identify any inventories that their department has that are not included on the capitalized asset listing. Also, the department should identify any missing items from inventory. The Department of Finance will investigate any missing items with the assistance of the department. Significant unaccounted losses of assets will be brought to the attention of the Finance Director and/or the City Administrator for further actions. The Department of Finance, with the cooperation of the department, may make an annual physical inventory to verify the accuracy of inventory records.

#### D. TRANSFER OR DISPOSAL OF ASSETS

All inventory assets are the property of the City. They may not be donated, discarded, transferred, or consumed to/by another department without the Finance Department's notification. Departments should notify Finance for assistance in the disposal of all surplus inventories.

Disposal of inventories to surplus is accomplished by completing the "*Inventory/Transfer*" form and indicating that the asset is being transferred to surplus.

All sales by the City of real property or personal property with an assigned value of more than \$500 must be offered for purchase, either by sealed bids or by auction, to the highest bidder. Notice of the sale must be published once in the official newspaper of the City or in a newspaper of general circulation in the City. The legal notice must appear not less than 15 days or more than 60 days prior to the date of the sale. The notice must contain a description of the property and the conditions of the sale. If the sale is by sealed bid, the bids shall be opened in public at the time and place stated in the legal notice. The bids shall be kept available for public inspection for 60 days. The City may reject any and all bids or cancel a proposed sale.

Property with an estimated value of less than \$ 500.00 may be sold without regard to the above provisions. Such sales may be made in the open market without advertisement and without acceptance of bids. The City has the power to estimate the value of the property being sold.

#### ACCOUNTING, AUDITING AND FINANCIAL REPORTING

#### SECTION I. ACCOUNTING

The City shall maintain a system of financial monitoring, control, and reporting for all operations and funds in order to provide an effective means of ensuring that financial integrity is not compromised. In addition, such practices shall provide City officials with the necessary resources in order to make sound financial decisions.

#### A. SCOPE

This policy applies to all accounting records that are the responsibility and under the management of the City's Department of Finance.

#### **B. GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)**

The City will establish and maintain a high standard of accounting practices. Accounting standards will conform to generally accepted accounting principles of the United States as promulgated by the Governmental Accounting Standards Board (GASB). The City will also follow the Financial Accounting Standards Board's pronouncements, as applicable. **C. FUND STRUCTURE** 

The City will maintain the minimum number of funds consistent with legal compliance and sound financial administration. The City will adhere to the mandatory fund structure included in the Georgia Department of Community Affairs' (DCA) chart of accounts (see below). Funds shall be classified in conformity with GAAP. Further, all funds shall be reported within the annual financial statements.

#### D. CHART OF ACCOUNTS

The Georgia General Assembly passed the Local Government Uniform Chart of Accounts and Reporting act in 1997 (House Bill 491). This law requires the DCA to prepare and issue a standardized chart of accounts for Georgia governments. It shall be the policy of the City to implement and utilize the account classifications as the chart of accounts prescribes.

#### SECTION II. AUDITING

Georgia Law on Local Government Audits, O.C.G.A. Section 36-81-7, requires an independent annual audit for the City. The annual independent audit shall be conducted in accordance with generally accepted auditing standards (GAAS) and generally accepted governmental auditing standards (GAGAS). In addition, the City shall comply with the requirements of the General Accounting Office (GAO) and the Office of Management and Budget (OMB) when audits are conducted relating to federal funding consistent with the 1996 (and any future) amendments to the Single Audit Act.

#### A. SCOPE

This policy applies to all funds that are the responsibility and under the management of the City of Alpharetta and its Department of Finance.

#### **B. AUDITOR QUALIFICATIONS**

A properly licensed Georgia independent public accounting firm shall conduct the audit.

#### C. CHOOSING THE AUDIT FIRM

Every three to five years, the City will issue a request for proposal to choose an audit firm for a period of three years with two one year options. The City will request two proposals from qualified public accounting firms. One proposal shall contain the firm's costs and a second will contain the firm's qualifications. The cost proposals shall only be opened after three qualified firms are determined. When awarding the contract for the independent audit, not less than 70% of the decision will be based upon technical qualifications rather than cost.

#### C. AUDITING AGREEMENT

The agreement between the independent auditor and the City shall be in the form of a written contract or an engagement letter. The contract or engagement letter shall include the request for proposal as an appendix to the written document and all issues addressed in the request for proposal shall be required as part of the contract or engagement letter.

#### **D. INTERNAL AUDIT**

The City shall develop and maintain a strong internal audit function whereby applying financial practices and policies to transactions. The City shall develop accounting practices and procedures which will be documented for use in internal control evaluation.

#### E. MALFEASANCE AND EMBEZZLEMENT

Any employee will be prosecuted to the extent of the law in any instance where the employee is proven to have committed an illegal act such as theft.

#### SECTION III. FINANCIAL REPORTING

The Department of Finance shall develop and maintain an ongoing system of financial reporting to meet the information needs of the government, authorities, and regulatory agencies. In addition, the City Administrator, Mayor, Council, Department Heads, and the public shall have access to reports to allow them to monitor, regulate, and to use as a basis for future financial decisions.

#### A. COMPREHENSIVE ANNUAL FINANCIAL REPORT

In conjunction with the annual independent audit, the City shall prepare and publish a Comprehensive Annual Financial Report (CAFR). The City shall prepare the CAFR in conformity with GAAP and the Government Finance Officers Association's (GFOA)

program requirements. The City will submit its annual CAFR to the GFOA to determine its eligibility to receive the GFOA's "*Certificate of Achievement for Excellence in Financial Reporting.*" The City shall make this report available to the elected officials, bond rating agencies, creditors, and citizens. All financial statements and schedules contained within the CAFR shall be audited with the purpose to effectively communicate the complete financial affairs of the City to all interested readers.

#### **B. ANNUAL BUDGET DOCUMENT**

The City shall prepare and publish an annual budget document in accordance with the policies contained within this document. This budget shall measure the annual funding and forecast the financial position of the City for the two subsequent fiscal years.

#### C. ANNUAL CITIZEN'S REPORT

In order to provide citizens with financial information that is easily disseminated, the Finance Department shall coordinate the publication of an annual report to the citizen's (e.g., a popular report). This report is in addition to the CAFR. This report shall be in conformance with GAAP and follow the recommendations of the GFOA's "Popular Annual Financial Report" (PAFR) program guidelines. The City shall submit the Annual Citizen's Report to the PAFR program to determine if it is eligible to receive the award.

#### D. FINANCIAL REPORTING TO THE CITY COUNCIL

On a monthly basis, the Finance Department shall prepare and present a summarized "*Statement of Revenues and Expenditures*" to the City Council for all of the City's operating funds. This report shall detail prior year comparisons to provide data for analysis. In addition, this report shall include all checks issued in dollar amounts over \$5,000, and all purchase orders with an estimated cost of over \$5,000 but less than \$25,000 (see purchasing policies for purchases with an estimated cost in excess of \$25,000). The City also shall prepare a "Capital Project" report outlining appropriations (if any), expenses, outstanding encumbrances, and available appropriable balances.

#### E. FINANCIAL REPORTING TO THE ADMINISTRATION

In addition to the external reporting detailed above, the Finance Department shall coordinate the reporting needs of each department in order to design and implement those reports which the departments need to make sound business decisions. At a minimum, departments will receive reports detailing monthly department financial activity including expenses, any personnel costs in excess of the approved budget, and recommended budget line-item re-allocations.

#### G. EXTERNAL FINANCIAL REPORTING

The City shall report in conformity with O.C.G.A Section 36-81-7. A copy of the City's annual audit (i.e., the CAFR) shall be submitted to the Georgia Department of Audits and Accounts within 180 days of year-end as required.

#### **DEBT MANAGEMENT**

The goal of the City's debt policy is to maintain a sound fiscal position; thereby only utilizing longterm debt to provide resources to finance needed capital improvements, while accumulating adequate resources to repay the debt. In addition, it is the City's goal to maintain and improve its credit rating through strong financial administration. The City acknowledges that failure to meet the demands of growth may inhibit its continued economic viability but also realizes that excess outstanding debt may have detrimental effects on the ability of the City to meet its continuing operational needs.

Issuing debt commits the City's revenues several years into the future and may limit it's flexibility to respond to changing service priorities, revenue inflows, or cost structures. Adherence to this debt policy helps ensure that the City issues and manages its debt prudently in order to maintain a sound financial position and protect its credit rating.

Credit ratings are the rating agencies' assessment of the City's ability and willingness to repay debt on a timely basis. Credit ratings are an important indicator in the credit markets and can influence interest rates a borrower must pay. Each of the rating agencies believes that debt management is a positive factor in evaluating issuers and assigning credit ratings. Implementing debt management practices will be viewed positively by the rating agencies and could influence the City's credit rating and ultimately lower borrowing costs.

#### A. CONDITIONS FOR ISSUING LONG-TERM DEBT

Debt financing for capital improvements and equipment will be generally used when at least one of the following conditions exist:

- 1. When one-time, non-continuous projects (those not requiring annual appropriations) are desired;
- 2. When the City determines that future users will receive a benefit from the capital improvement that the debt financed;
- 3. When the project is necessary to provide basic services to the City residents;
- 4. When total debt, including debt issued by overlapping governments (e.g., the county), does not constitute an unreasonable burden to the taxpayers; and
- 5. Exhaustion of the use of all other possible revenue sources provides no alternative funding for capital projects.

The City will limit its short-term borrowing to cover cash flow shortages through the issuance of tax anticipation notes.

#### B. SOUND FINANCING OF DEBT

When the City utilizes debt financing, the following will occur to ensure that the debt is soundly financed:

- 1. Analysis of the financial impact, both short-term and long-term, of issuing the debt;
- 2. Conservatively projecting the revenue sources that the City will use to repay the debt;
- 3. Insuring that the term of any long-term debt the City incurs shall not exceed the expected useful life of the asset the debt financed;
- 4. Maintaining a debt service coverage ratio (i.e., for revenue secured debt) that ensures that the revenues pledged for the repayment of the outstanding debt will be adequate to make the required debt service payments.

#### C. DEBT RETIREMENT

Generally, borrowings by the City should be of a duration that does not exceed the economic life of the capital improvement that it finances and, where feasible, should be shorter than the projected economic life. To the extent possible, the City should design the repayment of debt so as to recapture rapidly its credit capacity for future use.

#### D. DISCLOSURE

The City shall follow a policy of full disclosure in financial reporting and with the preparation of a bond prospectus.

#### E. LEGAL COMPLIANCE

When issuing debt, the City shall comply with all legal and regulatory commission requirements, including the continuing disclosure requirements. This compliance includes adherence to local, state, and federal legislation and bond covenants.

More specifically, the Director of Finance is responsible for maintaining a system of record keeping and reporting to meet the arbitrage rebate compliance requirements of the federal tax code. This effort includes tracking investment earnings on bond proceeds, calculating rebate payments in compliance with tax law, and remitting any rebatable earnings to the federal government in a timely manner in order to preserve the tax-exempt status of the City's outstanding debt issues. Additionally, general financial reporting and certification requirements embodied in bond covenants are monitored to ensure that all covenants are complied with.

The City will comply with Amended SEC Rule 15c2-12 (the "Rule") by providing secondary market disclosure for all long-term debt obligations which are subject to the Rule. As required, the City will submit annual financial information to all nationally recognized municipal securities repositories.

#### F. CREDIT RATINGS

The Director of Finance is responsible for maintaining relationships with the rating agencies that assign ratings to the City's various debt obligations. This effort includes providing periodic updates on the City's general financial condition along with coordinating meetings and presentations in conjunction with a new debt issuance.

#### G. OTHER POLICIES

All bond issue requests shall be coordinated by the Department of Finance. Requests for new bonds must be identified during the Capital Improvement Program (CIP) process. Opportunities for refunding outstanding bonds shall be communicated by the Department of Finance.

Annual budget appropriations shall include debt service payments (interest and principal) and reserve requirements for all debt currently outstanding.

Long-term borrowing shall be incorporated into the City's capital improvement plan (see above).

#### **GRANTS MANAGEMENT**

This policy provides direction in the application, acceptance and administration of funds awarded through grants to the City from other local governments, the state or federal government, non-profit agencies, philanthropic organizations and the private sector.

#### A. GRANT APPLICATIONS

The City's Grants Administrator is responsible for the submission of all grant applications on behalf of the City of Alpharetta. Departments who wish to submit grant applications must work in conjunction with the Grants Administrator. Once a grant opportunity has been identified, the Grants Administrator must notify the Department of Finance of the application, the financial reporting requirements, and any required matching funds or other City resources needed to meet the grant requirements. Prior to the acceptance of the grant, the Finance Department, in cooperation with the submitting/receiving department shall complete an analysis of financial requirements to ensure the City can meet the grant program's financial requirements and the City can fulfill the applicable obligations required by the grant. All grant revenues and expenditures, including matching requirements, must be appropriated, either in the current budget or included for appropriation in the subsequent budget. The Mayor and City Council shall approve grant applications and submissions by adopting an official resolution, certified by the City Clerk that will allow both the submission of the grant application and the acceptance of the grant award.

#### **B. GRANT ADMINISTRATION**

The Grants Administrator is responsible for fulfilling the financial reporting and accountability requirements of each grant the City accepts. The Grants Administrator and receiving departments are responsible for adhering to the grant program requirements and tracking all applicable expenditures for reporting purposes. The Department of Finance is responsible for accounting for grant transactions according to the Accounting, Auditing, and Financial Reporting Policy and in compliance with Generally Accepted Accounting Principles (GAAP).

The Grants Administrator is responsible for maintaining the following records for each grant award.

- a. Copy of Grant Application
- b. Resolutions authorizing application and acceptance
- c. Notification of Grant Award
- d. Financial reporting and accounting requirements
- e. Schedule of funding needs

#### C. AUDITING

The Finance Department shall comply with all local, state, and federal requirements with respect to the auditing of information as they pertain to the acceptance of grant funds. This includes the Single Audit Act with any future revisions or additional that may be applicable to City grant projects.

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# REVENUE ANTICIPATIONS AND

Special Revenue FundsGeneral Fund * $E-911$ Fund *Impact Fee FundDEA FundHotel/Motel GrantsOpera GrantsRevenues: $Fund *$	Fund - - - - - - -
Revenues:       \$ 13,408,585 \$ - \$ - \$ - \$       \$ \$ - \$ - \$       \$ - \$ - \$       \$ 13,408,585 \$ - \$ - \$ - \$       \$ - \$ - \$ - \$       \$ - \$ - \$ - \$       \$ - \$ - \$ - \$       \$ 13,408,585 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	
Property Taxes       \$ 13,408,585       \$ - \$       - \$       - \$       \$       - \$       \$       - \$       \$       - \$       \$       - \$       \$       - \$       \$       - \$       \$ <td< th=""><th></th></td<>	
L.O.S.T       8,200,000       -       -       -       -         Franchise Tax       3,560,000       -       -       -       -         Insurance Premium Tax       1,750,000       -       -       -       -         Motor Vehicle Tax       1,300,000       -       -       -       -         Alcohol Beverage Tax       1,300,000       -       -       -       -         Other Taxes       1,615,342       -       -       3,000,000       -       -       -         Licenses & Permits       2,401,000       -       -       -       -       -       -         Intergovernmental       25,000       -       -       -       -       -       -       -         Charges for Service       2,554,591       1,170,777       771,861       -       -       -       -	
Franchise Tax       3,560,000       -	
Insurance Premium Tax       1,750,000       -       -       -       -         Motor Vehicle Tax       1,300,000       -       -       -       -         Alcohol Beverage Tax       1,300,000       -       -       -       -         Other Taxes       1,615,342       -       -       3,000,000       -         Licenses & Permits       2,401,000       -       -       -       -         Intergovernmental       25,000       -       -       -       -       -         Charges for Service       2,554,591       1,170,777       771,861       -       -       -	
Motor Vehicle Tax       1,300,000       -<	- - -
Alcohol Beverage Tax       1,300,000       -       -       -       -         Other Taxes       1,615,342       -       -       3,000,000         Licenses & Permits       2,401,000       -       -       -       -         Intergovernmental       25,000       -       -       -       -       75         Charges for Service       2,554,591       1,170,777       771,861       -       -       -	-
Other Taxes       1,615,342       -       -       3,000,000         Licenses & Permits       2,401,000       -       -       -       -         Intergovernmental       25,000       -       -       -       75         Charges for Service       2,554,591       1,170,777       771,861       -       -	-
Licenses & Permits       2,401,000       -       -       -       -         Intergovernmental       25,000       -       -       -       75         Charges for Service       2,554,591       1,170,777       771,861       -       -	-
Intergovernmental         25,000         -         -         -         75           Charges for Service         2,554,591         1,170,777         771,861         -         -         75	
Charges for Service 2,554,591 1,170,777 771,861	5,965
	_
	-
Interest 250,000 15,000 25,000 -	_
Other Revenue         62,600         -	_
Fund Balance Reserve - Risk Mgmt 500,000	
	5,965
Other Financing Sources:	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Interfund Transfer from General Fund \$ - \$ 484,321 \$ - \$ - \$ - \$	_
Interfund Transfer from Hotel/Motel Fund 1,200,000	_
Interfund Transfer from Impact Fee Fund	_
Interfund Transfer from Capital Grants Fund #RE	FI
-	7,085
Dudgeted I data balance         10,000,000         #REF!         50,000         27           Total Other Financing Sources:         \$ 11,200,000         \$ 484,321         #REF!         \$ 50,000         - #RE	,
Total Revenues:         \$ 51,634,418         \$ 1,670,098         #REF!         \$ 117,500         \$ 3,000,000         #REF	
10tal Revenues.	L' ;
Expenditures:	
City Administrator \$ 1,184,030 \$ - \$ - \$ - \$	
	-
	-
Community Development 2,021,385	-
Engineering/Public Works 5,922,912	-
Finance 2,189,424	-
Human Resources         914,935         -	-
Internal Audit 131,293	-
Legal Services 400,000	-
Mayor and Council 224,576	-
Municipal Court 728,191	-
Public Safety 18,082,831 1,670,098 - 117,500 -	-
Recreation and Parks 6,177,595	-
Risk Management 1,308,000	
Technology Services 1,173,386	-
Non-Departmental 45,000 - 23,156	-
	3,050
	8,050
Other Financing Uses:	
Interfund Transfer to Capital Project Fund         \$ 7,000,000         - \$ - \$ 501,000         501,000         \$	-
Interfund Transfer to General Fund 1,200,000	-
Interfund Transfer to Solid Waste Fund	-
Interfund Transfer to Operating Grants Fund	-
Interfund Transfer to E-911 Fund 484,321	-
Interfund Transfer to Debt Service Fund 3,000,000 - 500,000	-
Payments to Other Entities 1,299,000	-
Bond Principal	-
Interest on Bonds	-
Total Other Financing Uses:         \$ 10,484,321 \$         - \$ 500,000 \$         - \$ 3,000,000 \$	-
Total Expenditures:         \$ 51,634,418 \$ 1,670,098 \$ 523,156 \$ 117,500 \$ 3,000,000 \$ 103	3,050

# EXPENDITURE APPROPRIATIONS

					-	Fund					
D	ebt Service Fund *	Pro	Capital ojects Fund *	Capital Grants Fund	S	Solid Waste Fund	-	Total Government	limination of erfund Activity		Net Total Government
\$	8,354,633	\$	_	\$ -	\$	-	\$	21,763,218	\$ -	\$	21,763,218
	-,		-	-		-		8,200,000	 -		8,200,000
	_		-	-		-		3,560,000	_		3,560,000
	_		-	-		-		1,750,000	_		1,750,000
	_		_	_		-		1,300,000	_		1,300,000
	_		_	_		-		1,300,000	_		1,300,000
	-		-	-		-		4,615,342	-		
	-		-	-		_			-		4,615,342
	-		-	- 905,774		_		2,401,000 1,006,739	-		2,401,000
	-		-	903,774		2,098,099			-		1,006,739
	-		-	-		2,000,000		6,595,328	=		6,595,328
	-		-	-		15 000		3,572,300	-		3,572,300
	50,000		50,000	-		15,000		407,500	-		407,500
	-		-	-		-		62,600	-		62,600
								500,000			500,000
\$	8,404,633	\$	50,000	\$ 905,774	\$	2,113,099	\$	57,034,027	\$ -	\$	57,034,027
\$	3,000,000	\$	7,000,000	\$ -	\$	-	\$	10,484,321	\$ 10,484,321	\$	
	-		501,000	-		-		1,701,000	1,701,000	\$	
	500,000		-	-		-		500,000	500,000		-
			-	-		-		#REF!	#REF!		#REF!
	_		-	248,607		-		#REF!	-		#REF!
\$	3,500,000	\$	7,501,000	\$ 248,607	\$	-		#REF!	#REF!		#REF!
\$	11,904,633	\$	7,551,000	\$ 1,154,381	\$	2,113,099		#REF!	#REF!		#REF!
\$	-	\$	95,000	\$ -	\$	-	\$	1,279,030	\$ -	\$	1,279,030
	-		-	-		-	\$	293,362	-	\$	293,362
	-		594,660	-		-	\$	2,616,045	-	\$	2,616,045
	-		3,389,500	-		-	\$	9,312,412	-	\$	9,312,412
	-		90,000	-		2,113,099	\$	4,392,523	-	\$	4,392,523
	-			-		_,,	\$	914,935	-	\$	914,935
	_		-	-		-	\$	131,293	_	\$	131,293
	_		_	_		_	\$	400,000	_	\$	400,000
							\$	224,576		\$	
	-		-	-		-	ф \$	-	-	ф \$	224,576
	-		1 (55 040	-		-		728,191	-		728,191
	-		1,655,040	-		-	\$	21,525,469	-	\$	21,525,469
	-		524,300	-		-	\$	6,701,895	-	\$	6,701,895
							\$	1,308,000		\$	1,308,000
	-		349,500	-		-	\$	1,522,886	-	\$	1,522,886
	15,000		501,000	-		-	\$	584,156	-	\$	584,156
			302,000	1,154,381			\$	1,912,608		\$	1,912,608
\$	15,000	\$	7,501,000	\$ 1,154,381	\$	2,113,099	\$	53,847,381	\$ -	\$	53,847,381
\$	-	\$	-	\$ -	\$	-	\$	7,501,000	\$ 7,501,000	\$	
	-		-	-		-		1,200,000	1,200,000		
	-		-	-		-		-	-		
	-		-	#REF!		-		#REF!	#REF!		#REF!
	-		-			-		484,321	484,321		-
	-		-	-		-		3,500,000	3,500,000		
	_		-	_		_		1,299,000			1,299,000
	- 5,716,436		-	-		-		5,716,436	-		5,716,436
	2,530,774		-	-		-		2,530,774	-		
\$	8,247,210	¢	-		\$	-		#REF!	- #REF!		2,530,774 #REF!
			7 E01 000			- 0.112.000					
\$	8,262,210	\$	7,501,000	#REF!	\$	2,113,099		#REF!	#REF!		#REF!

# GENERAL FUND

#### GENERAL FUND Statement of Revenues and Expenditures

		ACTUAL 2003		ACTUAL 2004		ACTUAL FY 2005		REVISED BUDGET FY 2006	RECOMMENDED FY 2007		F	PROJECTED FY 2008	F	PROJECTED FY 2009	
Beginning Fund Balance:	\$	12,115,713	\$	13,928,632	\$	19,194,687	\$	21,011,560	\$	15,606,709	\$	5,606,709	\$	3,402,204	
Revenues:															
Property Taxes	\$	11,586,017	\$	11,489,184	\$	12,574,059	\$	12,003,437	\$	13,408,585	\$	14,000,000	\$	14,000,000	
L.O.S.T.		5,638,618		7,353,813		7,748,031		7,684,489		8,200,000		10,750,094		12,093,234	
Franchise Tax		3,072,835		3,209,350		2,938,193		3,621,439		3,560,000		3,560,000		3,560,000	
Insurance Premium Tax		1,389,134		1,497,158		1,622,512		1,745,610		1,750,000		1,754,401		1,758,813	
Motor Vehicle Tax		1,208,121		1,273,631		1,259,788		1,300,000		1,300,000		1,750,000		1,750,000	
Alcohol Beverage Tax		1,018,646		1,071,032		1,144,076		1,200,000		1,300,000		1,408,333		1,525,694	
Other Taxes		1,447,392		1,472,589		1,476,930		1,490,999		1,615,342		1,750,055		1,896,002	
Licenses & Permits		1,096,780		1,321,281		2,276,966		1,723,158		2,401,000		3,345,486		4,661,506	
Intergovernmental		421,048		632,229		22,150		21,700		25,000		25,000		25,000	
Charges for Service		2,228,039		2,346,698		2,919,912		2,399,325		2,554,591		2,719,905		2,895,916	
Fines & Forfeitures		2,059,053		2,266,367		1,843,348		2,400,948		3,507,300		3,500,000		3,500,000	
Interest		378,709		139,091		412,956		175,000		250,000		175,000		175,000	
Other Revenues		790,857		450,884		147,303		62,600		62,600		35,000		35,000	
Fund Balance Reserve - Risk Mgmt										500,000		500,000		500,000	
I/F Transfer from Hotel/Motel Fund		920,958		1,024,992		1,110,543		1,055,200		1,200,000		1,364,670		1,551,937	
Total Operating Revenue:	\$	33,256,207	\$	35,548,299	\$	37,496,767	\$	36,883,905	\$	41,634,418	\$	46,637,944	\$	49,928,103	
	<u> </u>	,				- ,, -				,,	<u> </u>	-,,-			
Expenditures:															
City Administrator	\$	993,205	\$	888,660	\$	919,274		1,047,830		1,184,030	\$	1,337,934	\$	1,511,842	
City Clerk *		-		116,052		263,895		308,497		293,362		305,096	\$	317,300	
Community Development		1,504,797		1,549,660		1,652,124		1,845,165		2,021,385		2,086,984	\$	2,154,711	
Engineering and Public Works		4,340,321		4,210,861		4,834,220		5,330,049		5,922,912		6,159,828	\$	6,406,222	
Finance		1,072,625		1,571,362		1,710,779		1,785,934		2,189,424		2,530,832	\$	2,925,478	
Human Resources		716,136		705,703		765,274		886,192		914,935		951,532	\$	989,594	
Internal Audit **		-		-		-		116,462		131,293		136,545	\$	142,007	
Legal Services		311,056		350,000		429,790		524,253		400,000		400,000	\$	400,000	
Mayor and Council		146,108		152,618		157,905		184,740		224,576		225,176	\$	225,778	
Municipal Court		482,177		521,007		576,093		654,286		728,191		757,319	\$	787,611	
Public Safety Department ***		-		-		-		-		18,082,831		18,806,144	\$	19,558,390	
Risk Management		-		-		411,470		500,384		1,308,000		1,308,000		1,308,000	
Recreation and Parks		4,797,095		5,024,002		5,192,761		5,716,330		6,177,595		6,654,359		7,167,917	
Technology Services		923,057		1,012,413		975,447		1,069,653		1,173,386		1,214,540		1,257,138	
Non-Departmental		1,535,000		35,000		535,000		45,000		45,000		45,000		45,000	
Contingency		-		· -		-	\$	200,000		353,177	#	407,519	#	428,743	
I/F Transfer to Emergency 911 Fund		-		-		499,215		472,765		484,321		515,640		586,813	
Total Operating Expenditures:	\$	28,078,162	\$	28,107,514	\$	31,994,379	\$	36,535,839	\$	41,634,418	\$	43,842,449	\$	46,212,544	
Other Financing Sources (Uses):															
Budgeted Fund Balance	\$	-	\$		\$	-	\$	5,382,946	\$	10,000,000	\$	5,000,000	\$	5,000,000	
Sale of Assets	ψ	35,303	ψ	14,095	Ψ	227,259	φ	3,362,940	φ	10,000,000	Ψ	3,000,000	ψ	3,000,000	
I/F Transfer to Capital Project Fund		(2,936,586)		(2,408,088)		(2,494,274)		(2,951,526)		(7,000,000)		(5,000,000)		(5,000,000)	
I/F Transfer to Grant Funds		(2,930,380)		(2,408,088)		(918,500)		(2,951,520)		(7,000,000)		(3,000,000)		(3,000,000)	
I/F Transfer to Debt Service Fund		-		-				-		-		-		-	
		-		-		(500,000)		(2,525,000)		(3,000,000)		-		-	
I/F Transfer to Solid Waste Fund		(60,000)		-		-		(276,391)		-		-		-	
I/F Transfer to Fleet Fund Total Other Financing Sources(Uses)	\$	(668,414) (3,629,697)	\$	(2,393,993)	\$	(3,685,515)	\$	(369,971)	\$		\$		\$		
Total Onici Thancing Sources(USCS)	Ψ	(0,029,097)	φ	(2,030,330)	Ψ	(0,000,010)	φ	(009,971)	Ψ	-	φ		φ	-	
Fund Balance, June 30	\$	13,664,061	\$	18,975,424	\$	21,011,560	\$	15,606,709	\$	5,606,709	\$	3,402,204	\$	2,117,763	
Reserved/Designated Fund Balance					\$	5,224,682	\$	5,966,303	\$	6,798,900	\$	7,159,472	\$	7,546,508	

\* City Clerk became independent department midyear FY04 \*\* Was previously included in Finance Department budget

\*\*\* Public Safety Department consolidation in FY07

Expenditure: City Administrator City Clerk	\$ 1,184,030 293,362 2,021,385	\$ 234,500 5,000	\$ (949,530)
City Administrator City Clerk	\$ 293,362 2,021,385	\$	\$ (949,530)
City Clerk	293,362 2,021,385		
-	2,021,385	3,000	(288,362)
Community Development		2,321,656	300,271
Engineering and Public Works	5,922,912	53,000	(5,869,912)
Finance	2,189,424	425,000	(1,764,424)
Human Resources	914,935	-	(914,935)
Internal Audit	131,293	-	(131,293)
Legal Services	400,000	-	(400,000)
Mayor and Council	224,576	-	(224,576)
Municipal Court	728,191	-	(728,191)
Public Safety	18,082,831	3,694,800	(14,388,031)
Recreation and Parks	6,177,595	1,750,935	(4,426,660)
Risk Management	1,308,000	-	(1,308,000)
Technology Services	1,173,386	-	(1,173,386)
Non-Departmental	45,000	-	(45,000)
Contingency	353,177	-	(353,177)
Transfer out to E-911 Fund	484,321	-	(484,321)
Subtotal:	\$ 41,634,418	\$ 8,484,891	\$ (33,149,527)
General Revenues:			
Property Tax	\$ -	\$ 13,408,585	\$ 13,408,585
L.O.S.T.	-	8,200,000	8,200,000
Franchise Tax	-	3,560,000	3,560,000
Insurance Premium Tax	-	1,750,000	1,750,000
Motor Vehicle Tax	-	1,300,000	1,300,000
Alcohol Beverage Tax	-	1,300,000	1,300,000
Other Taxes	-	1,615,342	1,615,342
Transfer in from Hotel/Motel Fund	-	1,200,000	1,200,000
Charges for Service	-	3,000	3,000
Interest	-	250,000	250,000
Other Revenues	-	562,600	562,600
Subtotal:	\$ -	\$ 33,149,527	\$ 33,149,527
Other Financing Sources & Uses:			
Budgeted Fund Balance	\$ 10,000,000	\$ -	\$ (10,000,000)
I/F Transfer to Debt Service Fund	(3,000,000)	-	3,000,000
I/F Transfer to Capital Project Fund	(7,000,000)	-	7,000,000
Subtotal:	\$ -	\$ -	\$ -
Grand Total	\$ 41,634,418	\$ 41,634,418	\$ -

# **EMERGENCY 911 FUND**

	 ACTUAL FY 2005	REVISED BUDGET 2006		REC	RECOMMENDED FY 2007		PROJECTED FY 2008		ROJECTED FY 2009
Beginning Fund Balance:	\$ 604,727	\$	806,225	\$	806,225	\$	806,225	\$	760,747
Revenues:									
Charges for Service	\$ 999,336	\$	1,120,431	\$	1,170,777	\$	1,182,485	\$	1,194,310
Interest	10,057		2,500		15,000		10,000		10,000
Subtotal:	\$ 1,009,393	\$	1,122,931	\$	1,185,777	\$	1,192,485	\$	1,204,310
Other Financing Sources: I/F Transfer from General Fund Total Revenue:	\$ 499,215 1,508,608	\$	472,765	\$	484,321 1,670,098	\$	515,640 1,708,125	\$	586,813 1,791,123
Expenditures:									
Police Services	\$ 1,307,110	\$	1,595,696	\$	1,670,098	\$	1,753,603	\$	1,841,283
Total Expenditures:	\$ 1,307,110	\$	1,595,696	\$	1,670,098	\$	1,753,603	\$	1,841,283
Fund Balance, June 30	\$ 806,225	\$	806,225	\$	806,225	\$	760,747	\$	710,586
Reserved/Designated Fund Balance	\$ 806,225	\$	806,225	\$	806,225	\$	760,747	\$	710,586

### Emergency 911 Statement of Revenues and Expenditures

	PENDITURE ROPRIATIONS	REVENUE TICIPATIONS	NET EFFECT		
Expenditures:					
E-911 Operations	\$ 1,670,098	\$ -	\$	(1,670,098)	
Contingency	 -			-	
Subtotal:	\$ 1,670,098	\$ -	\$	(1,670,098)	
General Revenues:					
Charges for Service	\$ -	\$ 1,170,777	\$	1,170,777	
Interest	-	15,000		15,000	
Subtotal:		\$ 1,185,777	\$	1,185,777	
Other Financing Sources & Uses:					
I/F Transfer from General Fund	\$ -	\$ 484,321	\$	484,321	
Grand Total:	\$ 1,670,098	\$ 1,670,098	\$	-	

	ACTUAL FY 2005	REVISED BUDGET FY 2006		RECOMMENDED FY 2007		PROJECTED FY 2008		Р	ROJECTED FY 2009
Beginning Fund Balance:	\$ 2,923,951	\$	3,635,721	\$	6,322,615	\$	9,965,038	\$	9,580,070
Revenues:									
General Property Taxes	\$ 6,149,088	\$	6,471,256	\$	8,354,633	\$	8,647,045	\$	8,949,692
Interest	81,370		45,000		50,000		50,000		50,000
Subtotal:	\$ 6,230,458	\$	6,516,256	\$	8,404,633	\$	8,697,045	\$	8,999,692
Other Financing Sources: Budgeted Fund Balance: I/F Transfer from General Fund	\$ - 500,000	\$	420,000 2,525,000	\$	- 3,000,000	\$	330,968 -	\$	591,877 -
I/F Transfer from Impact Fee Fund I/F Transfer - Residual Equity	400,000 89,867		525,000		500,000		500,000		500,000
Total Revenue:	\$ 7,220,325	\$	9,986,256	\$	11,904,633	\$	9,528,013	\$	10,091,569
Expenditures:									
Bond Principal	\$ 4,309,250	\$	4,856,725	\$	5,716,436	\$	6,643,236	\$	7,596,959
Interest	2,194,637		2,007,637		2,530,774		2,923,777		1,979,610
Administrative Charges	 4,668		15,000		15,000		15,000		15,000
Total Expenditures	\$ 6,508,555	\$	6,879,362	\$	8,262,210	\$	9,582,013	\$	9,591,569
Fund Balance, June 30	\$ 3,635,721	\$	6,322,615	\$	9,965,038	\$	9,580,070	\$	9,488,193
Reserved/Designated Fund Balance	\$ 3,635,721	\$	6,322,615	\$	9,965,038	\$	9,580,070	\$	9,488,193

#### Debt Service Fund Statement of Revenues and Expenditures

	EXPENDITURE APPROPRIATIONS		REVENUE TICIPATIONS	NET EFFECT		
Expenditure:						
Bond Repayment	\$	8,247,210	\$ -	\$	(8,247,210)	
Administration		15,000	-		(15,000)	
Subtotal:	\$	8,262,210	\$ -	\$	(8,262,210)	
General Revenues:						
Property Taxes	\$	-	\$ 8,354,633	\$	8,354,633	
Interest		-	50,000		50,000	
Subtotal:	\$	-	\$ 8,404,633	\$	8,404,633	
Other Financing Sources:						
I/F Transfer from General Fund	\$	-	\$ 3,000,000	\$	3,000,000	
I/F Transfer from Impact Fee Fund		-	500,000		500,000	
Subtotal:	\$	-	\$ 3,500,000	\$	3,500,000	
Grand Total	\$	8,262,210	\$ 11,904,633	\$	3,642,423	

	ACTUAL FY 2005	REVISED BUDGET FY 2006	RECOMMENDED PROJECTED FY 2007 FY 2008		PROJECTED FY 2009	
Beginning Fund Balance:	\$ 519,281	\$ 1,409,594	\$	2,180,984	\$ 2,454,689	\$ 2,682,189
Revenues:						
Impact Fees	\$ 1,312,996	\$ 1,333,701	\$	771,861	\$ 750,000	\$ 750,000
Interest	16,707	2,700		25,000	-	-
Subtotal:	\$ 1,329,703	\$ 1,336,401	\$	796,861	\$ 750,000	\$ 750,000
Expenditures:						
Administration						
Subtotal:	\$ 39,390	\$ 40,011	\$	23,156	\$ 22,500	\$ 22,500
	\$ 39,390	\$ 40,011	\$	23,156	\$ 22,500	\$ 22,500
Other Financing Uses:						
I/F Transfer to Debt Service Fund						
Total Expenditures	\$ 400,000	\$ 525,000	\$	500,000	\$ 500,000	\$ 500,000
	\$ 439,390	\$ 565,011	\$	523,156	\$ 522,500	\$ 522,500
Fund Balance, June 30						
	\$ 1,409,594	\$ 2,180,984	\$	2,454,689	\$ 2,682,189	\$ 2,909,689
Reserved/Designated Fund Balance		 				
	\$ -	\$ -	\$	-	\$ -	\$ -

#### Impact Fee Fund Statement of Revenues and Expenditures

	PENDITURE OPRIATIONS	EVENUE ICIPATIONS	NET EFFECT		
Expenditure: Community Development	\$ 23,156	\$ -	\$	(23,156)	
General Revenues:					
Impact Fees	\$ -	\$ 771,861	\$	771,861	
Interest	-	25,000		25,000	
Subtotal:	\$ -	\$ 796,861	\$	796,861	
Other Financing Sources & Uses:					
I/F Transfer to Debt Service Fund	\$ 500,000	\$ -	\$	(500,000)	
Grand Total	\$ 523,156	\$ 796,861	\$	273,705	

	-	ACTUAL FY 2005	 REVISED BUDGET FY 2006	RECOMMENDED FY 2007		PROJECTED FY 2008		PROJECTED FY 2009	
Beginning Fund Balance:	\$	135,529	\$ 121,308	\$	121,308	\$	121,308	\$	121,308
Revenues:									
Forfeiture Income	\$	109,098	\$ 65,000	\$	65,000	\$	65,000	\$	65,000
Interest		2,407	500		2,500		2,500		2,500
Subtotal:	\$	111,505	\$ 65,500	\$	67,500	\$	67,500	\$	67,500
Other Financing Sources: Budgeted Fund Balance: Total Revenue:	\$	- 111,505	\$ 143,329 208,829	\$	50,000 117,500	\$	67,500	\$	67,500
Expenditures:									
Public Safety	\$	125,726	\$ 208,829	\$	117,500	\$	67,500	\$	67,500
Total Expenditures	\$	125,726	\$ 208,829	\$	117,500	\$	67,500	\$	67,500
Fund Balance, June 30	\$	121,308	\$ 121,308	\$	121,308	\$	121,308	\$	121,308
Reserved/Designated Fund Balance	\$	121,308	\$ 121,308	\$	121,308	\$	121,308	\$	121,308

#### Drug Enforcement Agency Fund Statement of Revenues and Expenditures

	PENDITURE OPRIATIONS	EVENUE CIPATIONS	NET EFFECT		
Expenditure:					
Public Safety	\$ 117,500	\$ -	\$	(117,500)	
General Revenues:					
Confiscation	\$ -	\$ 65,000		65,000	
Interest	-	2,500		2,500	
Subtotal	 -	67,500		67,500	
Other Financing Sources:					
Budgeted Fund Balance	\$ -	\$ 50,000	\$	50,000	

	 ACTUAL FY 2005	REVISED BUDGET FY 2006	REC	COMMENDED FY 2007	P	PROJECTED FY 2008		PROJECTED FY 2009	
Beginning Fund Balance:	\$ 10,722	\$ 10,722	\$	10,722	\$	10,722	\$	10,722	
Revenues:									
Hotel/Motel Tax	\$ 2,705,566	\$ 2,738,000	\$	3,000,000	\$	3,060,000	\$	3,121,200	
Total Revenue:	\$ 2,705,566	\$ 2,738,000	\$	3,000,000	\$	3,060,000	\$	3,121,200	
Expenditures:									
Alpharetta Convention & Visitors	\$ 1,172,322	\$ 1,185,584	\$	1,299,000	\$	1,315,800	\$	1,342,116	
Alpharetta Business Community	451,018	457,216		501,000		520,200		530,604	
Subtotal:	\$ 1,623,340	\$ 1,642,800	\$	1,800,000	\$	1,836,000	\$	1,872,720	
Other Financing Sources:									
I/F Transfer to General Fund:	\$ 1,082,226	\$ 1,095,200	\$	1,200,000	\$	1,224,000	\$	1,248,480	
Total Expenditures:	\$ 2,705,566	\$ 2,738,000	\$	3,000,000	\$	3,060,000	\$	3,121,200	
Fund Balance, June 30	\$ 10,722	\$ 10,722	\$	10,722	\$	10,722	\$	10,722	
Reserved/Designated Fund Balance	\$ -	\$ -	\$	-	\$	-	\$	-	

#### Hotel/Motel Fund Statement of Revenues and Expenditures

	PENDITURE ROPRIATIONS	REVENUE ICIPATIONS	NET EFFECT		
Expenditures: Administration	\$ 1,800,000	\$ 	\$	(1,800,000)	
Other Financing Sources & Uses: I/F Transfer to General Fund	\$ 1,200,000	\$ 	\$	(1,200,000)	
General Revenues: Hotel/Motel Tax	\$ -	\$ 3,000,000	\$	3,000,000	
Grand Total	\$ 3,000,000	\$ 3,000,000	\$	-	

## OPERATING GRANT FUND

#### Statement of Expenditures to Revenues by Classification Operating Grant Fund

	PENDITURE OPRIATIONS	EVENUE CIPATIONS	 NET EFFECT
Expenditures:			
Council Approved Grant Applications:			
Engineering: Tree Management Program	\$ 27,150	\$ -	\$ (27,150)
Public Safety : Bulletproof Vest Replacements	15,900	-	(15,900)
Recreation: USTA Community Tennis Programs	5,000	-	\$ (5,000)
Grant Applications Pending Council Approval		-	
Engineering: Recycling & Waste Reduction	55,000	-	(55,000)
	 -	-	 -
Subtotal:	\$ 103,050	\$ -	\$ (60,000)
Revenues:			
Council Approved Grant Applications:			
Engineering: Tree Management Program	\$ -	\$ 13,375	\$ 13,375
Public Safety : Bulletproof Vest Replacements	-	7,590	7,590
Recreation: USTA Community Tennis Programs	-	5,000	5,000
Grant Applications Pending Council Approval	-		
Engineering: Recycling & Waste Reduction	-	50,000	50,000
	 -	-	 -
Subtotal:	\$ -	\$ 75,965	\$ 55,000
Other Financing Sources & Uses:			
Budgeted Fund Balance	\$ -	\$ 27,085	\$ 27,085
Subtotal:	\$ -	\$ 27,085	\$ 27,085
Grand Total:	\$ 103,050	\$ 103,050	\$ -

	ACTUAL FY 2005	REVISED BUDGET FY 2006	REG	COMMENDED 2007	P	ROJECTED FY 2008	ROJECTED FY 2009
Beginning Fund Balance:	\$ 3,786,979	\$ 4,035,953	\$	4,035,683	\$	4,085,683	\$ 4,135,683
Revenues:							
Intergovernmental (ABC Projects) Donations	\$ 175,000	\$ 440,546 150,000	\$	501,000	\$	500,000	\$ 500,000
Interest Income	60,835	28,000		50,000		50,000	50,000
Subtotal:	\$ 235,835	\$ 618,546	\$	551,000	\$	550,000	\$ 550,000
Other Financing Sources:							
I/F Transfer from General Fund	\$ 2,494,274	\$ 2,951,256	\$	7,000,000	\$	5,000,000	\$ 5,000,000
Budgeted Fund Balance	-	505,189		-		-	-
Total Other Financing Sources:	\$ 2,494,274	\$ 3,456,445	\$	7,000,000	\$	5,000,000	\$ 5,000,000
Total Revenue:	\$ 2,730,109	\$ 4,074,991	\$	7,551,000	\$	5,550,000	\$ 5,550,000
Expenditures:							
Capital Outlay	\$ 2,481,135	\$ 3,634,715	\$	7,000,000	\$	5,000,000	\$ 5,000,000
ABC Sidewalk Projects	-	440,546		501,000		500,000	500,000
Total Expenditures:	\$ 2,481,135	\$ 4,075,261	\$	7,501,000	\$	5,500,000	\$ 5,500,000
Fund Balance, June 30	\$ 4,035,953	\$ 4,035,683	\$	4,085,683	\$	4,135,683	\$ 4,185,683
Reserved/Designated Fund Balance	\$ -	\$ -	\$	-	\$	-	\$ -

#### Capital Project Fund Statement of Revenues and Expenditures

	(PENDITURE ROPRIATIONS	REVENUE FICIPATIONS	NET EFFECT
Expenditure:		 	 
Capital Outlay:			
City Administration	\$ 95,000	\$ -	\$ -
Community Development	594,660	-	-
Engineering/Public Works	3,389,500	-	(3,389,500)
Finance	90,000	-	(90,000)
Public Safety	1,655,040	-	(1,655,040)
Recreation & Parks	524,300	-	(524,300)
Technology Services	349,500	-	(349,500)
Unallocated Capital Projects	302,000	-	-
ABC Sidewalk Projects	501,000	-	(501,000)
Subtotal:	\$ 7,501,000	\$ -	\$ (7,501,000)
General Revenues:			
Intergovernmental (ABC)	\$ -	\$ 501,000	\$ 501,000
Interest	-	50,000	50,000
Subtotal:	\$ -	\$ 551,000	\$ 551,000
Other Financing Sources & Uses:			
Fund Balance	\$ -	\$ -	\$ -
I/F Transfer from General Fund	-	7,000,000	7,000,000
Subtotal:	\$ -	\$ 7,000,000	\$ 7,000,000
Grand Total	\$ 7,501,000	\$ 7,551,000	\$ 50,000

#### Statement of Expenditures to Revenues by Classification Capital Grant Fund

	PENDITURE OPRIATIONS	EVENUE CIPATIONS	 NET EFFECT
Expenditures:			
Council Approved Grant Applications:			
Fire: Assistance to Firefighters Grant	\$ 316,800	\$ -	\$ (316,800)
Public Safety: Buffer Zone Protection	45,304	-	(45,304)
Public Safety: Justice Assistance Grant	27,114	-	(27,114)
Recreation: 2006 CDBG	65,163	-	(65,163)
Grant Applications Pending Council Approval			
Public Safety: Fire Safety & Prevention Grant	50,000	-	(50,000)
Recreation: Recreational Trails Program	350,000	-	(350,000)
Recreation: Land & Water Conservation Fund	 300,000	 -	 (300,000)
Subtotal:	\$ 1,154,381	\$ -	\$ (1,154,381)
Revenues:			
Council Approved Grant Applications:			
Fire: Assistance to Firefighters Grant	\$ -	\$ 285,120	\$ 285,120
Public Safety: Buffer Zone Protection	-	45,304	45,304
Public Safety: Justice Assistance Grant	-	10,187	10,187
Recreation: 2006 CDBG	-	65,163	65,163
Grant Applications Pending Council Approval			
Public Safety: Fire Safety & Prevention Grant	-	50,000	50,000
Recreation: Recreational Trails Program	-	250,000	250,000
Recreation: Land & Water Conservation Fund	-	200,000	200,000
Subtotal:	\$ -	\$ 905,774	\$ 905,774
Other Financing Sources & Uses:			
Budgeted Fund Balance	\$ -	\$ 248,607	\$ 248,607
Subtotal:	\$ -	\$ 248,607	\$ 248,607
Grand Total:	\$ 1,154,381	\$ 1,154,381	\$ 

## SOLID WASTE FUND

### Enterprise Fund (operating fund)

	 ACTUAL FY 2005	REVISED BUDGET FY 2006	REC	COMMENDED FY 2007	OJECTED FY 2008 *	OJECTED Y 2009 *
Beginning Retained Earnings:	\$ 453,317	\$ 569,883	\$	591,788	\$ 591,788	\$ 591,788
Operating Revenues: Charges for Service	\$ 1,838,047	\$ 1,802,706	\$	2,098,099	\$ -	\$ -
Non-Operating Revenues: Interest Income	\$ 9,333	\$ 2,100	\$	15,000	\$ -	\$ -
Other Financing Sources I/F Transfer from Water Fund I/F Transfer from General Fund	\$ 203,691	\$ - 276,391	\$	-	\$ -	\$ -
Total Revenue:	\$ 2,051,071	\$ 2,081,197	\$	2,113,099	\$ -	\$ -
Operating Expenses: Solid Waste Operations Contingency Total Expenses:	\$ 1,934,505 - 1,934,505	\$ 2,059,292 - 2,059,292	\$	2,113,099 - 2,113,099	\$ - - -	\$ - - -
Retained Earnings, June 30	\$ 569,883	\$ 591,788	\$	591,788	\$ 591,788	\$ 591,788

#### Solid Waste Fund Statement of Revenues and Expenditures

\* Dissolution of fund due to out-sourcing of service operation.

	PENDITURE ROPRIATIONS	REVENUE TICIPATIONS	 NET EFFECT
Expenditure:			
Solid Waste Administration	\$ 2,113,099	\$ -	\$ (2,113,099)
Contingency	-	-	-
Subtotal:	\$ 2,113,099	\$ -	\$ (2,113,099)
General Revenues:			
Charges for Service	\$ -	\$ 2,098,099	2,098,099
Interest	-	15,000	15,000
Subtotal:	\$ -	\$ 2,113,099	\$ 2,113,099
Other Financing Sources & Uses:			
I/F Transfer from General Fund	\$ -	\$ -	\$ -
Grand Total	\$ 2,113,099	\$ 2,113,099	\$ -

### MAYOR AND COUNCIL

City of Alpharetta

#### **Mission Statement:**

To provide the Citizens of Alpharetta with:

- Quality, cost-effective services;
- Leadership delivered by highly competent professionals in a manner consistent with planned growth; and
- Future economic development.

#### **Goals & Objectives:**

Total

In five years, 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; and
- It supports a comprehensive transportation system balancing greenways and walkways with road and rail.

#### Mayor and Council - General Fund

ACCOUNT DESCRIPTION	ACTUALS FY 2005	REVISED BUDGET FY 2006	R	ECOMMENDED FY 2007	PROJECTED FY 2008	PROJECTED FY 2009
Salaries / Benefits	\$ 139,274	\$ 136,740	\$	175,301	\$ 180,000	\$ 180,000
Public Relations	\$ 2,466	\$ -	\$	-		
Promotional Items	\$ -	\$ 6,000	\$	6,000	\$ 6,000	\$ 6,000
Post 1 – Doug DeRito	\$ 1,103	\$ 5,000	\$	5,000	\$ 5,000	\$ 5,000
Post 2 - Jim Paine	\$ 4,261	\$ 5,000	\$	5,000	\$ 5,000	\$ 5,000
Post 3 - John Monson	\$ 4,046	\$ 2,639	\$	5,000	\$ 5,000	\$ 5,000
Post 4 - Debbie Gibson	\$ 1,262	\$ 5,000	\$	5,000	\$ 5,000	\$ 5,000
Post 5 – David Belle Isle	\$ 4,664	\$ 5,000	\$	5,000	\$ 5,000	\$ 5,000
Post 6 – D.C. Aiken	\$ 244	\$ 5,000	\$	5,000	\$ 5,000	\$ 5,000
Mayor – Arthur Letchas	\$ 7,523	\$ 9,000	\$	9,000	\$ 9,000	\$ 9,000
Non-recurring Expenditures	\$ 4,238	\$ 5,361	\$	3,000	\$ 3,000	\$ 3,000
Machinery & Equipment	\$ 2,020	\$ -	\$	1,275	\$ -	\$ -
	\$ 171,101	\$ 184,740	\$	224,576	\$ 228,000	\$ 228,000
Employee Summary: FISCAL YEAR	2002	0000		2004	2005	2006 Proposed
	2002	2003		2004	2005	Proposed
Mayor	1	1		1	1	1
Council	6	6		6	6	6

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### CITY ADMINISTRATION

City of Alpharetta

#### **City Administrator's Mission Statement:**

The mission of the City Administrator's Office is to carry out the policies and implement the goals established by the City Council in providing services to the citizens in the most effective and economical manner while promoting awareness and understanding of services, policies, information, programs, and priorities that results in an informed and participative community.

#### Goals and Objectives:

- To improve quality of service to citizens of the City of Alpharetta
- To improve morale and promote teamwork among all employees
- To improve coordination and administration of interdepartmental activities
- To promote better communication between all levels of government and the citizens
- To use technology to improve processes for citizen input into facets of governance
- To expand funding opportunities through grant resources



- To selectively create new events while sustaining existing events and promotions that draws the community closer together and maintains our distinctive character
- To increase the public/government interaction through the City's web site

#### **Key Issues:**

- To continue the development of a "customer-driven" organizational culture among the staff;
- Seek to strengthen the relationship between the City Council and the staff and to continue to build bridges in communication in order to facilitate that relationship;
- Continue the informative, cooperative endeavor of providing the best information possible for the City Council to remain effective and successful in their offices;
- Meet the service provision and service level demand of the citizens while ensuring the most cost effective delivery of those services;
- Continue efforts toward more effective communication strategies with citizens through enhanced public awareness and public education programs;
- Seek to work with the local legislative delegation on the introduction or support of legislation that benefits the City of Alpharetta and its citizens;
- Anticipate the future population and area growth of the City as a result of continued development and annexations and ensure that the staff meets the expectations of existing and new residents;
- Continue efforts toward enhancing the compensation and benefits package so that we can attract and retain the very best employees; and
- Continue to seek alternative private and public funding sources to procure equipment, improve internal operations, enhance service delivery, and accomplish municipal projects.

#### City Clerk'Mission Statement:

The City Clerk's Office is the oldest among public servants and pledges to be the professional link between the citizens and city government. The City Clerk's office is ever mindful of neutrality and impartiality, rendering equal service to everyone and committed to maintaining accurate records and quality record retention.

#### Goals and Objectives:

- Continued efforts to improve records retention processes through document imaging
- Continue to improve meeting agenda reports and updates using Internet and document imaging technology

#### Legal Services Mission Statement:

The mission of the Office of the City Attorney is to efficiently deliver a broad range of legal services of the highest quality to the City of Alpharetta, its elected officials, staff, boards and commissions. The City Attorney devotes his practice almost exclusively to City matters. The City Attorney and the law firm of which he is a member regard the City as a client to whom they owe a primary duty of loyalty. Accordingly, neither the City Attorney nor the firm undertakes the representation of any other client if such representation could create even the appearance of a conflict of interest. The City Attorney recognizes an obligation to keep City officials informed as to any changes in the law that could impact the City, and the City Attorney directs his representation and counseling activities proactively to address legal issues before such issues become problems.

#### Goals and Objectives:

The City of Alpharetta contracts with Bovis, Kyle, Burch, LLC, a law firm within the metropolitan Atlanta area, to provide legal services for the City. This cost center was initiated to allow for the centralized management of that service as work is performed on the City's behalf. This firm is responsible for all legal services the City incurs.

- Update City Codes
- Emphasis on Risk Management Avoiding Litigation

# CITY ADMINISTRATION

### Administration, Internal Audit, City Clerk, and Legal Services

City of Alpharetta

#### **City Administrator - General Fund**

ACCOUNT DESCRIPTION	ACTUALS FY 2005	REVISED BUDGET FY 2006	RI	ECOMMENDED FY 2007	P	ROJECTED FY 2007	P	ROJECTED FY 2008
Salaries / Benefits	\$ 473,305	\$ 612,656	\$	819,388	\$	852,164	\$	886,250
Professional Development	\$ 7,717	\$ 12,114	\$	17,379	\$	18,248	\$	19,160
Professional Fees	\$ 158,687	\$ 194,372	\$	190,375	\$	199,894	\$	209,888
Equipment R & M	\$ 235	\$ 625	\$	500	\$	525	\$	551
Rental Equipment	\$ 17,606	\$ 20,568	\$	28,900	\$	30,345	\$	31,862
Communications	\$ 2,214	\$ 9,275	\$	3,760	\$	3,948	\$	4,145
Advertising	\$ 2,398	\$ 12,092	\$	19,790	\$	20,780	\$	21,818
Printing	\$ 17,885	\$ 41,905	\$	34,195	\$	35,905	\$	37,700
Travel	\$ 3,487	\$ 7,173	\$	13,680	\$	14,364	\$	15,082
Maintenance Contracts	\$ 4,073	\$ 7,542	\$	5,821	\$	6,112	\$	6,418
General Supplies	\$ 8,409	\$ 18,653	\$	22,675	\$	23,809	\$	24,999
Utilities	\$ 14,903	\$ 15,379	\$	19,650	\$	20,633	\$	21,664
Food/Meals	\$ 2,344	\$ 2,640	\$	3,500	\$	3,675	\$	3,859
Non-recurring Expenditures	\$ 826	\$ 1,100	\$	-	\$	-	\$	-
Promotions	\$ 12,943	\$ 16,007	\$	13,823	\$	14,514	\$	15,240
Machinery & Equipment	\$ 4,310	\$ 304	\$	4,610	\$	4,841	\$	5,083
Taste of Alpharetta	\$ -	\$ -	\$	-	\$	-	\$	-
	\$ 731,340	\$ 972,405	\$	1,198,046	\$	1,249,754	\$	1,303,721

Employee Summary: FISCAL YEAR		2003	2004		2005		2006		2007 Proposed
		8	5.5		8.5		8.5		7.5
Internal Audit - General Fu	nd								
ACCOUNT DESCRIPTION		ACTUALS FY 2005	REVISED BUDGET FY 2006	RI	ECOMMENDED FY 2007	P	ROJECTED FY 2008	P	ROJECTED FY 2009
Salaries / Benefits	\$	-	\$ 105,491	\$	124,243	\$	129,213	\$	134,381
Professional Development	\$	-	\$ 3,234	\$	2,900	\$	3,944	\$	5,364
Equipment R & M	\$	-	\$ 187	\$	200	\$	272	\$	370
Communications	\$	-	\$ 50	\$	50	\$	68	\$	92
Travel	\$	-	\$ 4,521	\$	3,000	\$	4,080	\$	5,549
General Supplies	\$	-	\$ 3,166	\$	900	\$	1,224	\$	1,665
	\$	-	\$ 116,649	\$	131,293	\$	138,801	\$	147,421

### City Clerk - General Fund

ACCOUNT DESCRIPTION	Ł	ACTUALS FY 2005	REVISED BUDGET FY 2006	RE	COMMENDED FY 2007	PROJECTED FY 2008	Pl	ROJECTED FY 2009
Salaries / Benefits	\$	225,915	\$ 187,793	\$	190,756	\$ 198,386	\$	206,322
Professional Development	\$	225	\$ 755	\$	1,500	\$ 1,530	\$	1,561
Professional Fees	\$	21,837	\$ 75,180	\$	44,300	\$ 45,186	\$	46,090
Equipment R & M	\$	-	\$ 500	\$	500	\$ 510	\$	520
Communications	\$	28	\$ 100	\$	100	\$ 102	\$	104
Advertising	\$	17,039	\$ 10,856	\$	11,800	\$ 12,036	\$	12,277
Printing	\$	-	\$ 765	\$	100	\$ 102	\$	104
Travel	\$	283	\$ 608	\$	1,000	\$ 1,020	\$	1,040
Maintenance Contracts	\$	5,115	\$ 8,785	\$	8,025	\$ 8,186	\$	8,349
General Supplies	\$	2,217	\$ 9,251	\$	14,500	\$ 14,790	\$	15,086
Utilities	\$	4,241	\$ 6,945	\$	10,646	\$ 10,859	\$	11,076
Food/Meals	\$	252	\$ 1,325	\$	1,500	\$ 1,530	\$	1,561
Promotions	\$	-	\$ 500	\$	500	\$ 510	\$	520
Non-recurring Expenditures	\$	2,696	\$ 4,659	\$	5,100	\$ 5,202	\$	5,306
Machinery & Equipment	\$	4,423	\$ 475	\$	3,035	\$ 3,096	\$	3,158
	\$	284,270	\$ 308,497	\$	293,362	\$ 303,044	\$	313,073
Employee Summary: FISCAL YEAR		2003	2004		2005	2006		2007 Proposed
		0	0		3	2		2

### Legal Services – General Fund

ACCOUNT DESCRIPTION	ACTUALS FY 2005	REVISED BUDGET FY 2006	R	ECOMMENDED FY 2007	PROJECTED FY 2008	PROJECTED FY 2009
Attorney Fees	\$ 429,778	\$ 535,253	\$	400,000	\$ 400,000	\$ 400,000
Non-recurring Expenditures	\$ 11	\$ 25,000	\$	-	\$ -	\$ -
	\$ 429,790	\$ 560,253	\$	400,000	\$ 400,000	\$ 400,000

# CITY ADMINISTRATOR'S PERFORMANCE MEASUREMENTS

**ADMINISTRATION** - **Statement of Service:** Serves as the administrative head of the municipal government, coordinating municipal functions in order to provide effective, efficient, and responsive services. This office also ensures that ordinances, resolutions and regulations of the City Council and laws of the State of Georgia are enforced and is responsible for public relations activities. Through the grants administrator, the City's Administrator's office identifies revenue sources for the City via grant funding.

Performance Measurements	Actual FY 2005	Projected FY 2006	Actual FY 2006	Projected FY 2007
City Administration Department				
annual turnover percentage	2.4%	0.0%	6.9%	0.0%
# of Public meetings held	46	50	50	50
Number of website hits	2,200,000	2,600,000	2,650,000	2,800,000
Number of newsletters distributed	37,880	40,000	48,000	49,500
# of Grant applications prepared	15	15	23	15
# of Grants received	6	9	12	5
% of successful grant applications				
	40%	60%	53%	54%
Total value of grants received	\$2,670,022	\$2,292,229	\$2,187,395	\$1,000,000
# of Grants managed	17	15	26	20
# of Audit programs	3	3	4	2
# of Audit reports issued (issued to Department Director)	3	2	4	2
# of Audit management letters issued (presented to City Council)	2	2	3	2
# of Audit recommendations	16	10	9	8
Personnel Assigned:	4.0 FTE	7.0 FTE	7.0 FTE	6.0 FTE
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	City Administrator	City Administrator	City Administrator	City Administrator
	City Administrator Asst. to the City Administrator	City Administrator Asst. to the City Administrator	City Administrator	City Administrator
	5	5	City Administrator Asst City Admin. Executive Assistant Grants Manager	City Administrator Asst City Admin. Executive Assistant Grants Manager
	Asst. to the City Administrator Executive Assistant	Asst. to the City Administrator Executive Assistant	Asst City Admin. Executive Assistant	Asst City Admin. Executive Assistant
	Asst. to the City Administrator Executive Assistant	Asst. to the City Administrator Executive Assistant Grants Manager	Asst City Admin. Executive Assistant Grants Manager	Asst City Admin. Executive Assistant Grants Manager
	Asst. to the City Administrator Executive Assistant	Asst. to the City Administrator Executive Assistant Grants Manager Internal Auditor	Asst City Admin. Executive Assistant Grants Manager Internal Auditor	Asst City Admin. Executive Assistant Grants Manager Internal Auditor
Financial Information:	Asst. to the City Administrator Executive Assistant	Asst. to the City Administrator Executive Assistant Grants Manager Internal Auditor Webmaster Public Information	Asst City Admin. Executive Assistant Grants Manager Internal Auditor Webmaster Public Information	Asst City Admin. Executive Assistant Grants Manager Internal Auditor
Financial Information: Direct Revenue	Asst. to the City Administrator Executive Assistant Grants Manager Actual	Asst. to the City Administrator Executive Assistant Grants Manager Internal Auditor Webmaster Public Information Director Budget	Asst City Admin. Executive Assistant Grants Manager Internal Auditor Webmaster Public Information Director Actual	Asst City Admin. Executive Assistant Grants Manager Internal Auditor Webmaster Projected
	Asst. to the City Administrator Executive Assistant Grants Manager Actual	Asst. to the City Administrator Executive Assistant Grants Manager Internal Auditor Webmaster Public Information Director Budget	Asst City Admin. Executive Assistant Grants Manager Internal Auditor Webmaster Public Information Director Actual	Asst City Admin. Executive Assistant Grants Manager Internal Auditor Webmaster Projected
Direct Revenue	Asst. to the City Administrator Executive Assistant Grants Manager Actual FY 2005	Asst. to the City Administrator Executive Assistant Grants Manager Internal Auditor Webmaster Public Information Director Budget FY 2006	Asst City Admin. Executive Assistant Grants Manager Internal Auditor Webmaster Public Information Director Actual FY 2006	Asst City Admin. Executive Assistant Grants Manager Internal Auditor Webmaster Projected FY 2007
Direct Revenue None	Asst. to the City Administrator Executive Assistant Grants Manager Actual FY 2005	Asst. to the City Administrator Executive Assistant Grants Manager Internal Auditor Webmaster Public Information Director Budget FY 2006	Asst City Admin. Executive Assistant Grants Manager Internal Auditor Webmaster Public Information Director Actual FY 2006	Asst City Admin. Executive Assistant Grants Manager Internal Auditor Webmaster Projected FY 2007
Direct Revenue None Total Direct Revenue	Asst. to the City Administrator Executive Assistant Grants Manager Actual FY 2005 \$ - \$ - \$ - \$ -	Asst. to the City Administrator Executive Assistant Grants Manager Internal Auditor Webmaster Public Information Director Budget FY 2006 \$ - \$ - \$ - \$	Asst City Admin. Executive Assistant Grants Manager Internal Auditor Webmaster Public Information Director Actual FY 2006 \$ - \$ - \$ -	Asst City Admin. Executive Assistant Grants Manager Internal Auditor Webmaster Projected FY 2007 \$ - \$ - \$ - \$ -
Direct Revenue None Total Direct Revenue Direct Expenditures Salary & Benefits Maintenance & Operating	Asst. to the City Administrator Executive Assistant Grants Manager Actual FY 2005 \$ - \$ - \$ - \$ 421,184 \$ 104,672	Asst. to the City Administrator Executive Assistant Grants Manager Internal Auditor Webmaster Public Information Director Budget FY 2006 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Asst City Admin. Executive Assistant Grants Manager Internal Auditor Webmaster Public Information Director Actual FY 2006 \$ - \$ - \$ 556,572 \$ 135,170	Asst City Admin. Executive Assistant Grants Manager Internal Auditor Webmaster Projected FY 2007 \$ - \$ - \$ 689,375 \$ 103,449
Direct Revenue None Total Direct Revenue Direct Expenditures Salary & Benefits	Asst. to the City Administrator Executive Assistant Grants Manager Actual FY 2005 \$ - \$ - \$ - \$ 421,184	Asst. to the City Administrator Executive Assistant Grants Manager Internal Auditor Webmaster Public Information Director Budget FY 2006 \$ - \$ - \$ - \$ - \$ - \$ 327,343 \$ 109,160 \$ 836,503	Asst City Admin. Executive Assistant Grants Manager Internal Auditor Webmaster Public Information Director Actual FY 2006 \$ - \$ - \$ 556,572 \$ 135,170 \$ 691,742	Asst City Admin. Executive Assistant Grants Manager Internal Auditor Webmaster Projected FY 2007 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -

**SPECIAL EVENTS - Statement of Service**: To enhance the quality of life and reputation of the City of Alpharetta by providing special event opportunities for citizens and visitors of Alpharetta.

Performance Measurements	Actual FY 2005	Projected FY 2006	Actual FY 2006	Projected FY 2007
# of Total approved events:				
Exclusive City Events	39	41	35	35
City Partnered Events	10	14	10	10
Other	11	12	12	12
Approximate attendance for:				
Taste of Alpharetta	50,000	51,000	56,000	58,000
Mayor's Challenge	700	800	700	850
Old Soldier's Day Parade	8,000	8,500	8,500	9,000
Annual Tree Lighting	4,200	4,500	3,500	4,500
Alpharetta Fun Fest	7,500	8,000	N/A	N/A
Alpharetta Arts StreetFest Speing	N/A	N/A	7,500	9,000
Alpharetta Arts StreetFest Fall	N/A	N/A		
	,	,	N/A	8,000
Old Milton Country Fair	2,700	3,000	4,200	5,000
# of Special events applications processed	1,880	1,920	1,900	1,950
# of Volunteers recruited	325	345	330	350
# of Special event sponsors	12	14	17	20
# of Event vendors managed	208	235	253	255
Personnel Assigned:	1.5 FTE	1.5 FTE	1.5 FTE	1.5 FTE
	Special Events Manager	Special Events Manager	Special Events Manager	Special Events Manager
	Admin Asst. (.5)	Special Events Coordinator (.5)	Special Events Coordinator (.5)	Special Events Coordinator (.5)
Financial Information:	Actual FY 2005	Budget FY 2006	Actual FY 2006	Projected FY 2007
Direct Revenue				
Special Events	\$ 238,580	\$ 160,500	\$ 241,799	
Total Direct Revenue	\$ 238,580	\$ 160,500	\$ 241,799	\$ 234,500
Direct Expenditures				
Salary & Benefits	\$ 58,137	\$ 92,535	\$ 102,225	
Maintenance & Operating	\$ 206,333	\$ 229,693	\$ 217,888	3 \$ 282,259
Total Direct Expenditures	\$ 264,470	,	,	,
Net Revenues Over Expenditures	\$ (25,890)	\$ (161,728	)\$ (78,314	) \$ (302,015)

**LEGISLATIVE SUPPORT - Statement of Service**: To serve the citizens and employee of the City of Alpharetta by effectively and efficiently maintaining accurate and accessible records and responding to requests for records. The City Clerk also issues and collects alcohol beverage licenses and revenues.

Performance Measurements	]	Actual FY 2005		Projected FY 2006		Actual FY 2006		Projected FY 2007
City Clerk annual turnover percentage	3.5%			0.0%		0.0%		0.0%
# of Ordinances prepared		25		30		25		30
# of Open records requests processed		50		50		30		30
# of New alcohol license applications		20		20		20		25
Personnel Assigned:	3.0 FT	È	3.0	FTE	3.0	FTE	2.0	FTE
	City Cle	erk	City	Clerk	City	Clerk	City	v Clerk
	Admin	Asst. I	Adn	nin Asst. I	Adm	iin Asst. I	Adr	nin Asst. I
	Deputy	City Clerk						
Financial Information:	]	Actual FY 2005		Budget FY 2006		Actual FY 2006	1	Recommended FY 2007
Direct Revenue								
Alcohol License Admin Fee	\$	2,004	\$	2,000	\$	12,094	\$	5,000
Alcohol Beverage Licenses *	\$	353,954	\$	320,000	\$	422,814	\$	-
Total Direct Revenue	\$	355,958	\$	322,000	\$	434,908	\$	5,000
Direct Expenditures								
Salary & Benefits	\$	203,369	\$	187,793	\$	172,522	\$	190,757
Maintenance & Operating	\$	47,211	\$	120,704	\$	103,253	\$	102,606
Total Direct Expenditures	\$	250,580	\$	308,497	\$	275,775	\$	293,363
Net Revenues Over Expenditures	\$	105,378	\$	13,503	\$	159,133	\$	(288,363

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### COMMUNITY DEVELOPMENT

# Administration, Planning/Zoning, Code Enforcement, and Economic Development

City of Alpharetta

#### **Mission Statement:**

To protect and enhance the lives of Alpharetta citizens by guiding the City's growth and safeguarding the built environment.

#### **Goals and Objectives:**

- Enforce the standard building code and zoning code \$\mathcal{S}^\*\$
- Provide building inspections within 48 hours of request
- Provide efficient plans processing and permitting
- Provide quality support to boards and commissions staffed by Community Development
- Maintain and update demographic, statistical and other data, maps and materials
- Process all public hearings in the most efficient manner possible  $\checkmark$
- Oversee the Economic Development efforts for the City 100
- Maintain and process business licenses for the City i

#### **Community Development - General Fund**

ACCOUNT DESCRIPTION	ACTUALS FY 2005	REVISED BUDGET FY 2006	RI	ECOMMENDED FY 2007	PROJECTED FY 2008	Р	ROJECTED FY 2009
Salaries / Benefits	\$ 1,452,339	\$ 1,503,658	\$	1,679,144	\$ 1,746,310	\$	1,816,162
Professional Development	\$ 10,087	\$ 12,000	\$	13,000	\$ 13,130	\$	13,261
Professional Fees	\$ 13,196	\$ 46,208	\$	28,634	\$ 28,920	\$	29,210
Board Member Fees	\$ 10,653	\$ 12,410	\$	11,250	\$ 11,363	\$	11,476
Equipment R & M	\$ 240	\$ 1,760	\$	2,000	\$ 2,020	\$	2,040
Vehicle R & M	\$ 10,340	\$ 11,500	\$	17,173	\$ 17,345	\$	17,518
Rental of Land/Buildings	\$ 71,243	\$ 74,192	\$	76,848	\$ 77,616	\$	78,393
Communications	\$ 12,912	\$ 16,660	\$	21,041	\$ 21,251	\$	21,464
Advertising	\$ 9,286	\$ 11,500	\$	14,500	\$ 14,645	\$	14,791
Printing	\$ 13,476	\$ 25,800	\$	12,650	\$ 12,777	\$	12,904
Travel	\$ 4,214	\$ 4,500	\$	3,000	\$ 3,030	\$	3,060
Maintenance Contracts	\$ 30,106	\$ 34,782	\$	35,783	\$ 36,141	\$	36,502
General Supplies	\$ 33,015	\$ 53,978	\$	41,350	\$ 41,764	\$	42,181
Uniforms	\$ 3,797	\$ 6,900	\$	9,256	\$ 9,349	\$	9,442
Utilities	\$ 16,192	\$ 12,316	\$	13,700	\$ 13,837	\$	13,975
Food/Meals	\$ 2,807	\$ 7,250	\$	7,250	\$ 7,323	\$	7,396
Non-recurring Expenditures	\$ 349	\$ 3,800	\$	3,800	\$ 3,838	\$	3,876
Machinery & Equipment	\$ 34,459	\$ 5,954	\$	31,006	\$ 31,316	\$	31,629
	\$ 1,728,709	\$ 1,845,168	\$	2,021,385	\$ 2,091,973	\$	2,165,282

Employee Summary:					2007
FISCAL YEAR	2003	2004	2005	2006	Proposed
	20	20	20	20	22



# COMMUNITY DEVELOPMENT'S PERFORMANCE MEASUREMENTS

**ADMINISTRATION - Statement of Service:** The purpose of Community Development Administration is to provide effective, efficient and responsive services to account for the resources allocated to the Planning & Zoning and Code Enforcement division of the department.

Performance Measurements	Act FY 2			Projected FY 2006		Actual Y 2006		Projected FY 2007
Community Development annual turnover percentage	1.3	%		1.0%		10.3%		3.0%
# of Special projects managed	6			5		3		3
# of Community Image Enhancement Projects	2			2		2		2
Personnel Assigned:	2.0 FTE		2.0 F	TE	2.0 FT	E	2.0 F	ТЕ
	Director of Developm		0 0	etor of Comm elopment		r of Comm opment		tor of Comm elopment
	Admin Asst	. II	Admi	n Asst. II	Admin	Asst. II	Admi	n Asst. II
Financial Information:	Actor FY 2			Budget FY 2006		Actual Y 2006	Re	commended FY 2007
Direct Revenue								
None	\$	-	\$	-	\$	-	\$	-
Total Direct Revenue	\$	-	\$	-	\$	-	\$	-
Direct Expenditures								
Salary & Benefits	\$	217,669	\$	238,908	\$	208,121	\$	259,403
Maintenance & Operating	\$	138,470	\$	69,490	\$	67,009	\$	78,567
Total Direct Expenditures	\$	356,139	\$	308,398	\$	275,130	\$	337,970
Net Revenues Over Expenditures	\$	(356,139)	\$	(308,398)	\$	(275,130)	\$	(337,970)

Performance Measurements		Actual FY 2005		Projected FY 2006		Actual FY 2006		Projected FY 2007
# of Existing business contacts		220		220		224		230
# of New projects		3		3		6		6
# of Major business prospects recruited		7		7		5		5
Personnel Assigned:	2.0 F	ſE	1.0	FTE	1.0	FTE	1.0	FTE
	Econo Coor	mic Dvmt d.	Ecor Coo	nomic Dvmt ord.	2001	nomic Dvmt ord.	Ecor Coo	nomic Dvmt ord.
	Econo Anal	mic Dvmt yst						
Financial Information:		Actual FY 2005		Budget FY 2006		Actual FY 2006	R	ecommended FY 2007
Direct Revenue								
None	\$	-	\$	-	\$	-	\$	-
Total Direct Revenue	\$	-	\$	-	\$	-	\$	-
Direct Expenditures								
Salary & Benefits	\$	78,402	\$	81,290	\$	80,166	\$	85,527
Maintenance & Operating	\$	6,012	\$	35,050	\$	7,797	\$	14,000
		04.444	du.	116.040	đ	07.062	\$	00 507
Total Direct Expenditures	\$	84,414	\$	116,340	\$	87,963	\$	99,527

**CODE ENFORCEMENT - Statement of Service:** To protect the public health, safety, and welfare by ensuring compliance with City building and land-use codes and ordinances.

Performance Measurements		Actual FY 2005		Projected FY 2006		Actual FY 2005		Projected FY 2007
# of New building permits issued		3,800		4,200		4,999		5,100
# of Building Inspections completed		16,800		16,850		17,200		17,800
# of Code enforcement inspections completed		4,350		4,350		4,051		4,100
Personnel Assigned:	11.0 F	TE	12.0	FTE	12.0	FTE	14.0	) FTE
	Buildi	ng Official	Build	ing Official	Buil	ding Official	Buil	ding Official
	Admin	Asst. II	Admi	n Asst. II (2)	Adm	in Asst. II (2)	Adm	nin Asst. II (2)
	Plans	Inspector(2)	Plans	Inspector(2)	Plan	s Inspector(2)	Plar	ns Inspector(2)
		ng Inspector(4) Enforcement er(3)	Code	ing Inspector(4) Enforcement cer(3)	Code	ding Inspector(4) e Enforcement icer(3)	Cod	lding Inspector(5) e Enforcement ficer(4)
		Actual		Budget		Actual		Recommended
Financial Information:		FY 2005		FY 2006		FY 2006		FY 2007
Direct Revenue								
Business Occupation Tax *	\$	752,910		730,000		794,529	\$	-
Building Permits	\$	1,410,969	\$	640,000	\$	1,342,767	\$	1,500,000
Occupancy Permits	\$	191,696	\$	135,000	\$	191,169	\$	175,000
Sign Permits	\$	51,293	\$	32,000	\$	34,433	\$	32,000
Fire Plan Review	\$	375,233	\$	120,000	\$	313,744	\$	250,000
Code Enforcement Fines	\$	-	\$	500	\$	2,050	\$	1,500
Total Direct Revenue	\$	2,782,101	\$	1,657,500	\$	2,678,691	\$	1,958,500
Direct Expenditures								
Salary & Benefits	\$	688,510	\$	778,613	\$	777,828	\$	930,038
Maintenance & Operating	\$	63,040	\$	80,060	\$	51,330	\$	106,113
Total Direct Expenditures	\$	751,550	\$	858,673	\$	829,158	\$	1,036,151
Net Revenues Over Expenditures	\$	2,030,551	\$	798,827	\$	1,849,533	\$	922,349

**PLANNING AND ZONING - Statement of Service:** The Planning and Zoning division guides the growth and development of the City in a manner that enhances the quality of life and recognizes the City's historic & natural features.

Performance Measurements		Actual FY 2005		Projected FY 2006		Actual FY 2006		Projected FY 2007
# of New public hearings filed		82		80		83		78
Total # of public hearings processed		162		154	157			150
# of parcels annexed		352		350		6004		20
Personnel Assigned:	5.0 FT	È	5.0 F	TE	5.0	FTE	5.0	FTE
	Draftin	g Technician	Plans	Technician	Plan	s Technician	Plar	ns Technician
	Boards	5	Board	s	Boar	ds	Boa	rds
	Admi	nistrator	Adm	inistrator	Adı	ninistrator	Ad	ministrator
	Plans A	Administrator	Plans	Administrator	Plan	s Administrator	Plar	ns Administrator
	Zoning		Zonin	g	Zoni	ng	Zon	ing
	Admi	nistrator	Adm	inistrator	Adı	ninistrator	Ad	ministrator
	Record	ing Secretary	Recor	ding Secretary	Reco	rding Secretary	Rec	ording Secretary
		Actual		Budget		Actual		Recommended
Financial Information:		FY 2005		FY 2006		FY 2006		FY 2007
Direct Revenue								
Planning & Development Fees	\$	134,204	\$	130,000	\$	182,043	\$	135,000
Development Permits	\$	205,242	\$	249,000	\$	347,329	\$	205,000
Impact Fee Administration	\$	33,390	\$	12,755	\$	21,333	\$	23,156
Impact Fees (Impact Fee Fund)	\$	1,312,996	\$	425,190	\$	724,846	\$	771,861
Total Direct Revenue	\$	1,685,832	\$	816,945	\$	1,275,552	\$	1,135,017
Direct Expenditures								
Salary & Benefits	\$	377,245	\$	404,847	\$	354,368	\$	374,175
	\$	87,718	\$	156,907	\$	123,137	\$	143,561
Maintenance & Operating	φ	0.,.10						
Maintenance & Operating Total Direct Expenditures	ծ \$	464,963	\$	561,754	\$	477,505	\$	517,736

Administration, Engineering, Conservation and Public Works

City of Alpharetta

#### **Mission Statement:**

The Department of Engineering and Public Works is committed to providing cost effective engineering, maintenance and design solutions through the highest possible professionalism which protects, preserves and improves the City of Alpharetta's infrastructure. Our focus shall include traffic, streets, stormwater, conservation, protection of trees and records management.

#### Goals and Objectives:

- Improve and maintain the City of Alpharetta infrastructure at the highest possible level and to enhance and promote the quality of life
- Provide engineering professionalism to ensure growth and progress for the City of Alpharetta
- Provide consistent Public Works functions and operations that afford future excellence in growth and expansion for the City of Alpharetta
- Improve intergovernmental relations
- Provide more efficient support and response for the citizens of Alpharetta
- Develop strategic, long-range plans for the future
- Ensure timely completion of repairs on work projects so that the disruption of customer's service is minimal

#### Engineering and Public Works Department - General Fund

ACCOUNT DESCRIPTION	ACTUALS FY 2005	RE	EVISED BUDGET FY 2006	RE	COMMENDED FY 2007	P	ROJECTED FY 2008	Ρ	ROJECTED FY 2009
Salaries-Regular	\$ 2,918,246	\$	3,350,058	\$	3,858,869	\$	4,013,224	\$	4,173,753
Professional Development	\$ 11,741	\$	16,004	\$	22,300	\$	25,422	\$	28,981
Professional Fees	\$ 79,087	\$	68,022	\$	55,874	\$	63,696	\$	72,614
Board Member Fees	\$ 3,350	\$	3,500	\$	5,000	\$	5,700	\$	6,498
Equipment R & M	\$ 11,719	\$	22,778	\$	20,000	\$	22,800	\$	25,992
Vehicle R & M	\$ 73,776	\$	116,766	\$	140,000	\$	159,600	\$	181,944
Facilities R & M	\$ 103,618	\$	121,742	\$	77,000	\$	87,780	\$	100,069
Equipment Rental	\$ 2,019	\$	86	\$	3,000	\$	3,420	\$	3,899
Communications	\$ 25,726	\$	20,949	\$	27,380	\$	31,213	\$	35,583
Printing	\$ 9,877	\$	7,356	\$	5,000	\$	5,700	\$	6,498
Advertising	\$ 3,903	\$	7,815	\$	13,000	\$	14,820	\$	16,895
Travel	\$ 9,758	\$	9,117	\$	8,970	\$	10,226	\$	11,657
Maintenance Contracts	\$ 269,762	\$	298,085	\$	437,229	\$	498,441	\$	568,223
General Supplies	\$ 372,849	\$	141,702	\$	234,700	\$	267,558	\$	305,016
Uniforms	\$ 21,770	\$	20,813	\$	26,205	\$	29,874	\$	34,056
Food/Meals	\$ 2,487	\$	4,174	\$	4,425	\$	5,045	\$	5,751
Utilities	\$ 803,287	\$	888,940	\$	909,000	\$	1,036,260	\$	1,181,336
Non-recurring Expenditures	\$ 446	\$	101	\$	1,500	\$	1,710	\$	1,949
Machinery & Equipment	\$ 83,822	\$	60,730	\$	62,260	\$	70,976	\$	80,913
Promotions	\$ 5,580	\$	4,170	\$	11,200	\$	12,768	\$	14,556
	\$ 4,812,823	\$	5,162,911	\$	5,922,912	\$	6,366,233	\$	6,856,183
Employee Summary									2007
FISCAL YEAR	2003		2004		2005		2006		2007 Proposed
	55		56		58		58		58

### ENGINEERING & PUBLIC WORK'S PERFORMANCE MEASUREMENTS

**ADMINISTRATION** - **Statement of Service:** Engineering/Public Works Administration provides oversight and guidance to all public works operating functions in order to provide the citizens and visitors of Alpharetta skillful, courteous, and prompt stormwater, traffic, and construction services.

Performance Measurements		ctual 7 2005		Projected FY 2006		Actual FY 2006		Projected FY 2007
Engineering/PW Department annual	l							
turnover percentage		1.1%		2.0%		21.9%		10.0%
Personnel Assigned:	6.0 FTE		6.0 I	TE	6.0 F	TE	6.0	FTE
	Director of	of Eng/PW	Direc	tor of Eng/PW	Direct	or of Eng/PW	Dire	ctor of Eng/PW
	PW Sr. O Manage	perations r		r. Operations lager	PW Sr Mana	. Operations ager		Sr. Operations nager
	Office Ma	nager	Office	Manager	Office	Manager	Offic	e Manager
	Admin As	sst. II	Admi	n Asst. II	Admir	n Asst. II	Adm	in Asst. II
	Admin As	sst. I	Admi	n Asst. I	Admir	n Asst. I	Adm	in Asst. I
	Engineer	ing Tech	Engin	leering Tech	Engin	eering Tech	Reco	ords Manager
Financial Information:		ctual 7 2005		Budget FY 2006		Actual FY 2006	F	Recommended FY 2007
Direct Revenue								
Historical Archives Grant	\$	-	\$	80,000	\$	-	\$	80,000
Bid Documents	\$	10,000	\$	7,500	\$	-	\$	7,500
Total Direct Revenue	\$	10,000	\$	87,500	\$	-	\$	87,500
Direct Expenditures								
Salary & Benefits	\$	443,027	\$	545,689	\$	475,675	\$	588,811
Maintenance & Operating	\$	916,453	\$	951,682	\$	99,180	\$	1,096,830
Total Direct Expenditures	\$	1,359,480	\$	1,497,371	\$	574,855	\$	1,685,641
Net Revenues Over Expenditures	\$	(1,349,480)	\$	(1,409,871)	\$	(574,855)	\$	(1,598,141)

**CONSERVATION - Statement of Service:** Conservation provides education and community activism strategies to address environmental and aesthetic issues in the City of Alpharetta, through clean-up campaigns, seminars, literature, and other beautification efforts.

Performance Measurements		Actual FY 2005		jected 2006	Actu FY 20			Projected FY 2007
# of Events coordinated		20		12	16			15
# of Students reached		1,900	2	,000	2,03	39		2,100
# of Volunteers		670		700	1,91	.6		1,000
Personnel Assigned:	1.0 F	TE	1.0 FTE		1.0 FTE		1.0 F	TE
		nmental ation Coord.	Environn Educati	iental on Coord.	Environmen Education			onmental cation Coord.
Financial Information:		Actual FY 2005		1dget 2006	Actu FY 20		Re	commended FY 2007
Direct Revenue								
Private Contributions	\$	500	\$	-	\$	-	\$	-
Total Direct Revenue	\$	500	\$	-	\$	-	\$	-
Direct Expenditures								
Salary & Benefits	\$	63,314	\$	68,266	\$	71,818	\$	72,589
Maintenance & Operating	\$	8,780	\$	12,365	\$	8,876	\$	17,645
Total Direct Expenditures	\$	72,094	\$	80,631	\$	80,694	\$	90,234
Net Revenues Over Expenditures	\$	(71,594)	\$	(80,631)	\$	(80,694)	\$	(90,234)

**ENGINEERING - Statement of Service**: Engineering administration provides for the administration and technical review of public and private improvements in the City of Alpharetta by managing all projects skillfully, efficiently and professionally.

FY 2005	Projected FY 2006	Actual FY 2006	Projected FY 2007
60	60	208	150
43%	70%	77%	70%
54	60	58	62
\$8,400,000	\$12,900,000	\$14,833,000	\$18,000,000
\$2,384,854	\$2,500,000	\$8,046,000	\$11,500,000
			. , ,
100%	100%	90%	90%
		2070	2070
29%	60%	65%	70%
94	100		100
			5000
			8
			60
130	120	229	200
ıter, sidewalks, infrastri	ucture, community devel	opment, and facilities p	rojects.
21.0 FTE	20.0 FTE	20.0 FTE	21.0 FTE
Arborist	Arborist	Arborist	Arborist
Civil Engineer (3)	Civil Engineer (3)	Civil Engineer (3)	Civil Engineer (3)
Sr. Engineer (3)	Sr. Engineer (3)	Sr. Engineer (3)	Sr. Engineer (3)
Construction Mgr.	Construction Mgr.	Construction Mgr.	Construction Mgr.
			Construction
Inspector (2)	Inspector (2)	Inspector (2)	Inspector (2)
			Sr. Engineering Technician
Engineering Technician (6)	Engineering Technician (5)	Engineering Technician (5)	Engineering Technician (4)
Land Disturbance Inspector (3)	Land Disturbance Inspector (3)	Land Disturbance Inspector (3)	Land Disturbance Inspector (3)
Water Resources	Water Resources	Water Resources	Water Resources
Technician	Technician	Technician	Technician
PW Tech I	PW Tech I	PW Tech I	Fleet Coordinator
Actual	Projected	Actual	Recommended
FY 2005	FY 2006	FY 2006	FY 2007
		±	
\$ -	\$ 261,640		- \$
a			
\$ 9,037	\$ 7,560		
\$ 37,757	\$ 48,000	\$ 59,609	9 \$ 45,00
	\$ 48,000	\$ 59,609	9 \$ 45,00
\$         37,757           \$         46,794	\$ 48,000 \$ 317,200	\$ 59,609 \$ 72,880	\$     45,00       \$     52,00
\$         37,757           \$         46,794           \$         1,341,196	\$ 48,000 \$ 317,200 \$ 1,406,824	\$         59,609           \$         72,880           \$         1,353,592	a) \$     45,00       b) \$     52,00       c) \$     1,611,72
\$         37,757           \$         46,794	\$ 48,000 \$ 317,200 \$ 1,406,824 \$ 152,715	\$ 59,609 \$ 72,880 \$ 1,353,592 \$ 143,105	9     \$     45,00       0     \$     52,00       2     \$     1,611,72       5     \$     133,92
	\$8,400,000 \$2,384,854 100% 29% 94 2,500 10 41 130 ter, sidewalks, infrastra 21.0 FTE Arborist Civil Engineer (3) Sr. Engineer (3) Sr. Engineer (3) Sr. Engineer (3) Sr. Engineer (3) Sr. Engineer (3) Construction Mgr. Construction Mgr. Construction Mgr. Construction Inspector (2) Engineering Technician (6) Land Disturbance Inspector (3) Water Resources Technician PW Tech I	\$8,400,000\$12,900,000\$2,384,854\$2,500,000100%100%29%60%941002,5002,5001064130130120ter, sidewalks, infrastructure, community devel21.0 FTE20.0 FTEArboristCivil Engineer (3)Sr. Engineer (3)Sr. Engineer (3)Sr. Engineer (3)Sr. Engineer (3)Construction Mgr.Construction (6)Technician (5)Land DisturbanceInspector (3)Water ResourcesTechnicianTechnicianWater ResourcesTechnicianTechnicianPW Tech IPW Tech IActualProjected	\$8,400,000       \$12,900,000       \$14,833,000         \$2,384,854       \$2,500,000       \$8,046,000         100%       100%       90%         29%       60%       65%         94       100       117         2,500       2,500       5377         10       6       9         41       30       73         130       120       229         ter, sidewalks, infrastructure, community development, and facilities p         21.0 FTE       20.0 FTE       Arborist         Arborist       Arborist       Civil Engineer (3)       Sr. Engineer (3)         Sr. Engineer (3)       Sr. Engineer (3)       Sr. Engineer (3)       Sr. Engineer (3)         Sr. Engineer (3)       Sr. Engineer (3)       Sr. Engineer (3)       Sr. Engineer (3)         Sr. Engineer (3)       Sr. Engineer (3)       Sr. Engineer (3)       Sr. Engineer (3)         Sr. Engineer (3)       Sr. Engineer (3)       Sr. Engineer (3)       Sr. Engineer (3)         Sr. Engineer (3)       Sr. Engineer (3)       Sr. Engineer (3)       Sr. Engineer (3)         Sr. Engineer (3)       Sr. Engineer (3)       Sr. Engineer (3)       Sr. Engineer (3)         Sr. Engineer (3)       Sr. Engineer (3)       Sr. Engineer

**PUBLIC WORKS - Statement of Service:** Public works coordinates and performs maintenance on streets, sidewalks, traffic signals, traffic signs, and city facilities. Public Works also provides construction services in support of the engineering division and other city departments.

Performance Measurements	Actual FY 2005	Projected FY 2006	Actual FY 2006	Projected FY 2007
Average # of days to complete sidewalk		F1 2000	F1 2000	F1 2007
work order	10	8	25	8
Average # of days to complete pothole & curb/gutter work order	2	2	7	2
Average # of days to complete curb and gutter work order	8	7	79	7
Average # of days to complete ROW., mowing, limb work order	2	2	8	2
Average # of days to complete drainage sink hole work order	7	7	33	7
Average # of days to complete sign replacement/upgrade work order	2	2	5	2
Average # of days to complete signal light maintenance work order	2	2	4	2
Average # of days to complete striping work order	3	3	10	3
Average # of days to complete catch basin work order	2	2	17	2
Average # of days to complete storm drain work order	5	5	42	5
Average # of days to complete facilities work order	4	4	8	4
Personnel Assigned:	25.0 FTE	30.0 FTE	30.0 FTE	30.0 FTE
	PW Supervisor (2)	PW Supervisor (3)	PW Supervisor (3)	PW Supervisor (3)
	Crew Leader (5)	Crew Leader (6)	Crew Leader (6)	Crew Leader (6)
	PW Tech II (6)	PW Tech II (6)	PW Tech II (6)	PW Tech II (8)
	PW Tech I (6)	PW Tech I (6)	PW Tech I (6)	PW Tech I (7)
	PW Tech (6)	PW Tech (9)	PW Tech (9)	PW Tech (6)
Financial Information:	Actual FY 2005	Budget FY 2006	Actual FY 2006	Recommended FY 2007
Direct Revenue				
None	\$ -	\$ -	\$ -	\$ -
Total Direct Revenue	\$ -			\$ -
Direct Expenditures				
Salary & Benefits	\$ 1,143,153	\$ 1,491,086	\$ 1,399,008	\$ 1,585,740
Maintenance & Operating	\$ 568,921	\$ 701,422	\$ 669,595	\$ 815,653
Total Direct Expenditures	\$ 1,712,074	\$ 2,192,508	\$ 2,068,603	\$ 2,401,393
Net Revenues Over Expenditures	\$ (1,712,074)	\$ (2,192,508	) \$ (2,068,603	) \$ (2,401,393)

#### **Mission Statement:**

The mission of the Finance Department is to plan, receive, monitor, safeguard, invest, account for and expend the financial resources of the City of Alpharetta in the highest legal, ethical, moral, and professional standard practical, and to respond to the service needs of our internal and external customers in a timely, courteous and accurate manner.

#### Goals and Objectives:

- Expansion of the financial planning process continue the development of a comprehensive, progressively managed long-term capital improvement program and multi-year budgeting, forecasting, and planning in order to more accurately predict our financial position in future years, and the impact current year decisions have on the City's long-range financial position
- Process and Procedure Documentation Program Conduct a comprehensive review of team processes, procedures, and practices, revising as needed for efficiency and effectiveness with thorough documentation of each
- Implementation of technology to automate the billing and collection function and the payroll function
- Update to Financial Management Program Procurement Policy Revisions

- ACCOUNT DESCRIPTION	ACTUALS FY 2005	REVISED BUDGET FY 2006	RI	ECOMMENDED FY 2007	Ρ	ROJECTED FY 2008	ł	PROJECTED FY 2009
Salaries / Benefits	\$ 1,105,797	\$ 1,158,753	\$	1,538,085	\$	1,599,608	\$	1,663,593
Professional Development	\$ 19,582	\$ 49,208	\$	40,895	\$	42,531	\$	44,232
Professional Fees	\$ 209,113	\$ 226,413	\$	191,550	\$	199,212	\$	207,180
Equipment R & M	\$ 1,069	\$ 1,915	\$	1,500	\$	1,560	\$	1,622
Building Rental	\$ 124,419	\$ 101,675	\$	105,889	\$	110,125	\$	114,530
Communications	\$ 11,630	\$ 13,676	\$	12,300	\$	12,792	\$	13,304
Advertising	\$ 13,762	\$ 7,919	\$	15,150	\$	15,756	\$	16,386
Printing	\$ 38,757	\$ 45,279	\$	74,300	\$	77,272	\$	80,363
Travel	\$ 11,465	\$ 17,605	\$	17,475	\$	18,174	\$	18,901
Maintenance Contracts	\$ 62,240	\$ 86,367	\$	95,885	\$	99,720	\$	103,709
General Supplies	\$ 44,965	\$ 53,204	\$	63,775	\$	66,326	\$	68,979
Utilities	\$ 7,263	\$ -	\$	-	\$	-	\$	-
Food/Meals	\$ 3,655	\$ 3,650	\$	3,950	\$	4,108	\$	4,272
Non-recurring Expenditures	\$ 2,390	\$ -	\$	-	\$	-	\$	-
Machinery & Equipment	\$ 54,673	\$ 20,270	\$	28,670	\$	29,817	\$	31,009
	\$ 1,710,780	\$ 1,785,934	\$	2,189,424	\$	2,277,001	\$	2,368,081

#### **Department of Finance - General Fund**

#### **Department of Finance - Solid Waste Fund**

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				REVISED						
		ACTUALS		BUDGET	RE	COMMENDED	F	PROJECTED	]	PROJECTED
ACCOUNT DESCRIPTION		FY 2004		FY 2005		FY 2006		FY 2007		FY 2008
Salaries / Benefits	\$	65,017	\$	79,750	\$	202,177	\$	210,823	\$	219,843
Professional Development	\$	-	\$	-	\$	-	\$	-	\$	-
Professional Fees	\$	1,757,875	\$	1,833,010	\$	1,833,317	\$	1,851,650	\$	1,870,167
Travel	\$	-	\$	-	\$	-	\$	-	\$	-
General Supplies	\$	107	\$	1,525	\$	20,180	\$	20,382	\$	20,586
Machinery & Equipment	\$	50	\$	-	\$	-	\$	-	\$	-
	\$	1,823,049	\$	1,914,285	\$	2,055,674	\$	2,082,855	\$	2,110,595
Employee Summary (includes (	General	and Solid Waste	e Fur	nds):						
FISCAL YEAR		2003		2004		2005		2006		2007 Proposed

### FINANCE DEPARMENT'S PERFORMANCE MEASUREMENTS

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**ADMINISTRATION** - **Statement of Service:** The purpose of the administrative arm of the Department of Finance is to facilitate the success of the operating divisions of the department through the provision of oversight, staff support, and internal and public advocacy. Finance administration provides fiduciary oversight and support to the various departments of the City and communicates the financial health of the City to the Mayor, City Council, and stakeholders. Administration is also responsible for cash and debt management.

Performance Measurements	Actual FY 2005	Projected FY 2006	Actual FY 2006	Projected FY 2007
Finance annual turnover percent	3.7%	3.0%	42.8%	5.0%
# of New GAAP/GASB financial requirements implemented	3	1	0	2
Bond rating maintained or upgraded	Maintain Aa1 - AA+	Maintain Aa1 - AA+	Upgraded Aaa - AAA	Maintain Aaa - AAA
Cash management program maximizing interest returns (all funds)	\$606,588	\$255,800	\$416,617	\$250,000
Personnel Assigned:	4.5 FTE	2.5 FTE	2.5 FTE	3.0 FTE
	Director of Finance Internal Auditor	Director of Finance	Director of Finance	Director of Finance
	Treasury Coord. GIS Tech	Treasury Coord.	Treasury Coord.	Treasury Coord.
	Admin. Assist. II (.5)	Admin. Assist. II (.5)	Admin. Assist. II (.5)	Admin. Assist. II
Financial Information:	Actual FY 2005	Budget FY 2006	Actual FY 2006	Recommended FY 2007
Direct Revenue				
None	\$ -	\$ -	\$-	\$ -
Total Direct Revenue	\$ -	\$ -	\$-	\$-
Direct Expenditures				
Salary & Benefits	\$ 367,771	\$ 273,166	\$ 208,074	\$ 274,142
Maintenance & Operating	\$ 241,638			
Total Direct Expenditures	\$ 609,409			
Net Revenues Over Expenditures	\$ (609,409)	) \$ (632,276)	\$ (563,338)	\$ (664,396)

**INTERNAL SERVICES** - **Statement of Service:** The internal services arm of the Department of Finance includes Accounting, Budgeting, and Procurement Services, each further defined as:

**<u>Accounting</u> & Operations**: Accounting services records the City's financial transactions. Responsibilities include financial reporting and disbursement activities. The accounting function also provides financial data for the purpose of compiling management and public reports which reflect the financial condition of the City in accordance with Generally Accepted Accounting Principles.

**Budget & Procurement**: The purpose of the budget/procurement division is to facilitate the financial planning process. This is accomplished through the budgeting and expenditure monitoring process in order to effectively distribute available resources consistent with City objectives and priorities. Responsibilities also include supporting all City departments with financial information, activities, transactions, and administration of their annual financial plan.

Performance Measurements	Actual FY 2005	Projected FY 2006	Actual FY 2006	Projected FY 2007
Audited CAFR to be published within 180 days of fiscal year end	12/22/05	12/1/06	undetermined	12/15/2007
GFOA Certificate of Achievement for Excellence in Financial Reporting				
	Yes	Yes	Yes	Yes
GFOA Outstanding Achievement in Popular Annual Financial Reporting				
	Yes	Yes	Yes	Yes
GFOA Distinguished Budget Award	Yes	Yes	Yes	Yes
Percentage of departments within appropriated salary & benefit budget				
	88.2%	100%	93%	100%
Percentage of departments within appropriated maintenance & operating budget	100%	100%	87%	100%
% of Budgeted employees participating in direct deposit	91.5%	93%	78%	90%
Average # of vendor responses to Bids/Requests for Proposals	4.4	6	5.0	6
Percentage of re-bids	17.20%	10%	3.40%	3%
Average # of days from Council approval to notice to proceed	30	30	45	30
Percentage increase in # of contracts managed	17.70%	15%	10%	10%

Personnel Assigned:	Accounting Services - 6 FTE	;	S	Accounting ervices - 6 FTE		Accounting Services - 5 FTE	Accounting/Ops Services - 8 FTE			
	Deputy Director Chief Accountant		Deput	y Director			Acct	/Ops Manager		
			Chief	Accountant	Chi	ef Accountant	Chie	f Accountant		
	Accountant II		Accou	ntant II (2)	Acc	ountant II (3)	Acco	ountant II (3)		
	Accountant I						Acct	s Payable Tech		
	GIS Tech		GIS Te	ech	GIS	Tech	GIS	Tech		
	Accts Payable Tech		Accts	Payable Tech			Payroll Coordinator			
	Budget/Procureme 5 FTE	ent	Bud	get/Procurement 5 FTE		Budget/Ops 7 FTE	Budget/Procurement 4 FTE			
	Budget/Procure Mgr.		Budget/Procure Mgr.			lget & Ops Mgr.	Sr. Budget Analyst (2)			
	Sr. Budget Analyst		Sr. Budget Analyst Budget Analyst (3)			Budget Analyst	Bud	get Analyst (2)		
	Budget Analyst (3)					lget Analyst (3)				
					Pay	roll Coordinator				
					Acc	ts Payable Tech				
Total Personnel Assigned						-				
Internal Services:	9.5 FTE			9.5 FTE		12.0 FTE	12.0 FTE			
Financial Information:	Actual FY 2005			Budget FY 2006		Actual FY 2006		Recommended FY 2007		
Direct Revenue										
None	\$	-	\$	-	\$	-	\$	-		
Total Direct Revenue	\$	-	\$	-	\$	-	\$	-		
Direct Expenditures										
Salary & Benefits	\$ 580,2	212	\$	685,911	\$	678,390	\$	909,981		
Maintenance & Operating	\$ 198,1	155	\$	201,975	\$	144,890	\$	226,360		
Total Direct Expenditures	\$ 778,3	367	\$	887,886	\$	823,280	\$	1,136,341		
Net Revenues Over Expenditures	\$ (778,3	367)	\$	(887,886)	\$	(823,280)	\$	(1,136,341)		

**EXTERNAL SERVICES - Statement of Service:** The purpose of the external services team is to provide accurate and efficient services to City of Alpharetta residents, businesses, and stakeholders through timely and accurate billing and collections processes and outstanding customer service.

Performance Measurements	Actual FY 2005	Projected FY 2006	Actual FY 2006	Projected FY 2007		
% of bills generated on time	95%	99%	99%	99%		
% of bills collected on time	90%	95%	95%	95%		
# of Real estate tax bills generated	12,931	13,731	14,412	15,500		
# of Personal property tax bills	2,640	2,700	2,335	2,400		
# of Liens processed	86	80	0	80		
# of Sanitation customers	10,090	10,290	11,461	13,300		
% of Delinquent sanitation Accts	< 10%	< 10%	<10%	<10%		
Personnel Assigned:	6.5 FTE	6.5 FTE	6.5 FTE	6.5 FTE		
	Financial Services Manager	Financial Services Manager	Financial Services Manager	Financial Services Manager		
	Tax Billing Coord Utility Billing Coord	Tax Billing Coord Utility Billing Coord	Tax Billing Coord	Tax Billing Coord		
	Customer Service Coord	Customer Service Coord	Customer Service Coord	Customer Service Coord		
	Financial Services Rep	Financial Services Rep	Financial Services Rep (2)	Financial Services Rep (3)		
	A/R Representative Data Entry Clerk (.5)	A/R Representative Data Entry Clerk (.5)	A/R Representative Data Entry Clerk (.5)			

Financial Information:		Actual FY 2005	Budget FY 2006	Actual FY 2006	Recommended FY 2007		
Direct Revenue							
Solid Waste Charges	\$	2,243,864	\$ 1,802,706	\$ 2,430,041	\$ 2,113,099		
Ad Valorem Tax	\$	12,203,063	\$ 12,003,437	\$ 12,534,734	\$ 13,408,585		
Local Option Sales Tax *	\$	7,658,398	\$ 7,464,726	\$ 7,401,999	\$ 8,200,000		
Motor Vehicle Tax	\$	1,239,066	\$ 1,300,000	\$ 1,373,162	\$ 1,300,000		
Intangible Tax	\$	280,410	\$ 400,000	\$ 380,447	\$ 382,000		
Real Estate Transfer Tax	\$	138,565	\$ 155,000	\$ 202,737	\$ 160,000		
Franchise Tax	\$	2,783,164	\$ 3,330,000	\$ 4,213,791	\$ 3,560,000		
Hotel/Motel Tax	\$	984,514	\$ 1,055,200	\$ 1,135,709	\$ 1,200,000		
Alcoholic Beverage Excise Tax	\$	1,031,654	\$ 1,125,000	\$ 1,126,207	\$ 1,300,000		
Insurance Premium Tax	\$	1,622,512	\$ 1,625,000	\$ 1,745,610	\$ 1,750,000		
Financial Institution Tax	\$	251,861	\$ 206,000	\$ 295,310	\$ 250,000		
Rents and Royalties	\$	19,200	\$ 27,600	\$ 26,600	\$ 27,600		
Misc Receivable Revenue	\$	131,148	\$ 35,000	\$ 161,767	\$ 35,000		
Total Direct Revenue	\$	30,587,419	\$ 30,529,669	\$ 33,028,114	\$ 33,686,284		
Direct Expenditures							
Salary & Benefits	\$	402,581	\$ 405,471	\$ 344,612	\$ 405,058		
Maintenance & Operating	\$	1,823,332	\$ 1,893,967	\$ 2,044,578	\$ 2,096,727		
Total Direct Expenditures	\$	2,225,913	\$ 2,299,438	\$ 2,389,190	\$ 2,501,785		
Net Revenues Over Expenditures	\$	28,361,506	\$ 28,230,231	\$ 30,638,924	\$ 31,184,499		
* Due to the timing of revenue receip months of the previous fiscal year.					,		

City of Alpharetta

#### **Mission Statement:**

The mission of the Human Resources Department is to guide, facilitate, and coordinate City-wide efforts to provide innovative, cost-effective human resource programs with measurable outcomes in support of the strategic goals of the City to recruit, retain, develop, and reward staff, our most valuable resource.

The Human Resources Department approaches their mission using the following guiding principles:

- Offer a work atmosphere that is healthy and safe and one that is also conscious of long-term family and community goals
- Provide opportunities for personal and professional growth and career development to reach each employee's full potential
- Understand, set and consistently deliver superior customer service
- Continue to lead and improve the quality of the work culture
- Attract highly qualified and diverse candidates
- Align the best management and total compensation philosophy to attract and retain the most qualified employees
- Develop continuous effective professional relationships
- Inspire and encourage a high level of employee morale through recognition, effective communication and positive interaction
- Establish, administer and effectively communicate sound policies, rules, and practices that treat employees with dignity, equity and respect while maintaining compliance with employment and labor laws

#### Goals & Objectives:

- Assist departments in their efforts to recruit, retain and develop a diverse staff that possess the core competencies needed for personal and City success
- Finalize selection and implement new HRIS system that allows for employee self-service and improves the efficiencies between HR and payroll
- Use the new HRIS system as the primary source of integrated information associated with all HR functions, promoting increased efficiency of tasks such as applicant tracking, employee performance monitoring, job and competency development, and succession planning
- Assess departmental and individual employee development needs City-wide, and create/launch programming to address those needs; priorities to include Management and Leadership Development, Software/Technology Training, Enhancement of Basic Employee Relations, Professional and Personal Growth
- Design and administer compensation programs and performance management systems that better link rewards and recognition to performance and the acquisition of skills and competencies necessary for job success
- Design and administer innovative and cost-effective benefit programs that meet the needs of today's diverse workforce and enhance the City's ability to attract, retain and reward employees
- Conduct annual salary and benefits cost analysis to provide up to date trends on comparisons to other cities/counties
- Create comprehensive quarterly risk management reports to analyze trends and create safety prevention and loss reduction programs

#### Human Resources - General Fund

ACCOUNT DESCRIPTION	ACTUALS FY 2005	REVISED BUDGET FY 2006	RE	COMMENDED FY 2007	PROJECTED FY 2008	]	PROJECTED FY 2009
Salaries / Benefits	\$ 511,716	\$ 572,860	\$	618,924	\$ 643,681	\$	669,428
Professional Development	\$ 16,253	\$ 12,324	\$	20,844	\$ 22,720	\$	24,765
Professional Fees	\$ 91,823	\$ 100,035	\$	88,556	\$ 96,526	\$	105,213
Employee Recruitment	\$ 7,669	\$ 5,221	\$	7,000	\$ 7,630	\$	8,317
Equipment R & M	\$ 285	\$ -	\$	500	\$ 545	\$	594
Vehicle R & M	\$ 1,850	\$ 2,013	\$	2,600	\$ 2,834	\$	3,089
Communications	\$ 3,386	\$ 1,256	\$	950	\$ 1,036	\$	1,129
Advertising	\$ 26,528	\$ 28,731	\$	22,500	\$ 24,525	\$	26,732
Printing	\$ 3,969	\$ 2,288	\$	2,450	\$ 2,671	\$	2,911
Travel	\$ 7,956	\$ 5,522	\$	9,735	\$ 10,611	\$	11,566
Maintenance Contracts	\$ 10,600	\$ 7,284	\$	25,050	\$ 27,305	\$	29,762
General Supplies	\$ 8,339	\$ 10,997	\$	17,650	\$ 19,239	\$	20,970
Utilities	\$ 4,593	\$ 9,108	\$	10,746	\$ 11,713	\$	12,767
Food/Meals	\$ 3,539	\$ 3,878	\$	8,100	\$ 8,829	\$	9,624
Non-recurring Expenditures	\$ 5	\$ 50	\$	500	\$ 545	\$	594
Employee Recognition	\$ 45,345	\$ 49,628	\$	64,500	\$ 70,305	\$	76,632
Employee Wellness	\$ 12,303	\$ 25,448	\$	14,130	\$ 15,402	\$	16,788
Machinery & Equipment	\$ 9,114	\$ 11,468	\$	200	\$ 218	\$	238
	\$ 765,274	\$ 848,110	\$	914,935	\$ 966,333	\$	1,021,119
Employee Summary: FISCAL YEAR	2003	2004		2005	2006		2007 Proposed
	6	6		6	7		7

### HUMAN RESOURCES' PERFORMANCE MEASUREMENTS

**ADMINISTRATION/RISK MANAGEMENT** - **Statement of Service:** The administrative function monitors legal compliance and employee relations in order to effectively administer sound policies, and practices that will treat all employees equally while maintaining compliance with employment and labor laws. Administration is also responsible for risk management actitivies, including the mitigation of liabilities and the provisions for a safe work environment.

Performance Measurements	Actual FY 2005	Projected FY 2006	Actual FY 2006	Recommended FY 2007
Human Resources annual turnover percentage				
	0.0%	0.0%	46.7%	14.0%
City-wide turnover percentage	1.14%	2.00%	12.72%	10.00%
Total # full-time equivalents (full-time, part-time, seasonal, and elected)	494	506	525	543
HR staff to total full-time equivalent employee ratio	1 to 82	1 to 72	1 to 54	1 to 57
Personnel Assigned:	2.0 FTE	2.0 FTE	2.0 FTE	2.0 FTE
	Director of HR	Director of HR	Director of HR	Director of HR
	Risk Manager	Risk Manager	Risk Manager	Risk Manager
Financial Information:	Actual FY 2005	Projected FY 2006	Actual FY 2006	Projected FY 2007
Direct Revenue				
None	\$ -	\$ -	\$	- \$ -
Total Direct Revenue	\$-	\$ -	\$	- \$ -
Direct Expenditures				
Salary & Benefits	\$ 211,951	\$ 212,745	\$ 179,13	9 \$ 220,415
Maintenance & Operating	\$ 59,263	\$ 76,670	\$ 51,81	0 \$ 85,356
Total Direct Expenditures	\$ 271,214	\$ 289,415	\$ 230,94	9 \$ 305,771
Net Revenues Over Expenditures	\$ (271,214)	) \$ (289,415)	\$ (230,94	9) \$ (305,771)

**BENEFITS/COMPENSATION - Statement of Service:** The benefits & compensation function provides for a competitive pay and benefits package to help attract and retain the best employees.

Performance Measurements	Actu FY 20			Budget FY 2006		Actual FY 2006	Re	commended FY 2007
Annual City Paygrade review conducted	5/1/	05		4/1/06	(	01/01/2006	0	1/01/2007
% of Employees enrolled in group insurance	929	%		95%		92%		91%
% of Employees enrolled in deferred compensation	719	%		76%		68%		69%
% of Health Fair Attendance	789	%		89%		31%		36%
Personnel Assigned:	2.0 FTE		2.0	2.0 FTE		FTE	2.0 FTE	
	Benefits Co	ord	Ben	efits Coord	Ben	efits Coord	Bene	fits Coord
	Comp Spec	ialist	Con	np Specialist	Con	np Specialist	Com	p Specialist
Financial Information:	Actu FY 20			Projected FY 2006	Actual FY 2006		Projected FY 2007	
Direct Revenue								
None	\$	-	\$	-	\$	-	\$	-
Total Direct Revenue	\$	-	\$	-	\$	-	\$	-
Direct Expenditures								
Salary & Benefits	\$	150,588	\$	157,817	\$	156,660	\$	171,328
Maintenance & Operating	\$	68,752	\$	77,562	\$	59,358	\$	63,285
Total Direct Expenditures	\$	219,340	\$	235,379	\$	216,018	\$	234,613
Net Revenues Over Expenditures	\$	(219, 340)	\$	(235,379)	\$	(216,018)	\$	(234,613)

**RECRUITMENT & RETENTION - Statement of Service:** The recruitment and retention function facilitates programs to continually increase the quality of the workforce through placing, training, and retaining highly qualified individuals who have the educational background, knowledge, and competencies to perform at above average levels.

Performance Measurements	Actual FY 2005	Budget FY 2006	Actual FY 2006	Recommended FY 2007
Average cost per hire - Permanent	\$7,200	\$7,500	\$7,300	\$7,500
Average cost per hire - Seasonal	\$1,000	\$1,100	\$1,100	\$1,200
# of Resumes reviewed & logged	2500	3000	2400	2200
# of Qualified applications processed	800	800	720	660
# of New hires - Permanent	47	54	76	69
# of New hires - Seasonal	85	90	90	90
# of Internal promotions	38	30	21	25
# of separations	114	125	123	105
% of Employees rated "Outstanding" on annual merit review	11%	10%	32%	25%
% of Employees rated "Exceeds" on annual merit review	81%	75%	60%	64%
% of Employees rated "Meets" on annual performance review	8%	15%	9%	10%
% of Employees on "Performance Improvement Plan"	2%	3%	1%	1%
Total # of employees enrolled in Educatio				
Programs	15	25		
Master's Degree	4	10 7	4	6
Bachelor's Degree			7	9
Associate's Degree	3	6 2	4	5
Certificate Programs	4	4	5	8
Total # of employees receiving tuition reimbursement	15	25	22	30
Total dollar amount of reimbursement	\$22,673	\$40,000	\$18,000	\$50,200
* Employee review percentage not 100% d		s, vacancies, turnover, and		• - •
Personnel Assigned:	2.0 FTE	2.0 FTE	2.0 FTE	2.0 FTE
	Employment Specialist	Employment Specialist	Employment Specialist	Employment Specialist
l	Train/Dev Supervisor	Train/Dev Supervisor	Train/Dev Supervisor	Train/Dev Supervisor
Financial Information:	Actual FY 2005	Projected FY 2006	Actual FY 2006	Projected FY 2007
Direct Revenue				
None	\$	- \$	- \$	- \$

- \$

151,172 \$

119,425 \$

270,597 \$

(270,597) \$

- \$

202,298 \$

133,465 \$

335,763 \$

(335,763) \$

- \$

227,182

147,370

374,552

(374,552)

162,914 \$

142,769 \$

305,683 \$

(305,683) \$

Total Direct Revenue

Maintenance & Operating

Total Direct Expenditures Net Revenues Over Expenditures

Direct Expenditures Salary & Benefits \$

\$

\$

\$

\$

### **Mission Statement:**

To grow and maintain sufficient staffing, infrastructure and general court services for the City of Alpharetta; to educate and inform persons who attend court; to ensure the citizens' rights are observed and protected; to achieve justice and fundamental fairness in all matters including cases that go to trial and those that are settled pre-trial; and to efficiently and responsibly serve all citizens living in the community.

### Goals & Objectives:

- Continue to provide professional, quality service
- Continue efforts of positive communication
- Purchase a new court system to accomplish the following 🚳 🚳
  - > Improve revenue collection and reporting
  - Implement document imaging
  - Improve the flow of information from Police to Court and Court to Finance
  - > Enhance state reporting and calculations
  - Allow for on-line payment of fines
  - Enhance reporting to Department of Driver Services
- Fully develop the court's website
- Research additional revenue collection possibilities

	4.5	6		7	7.5		8
Employee Summary: FISCAL YEAR	2003	2004		2005	2006		2007 Proposed
	\$ 603,538	\$ 654,286	\$	728,191	\$ 776,470	\$	828,978
Machinery and Equipment	\$ 16,756	\$ 7,890	\$	-	\$ -	\$	-
Non-recurring Expenditure	\$ -	\$ 700	\$	-	\$ -	\$	-
Food/Meals	\$ -	\$ 100	\$	-	\$ -	\$	-
Utilities	\$ 5,471	\$ 12,140	\$	22,150	\$ 24,808	\$	27,785
Uniforms	\$ -	\$ 225	\$	-	\$ -	\$	-
General Supplies	\$ 13,064	\$ 10,568	\$	18,000	\$ 20,160	\$	22,579
Maintenance Contracts	\$ 3,647	\$ 4,841	\$	10,521	\$ 11,784	\$	13,198
Travel	\$ 1,553	\$ 2,000	\$	5,000	\$ 5,600	\$	6,272
Printing	\$ 9,830	\$ 6,850	\$	11,750	\$ 13,160	\$	14,739
Advertising	\$ 2,535	\$ 250	\$	200	\$ 224	\$	251
Communications	\$ 7,521	\$ 8,220	\$	810	\$ 907	\$	1,016
Equipment R & M	\$ 875	\$ 5,000	\$	3,500	\$ 3,920	\$	4,390
Professional Fees	\$ 129,748	\$ 150,607	\$	161,460	\$ 180,835	\$	202,535
Professional Development	\$ 1,320	\$ 5,250	\$	6,000	\$ 6,720	\$	7,526
Salaries / Benefits	\$ 411,219	\$ 439,645	\$	488,800	\$ 508,352	\$	528,686
ACCOUNT DESCRIPTION	FY 2005	FY 2006	ĸ	FY 2007	FY 2008	1	FY 2009
	ACTUALS	REVISED BUDGET	PF	COMMENDED	PROJECTED	т	PROJECTED

#### **Municipal Court - General Fund**

## MUNICIPAL COURT'S PERFORMANCE MEASUREMENTS

**VIOLATIONS BUREAU - Statement of Service:** The purpose of the Municipal Court is to process all alleged violations of City Ordinances and certain state laws in a fair, impartial, expeditious, accurate, and fiscally responsible manner. The Violations Bureau holds traffic and state court, monitors and handles all cash bonds and manages all Court records.

Performance Measurements	Actual FY 2005	Budget FY 2006	Actual FY 2006	Recommended FY 2007
Municipal Court annual turnover percentage	1.12%	1.00%		
# of Citations received to process	15,290	15,290	16100	16500
Total # of cases disposed	15,161	15,200	13500	15000
# of Court sessions	196	210	210	210
Annual deposits (Fines & Forfeitures)	\$1,843,348	\$1,900,000	\$1,634,223	\$1,600,000
Personnel Assigned:	7.5 FTE	7.5 FTE	7.5 FTE	8.0 FTE
	Municipal Judge Clerk of Courts	Municipal Judge Clerk of Courts	Municipal Judge Clerk of Courts	Municipal Judge Clerk of Courts Deputy Clerk III
	Deputy Clerk II (3) Deputy Clerk I (2.5)	Deputy Clerk II (3) Deputy Clerk I (2.5)	Deputy Clerk II (3) Deputy Clerk I (2.5)	Deputy Clerk II (3) Deputy Clerk I (2)
Financial Information:	Actual FY 2005	Projected FY 2006	Actual FY 2006	Projected FY 2007
Direct Revenue	<b>.</b>	di la constante	<b>.</b>	<b>A</b>
None Total Direct Revenue	\$	- \$ - - \$ -		<u>\$</u> - \$-
Direct Expenditures	Φ	- Þ -	\$ -	φ -
Salary & Benefits	\$ 387,586	5 \$ 439,645	\$ 399,616	\$ 488,800
Maintenance & Operating	\$ 191,455		. ,	
Total Direct Expenditures	\$ 579,041	\$ 654,286	\$ 611,515	\$ 728,191
Net Revenues Over Expenditures	\$ (579,04)	) \$ (654,286)	\$ (611,515)	\$ (728,191)

\* Municipal court assesses and collects fines & forfeiture revenue that is reflected in the annual financial statements as revenue in the originating department, in this case, the Police Department.

City of Alpharetta

### **Mission Statements for Public Safety:**

**Alpharetta Police Services** strives to ensure the highest quality of life for its citizens through developing and maintaining partnerships with the community. We take pride in the fact that all contacts with the public are professional and at all times personify the highest levels of honor, integrity, ethics and justice, entrusted to us by those we are sworn to serve.

### Alpharetta Police Services Goals & Objectives:

Traffic Safety – Idendify and address traffic concerns through engineering, education, and enforcement and further diversify the traffic safety unit by implementing a dedicated DUI Enforcement Team.

Crime Prevention – Actively engage in positive outreach program and take equal and timely enformcement action on violations of criminal law.

Public Safety Consolidation – Successfully implement a consolidated Public Safety Department by utilizing the following objectives:

Establish and adhere to an Alpharetta Department of Public Safety Incident Responsibility Protocol

Select employees from varied units to serve on Chief's Advisory Board

Familiarize each division (Police & Fire) with the mission, goals, and objectives of each other Share information through daily joint command staff briefings

**Alpharetta Fire and Emergency Services** is a proactive, customer oriented emergency services provider. Our objective is to provide the best possible fire and emergency medical services. Our goal is to maximize the saving of lives, minimize the loss of property and avoid loss whenever possible through prevention and education.

#### Alpharetta Fire and Emergency Services Goals and Objectives:

To maintain a minimum on duty staffing level of not less than 22 firefighters at all times 🔊

Assure all career firefighters are certified at the National Professional Qualifications Firefighter 2 level

Maintain a minimum of 240 hours of training and career development for each career firefighter each year

Place the first due fire apparatus on the scene of an emergency within four minutes of dispatch at least 90% of the time  $\checkmark$ 

Place a minimum of 12 firefighters on the scene of a structure fire within eight minutes of dispatch at least 90% of the time  $\checkmark$ 

Place an advance life support paramedic on the scene of a medical emergency within four minutes of dispatch at least 90% of the time  $\Im$ 

Present programs of fire safety education to 80% of all preschool children and 95% of all first and fourth grade students who reside within the City

Conduct a fire safety inspection and/or design a pre-fire plan for every non-residential occupancy twice yearly  $\mathbf{x}^*$ 

### Public Safety - General Fund

ACCOUNT DESCRIPTION	ACTUALS FY 2005	REVISED BUDGET FY 2006	RE	ECOMMENDED FY 2007	PROJECTED FY 2008	F	PROJECTED FY 2009
Salaries-Regular	\$ 11,241,693	\$ 12,978,979	\$	14,717,703	\$ 15,306,411	\$	15,918,668
Professional Development	\$ 61,024	\$ 152,840	\$	168,025	\$ 196,589	\$	230,009
Professional Fees	\$ 93,276	\$ 102,515	\$	105,050	\$ 122,909	\$	143,803
Equipment R & M	\$ 27,903	\$ 68,261	\$	99,100	\$ 115,947	\$	135,658
Vehicle R & M	\$ 549,491	\$ 568,636	\$	559,722	\$ 654,875	\$	766,203
Grounds R & M	\$ -	\$ 3,019	\$	4,250	\$ 4,973	\$	5,818
Facilities R & M	\$ 18,478	\$ 7,212	\$	9,000	\$ 10,530	\$	12,320
Rental Land/Buildings	\$ 3,139	\$ 7,000	\$	1,500	\$ 1,755	\$	2,053
Communications	\$ 158,191	\$ 182,753	\$	222,208	\$ 259,983	\$	304,181
Advertising	\$ 6,022	\$ 8,460	\$	12,000	\$ 14,040	\$	16,427
Printing	\$ 16,357	\$ 20,745	\$	28,050	\$ 32,819	\$	38,398
Travel	\$ 30,961	\$ 61,428	\$	53,250	\$ 62,303	\$	72,894
Maintenance Contracts	\$ 226,919	\$ 663,959	\$	940,938	\$ 1,100,897	\$	1,288,050
General Supplies	\$ 177,031	\$ 203,681	\$	254,550	\$ 297,824	\$	348,453
Uniforms	\$ 190,862	\$ 326,629	\$	353,550	\$ 413,654	\$	483,975
Utilities	\$ 120,850	\$ 149,213	\$	228,050	\$ 266,819	\$	312,178
Food/Meals	\$ 4,835	\$ 7,500	\$	16,100	\$ 18,837	\$	22,039
Non-recurring Expenditure	\$ 1,223	\$ 5,200	\$	-	\$ -	\$	-
Machinery & Equipment	\$ 142,983	\$ 330,269	\$	309,285	\$ 361,863	\$	423,380
	\$ 13,071,238	\$ 15,848,299	\$	18,082,331	\$ 19,243,026	\$	20,524,507

## Public Safety - Emergency 911 Fund

ACCOUNT DESCRIPTION	•	ACTUALS FY 2005	REVISED BUDGET FY 2006	RI	ECOMMENDED FY 2007	ļ	PROJECTED FY 2008	Ρ	ROJECTED FY 2009
Salaries / Benefits	\$	1,010,138	\$ 1,191,617	\$	1,203,957	\$	1,252,115	\$	1,302,200
Professional Development	\$	391	\$ 5,350	\$	10,000	\$	11,500	\$	13,225
Professional Fees	\$	29,892	\$ 34,400	\$	22,000	\$	25,300	\$	29,095
Equipment R & M	\$	23,098	\$ 42,100	\$	34,100	\$	39,215	\$	45,097
Communications	\$	137,388	\$ 162,622	\$	214,622	\$	246,815	\$	283,838
Advertising	\$	-	\$ -	\$	3,500	\$	4,025	\$	4,629
Printing	\$	125	\$ -	\$	500	\$	575	\$	661
Travel	\$	605	\$ 11,500	\$	6,000	\$	6,900	\$	7,935
Maintenance Contracts	\$	49,618	\$ 58,707	\$	68,151	\$	78,374	\$	90,130
General Supplies	\$	123	\$ 8,000	\$	8,500	\$	9,775	\$	11,241
Uniforms	\$	-	\$ 2,500	\$	2,500	\$	2,875	\$	3,306
Utilities	\$	2,459	\$ 23,100	\$	44,750	\$	51,463	\$	59,182
Food/Meals	\$	-	\$ 400	\$	400	\$	460	\$	529
Non-recurring Expenditure	\$	-	\$ 1,000	\$	1,000	\$	1,150	\$	1,323
Machinery & Equipment	\$	130	\$ 54,400	\$	50,118	\$	57,636	\$	66,281
	\$	1,253,967	\$ 1,595,696	\$	1,670,098	\$	1,788,177	\$	1,918,671

### Public Safety - Drug Enforcement Agency Fund

			REVISED						
	А	CTUALS	BUDGET	RF	ECOMMENDED	PF	ROJECTED	PR	OJECTED
ACCOUNT DESCRIPTION	]	FY 2005	FY 2005		FY 2006		FY 2007	Ι	FY 2008
Machinery & Equipment	\$	8,059	\$ 209,008	\$	87,521	\$	65,500	\$	65,500
	\$	8,059	\$ 209,008	\$	87,521	\$	65,500	\$	65,500

## PUBLIC SAFETY'S PERFORMANCE MEASUREMENTS

**PUBLIC SAFETY ADMINISTRATION - Statement of Service:** Public Safety Administration ensures effective, efficient and responsive services by planning and administering the resources allocated to the various divisions of the department, ensuring activities are managed in a manner which produces a safe and secure City.

Performance Measurements	Actual FY 2005	Projected FY 2006	Actual FY 2006	Projected FY 2007
Police Services annual turnover percentage	1.1%	1.5%	13.90%	5.0%
Fire & Emergency Services annual turnover	0.8%	1.0%	10.50%	5.0%
Maintain CALEA accreditation and State Certification **	Yes	Yes	Yes	Yes
Personnel Assigned * :	0.0 FTE	0.0 FTE	0.0 FTE	42.0 FTE
	0.0 1 12			Public Safety Director Chief of Police Fire Chief PS Administrator Deputy PS Administrator
				Sergeant (2) Officer (4)
				Logistics Officer (.5) Accreditation Mgr.
				Evidence Tech
				Crime Analyst
				Fingerprint Tech (.5)
				Jail Liaison (.5)
				Admin Asst. II (2.5)
				Admin Asst. I
				Data Entry Clerk (1)
				Records Supervisor
				Records Analyst
				Shift Supervisor (4)
				Sr. Comm Officer (3)
* New division exists in FY 2007				Comm Officer (13)
Financial Information:	Actual FY 2005	Budget FY 2006	Actual FY 2006	Recommended FY 2007
Direct Revenue				
E-911 Fees	\$ -	\$ -	- \$	- \$ 1,170,777
Police Reports	\$-	\$ -	- \$	- \$ 40,000
Police Services	\$-	\$ -	- \$	- \$ 32,000
Total Direct Revenue	\$-	\$ -	- \$	- \$ 1,242,777
Direct Expenditures				
Salary & Benefits	\$ -	\$ -	- \$	- \$ 3,037,500
Maintenance & Operating	\$-	\$ -	- \$	- \$ 655,511
Total Direct Expenditures	\$-	\$		- \$ 3,693,011
Net Revenues Over Expenditures	\$ -	\$ -	- \$	- \$ (2,450,234)

**POLICE SERVICES - Statement of Service:** Alpharetta's Police Services include criminal investigations, uniform patrol, traffic patrol, and training activities.

Performance Measurements	Actual FY 2005	Budget FY 2006	Actual FY 2006	Recommended FY 2007
# of Calls for service	45,731	46,000	61,569	64,647
Total crimes reported	4,940	5,200	5755	6310
# of Part 1 (violent) crimes reported	1,445	1,600	1922	2018
Personnel Assigned:	108.5 FTE	109.0 FTE	119.0 FTE	91.0 FTE
-	Chief of Police	Chief of Police	Chief of Police	
	Deputy Chief Accreditation Mgr.	Deputy Chief Accreditation Mgr.	Deputy Chief Accreditation Mgr.	
	Commander (6)	Commander (6)	Commander (6)	Captain (6)
	Sergeant (14)	Sergeant (14)	Sergeant (14)	Sergeant (12)
	Field Training (9)	Field Training (9)	Field Training (9)	Field Training (8)
	Detective (4)	0(1)	5()	Training Coordinator
	Officer (8)	Officer (13)	Officer (13)	Officer (7)
	Patrol Officer (26)	Patrol Officer (26)	Patrol Officer (36)	Patol Officer (49)
	Traffic Officer (8)	Traffic Officer (7)	Traffic Officer (7)	Traffic Officer (7)
	Evidence Tech (2)	Evidence Tech (2)	Evidence Tech (2)	
	Crime Analyst	Crime Analyst	Crime Analyst	
	Admin Asst. II	Admin Asst. II	Admin Asst. II	
	Admin Asst I (2)	Admin Asst I (2)	Admin Asst I (2)	Admin Asst I
	Data Entry Clerk (1.5)	Data Entry Clerk (1.5)	Data Entry Clerk (1.5)	
		Accounting Clerk (.5)	Accounting Clerk (.5)	
	Records Supervisor	Records Supervisor	Records Supervisor	
	Records Analyst	Records Analyst	Records Analyst	
	Communications Operations Manager	Communications Operations Manager	Communications Operations Manager	
	Shift Supervisor(4)	Shift Supervisor(3)	Shift Supervisor(4)	
	Sr. Comm Officer (4)	Sr. Comm Officer (3)	Sr. Comm Officer (4)	
	Comm Officer (12)	Comm Officer (14)	Comm Officer (12)	
	Actual	Budget	Actual	Recommended
Financial Information:	FY 2005	FY 2006	FY 2006	FY 2007
Direct Revenue				
Bullet Proof Vest Grant	\$ 15,786			
E-911 Fees	\$ 999,336		\$ 1,080,380	
Confiscation (DEA Fund)	\$ 109,098			
Police Reports	\$ 41,124			
Police Services	\$ 32,545			
	\$ -	\$ 500,448	\$ 1,084,098	\$ 1,845,800
Red Light Camera Citations				
False Alarm Fines & Registration	\$ 62,650	\$ 60,000		
False Alarm Fines & Registration Fines & Forfeitures	\$ 62,650 \$ 1,843,348	\$ 60,000 \$ 1,900,000	\$ 1,634,223	\$ 1,600,000
False Alarm Fines & Registration Fines & Forfeitures Total Direct Revenue	\$ 62,650	\$ 60,000 \$ 1,900,000	\$ 1,634,223	
False Alarm Fines & Registration Fines & Forfeitures Total Direct Revenue Direct Expenditures	\$ 62,650 \$ 1,843,348 \$ 15,786	\$ 60,000 \$ 1,900,000 \$ 15,000	\$ 1,634,223 \$ 26,000	\$ 1,600,000 \$ 3,524,390
False Alarm Fines & Registration Fines & Forfeitures Total Direct Revenue Direct Expenditures Confiscation Expenditures	\$ 62,650 \$ 1,843,348 \$ 15,786 \$ 118,678	\$ 60,000 \$ 1,900,000 \$ 15,000 \$ 208,829	\$ 1,634,223 \$ 26,000 \$ 111,840	\$ 1,600,000 \$ 3,524,390 \$ 117,500
False Alarm Fines & Registration Fines & Forfeitures Total Direct Revenue Direct Expenditures Confiscation Expenditures Salary & Benefits	\$ 62,650 \$ 1,843,348 \$ 15,786 \$ 118,678 \$ 6,248,489	\$ 60,000 \$ 1,900,000 \$ 15,000 \$ 208,829 \$ 6,457,946	\$ 1,634,223 \$ 26,000 \$ 111,840 \$ 6,211,277	\$ 1,600,000 \$ 3,524,390 \$ 117,500 \$ 6,646,354
False Alarm Fines & Registration Fines & Forfeitures Total Direct Revenue Direct Expenditures Confiscation Expenditures	\$ 62,650 \$ 1,843,348 \$ 15,786 \$ 118,678	\$ 60,000 \$ 1,900,000 \$ 15,000 \$ 208,829 \$ 6,457,946 \$ 1,879,914	\$ 1,634,223 \$ 26,000 \$ 111,840 \$ 6,211,277	\$ 1,600,000 \$ 3,524,390 \$ 117,500

**FIRE & EMERGENCY SERVICES - Statement of Service:** Alpharetta's Fire and Emergency Services division includes fire suppression, fire prevention, and training activities.

livision includes fire suppression, f				Ductoria
Performance Measurements	Actual FY 2005	Projected FY 2006	Actual FY 2006	Projected FY 2007
# of Incident responses	5,119	5,300	5,119	6,000
Average response time	0:04:08	0:04:00	0:05:29	0:04:00
# of Fire incident responses	133	150	192	200
# of Residential fires	37	40	19	20
# of Medical incident responses	2,801	2,900	2,665	3,000
Average \$\$ loss per dwelling fire	\$9,872	\$7,000	\$10,905	\$7,000
Percent of property saved	87.43%	90.00%	89.97%	90.00%
# of Fire deaths	2	0	0	0
Fotal internal training staff hours	30,558	35,000	38,585	40,000
Fotal training hours at RAPSTC*	9,733	10,000	12,860	15,000
-	402	450		
Average internal training hours per staff			420	425
# of CERT members trained	45	60	26	50
# of Building plans reviewed	643	700	773	850
# of Existing building inspections conducted	5,753	6,500	5,347	6,000
# of New building inspections conducted	909	1,200	1,101	1,300
# of Fire safety programs conducted	299	400	165	250
# of Fire permits issued	240	275	155	220
# of Car safety seat checks	243	300	187	225
* RAPSTC = Roswell / Alpharetta Public Safet	y Training Center			
Personnel Assigned:	80.5 FTE	95.5 FTE	96.0 FTE	97.0 FTE
	Fire Chief	Fire Chief	Fire Chief	Fire Chief
	Admin Asst. II	Admin Asst. II	Admin Asst. II	Admin Asst. II
	Fire Services	Fire Services	Fire Services	Fire Services
	Administrator	Administrator	Administrator	Administrator
	Deputy Chief (2)	Deputy Chief (2)	Deputy Chief (2)	Fire Marshall
	Battalion Chief (3)	Battalion Chief (4)	Battalion Chief (4)	Battalion Chief (3)
	Fire Captain (9)	Fire Captain (9)	Fire Captain (9)	Fire Captain (9)
	Fire Lieut. (12)	Fire Lieut. (15)	Fire Lieut. (16)	Fire Lieut. (16)
	FF/Medic(15)	FF/Medic (18)	FF/Medic (18)	FF/Medic (17)
	FF/EMT (14)	FF/EMT (16)	FF/EMT (16)	FF/EMT (20)
	Apparatus Engineer (21)	Apparatus Engineer (24)	Apparatus Engineer (24)	Apparatus Engineer (24)
	Training Coord	Training Coord	Training Coord	Training Coord
	Fire Prevention	Fire Prevention	Fire Prevention	Fire Prevention
	Officer (3.5)	Officer (3.5)	Officer (3.5)	Officer (3)
	Actual	Budget	Actual	Recommended
Financial Information:	FY 2005	FY 2006	FY 2006	FY 2007
Direct Revenue			¢	¢.
Fireman's Fund Heritage Grant	\$ 25,000		-\$-	\$ 7.000
Fire Permits	\$ 7,162 \$ 100,451		00 \$ 5,234 00 \$ 89,628	
Fire Plan Review Fire Inspection Fees	\$ 100,451 \$ 2,688			
Total Direct Revenue	\$ 135,301		0 \$ 97,362	
Direct Expenditures	÷ 100,001			
Salary & Benefits	\$ 5,066,154	\$ 6,521,03	33 \$ 6,493,816	\$ 6,255,49
Maintenance & Operating	\$ 572,836			
Total Direct Expenditures	\$ 5,638,990			
		,,	.,,	

### Recreation and Parks Department

Administration, Aquatics, Athletics, Community Center, Cultural Arts, Equestrian Center, Senior Center, Wills Park Recreation Center, and Parks Maintenance

City of Alpharetta

### **Mission Statement:**

The Alpharetta Recreation and Parks Department is dedicated to providing the highest quality recreational opportunities through the development of both active and passive programs and facilities to promote the physical, social and mental wellness of its citizens.

### Goals and Objectives:

- Offer a wider variety of programs to citizens; athletic, art and general programs
- Improve the amenities to the Greenway system
- Expand Cultural Arts programming
- Hire and retain the highest quality staff to serve the public
- Provide the safest grounds and facilities possible X<sup>\*</sup>
- Provide the highest quality of play surfaces and playgrounds
- Provide each staff person with Professional growth and training >
- Identify and design additional park sites
- Review and improve accreditation standards
- Work with Council and Recreation Commission to identify program deficiencies

### **Recreation and Parks - General Fund**

ACCOUNT DESCRIPTION	 ACTUALS FY 2005	REVISED BUDGET FY 2006	R	ECOMMENDED FY 2007	:	PROJECTED FY 2008	ł	PROJECTED FY 2009
Salaries / Benefits	\$ 2,877,044	\$ 2,683,986	\$	2,857,613	\$	2,971,918	\$	3,090,794
Seasonal	\$ 204,000	\$ 417,570	\$	395,719	\$	431,334	\$	470,154
Professional Development	\$ 16,020	\$ 14,388	\$	24,328	\$	26,518	\$	28,904
Professional Fees	\$ 718,676	\$ 777,748	\$	821,180	\$	895,086	\$	975,644
Board Member Fees	\$ 1,350	\$ 1,100	\$	2,700	\$	2,943	\$	3,208
Equipment R & M	\$ 39,145	\$ 44,504	\$	49,050	\$	53,465	\$	58,276
Vehicle R & M	\$ 46,773	\$ 57,255	\$	63,700	\$	69,433	\$	75,682
Grounds R & M	\$ 219,487	\$ 248,100	\$	270,118	\$	294,429	\$	320,927
Facilities R & M	\$ 143,215	\$ 138,360	\$	182,070	\$	198,456	\$	216,317
Equipment Rental	\$ 20,401	\$ 22,253	\$	26,070	\$	28,416	\$	30,974
Communications	\$ 45,279	\$ 45,565	\$	41,832	\$	45,597	\$	49,701
Advertising	\$ 8,630	\$ 13,358	\$	18,532	\$	20,200	\$	22,018
Printing	\$ 42,011	\$ 46,239	\$	53,700	\$	58,533	\$	63,801
Travel	\$ 14,794	\$ 18,377	\$	38,827	\$	42,321	\$	46,130
Maintenance Contracts	\$ 283,780	\$ 307,296	\$	321,972	\$	350,949	\$	382,535
General Supplies	\$ 199,186	\$ 223,277	\$	235,777	\$	256,997	\$	280,127
Uniforms	\$ 82,703	\$ 92,094	\$	97,505	\$	106,280	\$	115,846
Utilities	\$ 425,700	\$ 449,175	\$	551,150	\$	600,754	\$	654,821
Food/Meals	\$ 9,710	\$ 9,005	\$	10,575	\$	11,527	\$	12,564
Non-recurring Expenditures	\$ -	\$ -	\$	-	\$	-	\$	-
Promotional	\$ 14,756	\$ 10,493	\$	14,535	\$	15,843	\$	17,269
Machinery & Equipment	\$ 104,699	\$ 96,187	\$	100,642	\$	109,700	\$	119,573
	\$ 5,517,359	\$ 5,716,330	\$	6,177,595	\$	6,590,698	\$	7,035,265
Employee Summary: FISCAL YEAR	 2003	2004		2005		2006		2007 Proposed
	50	50		50		50		51

## RECREATION & PARK'S PERFORMANCE MEASUREMENTS

**RECREATION ADMINISTRATION - Statement of Service:** The administrative arm of the Recreation & Parks Department provides short & long term capital projects planning, oversees the effective distribution of the department's resources, and provides professional guidance to each division.

Performance Measurements	Actual FY 2005		Budget FY 2006		Actual FY 2006	Re	commended FY 2007
Recreation & Parks turnover							
percentage	0.8%		2.0%		12.3%		4.0%
Maintain CAPRA accreditation *	Yes		Yes		Yes		Yes
Semi-Annual Leisure Guide distribution (per season)	20,000		20,000		16,000		16,000
Annual total registration transactions	23,791		25,000		31,499		33,000
# of Part-time hours used	1,400		1,400		1,400		400
# of purchase orders managed	170		180		160		160
* CAPRA = Commission for Accred	itation of Parks and	Recreat	ion Agencies.				
Personnel Assigned:	6.0 FTE		6.0 FTE		6.0 FTE	7.0 F1	re
	Director - Rec/1	Parks	Director - Rec/Pa	rks	Director - Rec/Parks	Directo	or - Rec/Parks
	Recreation Serv Manager	ices	Deputy Director		Deputy Director	Deputy	Director
	Office Manager		Office Manager		Office Manager	Office I	Manager
	Customer Servi Rep (2)	ce	Customer Service Rep (2)	:	Customer Service Rep (2)	Custon Rep (2	ner Service 2)
	Admin Asst. I		Admin Asst. I		Admin Asst. I	Admin Facility	Asst. I 7 Tech
Financial Information:	Actual FY 2005		Budget FY 2006		Actual FY 2006	Re	commended FY 2007
Direct Revenue							
Non-resident Fees		29,668		0,321			197,835
Total Direct Revenue	\$ 2	29,668	\$ 200	0,321	\$ 258,686	\$	197,835
Direct Expenditures							
Salary & Benefits		46,714		0,818			529,690
Maintenance & Operating		07,094		9,955			816,831
Total Direct Expenditures		53,808		0,773			1,346,521
Net Revenues Over Expenditures	\$ (4	24,140)	ф (600	0,452)	\$ (492,603	5)\$	(1,148,686)

**AQUATICS - Statement of Service**: Aquatics provides accessible and safe recreation opportunities through water-related training, events, and facilities.

Performance Measurements	Actual FY 2005 *	Projected FY 2006	Actual FY 2006	Projected FY 2007
% of Days pool facilities were open during pool				
season (89 days)	98%	98%	98%	98%
Average daily attendance at City pool	200	225	225	225
Hours of lifeguard training per person	15	15	20	20
# of Swim lessons held	104	102	105	105
# of Swim lessons participants	657	650	660	660
(resident / non-resident)	377/280	380/270	385/275	285/275
Swim teams participants	239	270	300	300
(resident / non-resident)	153/86	165/105	193/107	200/100
# of Non-competitive special events held	3	3	5	5
# of Swim competitions hosted at City pool	4	4	2	3
Average attendance at non-competitive special				
events	300	325	325	325
# of Pool passes sold	186	170	200	200
(resident / non-resident)	89/97	85/85	90/110	100/100

\* Pool season spans two fiscal years - actual 2006 figures are to-date figures from May 2006 - June 2006

Personnel Assigned:	23.0	FTE	21	.0 FTE	21	.0 FTE	21	O FTE	
	Pool	Manager	Pool Manager		Pool Manager Asst. Manager Lifeguards (16)		Poo	ol Manager	
	8		Ass	st. Manager			Asst. Manager		
			Life	eguards (16)			Lifeguards (16)		
	Cashiers (3)			Cashiers (3)		Cashiers (3)		Cashiers (3)	
Financial Information:	Actual FY 2005			Budget FY 2006		Actual FY 2006		Recommended FY 2007	
Direct Revenue									
Swimming Lessons	\$	29,155	\$	25,000	\$	27,472	\$	27,000	
Swim Team	\$	24,705	\$	21,200	\$	24,089	\$	24,000	
Pool Activity	\$	63,127	\$	54,000	\$	64,574	\$	65,000	
Total Direct Revenue	\$	116,987	\$	100,200	\$	116,135	\$	116,000	
Direct Expenditures									
Salary & Benefits	\$	63,964	\$	87,305	\$	59,346	\$	88,042	
Maintenance & Operating	\$	76,261	\$	103,780	\$	93,489	\$	100,900	
Total Direct Expenditures	\$	140,225	\$	191,085	\$	152,835	\$	188,942	
Net Revenues Over Expenditures	\$	(23,238)	\$	(90,885)	\$	(36,700)	\$	(72,942)	

**ATHLETICS** - **Statement of Service**: Athletics provides accessible and safe recreation opportunities through athletic-related training, events, and facilities.

Performance Measurements	Actual FY 2005	Projected FY 2006	Actual FY 2006	Projected FY 2007
# of Athletic camps held	20	18	15	15
of Coaches who attended clinics	300	325	325	325
t of Participants - Adult Basketball 2 Seasons-25 teams	192	100	057	200
resident / non-resident)	183 48/135	190 60/130	257 83/174	300 100/200
of Participants - Adult Roller Hockey	10/100	00/100	00/1/4	100/200
2 Seasons-10 teams	202	200	137	150
resident / non-resident)	43/159	45/155	36/101	40/110
of Participants - Adult Softball	,	,	,	,
8 Seasons-170 teams	2,312	2200	2255	2300
resident / non-resident)	608/1704	600/1600	712/1543	750/1550
of Participants - Teen Basketball				
2 Season-12 teams	115	120	129	145
resident / non-resident)	54/61	60/60	61/68	70/75
of Participants - Youth Baseball				
Seasons-70 teams	391	425	403	425
resident / non-resident)	211/180	240/185	214/189	225/200
of Participants - Youth Travel Baseball 7				
Teams	82	96	120	120
resident / non-resident)	25/57	35/61	67/53	70/50
of Participants - Youth Basketball				
75 Teams	492	500	543	560
resident / non-resident)	289/203	300/200	270/273	280/280
of Participants - Youth Lacrosse				
t Teams	95	100	83	80
resident / non-resident)	32/63	40/60	27/56	30/50
of Participants - Youth Roller Hockey				
10 Teams	273	275	237	240
resident / non-resident)	129/144	138/137	114/123	115/125
of Participants - Youth Soccer				
70 Teams	598	600	721	725
resident / non-resident)	371/227	375/225	391/330	400/325
# of Participants - Youth Travel Soccer 40 Feams	007	202		505
	297	300	727	725
resident / non-resident)	86/211	120/180	341/386	340/385
t of Participants - Adult Volleyball				60
resident / non-resident) - NEW				30/30
ŧ of Participants - Adult Flag Football resident / non-resident) - NEW				90 40 (50
				40/50
e of Participants - Adult Soccer resident / non-resident) - NEW				90 40/50
Adult Programs - % of City resident				10/00
participation *	26%	30%	31%	32%
Youth Programs - % of City resident participation	51%	55%	<b>FO</b> 0/	
-			50%	55%
# of Part-time hours used	10,012	10,000	10,000	10,312

Personnel Assigned:	7.0	FTE	7.0	FTE	7.0	FTE	6.0 F1	`E
		Recreation Center Supervisor II (2)		Recreation Center Supervisor II (2)		Recreation Center Supervisor II (2)		tion Center visor II (1)
		etic Supervisor etic Coord (4)		letic Supervisor letic Coord (4)		tic Supervisor tic Coord (4)		e Supervisor e Coord (4)
Financial Information:		Actual FY 2005		Budget FY 2006		Actual FY 2006		ommended FY 2007
Direct Revenue								
Soccer	\$	74,389	\$	70,000		119,896		95,00
Roller Hockey	\$	37,280	\$	35,000		36,890		32,00
Youth Basketball	\$	51,640	\$	52,000		59,419		61,00
WPB Youth Baseball	\$	50,450	\$	58,000		58757		58,00
Adult Softball	\$	72,865	\$	67,500		81,685		72,50
Adult Basketball	\$	6,175	\$	5,000		9,120		8,00
Lacrosse	\$	9,303	\$	10,000		9,280		14,40
Adult Volleyball	\$	-	\$	-	\$	1,500		4,80
Adult Flag Football	\$	-	\$	-	\$	-		2,70
Adult Soccer	\$	-	\$	-	\$	-		2,40
Building/Field Rental	\$	7,598	\$	6,000		3,748		3,00
Park Permits	\$	1,227	\$	1,000		1,764		2,00
Concessions	\$	8,476	\$	7,000		6,285		4,00
Total Direct Revenue	\$	319,402	\$	311,500	\$	388,344	\$	359,800
Direct Expenditures								
Salary & Benefits	\$	288,123	\$	419,379	\$	382,991	\$	443,879
Maintenance & Operating	\$	279,395	\$	279,312	\$	273,357	\$	306,226
Total Direct Expenditures	\$	567,518	\$	698,691	\$	656,348	\$	750,105
Net Revenues Over Expenditures	\$	(248,116)	\$	(387,191)	\$	(268,004)	\$	(390,305

**COMMUNITY CENTER – Statement of Service:** The Alpharetta Community Center provides a convenient and safe environment for diverse recreational opportunities and services to meet the needs of all populations.

	Actual	Projected	Actual	Projected
Performance Measurements	FY 2005	FY 2006	FY 2006	FY 2007
# of Participants in dance	558	600	752	800
(resident / non-resident)	403/155	425/175	528/224	575/225
# of Participants in gymnastics	2,190	2,300	2,225	2,300
(resident / non-resident)	1386/804	1400/900	1,487/738	1,500/800
# of Participants in instructional sports,				
including camps	1106	1200	1,090	1,200
(resident / non-resident)	677/429	700/500	557/553	600/600
# of Special events	6	5	7	7
Average attendance at				
special events	3,855	4,000	4,081	5,000
# of Part-time hours used	3,200	3,414	3,400	3,414

Community Center				(continued)
Personnel Assigned:	5.0 FTE	5.0 FTE	5.0 FTE	7.0 FTE
	Rec Center Supervisor II	Rec Center Supervisor II	Rec Center Supervisor II	Rec Center Supervisor II (2)
	Program Coord (2)	Program Coord (2)	Program Coord (2)	Program Coord (2)
	Customer Service Rep	Customer Service Rep	Customer Service Rep	Customer Service Rep (2)
	Facilities Technician	Facilities Technician	Facilities Technician	Facilities Technician

Financial Information:	Actual FY 2005	Budget FY 2006	Actual FY 2006	Recommended FY 2007		
Direct Revenue						
Gymnastics & Gymnastics Camps	\$ 254,362	\$ 200,000	\$ 212,553	\$ 190,000		
Instructional Sports	\$ 28,220	\$ 37,500	\$ 44,020	\$ 40,000		
Performing Arts Program	\$ 67,678	\$ 70,300	\$ 83,120	\$ 80,000		
SporTykes	\$ 67,335	\$ 40,000	\$ 45,958	\$ 45,000		
Dog Obedience	\$ -	\$ -	\$ 250	\$ 6,000		
Building Rental	\$ 23,203	\$ 45,000	\$ 40,377	\$ 27,000		
Total Direct Revenue	\$ 440,798	\$ 392,800	\$ 426,278	\$ 388,000		
Direct Expenditures						
Salary & Benefits	\$ 244,370	\$ 270,884	\$ 232,516	\$ 345,306		
Maintenance & Operating	\$ 396,836	\$ 335,981	\$ 335,760	\$ 365,700		
Total Direct Expenditures	\$ 641,206	\$ 606,865	\$ 568,276	\$ 711,006		
Net Revenues Over Expenditures	\$ (200,408)	\$ (214,065)	\$ (141,998)	\$ (323,006)		

**CULTURAL ARTS - Statement of Service**: Cultural Arts facilitates programs that educate and expose citizens and visitors to a rich and diverse range of cultural expressions, through both education and special events.

Performance Measurements	Actual FY 2005	Projected FY 2006	Actual FY 2006	Projected FY 2007
# of Participants in youth art classes	253	275	142	200
(resident / non-resident)	168/85	175/100	102/40	150/50
# of Participants in adult art classes	187	200	155	200
(resident / non-resident)	138/49	140/60	96/59	140/60
# of Participants in summer camp	263	270	254	250
(resident / non-resident)	133/130	135/135	124/130	130/120
# of Cultural arts special events	3	3	4	4
Average attendance at special events	3,000	6,000	5,995	6,000
Personnel Assigned:	1.0 FTE	1.0 FTE	1.0 FTE	1.0 FTE
	Arts Coordinator	Arts Coordinator	Arts Coordinator	Arts Coordinator

Cultural Arts						(continued)
Financial Information:	Actual FY 2005	Budget FY 2006		Actual FY 2006		Recommended FY 2007
Direct Revenue						
Fulton County Arts Grant	\$ 40,200	\$ 43,400	\$	21,700	\$	21,700
Summer Drama Camp	\$ 15,577	\$ 15,000	\$	11,430	\$	15,000
Summer Art Camp	\$ 60,590	\$ 30,000	\$	19,948	\$	25,000
Fall Arts Program	\$ 13,282	\$ 15,000	\$	10,452	\$	11,000
Winter Arts Program	\$ 4,997	\$ 5,500	\$	6,274	\$	7,000
Spring Arts Program	\$ 6,279	\$ 5,000	\$	4,770	\$	5,000
Miscellaneous Programs	\$ -	\$ -	\$	17,528	\$	13,000
Magic Class & Camp	\$ 3,025	\$ 2,000	\$	1,370	\$	1,000
Special Events	\$ 1,269	\$ 2,500	\$	2,493	\$	1,000
Total Direct Revenue	\$ 105,019	\$ 75,000	\$	74,265	\$	78,000
Direct Expenditures						
Salary & Benefits	\$ 73,659	\$ 79,120	\$	90,499	\$	89,326
Maintenance & Operating	\$ 66,025	\$ 73,979	\$	62,218	\$	84,326
Total Direct Expenditures	\$ 139,684	\$ 153,099	\$	152,717	\$	173,652
Net Revenues Over Expenditures	\$ (34,665)	\$ (78,099)	\$	(78,452)	\$	(95,652)

**EQUESTRIAN CENTER - Statement of Service:** The equestrian center provides an accessible and safe venue for hosting local and national equestrian events as well as other outdoor events.

Performance Measurements		Actual FY 2005		Projected FY 2006		Actual FY 2006		Projected FY 2007	
Total # of Equestrian event dates		71		70		106	100		
Total # dog show events		39		40	30			30	
Total # other event dates hosted at equestrian center		17		20		30	30		
Average attendance at events		60,000		60,000		65,000		65,000	
# of Arenas/rings maintained		б		6		6		7	
Personnel Assigned:	4.0 F1	ſE	4.0	FTE	<b>4.0</b>	FTE	4.0 FTE		
	Parks I Tech	Maintenance	Parks Tecl	s Maintenance	Equestrian Mgr Parks Maintenance Tech II Parks Maintenance Tech (2)		Equestrian Mgr Parks Maintenance Tech II Parks Maintenance Tech (2)		
Financial Information:		Actual FY 2005		Budget FY 2006		Actual FY 2006	Recommended FY 2007		
Direct Revenue									
Concessions	\$	8,045	\$	10,000	\$	10,318	\$	10,000	
Park Permits	\$	25,205	\$	15,000	\$	4,155	\$	15,000	
Equestrian Shows	\$	183,400	\$	185,500	\$	197,410	\$	185,500	
Total Direct Revenue	\$	216,650	\$	210,500	\$	211,883	\$	210,500	
Direct Expenditures									
Salary & Benefits	\$	168,190	0 \$ 176,112 \$ 2		205,854	\$	189,112		
Maintenance & Operating	\$	226,681	\$	226,063	\$	184,432	\$	176,840	
Total Direct Expenditures	\$	394,871	\$	402,175	\$	390,286	\$	365,952	
Net Revenues Over Expenditures	\$	(178,221)	\$	(191,675)	\$	(178,403)	\$	(155,452)	

**SENIOR CENTER - Statement of Service**: To meet the needs of Alpharetta's senior citizens through facilitating convenient, affordable, and accessible recreation activities and services.

Performance Measurements		Actual FY 2005		Projected FY 2006		Actual FY 2006		Projected FY 2007	
Total # of Participants per year		29,390		30,000		27,250		30,000	
# of Computer classes offered		48		48		30		48	
Total # of Building rentals		74		80		263(49/214)		256 (50/206)	
Total # of Day trips taken		300 300			320		320		
Total # of Overnight trips taken using	City								
buses		10		10		8		12	
Personnel Assigned:	4.0 F	TE	4.0	FTE	4.0	FTE	4.0	FTE	
	Recre Supe	ation ervisor II		reation Ipervisor II		reation pervisor II		reation pervisor II	
	Progra	am Coord	Prog	gram Coord	Prog	gram Coord	Pro	gram Coord	
	Admir	n Asst. I	Adn	nin Asst. I	Admin Asst. I		Admin Asst. I		
	Facili	ties Tech	Fac	ilities Tech	Faci	lities Tech	Fac	ilities Tech	
Financial Information:		-		Actual FY 2006	R	lecommended FY 2007			
Direct Revenue									
Computer Classes	\$	1,095	\$	5,000	\$	2,223	\$	4,000	
Special Needs Program	\$	-	\$	25,600	\$	26,575	\$	28,000	
Social Programs	\$	-	\$	-	\$	1,338	\$	55,000	
Fitness Program	\$	3,051	\$	3,500	\$	2,009	\$	1,500	
North Park Tennis	\$	10,904	\$	10,000	\$	32,058	\$	24,000	
Transportation Fees	\$	1,581	\$	1,500	\$	4,013	\$	2,000	
Building Rental	\$	5,694	\$	6,500	\$	3,353	\$	4,000	
Total Direct Revenue	\$	22,325	\$	52,100	\$	71,569	\$	118,500	
Direct Expenditures									
Salary & Benefits	\$	265,100	\$	276,692	\$	259,730	\$	292,695	
Maintenance & Operating	\$	83,742	\$	74,191	\$	70,248	\$	130,614	
Total Direct Expenditures	\$	348,842	\$	350,883	\$	329,978	\$	130,614	
Net Revenues Over Expenditures	\$	(326,517)	\$	(298,783)	\$	(258,409)	\$	(12,114)	

**WILLS PARK RECREATION CENTER - Statement of Service:** Wills Park provides a convenient and safe environment for diverse recreational opportunities and services to meet the needs of all populations.

Performance Measurements	Actual FY 2005	Projected FY 2006	Actual FY 2006	Projected FY 2007
# of Participants in aerobics	362	375	358	375
(resident / non-resident)	101-261	120/255	170/188	195/180
# of Participants in summer camp	1,600	1,200	1,579	1,200
(resident / non-resident)	901/706	950/250	935/644	1000/200
# of Participants in Extreme camp				120
(resident / non-resident)				120/0
# of Participants in tennis	554	600	665	700
(resident / non-resident)	334/220	350/250	340/325	375/325
# of Participants in karate	191	200	288	300
(resident / non-resident)	100/91	100/100	140/148	175/125
# of Wills Park special events	4	4	4	4
Average attendance at				
special events	25,293	26,000	30,950	35,000

### RECREATION AND PARKS Wills Park Recreation Center

(continued)

Personnel Assigned:	3.0 F1	`E	3.0	FTE	3.0	FTE	3.0	FTE	
		Recreation Center Supervisor I		eation Center pervisor I		reation Center pervisor II		reation Center pervisor II	
	Program	n Coord	Prog	ram Coord	Prog	ram Coord	Program Coord		
	Custon Rep	ner Service	Cust Rep	comer Service	Cus Rej	tomer Service p	Cus Re	stomer Service p	
Financial Information:		Actual FY 2005		Budget FY 2006	Actual FY 2006			Recommended FY 2007	
Direct Revenue									
Step Aerobics	\$	20,796	\$	25,000	\$	16,871	\$	20,000	
Karate	\$	28,654	\$	25,000	\$	26,116	\$	25,000	
Summer Day Camp	\$	153,895	\$	150,000	\$	108,943	\$	121,000	
Tennis	\$	77,572	\$	52,000	\$	65,287	\$	50,000	
Pilates	\$	252	\$	4,800	\$	2,875	\$	3,500	
Building Rental	\$	5,451	\$	4,700	\$	15,138	\$	13,000	
Park Permits	\$	16,267	\$	7,800	\$	19,839	\$	13,000	
Special Events	\$	899	\$	1,500	\$	2,475	\$	1,800	
Total Direct Revenue	\$	303,785	\$	270,800	\$	257,544	\$	247,300	
Direct Expenditures									
Salary & Benefits	\$	210,702	\$	245,786	\$	190,719	\$	249,607	
Maintenance & Operating	\$	233,491	\$	214,427	\$	201,717	\$	230,525	
Total Direct Expenditures	\$	444,193	\$	460,213	\$	201,557	\$	201,557	
Net Revenues Over Expenditures	\$	(140,408)	\$	(189,413)	\$	55,987	\$	45,743	

**PARKS MAINTENANCE - Statement of Service**: Parks maintenance provides for the development and maintenance of the City's parks, greenway space, recreation facility grounds, athletic fields, and other City owned property in order to aesthetically reflect community identity, enrich the quality of life, and provide accessible and safe open space for leisure time activities.

Performance Measurements	Actual FY 2006	Projected FY 2006	Actual FY 2006	Projected FY 2007
# of Athletic fields maintained	28	28	28	28
# of Park acres maintained	306	306	306	306
# of Greenway acres maintained	200	200	200	200
# of Playground inspections	72	72	72	72
# of Park/playground injuries	2	0	0	0
# of Athletic field preparations	7108	7,108	7,073	7,073
# of Park mowings	40	40	40	40
# of Athletic field mowings	80	80	80	80
# of Buildings maintained	28	30	30	32
# of Restrooms maintained	38	41	41	44
# of Pavilions maintained	8	8	8	10
# of Hours utilized for trash pickup	4380	4,380	4755	4,937
# of Part-time hours used	1800	3000	2206 thru 5/17	3000
# of Vehicles maintained	12	12	12	13
# of Vehicle-related accidents	2	0	1	0
# of Work days missed due to				
accidents	0	0	0	0

### Parks Maintenance

(continued)

Personnel Assigned:	20.0	FTE	19.0	) FTE	19.	0 FTE	20.	.0 FTE
	Park S Man	Services ager		s Services nager		k Services anager		rk Services anager
	Park S	Supervisor II	Park	Supervisor II	Par	k Supervisor II	Par	k Supervisor II
	Park S	Supervisor I(2)	Park	Supervisor I(2)	Par	k Supervisor I(2)	Par	rk Supervisor I(2)
		Maintenance II (3)		: Maintenance :h II (3)		k Maintenance ch II (3)		rk Maintenance ech II (3)
	Park l Tech	Maintenance I (3)		: Maintenance ch I (3)		k Maintenance ch I (3)		rk Maintenance ech I (4)
	Park I Tech	Maintenance 1 (8)		: Maintenance ch (8)		k Maintenance ch (8)		rk Maintenance ech (8)
	Admiı	n Asst. II	Adm	in Asst. II	Adr	nin Asst. II	Adı	min Asst. II
Financial Information:		Actual FY 2005		Budget FY 2006		Actual FY 2006		Recommended FY 2007
Direct Revenue								
None	\$	-	\$	-	\$	-	\$	-
Total Direct Revenue	\$	-	\$	-	\$	-	\$	-
Direct Expenditures								
Salary & Benefits	\$	810,787	\$	927,999	\$	941,934	\$	1,025,760
Maintenance & Operating	\$	818,066	\$	953,558	\$	957,023	\$	712,301
Total Direct Expenditures	\$	1,628,853	\$	1,881,557	\$	1,898,957	\$	1,738,061
Net Revenues Over Expenditures	\$	(1,628,853)	\$	(1,881,557)	\$	(1,898,957)	\$	(1,738,061)

Administration, Network, Systems

City of Alpharetta

#### **Mission Statement:**

Technology Services' mission is to provide high quality technology products, services and human resources to City departments that enable them to accomplish their goals and objectives. Technology Services strives to continuously improve the delivery of services and minimize costs while accommodating future City growth.

#### Goals and Objectives:

As we accomplish our mission, the City of Alpharetta Technology Services Department will be known to provide high quality services by:

• Being recognized by City departments as having a high level of skill and knowledge

- Providing excellent serves to all City departments as measured buy the City's performance standards
- Acquiring and supporting proven, sustainable technology solutions that are continually maintained and updated
- Helping City departments to improve and extend the functionality of major systems by offering systems integration and software development services

ACCOUNT DESCRIPTION		ACTUALS FY 2005		REVISED BUDGET FY 2006	RI	ECOMMENDED FY 2007	F	PROJECTED FY 2008	]	PROJECTED FY 2009
	<i>ф</i>		đ		đ		¢		¢	
Salaries / Benefits	\$	523,620	\$	734,628	\$	721,725		750,594	\$	780,618
Professional Development	\$	7,939	\$	20,037	\$	22,711	\$	23,165	\$	23,629
Professional Fees	\$	5,813	\$	11,000	\$	11,000	\$	11,220	\$	11,444
Equipment R & M	\$	3,080	\$	1,000	\$	1,000	\$	1,020	\$	1,040
Facility R&M	\$	-	\$	174	\$	-	\$	-	\$	-
Communications	\$	122,180	\$	85,740	\$	85,740	\$	87,455	\$	89,204
Advertising	\$	-	\$	1,000	\$	1,000	\$	1,020	\$	1,040
Printing	\$	33	\$	-	\$	-	\$	-	\$	-
Travel	\$	3,859	\$	6,125	\$	6,125	\$	6,248	\$	6,372
Maintenance Contracts	\$	185,072	\$	147,570	\$	153,570	\$	156,641	\$	159,774
General Supplies	\$	26,272	\$	18,113	\$	20,150	\$	20,553	\$	20,964
Uniforms	\$	-	\$	-	\$	-	\$	-	\$	-
Utilities	\$	102	\$	9,079	\$	6,579	\$	6,711	\$	6,845
Food/Meals	\$	-	\$	200	\$	200	\$	204	\$	208
Non-Recurring	\$	-	\$	400	\$	-	\$	-	\$	-
Machinery & Equipment	\$	134,444	\$	34,587	\$	26,950	\$	27,489	\$	28,039
	\$	1,012,414	\$	1,069,653	\$	1,056,750	\$	1,092,320	\$	1,129,178
Employee Summary: FISCAL YEAR		2003		2004		2005		2006		2007 Proposed
		5.5		6		8		8		9

### **Technology Services - General Fund**

## TECHNOLOGY SERVICES' PERFORMANCE MEASUREMENTS

**TEHNOLOGY SERVICES - Statement of Service:** Technology services provides hardware, software and support services to all departments in technology related areas.

Performance Measurements	Actual FY 2005		Projected FY 2006		tual 2006		ojected 2007
Technology Services Department annual turnover percentage	0.0%		0.0%	0.	.0%	ć	3.0%
# of Workstations supported	380		390	4	10		420
# of Major applications supported	66		66	(	68		70
# of Helpdesk calls logged	3,485		3,500	3,	715	3	3,800
# of Training classes held	49		50		REMOVE	THIS ONE	
% of Server uptime (based on server hours of 1888 hr/week) Overall service rating - Annual	99.91%		99.90%	99.	93%	99	9.90%
Technology Services Survey (scale of 10)	7.8		8	7	7.9		8
Personnel Assigned:	6.0 FTE	8.0 F	TE	8.0 FTE		9.0 FTE	
	Director of Technology	Direc Tech	tor of mology	Director of Technolog		Director o Technol	-
	Sr. Network Analyst	Netwo	ork Mgr.	Network M	gr.	Network I	Mgr.
	Network Analyst	Netwo	ork Analyst	Network An	nalyst	Network A	Analyst (2)
	Sr. Systems Analyst	Appli	cations Mgr.	Application	ns Mgr.	Applicatio	ons Mgr.
	Systems Analyst (2)	Syste	ms Analyst (3)	Systems An	nalyst (3)	Systems A	Analyst (3)
		GIS C	Coordinator	GIS Coordi	inator	GIS Coord	linator
Financial Information:	Actual FY 2005		Budget FY 2006		tual 2006		nmended 2007
Direct Revenue							
None	\$	- \$	-	\$	-	\$	-
Total Direct Revenue	\$	- \$	-	\$	-	\$	-
Direct Expenditures							
Salary & Benefits	\$ 634,767	7 \$	734,628	\$	675,709	\$	842,015
Maintenance & Operating	\$ 340,127	7 \$	335,025	\$	323,482	\$	331,371
Total Direct Expenditures	\$ 974,894		1,069,653	\$	999,191	-	1,173,386
Net Revenues Over Expenditures	\$ (974,894	4) \$	(1,069,653)	\$	(999,191)	\$	(1,173,386)

### STATEMENT OF PURPOSE

Pursuant to the Governmental Accounting Standards Board's Codification, Section 1300.106, capital project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. The City of Alpharetta uses four capital project funds to appropriate and record capital outlay. The General Capital Project fund is used for funding capital projects relating to general government functions and infrastructure, such as roadway maintenance and construction, public safety and recreation facility construction, technology hardware/software, and vehicle/large machinery acquisition. The Capital Grants Fund is used to transact and record projects using grant funding. These projects must meet the specific grant award parameters. The City has two general obligation bond proceed funds, which are used to finance voter-approved capital projects, usually large in scale and relating to roadway and recreation infrastructure.

### **BUDGET APPROPRIATION/ALLOCATION**

On an annual basis, the unreserved/undesignated portion of fund balance form the General Fund is appropriated as an inter-fund transfer to the General Capital Project Fund. This transfer facilitates the funding of projects on an annual basis, utilizing a pay-as-you-go funding system. The City adopts project length budgets that do not lapse at year-end but remain in full-effect until project completion or re-allocation by City Council.

Traditionally, capital projects are funded at the time of budget adoption based upon priority. Effects upon operating expenses and future liabilities incurred for the expansion of existing facilities/services, or increased maintenance costs are identified with each project. Traditionally, increases in the maintenance/operating costs associated with capital projects are weighed at the time of project approval and requested within the following year's operating costs. As new projects are identified throughout the year, a project summary sheet is initiated which briefly describes the project and a cost estimate and project timeline. These projects become part of the five-year capital improvement plan.

#### **BUDGETED CAPITAL EXPENDITURES**

The City's capital improvement program has the most visible and long-term effect on the quality of life for constituents, businesses and citizens. Through an aggressive capital improvement program, improvements to transportation, access to quality cultural and recreational opportunities, partnering with local businesses for continued economic development, and providing infrastructure and assets for public safety are afforded.

As part of the capital planning process for fiscal year 2007, departments submitted capital initiative requests. The submitted requests were compiled and prioritized, with maintenance and repair of the City's current assets in mind. Priority was given to 1) the replacement of funding used for the environmental project in fiscal year 2006, 2) funding repair, maintenance & replacement of current assets, 3) additional funding needed for active projects, and 4) new projects.

A summary list of projects appropriated for fiscal year 2007 follows, with detail on each specific project following the summary. Capital project appropriations occur annually in the General Capital Project Fund only. The use of capital funds for operating expenses is prohibited and transfers between capital project funds and any other fund is not allowed. An estimate of grant awards for capital outlay is appropriated in aggregate, to have funds available as grants are awarded. Allocation of bond project funds occurs upon voter approval of each applicable general obligation referendum.

## Fiscal Year 2007 Appropriated Projects in the General Capital Project Fund

City Administration	Business Analysis Study Citizen Study	\$ \$	50,000 45,000
<u>Community Development</u>	City Center Design Downtown Improvements Office Space Modifications Police Department Landscape Design	\$ \$ \$	305,000 107,000 25,660 75,000
Engineering and Public Works	Asphalt Roller Detention Pond Maintenance Motorola Replacement Program Storm Drainage Maintenance Additional Appropriations for Existing Projects: Kimball Bridge/Waters Road Intersection Milling and Resurfacing Traffic Calming Equipment Traffic Control Equipment Striping and Traffic Sign Replacement	\$\$\$\$ \$\$\$\$ \$\$\$\$	36,000 152,000 36,000 40,000 240,000 ,350,000 30,000 100,000 150,000
<u>Finance</u>	Automation of Billing/Collection Function Automation of Payroll Function	9 <del>(2</del> ) <del>(2</del> ) (2)	65,000 25,000
Public Safety_	Automatic Vehicle Locator System Motorola Radio Replacement Program Rescue Vehicles Tornado Warning Sirens	€ <del>69 69 69</del>	10,000 80,000 160,000 57,000
<u>Recreation and Parks</u>	Cogburn Road Park Playground Equestrian Center Equipment Master Plan Update Webb Bridge Park Pavilion Wills Park Recreation Center HVAC Union Hill Hockey Rink Improvements	<del>\$\$ \$\$ \$\$ \$\$ \$\$</del>	75,000 26,000 30,000 35,000 26,000 253,000
<u>Technology Services</u>	Firehouse Software Upgrade Grant Management Software Wireless Connectivity Software Wireless Project Phase I Additional Appropriations for Existing Projects: GIS System Network Development	\$\$ \$\$ \$\$ \$\$ \$\$	27,500 40,000 22,000 190,000 50,000 20,000

### Fiscal Year 2007 Fleet Acquisitions

<u>Community Development</u>	Replacements	\$ 41,000
	New Vehicles	\$ 41,000
Engineering and Public Works	Replacements	\$ 35,000
	New Vehicle	\$ 20,500
<u>Public Safety</u>	Replacements (including apparatus reserve)	\$ 720,000
	New Vehicles	\$ 360,000
Recreation & Parks	New Vehicle	\$ 29,000

. Account.	City of Alpharet FY 2007 CAPITAL PR Citizen's Surve City Administration De	OJECT y	. Acath.
	Scope		
Description:	Hire a survey firm to a survey.	conduct a comprehe	nsive citizen's
Financial Impact:	There is no quantifial this study; however, ti officials with funding	he results should pr	ovide elected
	Financial Statu	S	
Funding Source:	Local: Bond: Federal: External:	\$ 45 \$ \$ \$	,000 - -
Total Projected Cost:	External.		000
. Alternation	City of Alpho FY 2007 CAPITAI Business Analys City Administration Scope	PROJECT sis Study	- Accessitie
Description:			ns and analysis of data flo
Financial Impact:	methods in which	the City can produc	esults should provide ce greater efficiency from ure and software systems.
	Financial S	tatus	
Funding Source:	Local: Bond: Federal: External:	\$ \$ \$	50,000 - -
Total Projected Cost:	Exiema.	<u>ب</u> \$	50,000

	City of Alphan FY 2007 CAPITAL City Center Pr Community Developmen	PROJECT oject
	Scope	
Description:		r new City Hall Building (\$280,000) and ssional fees for survey, legal, etc. (\$25,000)
Financial Impact:	-	on future operating budgets - this design is n redevelopment master plan.
	Financial Sto	utus
Funding Source:	Local: Bond: Federal:	\$ 305,000 \$ - \$ -
Total Projected Cost:	External:	\$
	FY 2007 CAPITAL Downtown Pr Community Developme	ojects
<b></b>	Scope	
Description:	interest loan program placing sculptures a	ents to downtown by maintaining the low n and landscaping, small tree removal, and round the specimen elm tree at the corner of and Roswell Street near the Community Cente
Financial Impact:	Alpharetta's downto	nents are designed to improve the aethestics o wn arterties in order to attract additional s to the area, both during the week and on the
	Financial St	tatus
Funding Source:	Local: Bond: Federal: External:	\$ 107,000 \$ - \$ - \$ - \$ -
<b>Total Projected Cost:</b>		\$ 107,000

	City of Alpharetta FY 2007 CAPITAL PROJE Office Space Modificatio Community Development Dep	ns	. Jesuli	-
	Scope			
Description:	Modify existing storage s to accommodate the two the Engineering Deptartr storage	new staff posi	tions and modify space	e in
Financial Impact:	No financial impact on fu	iture operatinį	g budgets.	
	Financial Status			
		¢		
Funding Source:	Local: Bond:	\$ \$	25,660	
	Federal:	\$	_	
	External:	\$	-	
Total Projected Cost:		\$	25,660	
	City of Alpharetta FY 2007 CAPITAL PROJE Landscape Design at Police Departme Community Development Dep	nt Headquart	ers	
	Scope			
Description:	Redesign space in front landscaping, focal featur			to add
Financial Impact:	No financial impact on f	uture operatir	ng budgets.	
	Financial Status			
Funding Source:	Local:	\$	75,000	
	Bond:	\$	-	
	Federal:	\$	-	
	External:	\$		
<b>Total Projected Cost:</b>		\$	75,000	

	City of Alph FY 2007 CAPITA Asphalt F Engineering / Public V	AL PROJECT
	Scop	e
Description:	allow for improved p areas that need repa	uipment that will aid in asphalt compaction and oothole repairs. This roller will also help with large air because of the width and weight of this roller. obilized with a box dump truck and will not requir
Financial Impact:		anticipated to improve response time to pothole ar financial impact for operating expenses is
	Financial	Status
Funding Source:	Local: Bond: Federal:	\$ 36,000 \$ - \$ -
Projected Total Cost:	External:	\$
0	City of Alph FY 2007 CAPITA Motorola Rep Engineering / Public V	AL PROJECT placement
	Scope	e
Description:	digital compatible rad	ing needed to being replacing Motorola radios with lios in anticipation of the Fulton County system gital network. This is a four year project.
Financial Impact:	subsequent years of \$ replacement program	l funding is the requirement of an additional three \$30,000 to complete the replacement program. The will enable the City to continue to have mmunications with surrounding municipalities and
	Financial	Status
Funding Source:	Local: Bond: Federal: External:	\$ 36,000 \$ - \$ - \$ - \$ -
Projected Total Cost:		\$ 36,000

	City of Alj FY 2007 CAPI1			
	Detention Pond			
	Engineering / Public	Works Departm	lent	
	Sco	pe		
Description:	In May 2005, all dete part of the effort to m Permit from the Geory permit requires main detention, and water responsible for maint	aintain complian gia Environmenta tainance of storm quality facilities.	ce with the G al Protection h water infras The City cu	City's NPDES MS4 Division. The City's structure, City-owned arrently owns and is
Financial Impact:	No anticipated financ	ial impact on fut	ure operating	g budgets.
	Financia	l Status		
Funding Courses	Local:	¢	150,000	
Funding Source:	Bond:	\$	152,000	
		\$	-	
	Federal: External:	\$ \$	-	
Projected Total Cost:	Externat.	\$ \$	152,000	
	FY 2007 CAF Drainage Engineering / Publ	Alpharetta PITAL PROJECT Maintenance Lic Works Depart cope	ment	
		cope		
Description:	storm wa		se of a vacuu	used to filter sediment from m extraction truck to clean
Financial Impact:		pated financial ir of the elimination		ure operating budgets, naintence costs.
	Financ	ial Status		
Funding Sources	I appl.		¢	40.000
Funding Source:	Local: Bond:		\$ \$	40,000
	Federal:		ծ \$	-
	reaera.			-
	External:		\$	-

	City of Alpi FY 2007 CAPIT Milling and R Engineering / Public V	AL PROJECT esurfacing	ent and the second
	Scop	e	
Description:		2007 will primari	& resurfacing program, ly be Northpoint Parkway 7.
Financial Impact:	No anticipated finance outside of the elimina	-	ure operating budgets, maintence costs.
	Financial	Status	
Funding Source:	Local:	\$	2,350,000
	Bond:	\$	
	Federal:	\$	-
	External:	\$	-
Projected Total Cost:	City of Alpi FY 2007 CAPITA	\$ haretta AL PROJECT	2,350,000
Projected Total Cost:	City of Alpi FY 2007 CAPITA Webb Bridge @ S Engineering / Public V	\$ haretta AL PROJECT Shirley Bridge Works Departme	
Projected Total Cost:	City of Alp FY 2007 CAPIT Webb Bridge @ S	\$ haretta AL PROJECT Shirley Bridge Works Departme	
	City of Alpi FY 2007 CAPITA Webb Bridge @ S Engineering / Public V Scop	\$ haretta AL PROJECT Shirley Bridge Works Departme De	ent complete the intersection
Projected Total Cost: Description: Financial Impact:	City of Alpi FY 2007 CAPITA Webb Bridge @ S Engineering / Public V Scop This is the year two f improvement at Webb	\$ haretta AL PROJECT Shirley Bridge Works Departme De Cunding needed to b Bridge & Shirle	ent complete the intersection
Description:	City of Alpi FY 2007 CAPITA Webb Bridge @ S Engineering / Public V Scop This is the year two f improvement at Webb	\$ haretta AL PROJECT Shirley Bridge Works Departme De Gunding needed to b Bridge & Shirle cial impact on fut	ent
Description: Financial Impact:	City of Alpi FY 2007 CAPITA Webb Bridge @ S Engineering / Public V Scop This is the year two f improvement at Webb No anticipated financ	\$ haretta AL PROJECT Shirley Bridge Works Departme De Gunding needed to b Bridge & Shirle cial impact on fut	ent
Description: Financial Impact:	City of Alpi FY 2007 CAPITA Webb Bridge @ S Engineering / Public V Scop This is the year two f improvement at Webb No anticipated finance Financial Local:	\$ haretta AL PROJECT Shirley Bridge Works Departme De Gunding needed to b Bridge & Shirle cial impact on fut	ent
Description: Financial Impact:	City of Alpi FY 2007 CAPITA Webb Bridge @ S Engineering / Public V Scop This is the year two f improvement at Webb No anticipated finance Financial Local: Bond:	\$ haretta AL PROJECT Shirley Bridge Works Departme The The The The The The The The The Th	ent
Description: Financial Impact:	City of Alpi FY 2007 CAPITA Webb Bridge @ S Engineering / Public V Scop This is the year two f improvement at Webb No anticipated finance Financial Local: Bond: Federal:	\$ haretta AL PROJECT Shirley Bridge Works Departme The The The The The The The The The Th	ent
Description:	City of Alpi FY 2007 CAPITA Webb Bridge @ S Engineering / Public V Scop This is the year two f improvement at Webb No anticipated finance Financial Local: Bond:	\$ haretta AL PROJECT Shirley Bridge Works Departme The The The The The The The The The Th	ent

	City of Alp FY 2007 CAPIT Kimball Bridge ( Engineering / Public	AL PROJECT	ent			
	Scop	pe				
Description:	This is the year two funding needed to complete the intersection improvement at Kimball Bridge & Water Road.					
Financial Impact:	No anticipated financial impact on future operating budgets.					
General Comments:						
<b>Projected Cost:</b>		\$	47,000			
•	Bond:	\$	-			
	Federal:	\$	-			
		*				
A WALK ST	External: City of Alp FY 2007 CAPIT Ongoing Traffic-related	AL PROJECT Maintenance It				
A WALL ST	City of Alp FY 2007 CAPIT Ongoing Traffic-related Engineering / Public	\$ Dharetta AL PROJECT I Maintenance It Works Departme	ems			
MAINST	City of Alp FY 2007 CAPIT Dngoing Traffic-related	\$ Dharetta AL PROJECT I Maintenance It Works Departme	ems			
	City of Alp FY 2007 CAPIT Ongoing Traffic-related Engineering / Public	\$ <i>Charetta</i> AL PROJECT I Maintenance It Works Department pe ne ongoing installat throughout the C	ems ent ation and ma ity. Funding	g includes traffic		
Projected Total Cost:	City of Alp FY 2007 CAPIT Ongoing Traffic-related Engineering / Public Scop This project funds th traffic-related items	\$ <b>Charetta</b> <b>CAL PROJECT</b> <b>I Maintenance It</b> <b>Works Departme</b> <b>De</b> the ongoing installed throughout the C striping and traff cial impact on fut	ems ent ation and ma ity. Funding ic control eq ture operatir	g includes traffic uipment. ng budgets,		
Description:	City of Alp FY 2007 CAPIT Ongoing Traffic-related Engineering / Public Scop This project funds th traffic-related items calming equipment, No anticipated finan	\$ Pharetta AL PROJECT I Maintenance It Works Departme pe ne ongoing installa throughout the C striping and traff cial impact on fut ation of deferred	ems ent ation and ma ity. Funding ic control eq ture operatir	g includes traffic uipment. ng budgets,		
Description: Financial Impact:	City of Alp FY 2007 CAPIT Ongoing Traffic-related Engineering / Public Scop This project funds th traffic-related items calming equipment, No anticipated finan outside of the elimin	\$ Pharetta AL PROJECT I Maintenance It Works Departme pe ne ongoing installa throughout the C striping and traff cial impact on fut lation of deferred Status	ems ent ation and ma ity. Funding ic control eq ture operatir maintence c	g includes traffic uipment. ng budgets,		
Description: Financial Impact:	City of Alp FY 2007 CAPIT Ongoing Traffic-related Engineering / Public Scop This project funds th traffic-related items calming equipment, No anticipated finan outside of the elimin Financial Local:	\$ Pharetta AL PROJECT I Maintenance It Works Departme pe ne ongoing installa throughout the C striping and traff cial impact on fut lation of deferred Status \$	ems ent ation and ma ity. Funding ic control eq ture operatir	g includes traffic uipment. ng budgets,		
Description: Financial Impact:	City of Alp FY 2007 CAPIT Ongoing Traffic-related Engineering / Public Scop This project funds th traffic-related items calming equipment, No anticipated finan outside of the elimin Financial Local: Bond:	\$ Oharetta AL PROJECT I Maintenance It Works Departme pe ne ongoing installa throughout the C striping and traff cial impact on fut ation of deferred Status \$ \$	ems ent ation and ma ity. Funding ic control eq ture operatir maintence c	g includes traffic uipment. ng budgets,		
Description:	City of Alp FY 2007 CAPIT Ongoing Traffic-related Engineering / Public Scop This project funds th traffic-related items calming equipment, No anticipated finan outside of the elimin Financial Local:	\$ Pharetta AL PROJECT I Maintenance It Works Departme pe ne ongoing installa throughout the C striping and traff cial impact on fut lation of deferred Status \$	ems ent ation and ma ity. Funding ic control eq ture operatir maintence c	g includes traffic uipment. ng budgets,		

	City of Alphare FY 2007 CAPITAL P Payroll Automa Finance Departr	ROJECT tion		کنه	
	Scope				
Description:	interface standard tir	Development/purchase of a system designed to scan and interface standard timesheets with the payroll software system eliminating time consuming data entry by department timekeepers.			
Financial Impact:	An estimated citywide	e savings of 585 s	staff hours per year.		
	Financial Stat	tus			
Funding Source:	Local: Bond: Federal:	\$ \$ \$	25,000 - -		
Total Projected Cost:	External:	\$ <b>\$</b>	- 25,000		
. Hereit	FY 2007 CAPITAL PI Outsource Services for Bil Finance Departm	ling Function		<i>`</i> ~	
	Scope				
Description:	collections functions,	including the pri	l to outsource billing & nting and mailing of ncy letters and other fol	low-	
Financial Impact:		due to the repla	ng expenses by cement of machinery us and the cost of printing.		
	Financial Stat	us			
Funding Source:	Local: Bond: Federal: External:	\$ \$ \$ \$	65,000 - - -		
Total Projected Cost:		\$	65,000		

0	City of Alı FY 2007 CAPIT Automatic Vel Public Safety	AL PROJECT		0	Ł
Description:	<b>Scope</b> Purchase and installation of required computer accessories to enable the Public Safety Department to begin utilizing Automatic Vehicle Location (AVL) technology. This technology will allow Supervisors and Emergency Communications Officers to pinpoint specific locations of field units.				
Financial Impact:	•		-	ct but an anticpated both police and fire units	3.
	Financia	l Status			
Funding Source: Total Projected Cost:	Local: Bond: Federal: External:	4 4 4 4 8		10,000 - - - 10,000	
0	City of Alp FY 2007 CAPIT Motorola Rej Public Safety	oharetta AL PROJECT placements		0	•
Description:	radios with digital c	ding needed to ompatible radio	s in	n replacing Motorola anticipation of the Fult tal network. This is a fo	
Financial Impact:		ears of \$115,000 cement program eroperability in	) to 1 wi con	nmunications with	
	Financia	l Status			
Funding Source:	Local: Bond:	\$		80,000	

Federal:

\$

\$

\$

80,000

0*	City of Alpha FY 2007 CAPITAL Emergency Warnir Public Safety Dep	PROJECT ng System	0		
	Scope				
Description:	Purchase and installation of three additional tornado warning sirens in newly annexed areas, including Mayfield Road, Kimball Bridge Road and Waters Road.				
Financial Impact:	There will be a yearly maintenance cost for the three sirens estimated at \$950.00 per year and an additional annual utility cost of \$1124.64.				
	Financial St	atus			
Funding Source:	Local: Bond: Federal: External:	\$ 57, \$ \$ \$	000 - - -		
0	City of Alı FY 2007 CAPIT Rescue V Public Safety	TAL PROJECT Vehicle	0		
	Sco	pe			
Description:	Purchase of two equipment.	emergency response	vehicles and one set of		
Financial Impact:	Future financial impact includes the operating expenses associated with operating an emergency resue unit. Those expenses include fuel, vehicle maintenance, and medical supplies, estimated to be \$16,000 annually.				
	Financia	l Status			
Projected Cost:	Local: Bond: Federal: External:	\$ \$ \$	160,000 - -		
Total Projected Cost:		\$	160,000		

	City of Alph FY 2007 CAPITA Cogburn Park F Recreation and Par	L PROJECT Playground		
Description:	<b>Scope</b> Design and construct		nd at Cogburn Road Park.	
Financial Impact:	No anticipated financial impact on future operating budgets.			
	Financial S	Status		
Funding Source:	Local: Bond: Federal:	\$ \$	75,000	
Total Projected Cost:	External:	\$ <b>\$</b>	- 75,000	
Description:	<b>Scope</b> New picnic tables, an one new lunging aren eliminating the repacl	additioanl Gator a, and the install		
-	New picnic tables, an one new lunging aren eliminating the repact The installation of sta amount of materials a floors. Over the life o	additioanl Gator a, and the install king of stall floors 	ation of stall mats, after each show.	
-	New picnic tables, an one new lunging aren eliminating the repact The installation of sta amount of materials a floors. Over the life o pack the stall floors a	additioanl Gator a, and the install king of stall floors 	ation of stall mats, after each show. all floors reduces the the repacking of the stall he reduction in clay used to	
-	New picnic tables, an one new lunging aren eliminating the repact The installation of sta amount of materials a floors. Over the life o pack the stall floors a	additioanl Gator a, and the install king of stall floors ll mats on the sta and staff time for f the stall mats, t nd the man hour 0,000.	ation of stall mats, after each show. all floors reduces the the repacking of the stall he reduction in clay used to	
Description: Financial Impact: Funding Source:	New picnic tables, an one new lunging aren eliminating the repact The installation of sta amount of materials a floors. Over the life of pack the stall floors a be approximately \$10	additioanl Gator a, and the install king of stall floors ll mats on the sta and staff time for f the stall mats, t nd the man hour 0,000.	ation of stall mats, after each show. all floors reduces the the repacking of the stall he reduction in clay used to	

	City of Alp FY 2007 CAPITA Master Plar Recreation and Par	AL PROJECT Update	1	
	Scop	e		
Description:	An update of the Rec last updated in Nove		omprehensive n	naster plan,
Financial Impact:	No anticipated finance	cial impact on futu	are operating bu	ıdgets.
	Financial	Status		
Funding Source:	Local:	\$	30,000	
-	Bond:	\$	-	
	Federal:	\$	-	
	External:	\$	-	
Total Projected Cost:		\$	30,000	

	City of Alp FY 2007 CAPIT Webb Bridge Pa Recreation and Par	AL PROJECT ark Pavilion		
	Scop	e		
Description:	Construction of a pic Park.	nic pavilion at the	e lower field a	t Webb Bridge
Financial Impact:	No anticipated financ	cial impact on futu	are operating	budgets.
	Financial	Status		
Funding Source:	Local:	\$	35,000	
	Bond:	\$	-	
	Federal:	\$	-	
	External:	\$	-	

### CAPITAL PROJECTS City of Alpharetta **FY 2007 CAPITAL PROJECT** Air Conditioning Wills Park Gym **Recreation and Parks Department** Scope **Description:** The purchase and installation of air conditioning in the gym at the Wills Park Recreation Center. Currently, the gym is not air conditioned and this limits the use of the gym during the summer. Future financial impact is anticpated to be \$6,000 in additional **Financial Impact:** revenue, due to increase gym usage during the summer months. **Financial Status** \$ **Funding Source:** Local: 76,300 \$ Bond: \$ Federal: External: \$ **Total Projected Cost:** \$ 76,300 City of Alpharetta FY 2007 CAPITAL PROJECT **Union Hill Hockey Rink Recreation and Parks Department** Scope **Description:** Mitigation of condensation at the hockey rink at Union Hill Park. The elimination of condensation at the hockey rink will allow for **Financial Impact:** additional programs to be scheduled at the facility, for an approximate increase in annual revenue of \$25,000. **Financial Status Funding Source:** Local: \$ 253,000

Total Projected Cost:

Bond:

Federal:

External:

\$ 253,000

\$ \$

\$

0	City of Alpha FY 2007 CAPITAL Firehouse Sof Technology Services	PROJECT tware	0
	Scope		
Description:		onnel staffing, a CA	re with additional modules D interface, incident
Financial Impact:	next five years for se	oftware maintenand will, however drive	efficiency in information
	Project Stat	tus	
Funding Source:	Local: Bond: Federal:	\$ \$ \$	27,500
Total Projected Cost:	External:	\$ \$	27,500
- Hessili	FY 2007 CAPITAL 1 GIS Developm Technology Services	nent	- Constant
Description:	This project is the co	d software impleme	raphical information entation in facilitation of a
Financial Impact:	\$3,000 per year, equ at \$20,250 and hard	upment upgrades e lware replacements . Program continua	ance will require additional
	Dia mandra 1.04		
	Financial Sta	itus	
Funding Source:	Local: Bond: Federal: External:	\$ \$ \$	50,000 - -
Total Projected Cost:		\$	50,000

	City of Alpharet FY 2007 CAPITAL PR Grant Management Se Technology Services De	OJECT oftware	S	
	Scope			
Description:	The purchase of softwa awards, scheduling, ar		monitor grant applicati uirements.	ons
Financial Impact:	the next five years for a management software	maintenance co will save time, a		
	Financial Statu	ıs		
Funding Source:	Local: Bond: Federal:	\$ \$ \$	40,000 - -	
Total Projected Cost:	External:	\$ <b>\$</b>	40,000	
. Action	City of Alpharet FY 2007 CAPITAL PR Network Developn Technology Services De	OJECT nent	. Action	
	Scope			
Description:	This project is the cont network through line v		development of the City e use of city fiber.	r's
Financial Impact:	The completion of this expenditures by reduce		e the City future l to providing network li	ines
	Financial Statu	IS		
Funding Source:	Local:	\$	20,000	
	Bond:	\$	-	
	Federal: External:	\$ \$	-	

0	City of Alpharett FY 2007 CAPITAL PR Wireless Connectivity S Technology Services Dej	DJECT Software
	Scope	
Description:	available source in the drops from the network of connectivity. The los	ed to connect a wireless network to an event of loss of connectivity, decreasing is and the resulting downtime due to loss is of wireless connectivity, especially in ftware causes staff downtime and software system use.
Financial Impact:	-	operating cost will be \$16,500 over the vare maintenance contracts.
	Financial Statu	s
Funding Source:	Local: Bond: Federal: External:	\$ 22,000 \$ - \$ - \$ -
Ś	City of Alpharett FY 2007 CAPITAL PR Wireless Project Technology Services Dep	DJECT
	Scope	
Description:		l replace leased lines from Bellsouth, sing the data speed by 5 - 10 times.
Financial Impact:	investment in infrastru	190,000 with an additional \$10,000 ture over the next five years. The project 33-month total return on investment of
	Financial Statu	s
Funding Source:	Local: Bond: Federal: External:	\$ 190,000 \$ - \$ - \$ -
Total Projected Cost:		\$ 190,000

0	City of Alphare FY 2007 CAPITAL P Fleet Program Non-Departmen	ROJECT n	0			
	Scope					
Description:	the criteria for retirement/ the annual contribution to	analysis of vehicles replacement. Inclu the fire apparatus	in the City's fleet that meet ded in replacement funding is			
Financial Impact:	There will not be a financial impact resulting from the fleet replacemen The maintenance and operating costs are included in the fiscal year 20 budget requests. The five-year operating impact of the new vehicles is estimated to be \$134,500.					
	Financial Stat	tus				
Funding Source:	Local: Bond: Federal: External:	\$ \$ \$	1,246,500 - - -			
<b>Total Projected Cost:</b>		\$	1,246,500			

### DEBT SERVICE

### DEBT SERVICE FUND

### Statement of Purpose:

The Governmental Accounting Standards Board's Codification, Section 1300.107, establishes the debt service fund type "to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest." The Debt Service Fund uses the modified accrual basis of accounting and budgeting.

### **Current Funds:**

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Debt service funds are required if they are legally mandated and/or if financial resources are being accumulated for principal and interest payments maturing in future years. The City currently has four outstanding general obligation bonds and one note. Details on all obligations are provided below.

The City acknowledges that current debt structures escalate debt repayments through fiscal year 2012. As a result, in fiscal year 2005 the City began implementation of a long-term financial plan to address the back loaded debt service payment by appropriating \$500,000 of fund balance. The goal of this long-term financial plan was to eliminate the swings in the millage rate that would be necessary to cover debt payments from 2006 through 2012. The primary use of fund balance in fiscal year 2007 will be to continue that long-term financial plan to fund future debt service obligations. The amount of fund balance needed to fund future debt service payments through 2012 was determined using the following assumptions: a level millage rate levy; an average growth in property taxes of 3.5%; current debt service obligations and the potential issuance of new debt in 2012 based upon long-term capital improvement needs; and the collection of impact fee revenue in fiscal years 2007-2009. Using these assumptions, it was determined that \$3,000,000 of the current fund balance should be used to continue to accomplish this smoothing effect. This one time contribution to debt service is budgeted in fiscal year 2007 and is anticipated to provide the needed resources for smoothing future debt service payments through 2012.

### **General Obligation Bonds**

The City issues general obligation bonds to provide for the acquisition and construction of major facilities, and infrastructure. General obligation bonds are direct obligations and pledge the full faith and credit of the City. These bonds generally are issued as 25-year serial bonds, except for refunding issues, with equal amounts of principal maturing each year.

The following bonds are outstanding liabilities in the Debt Service Fund:

Bond Issue	<u>Amount</u>	Outstanding Principal June 30, 2006
2005 General Obligation Bond Issued June 28, 2006 bearing interest rates of 3.66% to 5% payable on May 1 & November 1, serially until fiscal year 2026	\$26,290,000	\$26,290,000
2003 General Obligation Refunding Bonds Issued February 20, 2003 bearing interest rates of 2.0% to 4.375% payable on May 1 & November 1, serially until fiscal year 2012.	\$13,000,000	\$10,835,000

### DEBT SERVICE

1998 General Obligation Bond Issued March 11, 1988 bearing interest rates of 3.9% to 5% payable on May 1 & November 1, serially until fiscal year 2013.	\$24,900,000	\$17,625,000
1995-A General Obligation Bond Issued May 10, 1995 bearing interest rates of 4.5% to 5.6% payable on May 1 & November 1, serially to fiscal year 2012.	\$17,000,000	Refunded with 2003 Bond
1992 General Obligation Bond Issued March 1, 1992 bearing interest rates of 3.5% to 6.5% payable on May 1 & November 1, serially to fiscal year 2010.	\$19,000,000	\$ 7,660,000
Total Outstanding		<u>\$62,410,000</u>

### Note Obligations

During fiscal year 1999, the Development Authority of Alpharetta entered into an agreement with Georgia State University Foundation to construct an education facility. As a result, the Authority issued a 20-year revenue bond. The City has a contract with the Development Authority in which it is obligated to pay 16.5% of the total principal and interest payments. The bond, issued on September 1, 1998 is payable on May 1 and November 1, serially to fiscal year 2019.

### Revenue Bonds

Water Revenue bonds were issued in 1999; however, based upon generally accepted accounting principles, the repayment of interest and principal is recorded within the Water System Fund. These bonds were privately placed with Wachovia Bank. During fiscal year 2005, the City legally defeased these bonds as part of the water distribution system sale to Fulton County.

The following chart illustrates the allocation of the millage rate between operations and debt service for the current and previous two year.

	Fiscal Year 2007	<u>Fiscal Year 2006</u>	Fiscal Year 2003
Millage Rate	6.60	7.00	7.00
General Government	4.15	4.55	4.55
Bonded Debt	2.45	2.45	2.45

The annual requirements for total debt service retirement for future fiscal years are as follows:

Fiscal Year	<u>Principal</u>	<u>Interest</u>	Interest <u>To</u>	
2007	\$ 6,265,000	\$ 2,749,104	\$	9,014,104
2008	\$ 6,925,000	\$ 2,630,481	\$	9,555,481
2009	\$ 7,265,000	\$ 2,290,206	\$	9,555,206
2010	\$ 7,635,000	\$ 1,924,994	\$	9,559,994
2011	\$ 8,030,000	\$ 1,537,531	\$	9,567,531
2012	\$ 6,010,000	\$ 1,181,131	\$	7,191,131
2013	\$ 1,100,000	\$ 937,850	\$	2,037,850
2014	\$ 1,145,000	\$ 893,850	\$	2,038,850
2015	\$ 1,195,000	\$ 836,600	\$	2,031,600
Thereafter	\$ 52,775,000	\$ 5,223,859	\$	57,998,859
Total	\$ 98,345,000	\$ 20,205,606	\$	118,550,606

### DEBT SERVICE

The annual requirements to the City's agreement with the Development Authority for repayment of this bond as of June 30, 2006 are as follows:

<u>Fiscal Year</u>	Principal [Value]	<u>1</u>	Interest	<u>Total</u>
2007	\$ 80,025	\$	59,343	\$ 139,368
2008	\$ 83,325	\$	56,096	\$ 139,421
2009	\$ 86,625	\$	52,653	\$ 139,278
2010	\$ 89,925	\$	48,989	\$ 138,914
2011	\$ 93,225	\$	45,072	\$ 138,297
Thereafter	\$ 918,225	\$	185,038	\$ 1,103,263
Total	\$ 1,351,350	\$	447,191	\$ 1,798,541

#### **Debt Service Revenues:**

	ACTUALS	R	EVISED BUDGET	PROPOSED	PROPOSED	I	PROPOSED
CATEGORY	FY 2005		FY 2006	FY 2007	FY 2008		FY 2009
AD VALOREM TAXES	\$ 6,149,088	\$	6,471,256	\$ 8,354,633	\$ 8,647,045	\$	8,949,692
O/T FROM IMPACT FEES	\$ 400,000	\$	525,000	\$ 500,000	\$ 500,000	\$	500,000
O/T FROM GENERAL FUND	\$ 500,000	\$	2,525,000	\$ 3,000,000	\$ -	\$	-
O/T FROM 1998 BOND FUND	\$ 89,867	\$	-	\$ -	\$ -	\$	-
BUDGETED FUND BALANCE	\$ -	\$	420,000	\$ -	\$ 330,968	\$	591,877
INTEREST EARNINGS	\$ 81,370	\$	45,000	\$ 50,000	\$ 50,000	\$	50,000
TOTAL DEBT SERVICE FUND	\$ 7,220,325	\$	9,986,256	\$ 11,904,633	\$ 9,528,013	\$	10,091,569

#### **Debt Service Expenditures:**

CATEGORY	ACTUALS FY 2005	R	EVISED BUDGET FY 2006	PROPOSED FY 2007	PROPOSED FY 2008	F	PROPOSED FY 2009
BOND PRINCIPAL	\$ 4,309,250	\$	4,856,725	\$ 5,716,436	\$ 6,643,236	\$	7,596,959
INTEREST	\$ 2,194,637	\$	2,007,637	\$ 2,530,774	\$ 2,923,777	\$	1,979,610
ADMINISTRATIVE CHARGES	\$ 4,668	\$	15,000	\$ 15,000	\$ 15,000	\$	15,000
TOTAL DEBT SERVICE FUND	\$ 6,508,555	\$	6,879,362	\$ 8,262,210	\$ 9,582,013	\$	9,591,569

### **Computation of the Legal Debt Margin**

The Legal Debt Limit for the City is equal to 10% of the assessed value of the Ad Valorem tax digest. For fiscal year 2007, the debt limit is \$375,083,691, with current outstanding debt representing 14.81% of capacity. By state law, all general obligation bonds must have voter approval prior to issuance and have a repayment of 40 years or less. The City has complied with these regulations, as well as all laws as they relate to the issuance of debt.

Assessed Value		\$ 3,750,836,912
Debt Limit 10% of Assessed Value		\$ 375,083,691
Amount of Debt Applicable to Debt Limit		
Total General Bonded Debt	\$ 62,410,000	
Less Amount Available for Repayment of Bonds	\$ 6,851,177	\$ 55,558,823
Legal Debt Margin	 	\$ 319,524,868
Percentage Ratios:		
Legal Debt Margin		100%
6		100% 14.81%
Legal Debt Margin		 

Alpharetta Convention & Visitor's Bureau Fiscal Year 2007 Proposed Operating Budget		
Occupancy Tax Revenue	\$	1,299,000
Interest Income	\$	14,750
Rental Income (20 North Main)	\$	12,000
Budget Surplus	\$	100,000
TOTAL REVENUE	\$	1,425,750
Advertising	\$	101,725
Accounting & Legal Fees	<del>ب</del> \$	15,800
Bank Fees	\$	300
Business License/Taxes	\$	350
Computer Equipment	<del>ې</del>	6,000
Computer Software	\$	22,910
Contingency Fund	\$	96,990
Insurance	\$	3,000
Meeting Expenses	\$	43,250
Membership Dues & Subscriptions	\$	11,818
Office Equipment/Leases	\$	13,675
Office Rent (Utilities, Cleaning, Security	\$	67,800
Office Supplies/Furniture	\$	16,512
Postage & Shipping	\$	4,800
Premiums/Gifts/Retail	\$	29,160
Printing/Production	\$	47,510
Public Relations	\$	8,350
Research	\$	1,900
Salary & Benefits	\$	645,500
Special Projects	\$	1,800
Sponsorships & Events	\$	75,600
Staff Development	\$	7,745
Taxes/Leased Equipment	\$	2,000
Telephone & ISP	\$	18,600
Tradeshows & Conference Fees	\$	75,170
BUREAU TOTAL EXPENSES	\$	1,318,265

TOTAL EXPENSES	\$ 1,425,750
WELCOME CENTER TOTAL EXPENSES	\$ 107,485
Business License	\$ 50
Pitney Bowes Weight Machine	\$ 65
Pitney Bowes W.C. Postage Meter	\$ 550
Telephone & ISP	\$ 6,600
Staff Salary & Benefits	\$ 39,000
Postage	\$ 9,600
Parking	\$ 2,400
Office Supplies	\$ 1,800
Extermination	\$ 320
Events	\$ 3,000
Cleaning Service	\$ 1,200
Rent & Utilities (20 North Main)	\$ 42,900



## GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

The City's Budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the Budget document in understanding these terms, a glossary has been included in this document.

ACCRUAL ACCOUNTING	Method of accounting in which transactions are recorded at the time they are incurred, as opposed to when cash is received or spent.
ADOPTED (APPROVED) BUDGET	The funds appropriated by the City Council at the beginning of the year.
AD VALOREM TAX:	A tax based on the value of property
APPROPRIATION:	An authorization made by the City Council which permits officials and department heads to incur obligations against and to make expenditures of governmental resources.
ASSESSED VALUATION:	The value placed on property for purposes of taxation. The City of Alpharetta accepts Fulton County's assessment of real and personal property at 100% fair market value.
BOND:	A written promise to pay a specified sum of money (called principal or face value) at a specified future date along with periodic interest paid at a specific percentage of the principal. Bonds are typically used for long-term debt.
BUDGET:	The financial plan for the operation of a department, program or project for the current year or for the duration of the project. *see page 131 for State definition
BUDGET AMENDMENT:	The transfer of funds from one appropriation account to another, requiring approval of City Administrator, Finance Director, and Department Director.
BUDGET CALENDAR:	The schedule of key dates or milestones which the City follows in the preparation, adoption, and administration of the budget.
BUDGET RESOLUTION:	The official enactment by the City Council legally authorizing City Officials to obligate and expend resources.
BUDGET OFFICER:	"Budget officer" means that local government officials charged with budget preparation and administration for the local government. The official title of the local government budget officer shall be as provided by local law, charter, ordinance, or appropriate resolution of the governing authority.

## GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

BUDGET ORDINANCE:	"Ordinance" or "Resolution" means that governmental action which appropriates revenues and fund balances for specified purposes, functions, or activities for a budget period.
BUDGET PERIOD:	Budget period, means the period for which a budget is proposed or a budget ordinance or resolution is adopted.
BUDGETARY CONTROL:	The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.
CAPITAL OUTLAY:	An expenditure for the acquisition of, or addition to, a capital asset. Items acquired for less than \$1,000 are not considered capital outlay.
CAPITAL PROJECTS:	Projects that result in the acquisition or construction of capital assets of a local government which are of a long-term and permanent nature. Such assets include land, buildings, and related improvements, streets and highways, bridges, sewers and parks. *see page 131 for State definition
CASH BASIS ACCOUNTING:	A basis of accounting under which transactions are recognized only when cash is received or disbursed.
CONTINGENCY:	Funds set aside for unforeseen future needs and budgeted in a "non-departmental" account. Can be transferred to a departmental budget only by action of the City Council.
DEBT SERVICE FUND:	The fund used to account for the accumulation of resources for and the payment of, principal and interest on long-term debt, specifically Bond issues. *see page 131 for State definition
DEPARTMENT:	A major administrative division of the City with indicated overall management responsibility for an operation or a group of related operations within a functional area.
ENCUMBRANCE:	A commitment of funds against appropriations in which the expenditure has not actually been made at the time of recording. It may be in the form of a purchase order, purchase requisition, or a contract for goods and services.
ENTERPRISE FUND:	A fund in which the activities are supported wholly or primarily by charges and fees paid by the users of the services. *see page 131 for State definition

EXPENDITURE/EXPENSE:	This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. <b>"Expenditure"</b> applies to Governmental Funds, and <b>"Expense"</b> to Proprietary Funds.
FIDUCIARY FUND:	Fiduciary Fund means those trust and agency funds used to account "Fiscal year" means the period for which a budget is proposed or a budget ordinance or resolution is adopted for the local government's general funds, each special revenue fund, if any, and each debt service fund, if any.
FISCAL YEAR;	The time period designated by the City signifying the beginning and ending period for recording financial transactions. The City has specified July 1 to June 30 as its fiscal year. *see page 131 for State definition
FUND:	An independent fiscal and accounting entity with a self-balancing set of accounts. These accounts record cash and other assets together with all related liabilities, obligations, reserves and equities. Funds are segregated so that revenues will be used only for the purpose of carrying out specific activities in accordance with special regulations, restrictions or limitations.
FUND BALANCE (undesignated/unreserved):	Refers to the excess of assets over liabilities and is therefore, generally known as amount available for appropriation.
FUND BALANCE (designated/reserved)	Refers to the excess of assets over liabilities and is designated or reserved for a particular item, e.g. "Fund Balance Reserved for Encumbrances".
FUND BALANCE (carried forward):	Funds on hand at year end resulting from collections of revenue in excess of anticipations and/or unexpended appropriations which are included as a revenue source in the budget of the ensuing year.
GENERAL FUND:	General fund means the fund used to account for all financial resources except those required to be accounted for in another fund.
GENERAL OBLIGATION BONDS:	Bonds whose principal and interest are paid from property tax for debt service and are backed by the City's full faith and credit. Approval by referendum vote is required for general obligation bonds to be issued.
GOALS:	A measurable statement of desired conditions to be maintained or achieved.

GOVERNING AUTHORITY:	Governing authority means that official or group of officials responsible for governance of the unit of local government.
GOVERNMENTAL FUNDS:	Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities – except for those accounted for in proprietary funds and fiduciary funds.
LEGAL LEVEL OF CONTROL:	Legal level of control is the lowest level of budgetary detail at which a local government's management or budget officer may not reassign resources without approval of the governing authority. The legal level of control shall be, at a minimum, expenditures for each department for each fund for which a budget is required. This does not preclude the governing authority of a local government from establishing a legal level of control at a more detailed level of budgetary control than the minimum required legal level of control.
MILLAGE RATE:	The ad valorem tax rate expressed in the amount levied per thousand dollars of the taxable assessed value of property. One mill is equal to one dollar per thousand.
MODIFIED ACCRUAL ACCOUNTING:	A basis of accounting in which revenues are recorded when collected within the current period or soon enough thereafter to be used to pay liabilities of the current period and expenditures are recognized when the related liability is incurred.
OBJECTIVES:	Unambiguous statements of performance intentions expressed in measurable terms.
OPERATING BUDGET:	The portion of the budget pertaining to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personal services, fringe benefits, commodities, services and capital outlay.
PERFORMANCE INDICATORS:	Special quantitative and qualitative measure of work performed as an objective of a department.
PROPRIETARY FUNDS:	Used to account for government's ongoing organizations and activities that are similar to those found in the private sector.
RETAINED EARNINGS:	A fund equity account that reflects accumulated net earnings (or losses) in a proprietary fund. As in the case of fund balance, retained earnings may include certain reservations of fund equity.

RESERVE:	An account to indicate that a portion of funds have been legally restricted for a specific purpose, or not available for appropriation and subsequent spending. A reserve for working capital is a budgetary reserve set aside for cash flow needs, emergencies, or unforeseen expenditure/revenue shortfalls.
REVENUE: REVENUE BONDS:	Funds that the City receives as income. It includes such items as taxes, licenses, user fees, service charges, fines and penalties, and grants. Bonds whose principal and interest are payable exclusively from specific projects or special assessments, rather than from general revenues. These bonds do not require approval by referendum.
SINKING FUND:	A reserve fund accumulated over a period of time for retirement of a debt.
SPECIAL REVENUE FUND:	A fund in which the revenues are designated for use for specific purposes or activities. *see page 131 for State description
TAX DIGEST:	Official list of all property owners, the assessed value (100% of fair market value), and the tax due on their property.
TAXES:	Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. Taxes levied by the City of Alpharetta are approved by the City Council and are within limits determined by the State.
UNIT OF LOCAL GOVERNMENT:	Unit of local government, "unit," or "local government" means a municipality, county, consolidated city-county government, or other political subdivision of the state. Such terms do not include any local school district or board of education. For purposes of this paragraph, "county" includes any county officer who is paid in whole or in part on a salary basis and over whom the county governing authority exercises budgetary authority.
WORKING CAPITAL:	A dollar amount reserved in (General Fund) fund balance that is available for unforeseen emergencies, to handle shortfalls caused by revenue declines, and to provide cash liquidity during periods of low cash flow.

36-81-2. Definitions.

Statute text

As used in this article, the term:

- (1) "Budget" means a plan of financial operation embodying an estimate of proposed expenditures during a budget period and the proposed means of financing them.
- (2) "Budget officer" means that local government official charged with budget preparation and administration for the local government. The official title of the local government budget officer shall be as provided by local law, charter, ordinance, or appropriate resolution of the governing authority.
- (3) "Budget ordinance," "ordinance," or "resolution" means that governmental action which appropriates revenues and fund balances for specified purposes, functions, or activities for a budget period.
- (4) "Budget period," means the period for which a budget is proposed or a budget ordinance or resolution is adopted.
- (5) "Capital projects fund" means a fund used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by resources from proprietary type activities which are accounted for in enterprise funds or those financed with funds held by the local government in a trustee capacity.
- (6) "Debt service fund" means a fund used to account for the accumulation of resources for and the payment of general long-term debt principal and interest.
- (7) "Enterprise fund" means a fund used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing authority is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges or where the governing authority has decided that periodic determination of revenues earned, expenses incurred, or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. For purposes of this paragraph, the term "costs" means expenses, including depreciation.
- (8) "Fiduciary fund" means those trust and agency funds used to account for assets held by a local government in a trustee capacity or as an agent for individuals, private organizations, other governmental units, or other funds.
- (9) "Fiscal Year" means the period for which a budget is proposed or a budget ordinance or resolution is adopted for the local government's general fund, each special revenue fund, if any, and each debt service fund, if any.
- (10) "Fund" means a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which is segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulation, restrictions, or limitations.
- (11) "General fund" means the fund used to account for all financial resources except those required to be accounted for in another fund.
- (12) "Governing authority" means that official or group of officials responsible for governance of the unit of local government.

- (13) "Internet service fund" means a fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit or to other governmental units on a cost-reimbursement basis.
- (14) "Legal level of control" means the lowest level of budgetary detail at which a local government's management or budget officer may not reassign resources without approval of the governing authority. The legal level of control shall be, at a minimum, expenditures for each department for each fund for which a budget is required. This does not preclude the governing authority of a local government form establishing a legal level of control at a more detailed level of budgetary control than the minimum required legal level of control.
- (15) "Special Revenue Fund" means a fund used to account for the proceeds of specific revenue sources, other than those for major capital projects or those held by the government in a trustee capacity, that are legally restricted to expenditure for specified purposes.
- (16) "Unit of local government," "unit," or "local government" means a municipality, county, consolidated city-county government, or other political subdivision of the state. Such terms do not include any local school district or board of education. For purposes of this paragraph, "county" includes any county officer who is paid in whole or in part on a salary basis and over whom the county governing authority exercises budgetary authority.
- 36-81-3. Establishment of fiscal year; requirement of annual balanced budget; adoption of budget ordinances or resolutions generally; budget amendments; uniform chart of accounts.
- (a) The governing authority shall establish by ordinance, local law, or appropriate resolution a fiscal year for the operations of the local government.
  - (1) Each unit of local government shall adopt and operate under an annual balanced budget for the general fund, each special revenue fund, and each debt service fund in use by the local government. The annual balanced budget shall be adopted by ordinance or resolution and administered in accordance with this article.
  - (2) Each unit of local government shall adopt and operate under a project-length-balanced budget for each capital projects fund in use by the government. The project-length balanced budget shall be adopted by ordinance or resolution in the year that the project initially begins and shall be administered in accordance with this article. The projectlength balanced budget shall appropriate total expenditures for the duration of the capital project.
  - (3) A budget ordinance or resolution is balanced when the sum of estimated revenues and appropriated fund balances is equal to appropriations.
  - (4) Nothing contained in this Code section shall preclude a local government other than those specifically identified in paragraphs (1) and (2) of this subsection, including enterprise funds, internal service funds, and fiduciary funds.
  - (c) For each fiscal year beginning on or after January 1, 1982, each unit of local government shall adopt and utilize and budget ordinance or resolution as provided in this article.
  - (d) Nothing contained in this Code section shall preclude a local Government from amending its budget so as to adapt to changing governmental needs during the budget period. Amendments shall be made as follows, unless otherwise provided by charter or local law:
    - (1) Any increase in appropriation at the legal level of control of the local government, whether accomplished through a change in anticipated revenues in any fund or through a transfer of appropriations among departments, shall require the approval of the governing authority. Such amendment shall be adopted by ordinance or resolution;
    - (2) Transfers of appropriations within any fund below the local Government's legal level of control shall require only the approval of the budget officer; and

- (3) The governing authority of a local government may amend the legal Level of control to establish a more detailed level of budgetary control at any time during the budget period. Said amendment shall be adopted by ordinance or resolution.
- (e) The Department of Community Affairs, in cooperation with the Association County Commissioners of Georgia and the Georgia Municipal Association, shall develop local government uniform charts of accounts. The uniform charts of accounts, including any subsequent revisions thereto, shall require approval of the state auditor prior to final adoption by the Department of Community Affairs. All units of local government shall adopt and use such initial uniform charts of accounts within 18 months following adoption of the uniform charts of accounts by the Department of Community Affairs. The department shall adopt the initial local government uniform charts of accounts no later than December 31, 1998. The department shall be authorized to grant a waiver delaying adoption of the initial uniform charts of accounts for a period of time not to exceed two years upon a clear demonstration that conversion of the accounting system of the requesting local government, within the time period specified in this subsection, would be unduly burdensome.
- (f) The department's implementation of subsection (e) of this Code section shall be subject to Chapter 13 of Title 50, the "Georgia Administrative Procedure Act."

36-81-4. Appointment of budget officer; performance of duties by Governing authority in absence of appointment; utilization of executive budget.

- (a) Unless provided to the contrary by local charter or local Act, each local government may appoint a budget officer to serve at the will of the governing authority.
- (b) In those units of local government in which there is no budget officer, the governing authority shall perform all duties of the budget officer as set forth in Code Section 36-81-5.

Nothing in this Code section shall preclude the utilization of an executive budget, under which an elected or appointed official, authorized by charter or local law and acting as the chief executive of the governmental unit, exercises the initial budgetary policy-making function while another individual, designated as provided in this Code section as budget officer, exercises the administrative functions of budgetary preparation and control.

- 36-81-5. Preparation of proposed budget; submission to governing authority; public review of proposed budget; notice and conduct of budget hearing.
- (a) By the date established by each governing authority, in such Manner and form as may be necessary to effect this article, and consistent with the local government's accounting system, the budget officer shall prepare a proposed budget for the local government for the ensuing budget period.
- (b) The proposed budget shall, at a minimum, be an estimate of the financial requirements at the legal level of control for each fund requiring a budget for the appropriate budget period and shall be in such form and detail, with such supporting information and justifications, as may be prescribed by the budget officer or the governing authority. The budget document, at a minimum, shall provide, for the appropriate budget period, a statement of the amount budgeted for anticipated revenues by source and the amount budgeted for expenditures at the legal level of control. In accordance with the minimum required legal level of control, the budget document shall, at a minimum provide a statement of the amount budgeted for expenditures by department for each fund for which a budget is required. This does not preclude the governing authority of local government from preparing a budget document or establishing a legal level of control at a more detailed level of budgetary control than the minimum required legal level of control.
- (c) On the date established by each governing authority, the proposed budget shall be submitted to the governing authority for that body's review prior to enactment of the budget ordinance or resolution.

- (d) On the day that the proposed budget is submitted to the governing authority for consideration, a copy of the budget shall be placed in a public location which is convenient to the residents of the unit of local government. The governing authority shall make every effort to provide convenient access to the residents during reasonable business hours so as to accord every opportunity to the public to review the budget prior to adoption by the governing authority. A copy of the budget shall also be made available, upon request, the news media.
- (e) A statement advising the residents of the local unit of government of the availability of the proposed budget shall be published in a newspaper of general circulation within the jurisdiction of the governing authority. The notice shall be published during the week in which the proposed budget is submitted to the governing authority. In addition, the statement shall also advise the residents that a public hearing will be held at which time any persons wishing to be heard on the budget may appear. The statement shall be a prominently displayed advertisement or news article and shall not be placed in that section of the newspaper where legal notices appear.
- (f) At least on week prior the meeting of the governing authority at which adoption of the budget ordinance or resolution will be considered, the governing authority shall conduct a public hearing, at which time any persons wishing to be heard on the budget may appear.
- (g) (1) The governing authority shall give notice of the time and place of the budget hearing required by subsection (f) of this Code section at least one week before the budget hearing is held. The notice shall be published in a newspaper of general circulation within the jurisdiction of the governing authority. The statement shall be a prominently displayed advertisement or news article and shall not be placed in that section of the newspaper where legal notices appear.
- (2) The notice required by paragraph (1) of this subsection may be included in the statement published pursuant to subsection (e) of this Code section in lieu of separate publication of the notice.
- (h) Nothing in this Code section shall be deemed to preclude the conduct of further budget hearings if the governing body deems such hearings necessary and complies with the requirements of subsection (e) of this Code section.
- 36-81-6. Adoption of budget ordinance or resolution; form of budget.
- (a) On date after the conclusion of the hearing required in subsection (f) of Code Section 36-81-5, the governing authority shall adopt a budget ordinance or resolution making appropriations in such sums as the governing authority may deem sufficient, whether greater or less than the sums presented in the proposed budget. The budget ordinance or resolution shall be adopted at a public meeting which shall be advertised in accordance with the procedures set forth in subsection (e) of Code Section 36-81-5 at least one week prior to the meeting.
- (b) The budget may be prepared in any form that the governing authority deems most efficient in enabling it to make the fiscal policy decisions embodied in the budget, but such budget shall be subject to the provisions of this article.