

CITY OF CHATTAHOOCHEE HILLS



Fiscal Year 2023 FINANCIAL PLAN

A Place to Catch Your Breath



Click [Here](#) to Access Website



About the Financial Plan

The Financial Plan provides detailed funding requirements over the next fiscal year and also serves as:

- A policy document that outlines the financial policies that guide the development of the plan;
- An operations guide that helps staff manage day-to-day operations by providing financial and policy information and by identifying financial and staffing resources available to provide services; and
- A communications device that gives readers a comprehensive look at the services provided by the City and related costs and revenues.

The financial summaries in this document detail the City’s total budget for the fiscal year of 2023. This includes the addition of one-time

expenses and decision packages endorsed by the Mayor and Council.

The development timeline was as follows:

- February 11, 2012 – Mayor and Council held a retreat to discuss strategies for how to best allocate revenues and anticipate expenditures for FY2023.
- April 11-15, 2022 – The Mayor and Council met with the city manager in two-on-two meetings to discuss how to proceed with 2023 capital and one-time projects.
- June 30, 2021 – The Mayor and Council adopted the 2023 Financial Plan.

For more information about City of Chattahoochee Hills budget process, visit [City Budget](#).

CITY OF CHATTAHOOCHEE HILLS

Organizational Structure

Chattahoochee Hills Residents



**Mayor
Tom Reed**



**District 1
Ruby Foster**



**District 2
Richie Schmidt**



**District 3
Laurie Searle**



**District 4
Camille Lowe**



**District 5
Troy Bettis**

We have five Council members who are broken down into Districts 1 -5. They each qualify to run by the District they live in, and they represent their constituents within that district while serving the entire City. The City Council has the authority to adopt and provide for the execution of ordinances, resolutions, rules and regulations, and the laws of the State of Georgia, which it shall deem necessary, expedient, or helpful for the peace, good order, protection of life and property, health, welfare, sanitation, comfort, convenience, prosperity, or well-being of the inhabitants of the City of Chattahoochee Hills and may enforce such ordinances by imposing penalties for violation thereof.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Chattahoochee Hills
Georgia**

For the Fiscal Year Beginning

July 01, 2021

Christopher P. Morill

Executive Director

This award represents a significant achievement by this municipality. It reflects the commitment of the governing body and staff to meeting the highest principles of governmental budgeting. In order to receive the budget award, the city had to satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well the city's budget serves as a policy document, a financial plan, an operations guide and a communication device.

Government Finance Officers Association is a major professional association serving the needs of more than 19,000 appointed and elected local, state and provincial-level government officials and other financial practitioners. It provides top quality publications, training programs, services, and products designed to enhance the skills and performance of those responsible for government finance policy and management. The association is headquartered in Chicago, Illinois, with offices in Washington, D.C.



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CITY OF CHATTAHOOCHEE HILLS

The City of Chattahoochee Hills Council Districts



Mayor
Tom Reed
At large



District 3



District 2



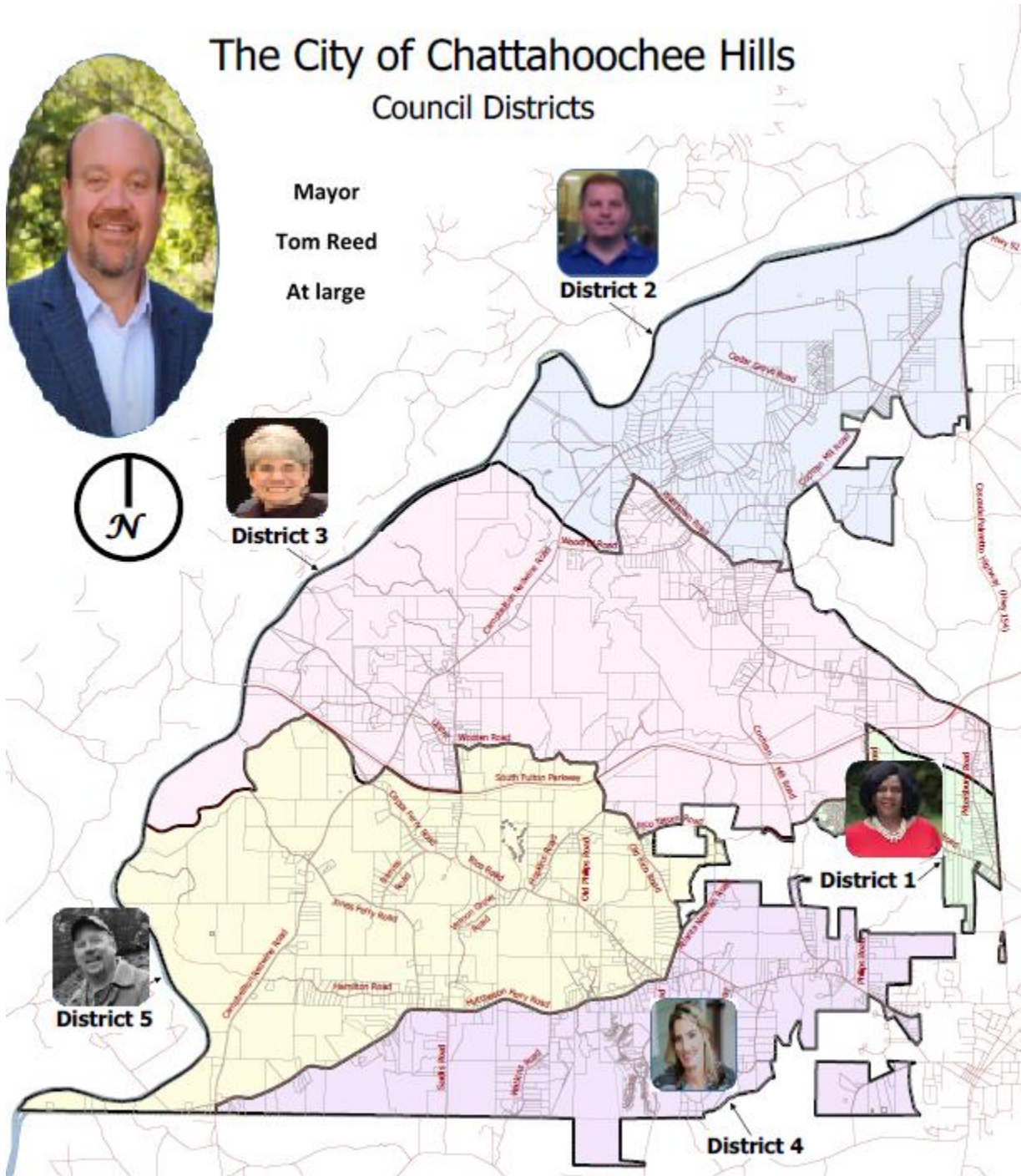
District 1



District 5



District 4

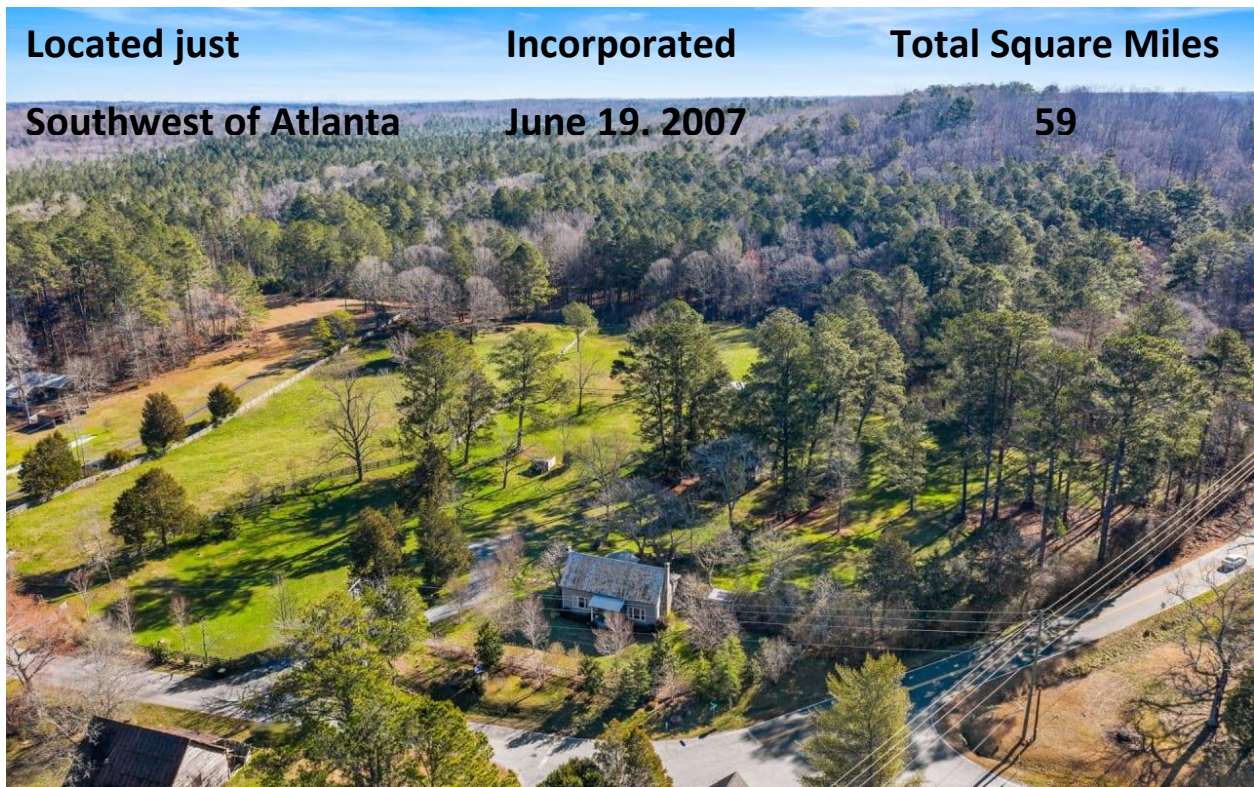




To be a model city built on principles of preserving our past, protecting our quality of life and creating a sustainable future

Our Mission

Our city's purpose is to foster a sense of community through leadership, quality services and protection of environment and our citizens

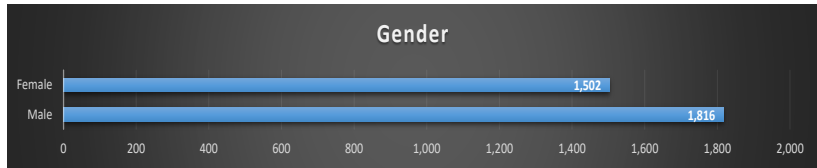




Community Profile & Demographics

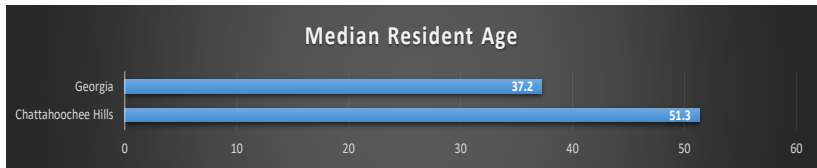
Gender

Male	1,816
Female	1,502



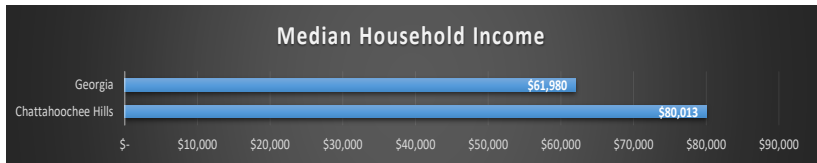
Median Resident Age

Chattahoochee Hills	51.3
Georgia	37.2



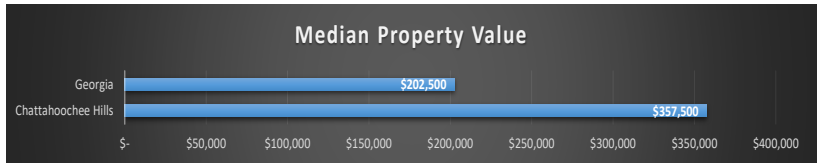
Median Household Income

Chattahoochee Hills	\$ 80,013
Georgia	\$ 61,980



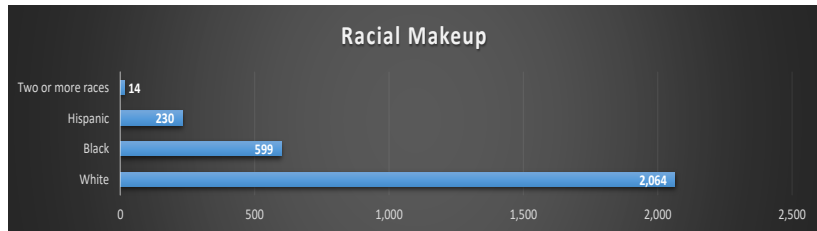
Median Property Value

Chattahoochee Hills	\$ 357,500
Georgia	\$ 202,500



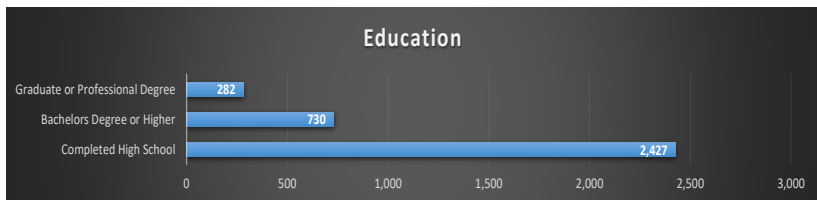
Racial Makeup

White	2,064
Black	599
Hispanic	230
Two or more races	14



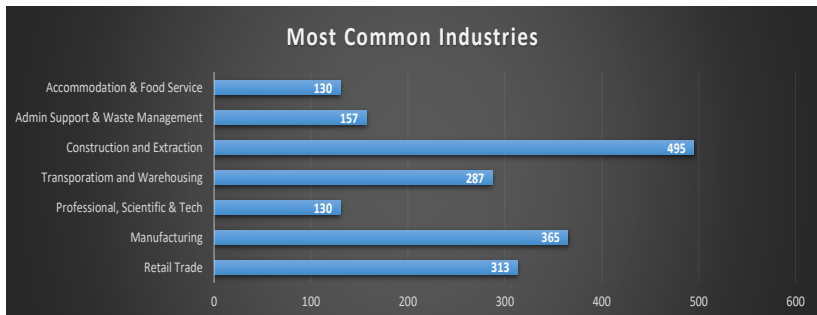
Education

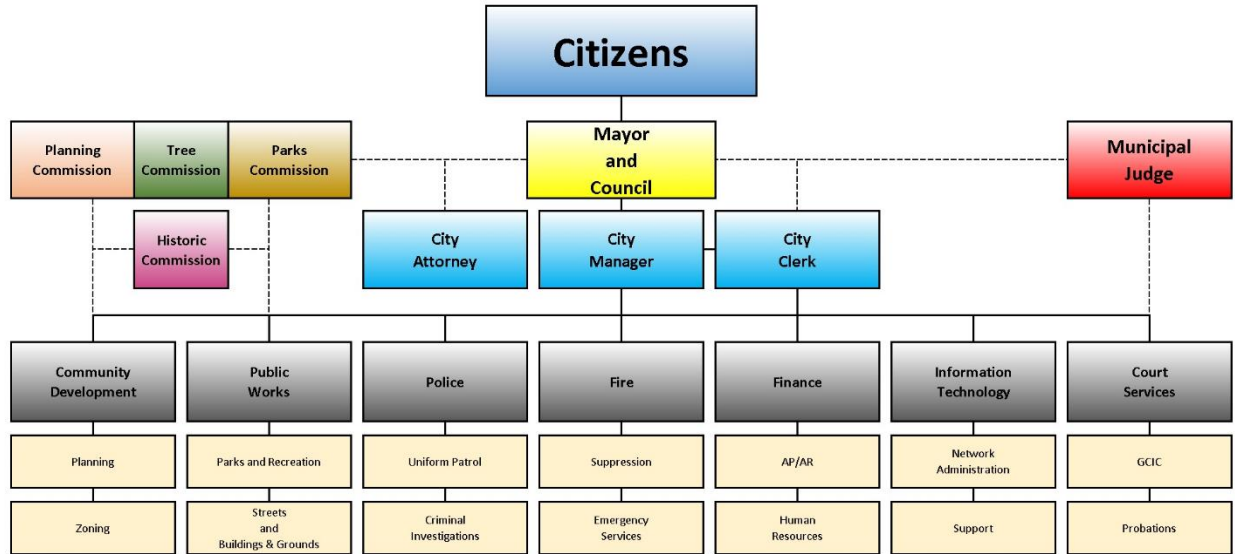
Completed High School	2,427
Bachelors Degree or Higher	730
Graduate or Professional Degree	282



Most Common Industries

Retail Trade	313
Manufacturing	365
Professional, Scientific & Tech	130
Transportation and Warehousing	287
Construction and Extraction	495
Admin Support & Waste Management	157
Accommodation & Food Service	130





MANAGEMENT TEAM



Rob Rokovitz
City Manager

LEADERSHIP IS AN ACTION, NOT A POSITION



Dana Wicher
City Clerk



Mike Morton
Community Dev Director



Michelle Collings
Finance Director



Darold Wendlandt
Public Works Director



Greg Brett
Fire Chief



Jim Little
Police Chief

Positions by Service Area

	FY2016		FY2017		FY2018		FY2019		FY2020		FY2021		FY2022		FY2023	
	F/T	P/T	F/T	P/T	F/T	P/T	F/T	P/T	F/T	P/T	F/T	P/T	F/T	P/T	F/T	P/T
Legislative	-	6	-	6	-	6	-	6	-	6	-	6	-	6	-	6
Appointed Boards	-	15	-	15	-	15	-	15	-	17	-	17	-	19	-	19
Judicial	-	3	-	3	-	3	-	3	-	3	-	3	-	3	-	3
Administration	1	-	1	-	1	-	1	-	2	-	2	-	2	-	2	-
Finance/Human Resources	1	-	1	-	1	-	1	-	1	-	1	-	1	-	1	-
Municipal Court	1	-	1	-	1	-	1	-	1	-	1	-	1	-	1	-
Police	8	2	8	2	9	3	10	1	11	2	11	2	11	2	11	4
Fire	4	18	4	20	12	12	12	12	8	15	8	15	10	14	11	17
Public Works	2	2	3	-	5	-	6	-	7	-	7	-	9	-	9	-
Parks and Recreation	2	-	1	1	2	-	2	-	1	-	1	-	1	-	1	-
Community Development	1	-	1	-	1	-	1	-	2	-	2	-	2	-	3	-
TOTAL	20	66	20	67	32	71	34	37	33	43	33	43	37	44	39	49

This fiscal year, we have added a Finance Director to allow the City Clerk to remain more focused on her primary duties serving the Mayor and Council and various Boards and Commissions. We have also created another tier of part-time firefighters referred to as PRN. This is simply a classification to have a contingent of firefighters who can fill shifts "as often as necessary" in order to maintain minimum staffing.



Community Involvement:

Chattahoochee Hills welcomes and accommodates the needs of citizens with the spirit of volunteerism where neighbors work together for the common good to build a strong and vibrant community. Chattahoochee Hills’ citizens are committed to community involvement and volunteerism and contribute their time and talents to make their city a better place in which to live and work.

The **Planning Commission** was seated on March 4, 2008 and operates as an advisory board to the City Council. The Planning Commission hears requests for re-zonings, variances, and use permits and proposed changes to the zoning ordinance and subdivision regulations.



Patrick Johnson – Chair

Doug Cloud
Jett Hattaway

Rodney Peek
Scott Lightsey

The **Parks Commission** was seated in August of 2012, following the completion of the City’s purchase of our park land. The Parks Commission makes recommendations to the City Council on the development, uses, improvements and rules and regulations for the City’s parks.



Diana Wilson – Chair

Roland Alston
Patricia Lesko
Clifford Blizzard

Chris Jones
Chip Denton
(Vacant)

The **Historic Commission** was seated on April 9, 2019 and operates as an advisory board to the City Council.



Allison Duncan - Chair

Brian Gross
Sarah Love

Lila Rhyne
Kim Taylor Cloud

Amber Steele
Gene Griffith

CITY OF CHATTAHOOCHEE HILLS

Governor – Brian P. Kemp



The 83rd Governor of Georgia, Brian P. Kemp took office in January 2019.

Kemp's political career began when he served as a state senator from 2003-07. He served as Georgia Secretary of State from 2010-18.

Georgia Senate



Each January, 56 senators meet to set an annual operating budget, amend the current year's budget, and craft laws that range from promoting business to keeping health care spending in check.



District 28
Republican

Senator Matt Brass

Capitol Office
327-B Coverdell Legislative Office Bldg.
Atlanta, GA 30334
Phone: (404) 463-1376



District 35
Democrat

Senator Donzella James

Capitol Office
121-D State Capitol
Atlanta, GA 30334
Phone: (404) 463-1379
Fax: (404) 656-6579

Georgia House of Representatives



The House of Representatives consists of 180 members from regions around the state. Each January the House convenes to set an annual operating budget, amend the prior year's budget, and craft laws to address issues ranging from education reform to transportation investment.

Sharon Beasley-Teague

D - Red Oak

District 65

Capitol Address

509-A Coverdell Legislative Office Building
18 Capitol Square SW
Atlanta, GA 30334
404.656.0220 - Office



District Address

PO Box 488
Red Oak, GA 30272



Fulton County Chairman Robb Pitts

141 Pryor Street, SW
Atlanta, GA 30303
(404) 612-8222



Fulton County District 6 Commissioner Khadijah Abdur-Rahman

141 Pryor Street, SW
Atlanta, GA 30303
(404) 612-8222

Strategic Goals and Objectives



Promote Sustainable Economic Development



Promote Community Involvement



Preserve Rural Character



Maintain Open and Transparent Communications



Enhance Customer Service



Foster Fiscal Integrity

Each City Council member articulated their unique set of interests regarding how to achieve citywide strategic goals at the annual Council Retreat held in February 2022. The process of creating these goals incorporates not only their special skills sets but also their passion for certain specialized service areas. This collaborative process netted a more holistic set of strategic goals and objectives.



Enhance Service Level for Growing Population

With the expansion of housing in Serenbe and more Hamlet Mixed Use Developments on the way, the City will need to be even more responsive to plan review, permit issuance and constituency services



Respond to Demand on Parks and Facilities

COVID -19 resulted in an huge increase to park use and visitation that will require additional resources allocated to the maintenance and operations of our park land and associated facilities



Support Film and Tourism Industry

The film and television industries in Georgia generated \$9.5 billion in 2018, but the economic impacts extend much further. Countless jobs are created in the process.



Increase Community Outreach Initiatives

The increase in vaccinations has opened the opportunity to begin planning community events to bring citizens together and celebrate our local heritage, culture and each other.



Pursue Authentically Rural Development

The recommendations will focus on design, zoning, land use, street network, transportation alternatives, recreational opportunities, historic preservation, business development and site development.



BUDGET MESSAGE

City of Chattahoochee Hills
6505 Rico Road
Chattahoochee Hills, GA 30268

June 30th, 2022

To the honorable City Council and citizens of Chattahoochee Hills:

Your Mayor, staff and I respectfully submit for your consideration the City of Chattahoochee Hills’ proposed balanced budget for fiscal year 2023 (FY2023). One of the main objectives of the City’s budget is to provide a management tool by which our local government can provide quality services while operating within its available resources. This process results in an update of the City’s on-going financial plan and provides a vehicle by which management decisions can be made because of the formulation and analysis of the available data.



Government Structure

The governing authority of the City of Chattahoochee Hills in Fulton County, Georgia, is vested in a Mayor and five Council members. The Mayor is elected on the first Tuesday in November following the first Monday in November for a term of four years, and the person elected takes office beginning at 12:00 a.m. on January 1. The Oath of Office/Swearing In takes place at the first Regular Meeting in January of the following year.

The Council members are elected on the first Tuesday in November following the first Monday in November for a term of four years each. The Mayor is elected by a city-wide majority vote. The Council members represent districts and are elected to four-year terms with staggered elections every two years by the registered voters in their respective districts. The Mayor and Council members representing districts 2 and 4 are elected during one election and the Council members for districts 1, 3 and 5 are elected two years following. Each district is entitled to one Councilmember who is a resident of the district at the time of his/her election and for 12 months prior, and each Councilmember is elected by a majority vote of the electors in his or her district. The Mayor is elected every four years (during the District 2 and 4 election cycle).

The governing Council is responsible for, among other things, passing ordinances, adopting the budget, appointing committees, and appointing the City Manager and City Clerk. The City Manager serves as the chief executive and administrative officer of the city and has full authority to execute the city's annual operating budget and capital budget. He 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 hiring the heads of various departments.

The City Council meets for their regular session on the first Tuesday of each month and holds work sessions the Thursday before the regular session. The regular sessions begin at 6:00 pm and are held in the Chambers at City Hall located at 6505 Rico Road. Agendas, agenda packets, and minutes can be viewed online at <http://www.chatthillsga.gov>.

The City provides a full range of services including Building Inspections & Permitting, Code Enforcement, Business Licensing, Community Development, Economic Development, Financial Services, Fire Services, GIS & Mapping, Human Resources, Information Technology, Municipal Court, Parks & Recreation, Police Services, Public Works, Stormwater & Environmental Management, Library Services, and Special Events & Tourism.

Budget Process and Overview

On or before a date fixed by the City Council but not later than 90 days prior to the beginning of each fiscal year, the City Manager shall submit to the City Council a proposed operating budget for the ensuing fiscal year. The budget shall be accompanied by a message from the City Manager containing a statement of the general fiscal policies of the city, the key features of the budget, explanations of major changes recommended for the next fiscal year, a general summary of the budget, and such other pertinent comments and information. The operating budget and the capital budget, the budget message, and all supporting documents are filed in the office of the city clerk and open for public inspection.

Each department is responsible for participating in the budget formulation process while addressing three major areas: maintenance and operating, operating initiatives, and capital project requests.

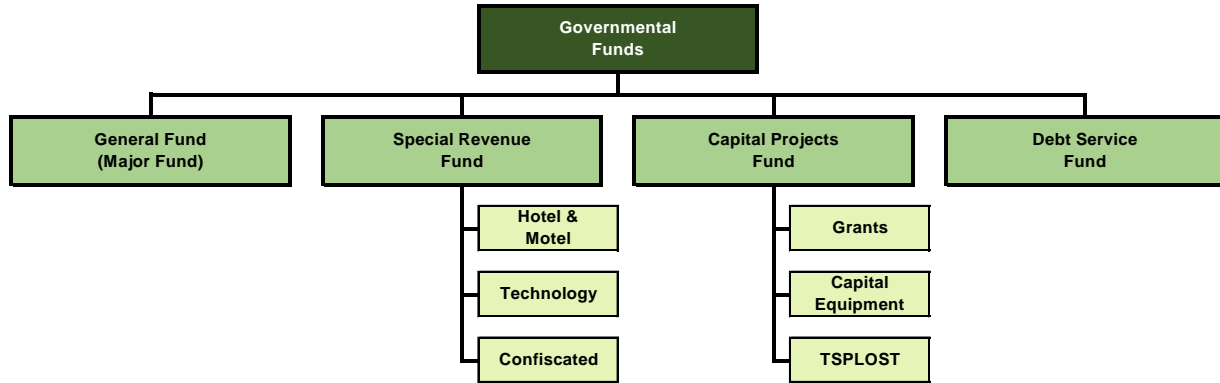
The FY2023 budget was adopted on June 30th, 2022. The City of Chattahoochee Hills initiates its formal budget process in mid-February to ensure time for an inclusive and transparent process while allowing the governing body the time to review projected revenues and anticipated expenditures prior to adopting the annual budget. That adoption takes place before the beginning of the fiscal year, July 1. Public meetings are also held to inform the citizenry, and to provide opportunities for public input.

Each department director met with the City Manager to review their respective budget requests. Each request was evaluated by the City Manager according to the priority specified by the department director and available funding. Goals and strategies identified by the governing body during the annual two-day retreat held February 11th were emphasized and incorporated in these departmental discussions.

Once the proposed budget was developed and functionally complete with the anticipated expenditures and projected revenues for all funds, and reviewed by the Mayor, it was distributed to the Council (during the first week in April). Each Councilmember is provided with a detailed Budget Preparation Worksheets which include the following: Statement of Revenues and Expenditures, Revenue Projections, Detailed Revenue Sources Breakdown, Anticipated



Departmental and Fund Expenditures Overview, and Detailed Departmental and Fund Expenditures. The Statement of Revenues and Expenditures delineates how revenues and expenditures are allocated within each fund. The City operates under six funds: General Fund, Debt Service Fund, Hotel/Motel Fund, Grants Fund, Capital Projects Fund and TSPLOST Fund.



The Mayor and City Manager meet with Council members individually to review and make modifications to the budget, with each member of the governing body having access to the same information and discussion items during this process. The first reading and public hearing on the FY2022 Budget was held June 7th. The second reading and adoption took place on June 30th.

While the sources of revenues and expenditure categories are similar to FY2022, the City has expanded its priorities from the previous fiscal year by focusing on areas that have been identified through various public meetings and current health climate that has affected several facets of the budget. There are some areas that we would like to highlight that have strengthened our economic position going forward in the following sections of this document. The following priorities and issues for the FY2023 Budget are based on five areas that address policy issues, economic factors, regulatory and legislative challenges:



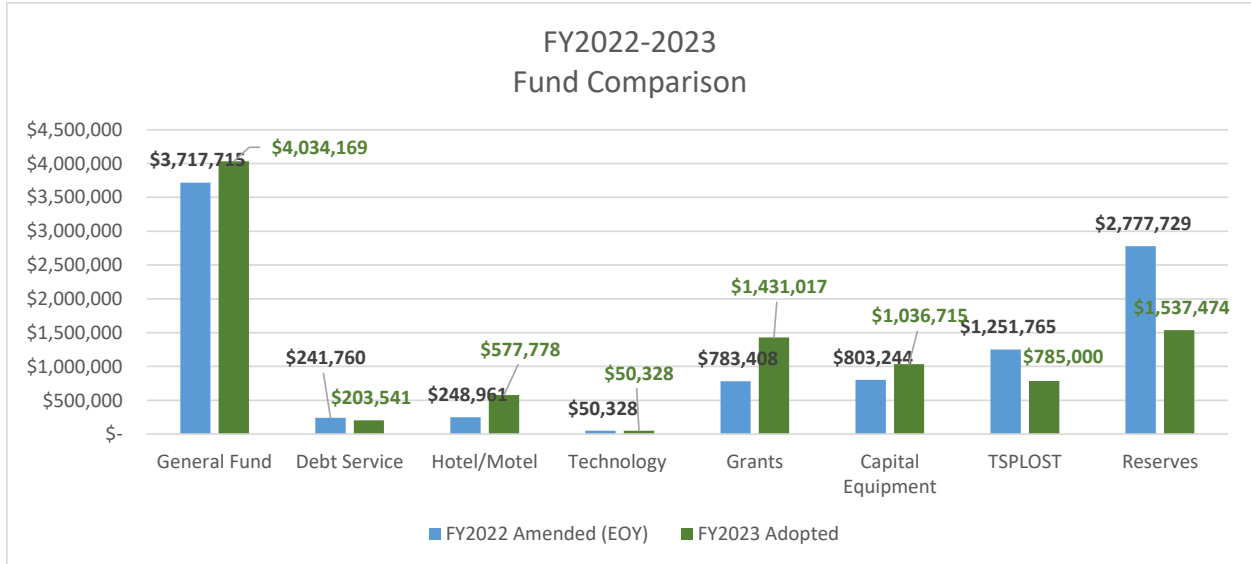


Enhance Service Level for Growing Population

The FY2023 Budget is focused on some capital projects that are overdue as well as some spending of Hotel/Motel; tax dollars that have increased due to the capturing of revenue from AirBNB and Short Term Rental properties. The increase in Capital spending will be coming from the State and Local Federal Relief Fund (SLFRF). Since we received less than \$10M (\$1,239,062), the new ruling on the monies provided from this Federal grant allows for spending on “government services”.

The FY2023 Budget actually reflects a decrease in overall revenue from FY2022 from \$9,874,910 to \$9,656,021 (-2.21%). Other funds, however, show an increase such as the General Fund, Grants Fund, Capital Fund, and Hotel Motel Fund. The General Fund is increasing from \$3,717,715 to \$4,034,169 (8.5%). This primarily attributed to a higher anticipation in property taxes as well as sales and use taxes. The Capital Fund is increasing from \$803,244 to \$1,036,715 (29%). The Grants Fund is increasing due to the State and Local Fiscal Recovery Funds (SLFRF) in the total amount of \$1,239,062 from the Federal government. We received \$619,531 in June of 2021 and anticipate the second and final payment of \$619,531 in June of 2022. Some of these funds, \$81,100 have been allocated to a recruitment and retention program which provides quarterly bonuses to eligible staff approved by the Mayor and Council. These bonuses have been approved through FY2023 which will provide quarterly bonuses to eligible staff in July 2022, October 2022, January 2023 and April 2023. That estimated expenditure is \$324,400. This will leave \$830,562 as unrestricted. These funds have to be obligated by December 31, 2024 and spent by December 31, 2025. The Hotel Motel Fund is showing an increase from \$248,961 to \$577,778. This increase can be attributed to the projected fund balance of approximately \$347,947 that could be allocated to future Parks Capital projects. The table below illustrates increases and decreases in each fund category.

FUND	Fiscal Year 2020	Fiscal Year 2021	FY2022 Amended (Mid Year)	FY2022 Amended (EOY)	FY2023 Adopted	FY 22-23 (% +/-)
General Fund	\$ 3,339,752	\$ 3,240,040	\$ 3,702,636	\$ 3,717,715	\$ 4,034,169	8.512%
Debt Service	\$ 161,845	\$ 138,734	\$ 241,760	\$ 241,760	\$ 203,541	-15.809%
Hotel/Motel	\$ 133,876	\$ 109,105	\$ 305,206	\$ 248,961	\$ 577,778	132.076%
Technology	\$ -	\$ -	\$ 50,328	\$ 50,328	\$ 50,328	0.000%
Grants	\$ 235,102	\$ 263,801	\$ 892,586	\$ 783,408	\$ 1,431,017	82.666%
Capital Equipment	\$ 924,300	\$ 562,179	\$ 803,244	\$ 803,244	\$ 1,036,715	29.066%
TSPLOST	\$ 570,431	\$ 653,250	\$ 1,200,037	\$ 1,251,765	\$ 785,000	-37.289%
Reserves	\$ 523,485	\$ 440,633	\$ 1,378,490	\$ 2,777,729	\$ 1,537,474	-44.650%
Total All Funds	\$ 5,888,792	\$ 5,407,742	\$ 8,574,287	\$ 9,874,910	\$ 9,656,021	-2.217%



Respond to Demand on Parks and Facilities

STUDY AREA

Study area encompasses the site shown below



The City currently has five parks now with the new land acquisition of 241 acres along the Chattahoochee River which will be referred to as Chattahoochee Hills RiverLands Park. In June of 2022, the City entered into an agreement with Pond & Company to provide a master plan at the cost of \$14,500 for site improvements adjacent to the Chattahoochee River. The City wishes to program the site for various passive recreation uses as well as provide public input related to uses on the site. This plan will be combined with the new RiverLands Park plan developed by Pond for the Trust for Public Land (TPL).

Potential program elements that will be considered include natural surface hiking trails, access and entry roads, parking areas and related infrastructure, equestrian trails and/or facilities, picnic pavilions, restrooms, picnic areas, paved walking paths/bike trails, and maintenance area/park office.

Our parks, particularly Cochran Mill Park, have experienced a significant increase in visitors. Much of this increase is a direct result of the shelter in place restrictions that were put in place during the COVID-19 pandemic. Many more people discovered our parks when so many other places were closed. At one point, we had to station police officers who served as parking lot ambassadors to deal with the overflow crowds.

Knowing that we cannot post police officers at the parks which is cost prohibitive, the Mayor and Council budgeted for a Park Ranger position. This person will serve as a professional point of contact to park visitors and ambassador providing information and assistance to all park patrons. Additional responsibilities include ensuring park rules and etiquette are enforced through positive interaction with all those who visit all City parks.

In addition to expanding parking areas, there will also be a need for the expansion of existing restroom facilities and the addition of new restroom facilities at our current parks and our newer, less utilized parks that will begin seeing more traffic and use with the installation of the boat ramp.

Support Film and Tourism Industry

Over the last year, the City has permitted over 17 film production which include movies, television series and streaming services such as Netflix, Hulu and the like. Some of the titles of these films/TV shows include *Emergency*, *MacGyver*, *Long Slow Exhale*, *Heels*, *Secret Headquarters*, *Summer Break*, *Dog Gone*, *Ozark*, *Continental Tires*, *The Out-Laws*, *Class of 09*, *Carousel*, *Amazon Yellow*, *Grasshopper*, *Road Trip*, and *Heels*, and *Innocent*. The fees associated with permitting these activities were close to \$30,000.

The film and television industries in Georgia generated \$9.5 billion in 2018, but the economic impacts extend much further. Countless jobs are created in the process. Everything from electricians and lighting to stage construction and real estate. This video features a few of the individuals who depend on Georgia's booming film industry. There's a reason why the entertainment industry in Georgia is attracting a record number of productions. In Georgia, you'll find one of the most competitive tax incentive programs in the country, along with a broad network of production and recording facilities, a large and skilled workforce, the latest production equipment and suppliers, gaming and interactive media developers, and technology and support services.

While many of these films take place on private property, many of them require City resources for traffic control, fire and life safety approvals, right of way use consent, and a lot of administrative time and effort to facilitate the permitting process. The City has done this with the current staff level and has not added any new employees to address this increase in demand on City services.

Increase Community Outreach Initiatives

Chattahoochee Hills rolled out the "green carpet" for residents and guests at the premiere of its first ever "Drive-in Movie Night," at Hutcheson Ferry Park on April 30. Mother Nature set the perfect scene for this special event. With no rain in sight, the sky was a still blue as the setting sun painted golden highlights behind billowy clouds. The acres of lush green grass blanketed the open field, offering the perfect backdrop for the colorful picnic blankets and camp chairs to come. By 7 p.m. guests began to arrive.

Greeted first by cheerful parking volunteers, then by City Councilmember and community outreach coordinator, Ruby Foster, guests were offered free treats of popcorn, sodas, and glow sticks to kick off the pre-show activities. As the adults selected a grassy spot and unloaded their picnic fairs, the kids explored and discovered the bouncy house and the face painting artist – both of which were big hits.

When twilight dimmed the lights, Mayor Tom Reed welcomed the guests and introduced Ruby, who opened the program. She thanked the guests for attending, and acknowledged the many volunteers and staff who worked for months to make this event special, and the event’s vendors and the sponsors. The feature film was Disney’s “Jungle Cruise,” an action-packed family movie filled with slapstick comedy. It was displayed on a rented theater screen large enough to be seen from the full length of the event field, and included an audio option to listen on a radio channel for those who remained in their vehicles. By the time dusk turned the daylight off, stars began to appear in the famous Chatt Hills dark sky and folks settled into watching the movie.



An estimated 300 friends and neighbors enjoyed the first ever, Chatt Hills Drive in Movie Night, at Hutcheson Ferry Park on April 30.

On May 28th from 4:00 to 8:00 PM, there was another community outreach event – Picnic on the Town Green. The new Town Green is behind City Hall and has become the newest location to hold special events for the community. This picnic included live music, face painting and games. Some of the live music featured our Public Works Director, Darold Wendlandt, who is the drummer in the Christian rock Band Builders None.



At the end of last fiscal year, a few Councilmembers and community volunteers organized a “Picnic in the Park which featured a live DJ, face painting, games and activities, and some Kona ice refreshments. This was done to send a message that the City wants the community to begin getting back to the business of celebrating the best of being part of Chattahoochee Hills. Many thanks to Councilmember Ruby Foster and her team of volunteers: Councilmembers Camille Lowe & Laurie Searle, and Amber Lightsey, Elaine Bryant, and Ken Langley; for coordinating the Picnic in the Park event on May 29, 2021 in Chatt Hills. Thanks also to the mayor, council members, city staff, and many friends and neighbors who attended. A good time was had by all.

As a result of the positive turn out and fun had by all, Community Outreach initiatives will continue into FY2023 with more events such as a fall event with live music and a Christmas Tree lighting in December.

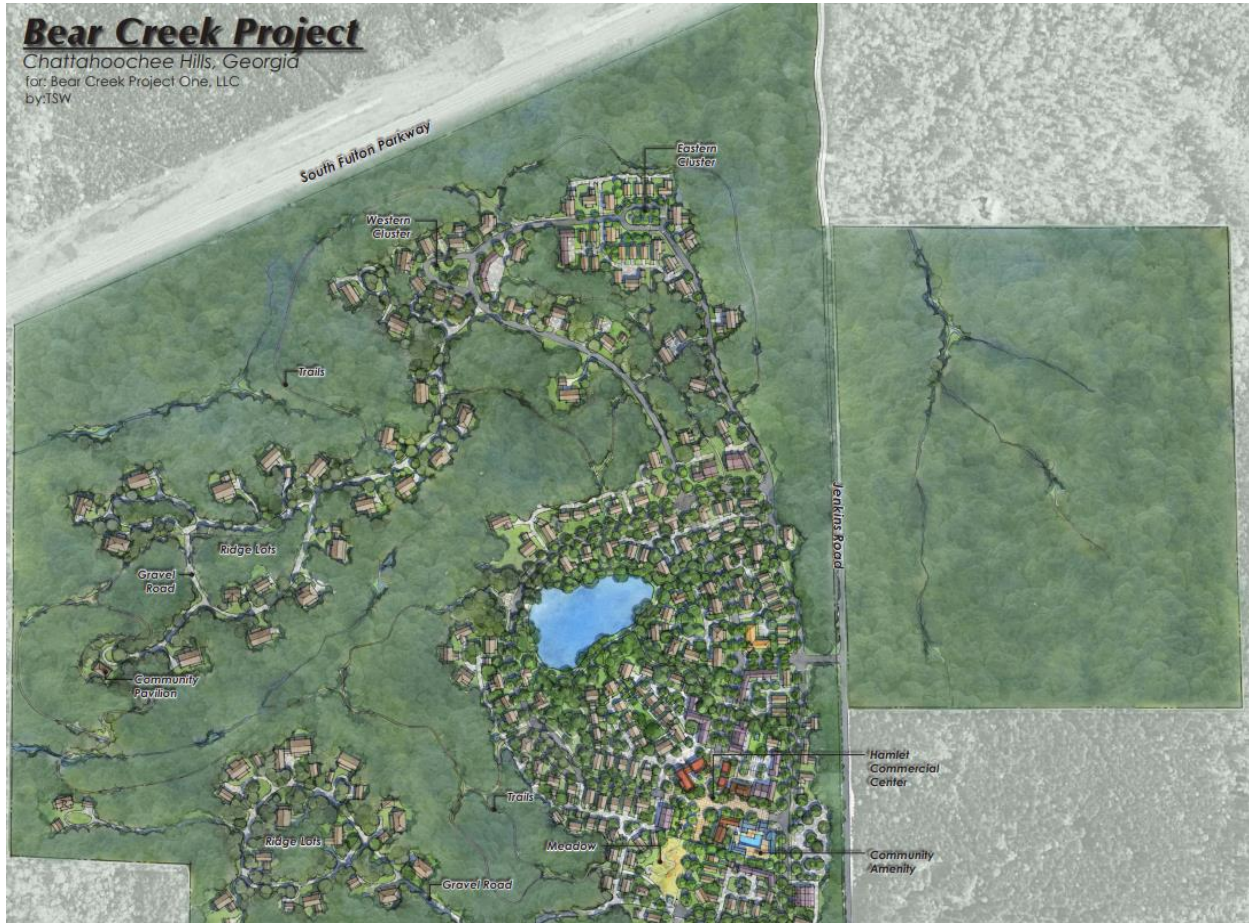
Pursue Development that is Authentically Rural

When people hear about Chattahoochee Hills, the word “rural” often comes up. The reason for this is because Chattahoochee Hills is the only City that is 25 minutes from the busienss airport in the world that is 56 square miles with no traffic signals. Instead, the City has chosen to be thoughtful in how it pursues and permits development. The City has chosen from its beginning to require that 70% of its land be put in preservation hereby allowing more tree canopy, rolling hills, portected waterways and environemtal protection. And his has culminated into a continued effort that requires a more restricive process to develop. But the the end result is a more athentically rural landscape that provides a more attractive and allurign place to live, work, enjoy, visit and retire.



One such development will be seeking rezoning and permits in FY2023 for a hamlet development on Wilkerson Mill Road at a previously platted subdivision site that went defunct after the 2008

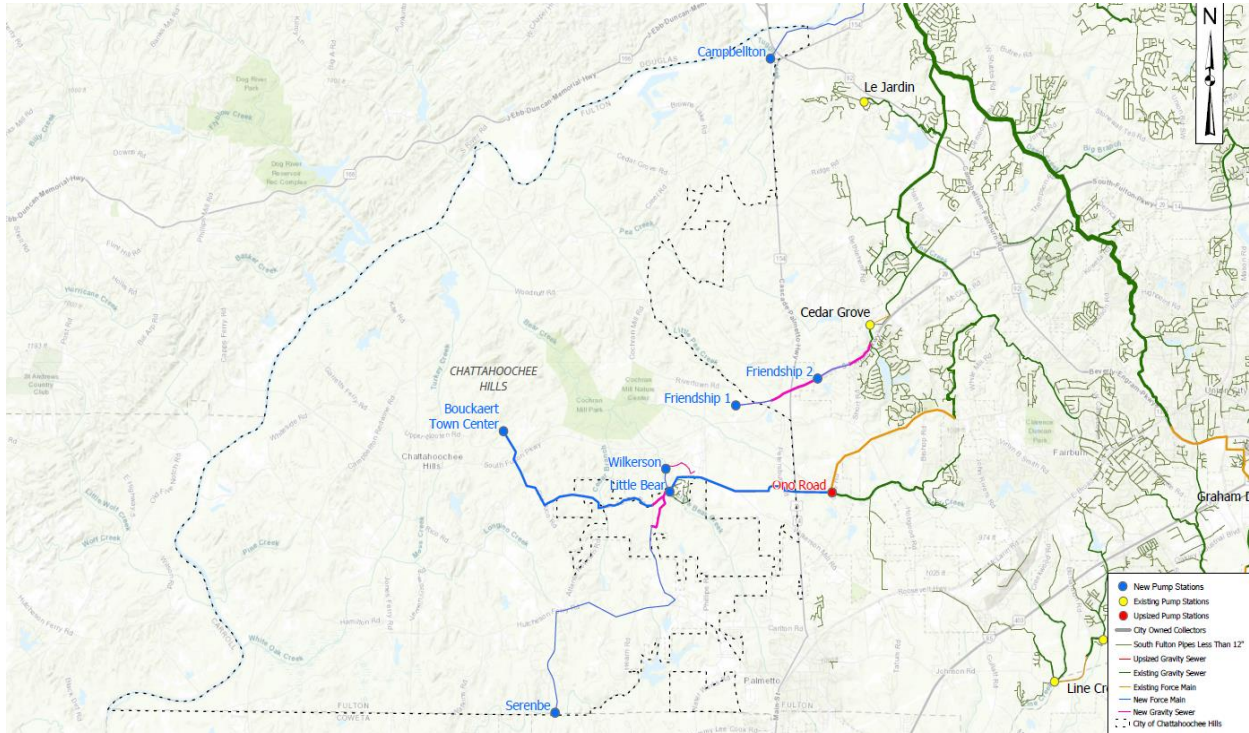
recession. Some investors have purchased the property and have met with staff regarding their desire to develop another hamlet style community similar to Serenbe with mixed use including residential housing, commercial nodes and trails.



The property is 256.8 acres in 133 parcels that lie north of Wilkerson Mill Road on both sides of Jenkins Road. It is zoned RL and has about 2450 feet of frontage along Wilkerson Mill Road. The property straddles Jenkins Road, with approximately 200 acres on the west side of with 2900 feet of frontage on Jenkins and a little under 60 acres with 1800 feet of frontage on the east side of Jenkins.

We have also been working with the Fulton County government public works department with their plans to extend sewer into the City of Chattahoochee Hills to serve current customers as well as future customers. Below is a draft of the potential force main sewer lines and lift stations that would serve our area.

Last fiscal year, the City generated close to \$150,000 in planning and development fees. That was a 235% increase from FY2021 which was \$44,760. With anticipated development being forecasted into FY2023, we do not see these revenues going down anytime soon.



MANAGE AND MAINTAIN FISCAL INTEGRITY

Managing and maintaining fiscal integrity is ongoing activity for the City. Not only are checks and balances in place by policy, the City’s staff continuously manages how governmental funds are spent. All employees are encouraged to seek the best price for products and services sought while following the purchasing policies. Even with policies in place, oversight is unquestionably important to take steps to ensure that resources are not diverted from planned services and activities.

Continuous communication with staff and the governing body is also key to maintaining fiscal integrity. Monthly financial reports provided to the Mayor and Council, and to the public, that detail the status of revenue and expenditures. These reports provide current year data paired with the year-to-date status and percent increase/decrease of projections. These reports also provide a comparison to the previous year’s revenues and expenditures to provide better insight on where we were and where we are heading. These financials, lastly, provide balance data on the General Fund and Other Financing Uses which align with bank balances. This is very beneficial for tracking the amount of reserves still available for budgetary expenditures.

Finally, the is s City Manager Monthly newsletter that is more of a narrative with tables, charts and graphs that detail all budgetary areas and funds. This newsletter is provided to the public at the first Council meeting of each month as well as posted to the City’s website. Archives of this newsletter date back to July of 2016 when the first issue was drafted by the city manager.

COST OF GOVERNMENT

The City of Chattahoochee Hills has historically worked to provide municipal services funding through various revenue sources to limit the amount of property tax assessed on property owners. This is especially important due to the current limited amount of non-residential property. The table below illustrates the net maintenance and operations tax digest for the last thirteen years and the millage rate calculated.

Fiscal Year	Net M&O Digest	(+/-) Operations	Operations	(+/-)	Taxes Billed	Taxed Budgeted	Collections Est	Projected	(+/-) Budget
2011	\$ 133,747,457	\$ (5,056,414)	10.958	0.000	\$ 1,465,605	\$ 1,500,000	102.35%	\$ 1,422,852	\$ (77,148)
2012	\$ 113,522,916	\$ (20,224,541)	10.958	0.000	\$ 1,243,984	\$ 1,400,000	112.54%	\$ 1,154,717	\$ (245,283)
2013	\$ 108,914,996	\$ (4,607,920)	10.958	0.000	\$ 1,193,491	\$ 950,000	79.60%	\$ 996,305	\$ 46,305
2014	\$ 114,934,449	\$ 6,019,453	10.958	0.000	\$ 1,259,452	\$ 900,000	71.46%	\$ 1,114,166	\$ 214,166
2015	\$ 116,094,917	\$ 1,160,468	10.958	0.000	\$ 1,272,168	\$ 978,900	76.95%	\$ 1,123,844	\$ 144,944
2016	\$ 134,589,129	\$ 18,494,212	10.958	0.000	\$ 1,474,828	\$ 1,000,000	67.80%	\$ 1,276,787	\$ 276,787
2017	\$ 139,488,706	\$ 4,899,577	10.000	0.958	\$ 1,394,887	\$ 1,274,355	91.36%	\$ 1,408,129	\$ 133,774
2018	\$ 151,925,702	\$ 12,436,996	10.000	0.000	\$ 1,519,257	\$ 1,310,000	86.23%	\$ 1,424,642	\$ 114,642
2019	\$ 174,011,313	\$ 22,085,611	10.000	0.000	\$ 1,740,113	\$ 1,677,926	96.43%	\$ 1,784,774	\$ 106,848
2020	\$ 192,868,744	\$ 18,857,431	10.000	0.000	\$ 1,928,687	\$ 1,750,000	90.74%	\$ 1,971,464	\$ 221,464
2021	\$ 211,748,965	\$ 18,880,221	10.000	0.000	\$ 2,117,490	\$ 1,792,012	84.63%	\$ 1,987,058	\$ 195,046
2022	\$ 232,753,587	\$ 21,004,622	9.460	0.540	\$ 2,201,849	\$ 1,820,000	82.66%	\$ 1,981,664	\$ 161,664
2023	\$ 296,560,107	\$ 63,806,520	9.000	0.460	\$ 2,669,041	\$ 2,100,000	78.68%	\$ 2,402,137	\$ 302,137

The actions taken to address this issues will include enforcing current Ordnances governing development procedures and permitting, being more assertive in the use of Hotel/Motel funds for tourism development products, bidding road maintenance and paving projects throughout the year as TSPLOST dollars become available, contracting road maintenance service to an outside resource to accelerate the repair and maintenance schedule, and pursuing additional grant fund to improve upon our parks and historical structures.

The graph below illustrates a trend line on the millage rates over the last twelve years:





The millage rate was reduced from 10.958 in 2017 in honor of the city’s decennial and has remained 10.00 until this fiscal year. In FY2022, the City reduced the millage again from 10.00 to 9.46 which was a .54 mil rollback. The City anticipates rolling the millage back again this fiscal year from 9.46 to 8.56, a reduction of .90 mils. Based on the anticipated Net M&O Digest, the city could receive up to approximately \$2,284,699 in ad valorem tax revenue. In appropriating the resources to sustain and enhance existing services, the city uses an amalgamation of other taxes, fees, and revenues. The following table includes the proposed projected revenue sources for the General Fund over a five-year period:

GENERAL FUND Revenue Source	FY2019 (EOY)		FY2020 (Amended)		FY2021 (Amended)		FY2022 (Amended)2		FY2023 Adopted	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
Property Taxes	\$ 1,677,926	28.29%	\$ 1,750,000	26.58%	\$ 1,792,012	28.68%	\$ 2,193,458	22.21%	\$ 2,100,000	21.75%
Sales and Use Taxes	\$ 917,840	15.47%	\$ 738,438	11.22%	\$ 600,381	9.61%	\$ 1,050,406	10.64%	\$ 992,000	10.27%
Other Taxes	\$ 350,552	5.91%	\$ 365,843	5.56%	\$ 371,701	5.95%	\$ 402,794	4.08%	\$ 385,000	3.99%
Licenses and Permits	\$ 123,225	2.08%	\$ 100,000	1.52%	\$ 113,029	1.81%	\$ 239,657	2.43%	\$ 100,000	1.04%
Charges for Services	\$ 145,758	2.46%	\$ 135,000	2.05%	\$ 139,541	2.23%	\$ 305,223	3.09%	\$ 215,000	2.23%
Technology Fund							\$ 19,310	0.20%	\$ 50,328	0.52%
Fines and Forfeitures	\$ 147,784	2.49%	\$ 145,000	2.20%	\$ 125,000	2.00%	\$ 181,142	1.83%	\$ 150,000	1.55%
Intergovernmental	\$ 418,692	7.06%	\$ 1,105,881	16.80%	\$ 745,355	11.93%	\$ 1,505,975	15.25%	\$ 2,098,964	21.74%
Contributions and Donations	\$ 1,370	0.02%	\$ 1,000	0.02%	\$ 19,787	0.32%	\$ 27,340	0.28%	\$ -	0.00%
Investment Earnings	\$ 18,393	0.31%	\$ 18,000	0.27%	\$ 4,410	0.07%	\$ 5,120	0.05%	\$ 2,000	0.02%
Other/Miscellaneous	\$ 78,872	1.33%	\$ 44,854	0.68%	\$ 282,922	4.53%	\$ 101,813	1.03%	\$ -	0.00%
Transfer In	\$ 481,870	8.12%	\$ 570,431	8.66%	\$ 703,782	11.27%	\$ 1,334,519	13.51%	\$ 785,000	8.13%
Reserves	\$ 1,568,857	26.45%	\$ 1,609,630	24.45%	\$ 1,349,446	21.60%	\$ 2,508,155	25.40%	\$ 2,777,729	28.77%
Total Revenues	\$ 5,931,139	100.00%	\$ 6,584,077	100.00%	\$ 6,247,366	100.00%	\$ 9,874,910	100.00%	\$ 9,656,021	100.00%

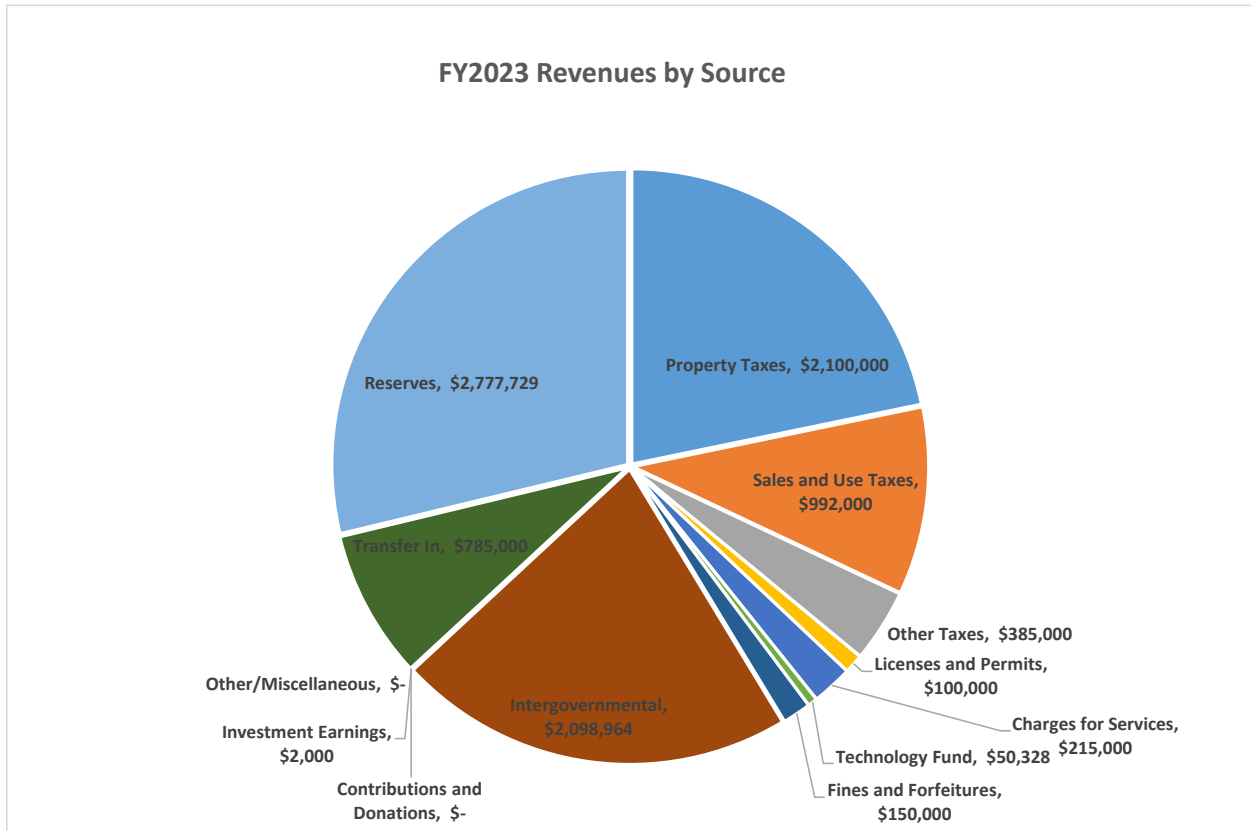
The following table illustrates the General Fund expenditures by department:

General Fund By Department	FY2016 Actual	Percent of GF	FY2019 Amended	Percent of GF	FY2020 Amended	Percent of GF	FY2021 Amended	Percent of GF	FY2022 Amended(2)	Percent of GF	FY2023 DRAFT	Percent of GF
City Council	\$ 64,669	2.56%	\$ 100,430	3%	\$ 125,284	4%	\$ 126,546	4%	\$ 151,697	4%	\$ 161,751	4%
City Manager	\$ 141,029	5.58%	\$ 126,554	4%	\$ 145,403	4%	\$ 146,397	4%	\$ 146,320	4%	\$ 155,376	4%
City Clerk	\$ 67,869	2.68%	\$ 37,135	1%	\$ 56,231	2%	\$ 61,576	2%	\$ 26,705	1%	\$ 109,592	1%
General Administration	\$ 97,479	3.86%	\$ 129,397	4%	\$ 159,065	5%	\$ 162,333	5%	\$ 155,326	4%	\$ 156,314	4%
Information Technology	\$ 42,898	1.70%	\$ 29,061	1%	\$ 31,968	1%	\$ 34,720	1%	\$ 37,500	1%	\$ 67,319	1%
Risk Management	\$ 117,320	4.64%	\$ 86,403	3%	\$ 91,593	3%	\$ 71,962	2%	\$ 74,266	2%	\$ 89,893	2%
Engineering	\$ -	0.00%	\$ 2,892	0%	\$ 5,000	0%	\$ 5,000	0%	\$ 6,174	0%	\$ 5,000	0%
Court	\$ 79,963	3.16%	\$ 95,270	3%	\$ 99,806	3%	\$ 92,095	3%	\$ 96,850	3%	\$ 113,575	3%
Police	\$ 584,548	23.12%	\$ 730,319	24%	\$ 889,292	26%	\$ 863,513	26%	\$ 925,219	25%	\$ 981,436	25%
Fire	\$ 555,925	21.99%	\$ 880,042	29%	\$ 909,279	27%	\$ 845,578	26%	\$ 1,035,361	28%	\$ 1,102,534	28%
Public Works	\$ 524,492	20.75%	\$ 583,839	20%	\$ 528,114	16%	\$ 524,255	16%	\$ 598,860	16%	\$ 655,972	16%
Parks & Recreation	\$ 188,603	7.46%	\$ 85,508	3%	\$ 99,422	3%	\$ 104,986	3%	\$ 143,403	4%	\$ 93,397	4%
Community Development	\$ 63,294	2.50%	\$ 98,443	3%	\$ 245,529	7%	\$ 258,839	8%	\$ 320,033	9%	\$ 342,010	9%
Technology Fund	\$ -	0.00%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%
Total GF:	\$ 2,528,088	889.77%	\$ 2,985,293	100%	\$ 3,385,987	100%	\$ 3,297,800	100%	\$ 3,717,715	100%	\$ 4,034,169	100%

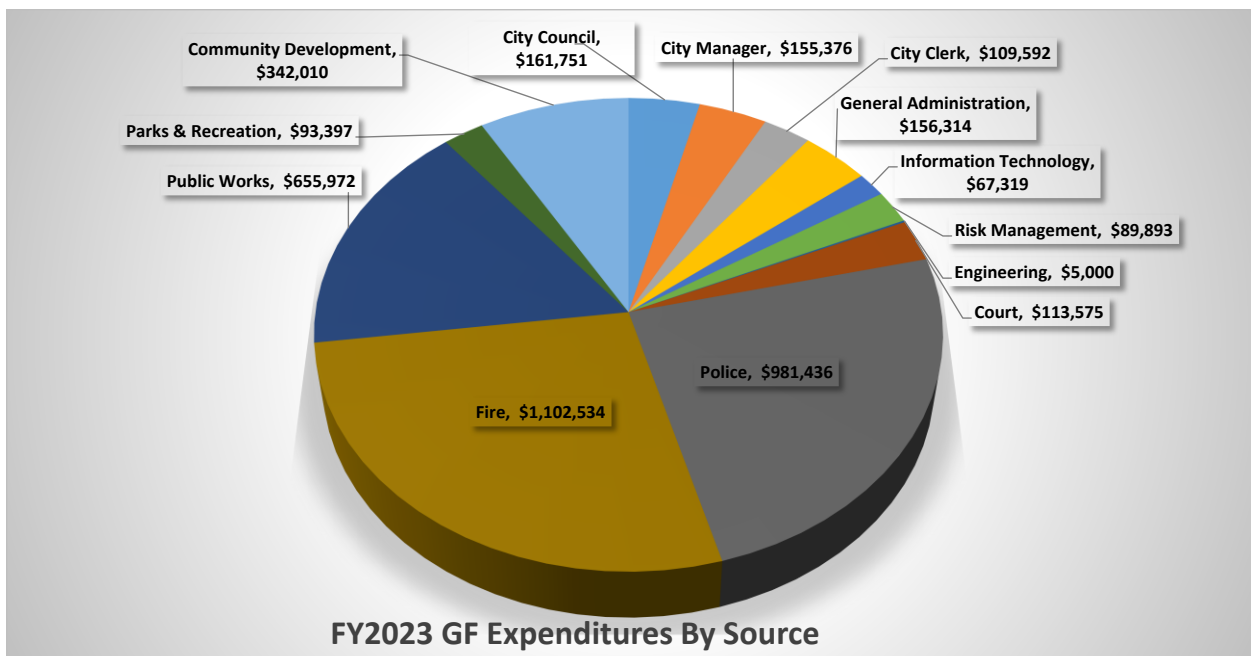
The following table illustrates the other funds the City collects and manages:

Other Funds	FY2016	Percent of GF	FY2019	Percent of GF	FY2020 Amended	Percent of GF	FY2021 Amended	Percent of GF	FY2022 Amended(2)	Percent of GF	FY2023	Percent of GF
Capital Fund	\$ -	0.00%	\$ 1,089,608	51%	\$ 957,331	31%	\$ 1,145,480	39%	\$ 803,244	13%	\$ 1,036,715	13%
Debt Service	\$ 70,713	27.77%	\$ 174,583	8%	\$ 161,845	5%	\$ 138,734	5%	\$ 241,760	4%	\$ 203,541	4%
Hotel/Motel	\$ 7,027	2.76%	\$ 161,717	8%	\$ 137,935	4%	\$ 165,000	6%	\$ 248,961	4%	\$ 577,778	4%
Grants	\$ 154,852	60.81%	\$ 235,627	11%	\$ 202,072	6%	\$ 263,801	9%	\$ 783,408	13%	\$ 1,431,017	13%
2016 TSPLOST	\$ -	0.00%	\$ 467,105	22%	\$ 570,431	18%	\$ 653,250	22%	\$ 1,251,765	20%	\$ 785,000	20%
Technology Fund									\$ 50,328	1%	\$ 50,328	
Reserve for Contingency	\$ -	0.00%	\$ 0	0%	\$ 1,083,297	35%	\$ 583,301	20%	\$ 2,777,729	45%	\$ 1,537,474	45%
TOTAL EXPENDITURE:	\$ 254,636	100.00%	\$ 2,128,640	100%	\$ 3,112,911	100%	\$ 2,949,566	100%	\$ 6,157,195	100%	\$ 5,621,852	100%

This chart illustrates all sources of revenues projected for FY2023



This chart illustrated the percent of the General Fund budgeted by department:





SIGNIFICANT BUDGETARY ITEMS AND TRENDS

Gas prices are up 48.7% over last year

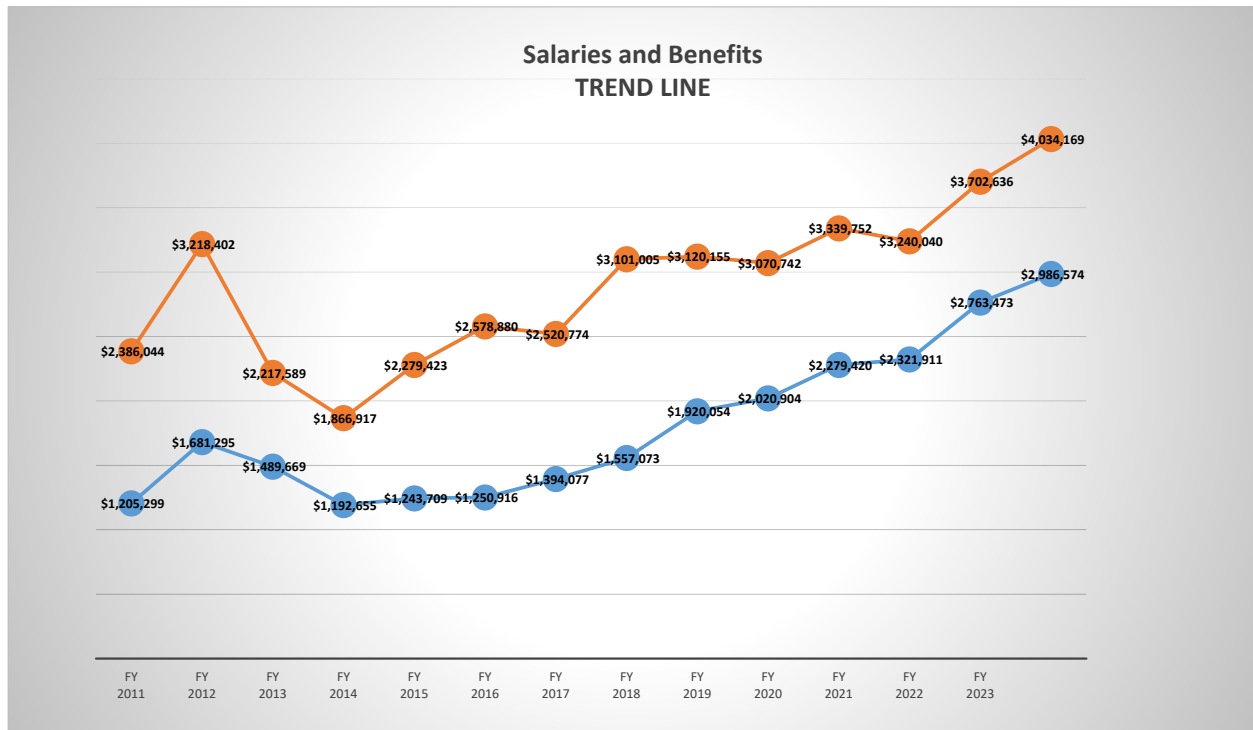
Consumer price index has increased 8.6% over the last 12 months

The most significant budgetary trends for FY2023 are the addition of revenue from the American Recovery Act, fund balance carryover from Capital and Fund Balance carry over from TSPLOST. The ADA funds will be used to cover expenditures associated with the impact of COVID-19. The Fund Balance from Capital and TSPLOST will be allocated to infrastructure, equipment and projects that were postponed during the pandemic. Specifically, the City is compensating the essential employees who had to respond to the needs of the community even while administrative operations decelerated/flattened.

REAL ESTATE MARKET TRENDS

- The real estate market has been trending sharply upward locally and nationally.
- This trend will be reflected in Fulton County’s 2023 Property Assessment notices, which were mailed on June 17, 2023.
- A leading national housing index indicates that housing prices in metro Atlanta increased **19.3% last year.**

Summary of Changes between the FY2022 Amended and FY2023 adopted budget



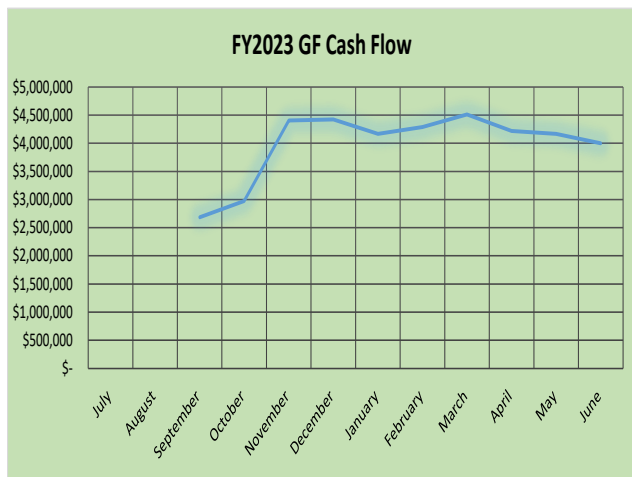


FUND BALANCE TRENDS FOR APPROPRIATED GOVERNMENTAL FUNDS

FUND	Fiscal Year 2020	Fiscal Year 2021	FY2022 Amended (Mid Year())	FY2022 Amended (EOY)	FY2023 Adopted	FY 22-23 (% +/-)
General Fund	\$ 3,339,752	\$ 3,240,040	\$ 3,702,636	\$ 3,717,715	\$ 4,034,169	8.512%
Debt Service	\$ 161,845	\$ 138,734	\$ 241,760	\$ 241,760	\$ 203,541	-15.809%
Hotel/Motel	\$ 133,876	\$ 109,105	\$ 305,206	\$ 248,961	\$ 577,778	132.076%
Technology	\$ -	\$ -	\$ 50,328	\$ 50,328	\$ 50,328	0.000%
Grants	\$ 235,102	\$ 263,801	\$ 892,586	\$ 783,408	\$ 1,431,017	82.666%
Capital Equipment	\$ 924,300	\$ 562,179	\$ 803,244	\$ 803,244	\$ 1,036,715	29.066%
TSPLOST	\$ 570,431	\$ 653,250	\$ 1,200,037	\$ 1,251,765	\$ 785,000	-37.289%
Reserves	\$ 523,485	\$ 440,633	\$ 1,378,490	\$ 2,777,729	\$ 1,537,474	-44.650%
Total All Funds	\$ 5,888,792	\$ 5,407,742	\$ 8,574,287	\$ 9,874,910	\$ 9,656,021	-2.217%

The focus of the City of Chattahoochee Hills’ governmental fund revenue is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City of Chattahoochee Hills’ financing requirements. The unassigned fund balance may serve as a useful measure of a government’s net resources available for spending at the end of the fiscal year.

The General Fund is the chief operating fund of the City of Chattahoochee Hills. At the end of June 30, 2023, the City’s General Fund reported an unaudited ending fund balance of \$3,996,872. This is a \$1,913,055 (91%) increase over the prior year’s General Fund balance as management has deferred capital spending until future years. The combined fund balance of all governmental funds which includes the General Fund, Hotel Motel Fund and TSPLOST is projected to be \$4,618,733 compared to FY2022 which was \$3,015,235. That is a \$1,603,498 (35%) increase which is, again, due to deferred spending as well as unanticipated revenue specifically Federal grant monies from the State and Local Federal Relief Fund (SLFRF). We did not have a reported fund balance for July and August of 2021 due to a pending financial software transition which we cancelled.

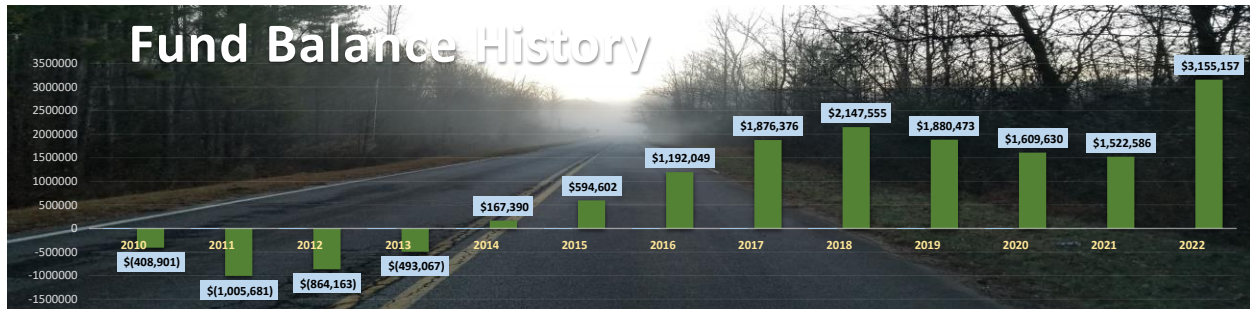


Month To Date	Cash Flow
July 30 2021 (Balance)	-
August 31, 2021 (Balance)	-
September 30, 2021 (Balance)	\$ 2,683,049
October 31, 2021 (Balance)	\$ 2,974,906
November 30, 2021 (Balance)	\$ 4,402,688
December 29, 2021 (Balance)	\$ 4,421,794
January 30, 2022 (Balance)	\$ 4,166,631
February 21, 2022 (Balance)	\$ 4,286,480
March 28, 2022 (Balance)	\$ 4,511,187
April 25, 2022 (Balance)	\$ 4,216,518
June 6, 2022 (Balance)	\$ 4,168,227
June 30, 2022 (Balance)	\$ 3,996,872

The City is projecting revenue fluctuations from the following areas:

- ✓ Property Tax Collection Increase
- ✓ Local Option Sales Tax Increase
- ✓ Charges for Services Increases
- ✓ Licenses and Permits Increases
- ✓ Parking Fee Decrease
- ✓ Fines and Forfeitures Increase
- ✓ Increased Interest Income
- ✓ Federal Grant Increase

The below image charts the changes in the fund balance over the last thirteen (13) years:



BUDGET PLANNING PROCESS

The City’s fiscal year runs from July 1 through June 30. This document is prepared for the year beginning July 1, 2022 through June 30, 2023. The budget process begins each year with a budget priority-setting retreat in which members of the City Council indicate various issues of importance to be considered in the budget. Planning processes from other functions including departmental goal setting, and operating plans are incorporated into the budget.

The City’s annual budget process provides a financial plan for the upcoming year. Throughout this process, future year projections are reviewed to proactively adjust trends which create the ability to actively manage future year appropriations. Although important, these plans are used as general guidelines to reach goals. Funds are not appropriated as a result if the study/plans. Rather, the plans are used as a vision where appropriations can be directed.

Once the priorities are established, the City Manager prepares estimates of both the current and proposed fiscal year revenue for all funds. Expenditure estimates for the current and proposed fiscal year are initially prepared by the respective department directors. All budget estimates are then reviewed by the Mayor and city manager, who make the final decisions regarding the proposed budget. The proposed budget is then presented to the City Council and interested citizens during a two separate public hearings.

Prior to each presentation of the budget, significant budget documents such as the Statement of Revenues and Expenditures, Projected Revenues, Anticipated Expenditures, and the Capital Budget are posted and available on the City’s website for public review. The final proposed budget is then adopted by the City Council on or before June 30th during a regular Council meeting, which is also open to the public.



POLICY

The budget is adopted on a basis consistent with Generally Accepted Accounting Principles. Budget policy guides this process. Budget policies also direct the City’s financial health and stability. This policy applies to all budgeted funds, which are the responsibility, and under the management of, the City of Chattahoochee Hills and the City Manager.

The accounting system uses formal budgetary integration as a management control device. Encumbrances are recorded to prevent expenditures from exceeding the budgeted amounts. The City’s accounting records for governmental type funds are maintained on a modified accrual basis, with revenues being recorded when available and measurable and expenditures being recorded when the services or goods are received, and the liabilities are incurred. All annual appropriations lapse at year end except capital project and grant funds, which adopt project-length budgets. Georgia law (O.C.G.A. 36-81-2 et seq.) provides the budget requirements for Georgia local governments and is available in the Appendix of this document.

The budget is a dynamic rather than static plan, which requires adjustments and formal budget amendments as circumstances change. The Mayor and City Council must approve all increases in total departmental appropriations in accordance with O.C.G.A. 36-81-3 et seq.

Department directors may submit budget amendment requests transferring appropriations from one line item to another within the specific department appropriation and the fund, (other than salary and benefit line items) and obtain approval by the City Manager. Adjustments from appropriations that have been obligated, committed, or reserved for a designated purpose shall not be transferred until a formal de-obligation occurs.

GFOA AWARD FOR DISTINGUISHED BUDGET PREPARATION

After making necessary and strategic improvements to the budget document, the City is poised to present its FY2023 Budget to the Government Finance Officers Association GFOA to seek the much sought after and prestigious Award for Distinguished Budget Presentation.



This is our fourth submission to GFOA since incorporation of the City. In the fall of 2018, the City was delighted to learn that it earned its first ever Distinguished Budget Presentation Award. This award was a testament that the City is effectively communicating its budget story to its citizens, elected and administrative officials, and to outside interested parties such as bond rating agencies. But this is not something the City wants to earn once. We want to get better and better at our fiscal reporting and earn this award year after year. This is why we are once again submitting this document to GFOA for review and consideration.



The City would like to thank the budget reviewer’s for GFOA who volunteer their time, expertise, and desire to improve budget transparency for local governments. Their input, critique and recommendations have improved the quality of our budget documents.

The City shall continue to improve its budget document to maintain a high level of communication to earn and retain this Award for Distinguished Budget Presentation each year. The below calendar helps to illustrate the timetable and benchmarks set as part of the budget process in anticipation of its adoption before July 1, 2022, the beginning of the 2023 fiscal year.

2022 **FY2023 BUDGET SCHEDULE**

JANUARY							FEBRUARY						
M	T	W	T	F	S	S	M	T	W	T	F	S	S
					1	2		1	2	3	4	5	6
3	4	5	6	7	8	9	7	8	9	10	11	12	13
10	11	12	13	14	15	16	14	15	16	17	18	19	20
17	18	19	20	21	22	23	21	22	23	24	25	26	27
24	25	26	27	28	29	30	28						
31													

MARCH							APRIL						
M	T	W	T	F	S	S	M	T	W	T	F	S	S
	1	2	3	4	5	6					1	2	3
7	8	9	10	11	12	13	4	5	6	7	8	9	10
14	15	16	17	18	19	20	11	12	13	14	15	16	17
21	22	23	24	25	26	27	18	19	20	21	22	23	24
28	29	30	31				25	26	27	28			30

MAY							JUNE						
M	T	W	T	F	S	S	M	T	W	T	F	S	S
						1			1	2	3	4	5
2	3	4	5	6	7	8	6	7	8	9	10	11	12
9	10	11	12	13	14	15	13	14	15	16	17	18	19
16	17	18	19	20	21	22	20	21	22	23	24	25	26
23	24	25	26	27	28	29	27	28	29	30			
30	31												

JULY							AUGUST						
M	T	W	T	F	S	S	M	T	W	T	F	S	S
				1	2	3	1	2	3	4	5	6	7
4	5	6	7	8	9	10	8	9	10	11	12	13	14
11	12	13	14	15	16	17	15	16	17	18	19	20	21
18	19	20	21	22	23	24	22	23	24	25	26	27	28
25	26	27	28	29	30	31	29	30	31				

SEPTEMBER							OCTOBER						
M	T	W	T	F	S	S	M	T	W	T	F	S	S
			1	2	3	4						1	2
5	6	7	8	9	10	11	3	4	5	6	7	8	9
12	13	14	15	16	17	18	10	11	12	13	14	15	16
19	20	21	22	23	24	25	17	18	19	20	21	22	23
26	27	28	29	30			24	25	26	27	28	29	30
							31						

NOVEMBER							DECEMBER						
M	T	W	T	F	S	S	M	T	W	T	F	S	S
	1	2	3	4	5	6				1	2	3	4
7	8	9	10	11	12	13	5	6	7	8	9	10	11
14	15	16	17	18	19	20	12	13	14	15	16	17	18
21	22	23	24	25	26	27	19	20	21	22	23	24	25
28	29	30					26	27	28	29	30	31	

JANUARY 1	
NEW YEAR'S DAY	
FEBRUARY 22nd - 23rd	
Develop Estimated Revenues	
March 3rd	
Distribute budget packets to department directors	
March 15th	
Completed Department budget documents due to City Manager	
March 23rd	
Preliminary budget report prepared for review	
March 30th - April 1st	
Meetings with Departments/Update Revenue Projections	
April 11th - 15th	
Two on Two Budget Meetings with Councilmembers	
April 22nd	
Updated Draft FY2021 Budgets Distributed to Mayor and Council	
April 28th	
City Council Budget Work Session	
May 13th	
Legal ad runs in Newnan Times Herald for Public Hearings	
June 2nd	
Budget work session and review prior to First Reading	
June 2nd	
First Reading/ Budget Public Hearing	
June 3rd - 10th	
Mayor and City Manager meetings with Council Upon Request	
June 30th	
Second Reading/Budget Public Hearing and FY2023 Budget Adoption (Virtual)	

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 Chattahoochee Hills, GA 30268
 770-463-8881
robbie.rokovitz@chattillsga.us
www.chattillsga.gov



CITY OF CHATTAHOOCHEE HILLS

CLOSING

Due to the relentless effort to capture projected revenues while managing budgeted expenditures, the City is in sound financial condition. We will continue to evaluate our operations to make certain we are providing services to our citizens, business partners and visitors as efficiently and economically as possible.

The City's reserves are higher than usual this year because we monitored spending over FY2022 and we were still apprehensive about how the pandemic would affect operations. We were able to complete a significant road repair project that utilized the accrued TSPLOST from 2021 – 2022. We continued to restrict capital expenditures to Council budgeted purchases and emergencies only while spending just 52% of the budgeted capital expenditures. Our debt limit remains very low and manageable (6.36% of total FY2022 Budget) as we have no bonded debt and use capital funding for most large purchases as opposed to long term financing.

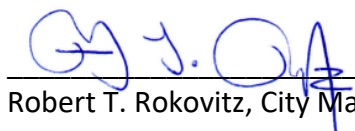
This budget includes funding made available to maintain city services while continuing to make strategic reinvestments in our infrastructure. Over the next year, we will continue to monitor expenditures and revenues to ensure we are in line with or better than the forecasted path for the City. Preparation of the budget is an extensive and calculated task. We would like to thank all of the employees who make the budgeting process and resulting budget document as meaningful for the public as possible and their commitment to public service is evident through the hard work they put into the budget process and into the services they provide the residents every day.

We extend our special thanks and gratitude to our elected officials for their detailed and for serving this City and community that you love so much. Due to COVID-19 still having lingering effects into the planning process, many budget discussions had to be done in a very different manner instead of the usual face-to-face in person meetings. We are confident that the Council and staff will be able to stay the course of financial shrewdness and living within the City's means, while building a premier community where families, businesses, and visitors can continue to thrive.

Respectfully Submitted,



Tom Reed, Mayor



Robert T. Rokovitz, City Manager

STRUCTURE AND BASIS OF

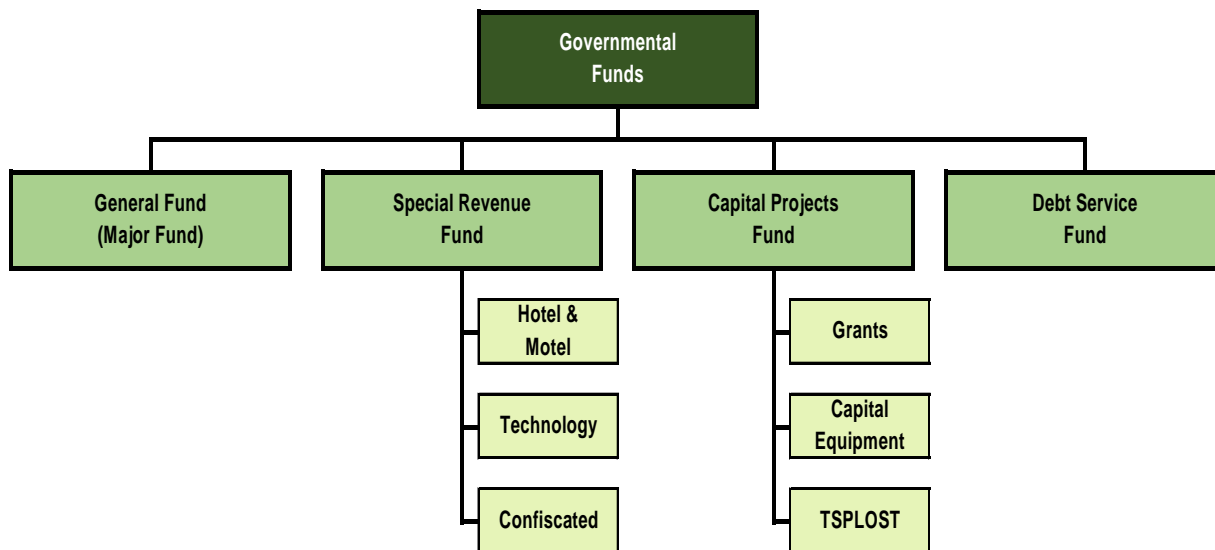




GOVERNMENTAL FUNDS – General Fund, Special Revenue Fund, Capital Projects Fund & Debt Service Fund

Governmental Funds are defined by law as funds used to account for “governmental-type activities”. They account for all current financial resources except for those required by law to be accounted for in another fund. Most of the city’s basic services are accounted for in governmental funds. These funds focus on how assets can readily be converted into cash flow in and out, and what monies are left at year-end that will be available for spending in the next year. Governmental funds are reported using an accounting method called modified accrual accounting which provides a short-term spending focus.

The City of Chattahoochee Hills operates on Governmental Fund Accounting and recognizes Governmental Funds, Internal Service Funds and Proprietary Funds. The Governmental Funds include the General Fund (a major fund), Special Revenue Funds, Capital Projects Funds and a Debt Service Fund. The Special Revenue Funds utilized are the Hotel/Motel Fund, Technology Fund and Confiscated Fund. The below diagram better illustrates the fund accounting breakdown:



General Fund

The General Fund of a government unit serves as the primary reporting method for current government operations. The major sources of revenues for the General Fund are; Property Taxes, Title Ad Valorem Taxes, Franchise Taxes, Insurance Premium Taxes, and Municipal Court Fines. The major departments funded include: General Administrative Services, Municipal Court Services, Police, Community Development, Parks and Recreation, Public Works and Economic Development.

Special Revenue Fund

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The major sources of revenue for the Special Revenue Funds include: Hotel/Motel Taxes, Technology Fund and Confiscated Funds. The major categories funded include; Trade, Tourism, Special Events, Recreation and Community Activities.



Capital Project Fund

The Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. The major sources of revenue for the Capital Project Funds include; Capital Grants, Transportation Special Purpose Local Option Sales (TSPLOST) taxes, and Capital Equipment. The major categories funded include; Streets, Roads and Bridges, Parks and Recreation and Capital Outlay.

Debt Service Fund

The Debt Service Fund accounts for the accumulation of resources for, and the payment of, general long term debt principal and interest. Typically, the amounts of the revenues to be deposited into the debt service fund and the timing of such deposits are structured to ensure a proper matching between debt service fund deposits and debt service payments becoming due. For many issues, the debt service fund may contain a separate “principal account” and “interest account” in which funds for such respective purposes are held.

Article 9, Section 5, Paragraph I of the Georgia Constitution establishes the maximum debt limits for counties and other political subdivisions of the State. Under the Constitution, certain types of debt issued by a political subdivision, including counties, cannot exceed an amount which is equal to 10 percent (10%) of the assessed value of all taxable property located within that particular entity

Proprietary Fund

Proprietary Funds are used to account for a government’s ongoing activities that are similar to those found in the private sector. There are two types of Proprietary Funds; Enterprise Funds and Internal Service Funds. The City of Chattahoochee Hills does not have a Proprietary Fund.

Enterprise Fund

The Enterprise Fund of a government accounts for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The City of Chattahoochee Hills does not have an Enterprise Fund.

Internal Service Fund

The Internal Service Fund is used to identify and allocate costs of goods and services to other departments. The City of Chattahoochee Hills does not have an Internal Service Fund.

Fiduciary Fund

Fiduciary Funds are used to account for assets held in a trustee or agency capacity for others. The City does not have any Fiduciary Funds at this time.

Basis of Budgeting versus Basis of Accounting

Neither GAAP nor Georgia statutes address a required basis of budgeting; the City adopts budgets in conformity with GAAP for all budgeted funds. The budgets of the general governmental type funds (the General Fund, Special Revenue Funds, and Capital Project Funds) are prepared on a modified accrual measurable basis. The modified accrual basis of accounting and budgeting recognizes revenue when a transaction is available. Revenue is considered available when it is collectible during the current period or after the end of the period but in time to pay current year liabilities and expenditures. 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.



Local municipal governments in Georgia are not required to adopt budgets for Enterprise Funds. However, best management practices dictate that budgets should be adopted for all funds to ensure that projected revenues and expenses are on target in an Enterprise Fund. The City of Chattahoochee Hills adopts a budget for its Enterprise Fund on the modified accrual basis of accounting whereby capital outlay is shown as an expense rather than the acquisition of an asset. The management budgets in this manner to track cash flows in the Enterprise Fund.

The City will establish and maintain high standards of accounting practices. Accounting standards will conform to Generally Accepted Accounting Principles (GAAP) of the United States as promulgated by the Governmental Accounting Standards Board (GASB). The City also will follow the Financial Accounting Standards Board’s (FASB) pronouncements, as applicable.

Revenue Trends and Underlying Assumptions

The City’s General Fund used for maintenance and operations includes revenues from General Administration, Hotel Motel and unrestricted reserves. The revenues from this source are projected to total \$4,034,169. This is an increase of \$316,454 or 8.5% more than the FY2022 Amended Budget. The other sources of revenues with more restrictive uses and accounted for in separate funds in compliance with Generally Accepted Accounting Principles (GAAP) are detailed in the Fund Summaries section.

The Mayor and Council, along with a dedicated staff of professionals, have continued to aggressively address the current and future needs of the City by focusing on sound financial management, the use of current resources for capital expenditures, and an extensive budget process. Revenues have been trending up with property taxes as well as Hotel Motel Taxes due to the increase of development in the City’s mixed use Hamlet district. Given these revenue trends the Mayor and Council continue to take a conservative stance with revenue projections while monitoring expenditures.



Summaries

GENERAL FUND – Major Fund for Maintenance and Operations

A general fund is a financial term referring to a local government’s financial pool of resources. From a general fund, all operating expenses, services and personnel are provided. A government’s general fund attempts to finance all the services necessary for its citizens. Police, Fire, Parks and Recreation, Public Works and Community Development and general operating costs are among the main focuses.

Discussions circumscribing balancing the budget lead to the general fund. It encompasses a surplus of money used to operate. The City’s Charter provides for the Mayor and Council to approve a budget every fiscal year with the City Manager responsible for facilitating and managing the budget adopted by the governing body.

REVENUES

The money for the General Fund comes from several sources of revenue including varying forms of taxes, fees and charges for services. These sources of revenue total \$3,944,000. This is \$562,951 (or 12.49%) less than the FY2022 Amended Budget. This is primarily due to conservative projections of Licenses and Permits and Charges for Services. .

In the initial stages of the budget process, the City tried to forecast revenues based on an aggregate of prior years. However, those forecasted revenues appeared higher than what is traditionally projected. There were some anomalies that created an inflated projection of revenues which were not realistic. So the method used was a combination of prior year projections by month and quarter and expectations based on trends in the marketplace specifically property assessments and building permits. Revenues included in the General Fund as well as other funds with specific use/applications include the following:

GENERAL FUND

- **Contributions and Donations**

This line item is challenging to project as the City receives contributions and donations based on the benevolence of community members when they feel the need or have the desire to assist with both anticipated expenditures and those that arise during the fiscal year yet are not budgeted. For instance, in FY2022, the City received \$27,339 in donations from citizens and corporations who wanted to offset the cost of community outreach events.



- **Development Fees, Permits and Licenses**

Police Technology Fees

This is a \$15.00 fee imposed for each court case docketed before the Municipal Court to promote public health and welfare. Expenditures related to the collection of these fees are restricted to uses that directly impact the operations of Court Services.

Alcohol Beverage License

Fees collected for the issuance of a license to sell alcoholic beverages (approved by Council). These are unrestricted funds used for City operations.



Occupation Tax

The occupational tax levied in this article is for revenue purposes only and is not for regulatory purposes, nor is the payment of the tax made a condition precedent to the practice of any such profession, trade or calling. These are unrestricted funds used for City operations.

Occupational Tax Admin Fee

Fee that covers the cost of processing and issuing occupational tax licenses to businesses and individuals that apply for a license. These are unrestricted funds used for City operations.

Sign Permits

Fees collected with sign permit applications submitted by business owners, developers, realtors etc. to obtain a sign permit, which is required within City limits. These are unrestricted funds used for City operations.

Re-Inspection Fee

Fees collected from builders/contractors for failed inspections completed by the building inspections. These are unrestricted funds used for City operations.

Building Permits

Fees collected for the issuance of building permits (commercial & residential) once plans/scope of work is approved by Building Official or Deputy Building Official or Fire Inspector. These are unrestricted funds used for City operations.

Plan Review Fees

Fees collected for the review of plans by the Community Development Director, Building Official, Deputy Building Official, Public Works Director, and Fire Inspector. These are unrestricted funds used for City operations.

Development Fees

Land Development and Planning & Zoning fees collected for site plan review, land development permits, zoning variance applications, conditional use permit applications, sign variance applications, and zoning certification letters. These are unrestricted funds used for City operations.

- **Fines and Forfeitures**

Fines-Court

Funds are generated by fines applied when a person receives a ticket or citation. These are unrestricted funds used for City operations.

- **Franchise Taxes**

Franchise-Atlanta Gas Light

The City collects compensation for the use of City streets and alleys for the purposes of railroads, street railways, telephone companies, electric companies, gas companies, telecommunication companies, transportation companies and other similar companies. The franchise rights, approved by City Council, extends to, but is not limited to, the erection of poles, stringing of wires,



laying of pipes, lines and conduits both above and below the ground surface. These are unrestricted funds used for City operations.

Franchise-Comcast

The City collects compensation for the use of City streets and alleys for the purposes of railroads, street railways, telephone companies, electric companies, gas companies, telecommunication companies, transportation companies and other similar companies. The franchise rights, approved by City Council, extends to, but is not limited to, the erection of poles, stringing of wires, laying of pipes, lines and conduits both above and below the ground surface. These are unrestricted funds used for City operations.

Franchise-Bellsouth Telecommunications

The City collects compensation for the use of City streets and alleys for the purposes of railroads, street railways, telephone companies, electric companies, gas companies, telecommunication companies, transportation companies and other similar companies. The franchise rights, approved by City Council, extends to, but is not limited to, the erection of poles, stringing of wires, laying of pipes, lines and conduits both above and below the ground surface. These are unrestricted funds used for City operations.

Franchise-Atlanta Gas

The City collects compensation for the use of City streets and alleys for the purposes of railroads, street railways, telephone companies, electric companies, gas companies, telecommunication companies, transportation companies and other similar companies. The franchise rights, approved by City Council, extends to, but is not limited to, the erection of poles, stringing of wires, laying of pipes, lines and conduits both above and below the ground surface. These are unrestricted funds used for City operations.

- **Interest Income**

Interest Income

Interest accrued on City funds that are held in interest bearing accounts. Deposited in various City accounts by the financial institution in which the funds are held. These are unrestricted funds used for City operations.

- **Miscellaneous**

Interest & Penalties

A monetary penalty incurred when general property taxes are paid late. These are unrestricted funds used for City operations.

Miscellaneous Revenues

Miscellaneous funds collected that do not fall into a particular budgeted line item. Typically these funds are not re-occurring or the City is unable to predict when the funds will be received. For example, open records requests are posted to a miscellaneous local revenue line item in the Finance Department's budget. These are unrestricted funds used for City operations.

Other Charges for Services



Fees collected for accident reports, certified copies, criminal history requests, expungement, incident reports and manager license applications. These are unrestricted funds used for City operations.

- **Parks and Recreation**

Parking Fees

The City collected \$5.00 per vehicle at its parks with the primary park being Cochran Mill Park where a pay kiosk is located. This kiosk accepts cash and financial transaction cards. The City also sells annual parking passes for \$25.00 each for those who want to avoid the \$5.00 daily rates. Residents are provided free annual parking passes.

- **Police Department**

Vendor Special Detail Pay

Fees collected when City Police Officers work special detail for a business or event. These fees compensate the officers who worked overtime at the event.

Use of Police Vehicles

Funds collected for the use of police cars during an event or traffic control. These are unrestricted funds used for City operations.

- **Taxes**

Real & Personal Property Taxes

Ad valorem taxes, meaning according to value, levied on an assessed valuation of land, buildings, permanent fixtures, and improvements. These are unrestricted funds used for City operations.

Intangible Tax

Revenues received from the taxes levied on intangible personal property based on debt to secure the property. Intangible personal property refers to something that can't be moved, touched, or felt, but that has value. These are unrestricted funds used for City operations.

Real Estate Transfer Tax

Fees collected by the County and then remitted to the City for deeds, instruments, or other writings by which any lands tenements, or other realty sold is granted, assigned, transferred, or otherwise conveyed to or vested within the city limits. These are unrestricted funds used for City operations.

Insurance Premium

Funds that are distributed by the Office of Insurance and Safety Fire Commissioner (Premium Tax Division). The funds are taxes imposed upon gross premiums received from direct writings without any deductions allowed for premium abatements of any kind or character or for reinsurance or for cash surrender values paid, or for losses or expenses of any kind; provided, however, deductions shall be allowed for premiums returned on change of rate or canceled policies; provided, further, that deductions may be permitted for return premiums or assessments, including all policy dividends, refunds, or other similar returns paid or credited to policyholders and not reapplied as



premium for additional or extended life insurance. These are unrestricted funds used for City operations.

Financial Institution Tax

Special state occupation tax on depository financial institutions that conduct business or owns property in this state, and the tax rate is based on Georgia gross receipts. The City receives a portion of the tax based on the number of locations in City limits; but currently does not have a financial institution tax in the City limits. These are unrestricted funds used for City operations.

SPECIAL REVENUE FUNDS

- Hotel & Motel Fund**

Hotel Motel Tax

Each lodging provider furnishing guest rooms in a hotel in the

of seven percent on the amount of rent from the occupant unless an exception is provided. These funds are remitted to the City by the 20th of each month. These funds collected must be used for promoting tourism, conventions, and trade shows. This Fiscal Year, we broke out all the Tourism

Community volunteers are in the process of building a barn quilt trail to celebrate the rich rural heritage of our city. We hop Chatt Hills Barn Quilt Trail will inform and delight our friends, neighbors and tourists.
ChattHillsBarnQuiltTrail.com



City shall collect a tax



Product Development expenditures (outlined in red in the table below) to better illustrate how these funds are being allocated. We have also partnered with LODGINGRevs to capture Hotel/Motel Funds from Short Term rentals that have become a very active investment role in our community.

Hotel Motel Fund REVENUE	FY2017 Amended	FY2018 Actual	FY2019 Amended	FY2020 Amended	FY2021 Amended	FY2022 Amended	FY2023 Adopted	(+/-) %
Hotel/Motel	\$ 130,000	\$ 128,395	\$ 189,277	\$ 155,000	\$ 97,630	\$ 120,000	\$ 320,000	167%
Hotel/Motel Fund Balance	\$ -	\$ -	\$ -	\$ 189,239	\$ 215,401	\$ 200,633	\$ 347,947	73%
Subtotal:	\$ 130,000	\$ 128,395	\$ 189,277	\$ 344,239	\$ 313,031	\$ 320,633	\$ 667,947	108%
TOTAL REVENUE	\$ 130,000	\$ 128,395	\$ 189,277	\$ 344,239	\$ 313,031	\$ 320,633	\$ 667,947	108%

Hotel Motel Fund EXPENDITURE	FY2017 Amended	FY2018 Requested	FY2018 Amended	FY2020 Amended	FY2021 Amended	FY2022 Amended	FY2023 Adopted	(+/-) %
To CVB	\$ 41,782	\$ 41,266	\$ 60,834	\$ 49,817	\$ 31,378	\$ 38,568	\$ 102,848	167%
Tourism Product Development	\$ -	\$ 50,000	\$ 47,319	\$ 24,059	\$ 25,000	\$ 150,393	\$ 414,930	176%
<i>Newsletter</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,200	\$ 12,200	0%
<i>Quilt Trail</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 1,000	-80%
<i>Wayfinding</i>	\$ -	\$ 20,000	\$ 27,319	\$ 24,059	\$ 25,000	\$ 88,505	\$ 28,362	-68%
<i>Website</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	0%
<i>Exhibit Hall</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,430	\$ 1,000	-96%
<i>MuniRevs</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,258	\$ 20,000	31%
<i>Trail System Speed Hump</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
<i>Bear Creek Nature Center</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	100%
<i>RiverLands MP</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,700	100%
<i>Intellisite Camera System</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,520	100%
<i>Parks Restrooms/Parking</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 246,369	100%
<i>Misc</i>	\$ -	\$ 30,000	\$ 20,000	\$ -	\$ -	\$ -	\$ 70,779	100%
Parks	\$ -	\$ 20,000	\$ 60,000	\$ 40,000	\$ -	\$ 60,000	\$ 60,000	0%
Txfr to GF	\$ -	\$ -	\$ -	\$ -	\$ 48,622	\$ 71,672	\$ 90,169	26%
Subtotal:	\$ 130,000	\$ 128,395	\$ 189,277	\$ 159,059	\$ 105,000	\$ 320,633	\$ 667,947	108%
TOTAL EXPENDITURE	\$ 130,000	\$ 128,395	\$ 189,277	\$ 159,059	\$ 105,000	\$ 320,633	\$ 667,947	108%

FUND BALANCE	\$ -	\$ (0.00)	\$ 0.00	\$ 185,180.00	\$ 208,030.54	\$ -	\$ -	0%
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CAPITAL PROJECTS FUND

- Grants Fund**

This fund was created to manage the administration of funds awarded through grants to the City from other local governments, the state or federal government, nonprofit agencies, philanthropic organizations and the private sector. These funds are used for their allocated purpose as defined by the application and Resolution approved by Council.



GRANTS Fund REVENUE	FY2020 Adopted	FY2021 Amended	FY2022 Amended	FY2023 Adopted
Grants Fund	\$ 824,338	\$ 432,324	\$ 892,586.28	\$ 892,586.00
Grants Fund Balance	\$ -	\$ -	\$ -	\$ 538,431.00
Subtotal :	\$ 824,338	\$ 432,324	\$ 892,586.28	\$ 1,431,017.00
TOTAL REVENUE	\$ 824,338	\$ 432,324	\$ 892,586	\$ 1,431,017

GRANTS Fund EXPENDITURE	FY2020 YTD (0%)	FY2021 Amended	FY2022 Amended	FY2023 Adopted
INTERGOVERNMENTAL (CONSERVATION)	\$ 651,540	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00
INTERGOVERNMENTAL (Federal)	\$ -	\$ 139,606.54	\$ 619,531.00	\$ 810,362.00
INTERGOVERNMENTAL (LMIG)	\$ 126,057	\$ 134,125.70	\$ 148,055.28	\$ 148,055.00
INTERGOVERNMENTAL (RTP)	\$ -	\$ -	\$ -	\$ -
INTERGOVERNMENTAL (CDAP)	\$ 46,741	\$ 33,592.20	\$ -	\$ -
INTERGOVERNMENTAL (SLFRF)				\$ 347,600.00
Subtotal Other Financing Uses:	\$ 824,338	\$ 432,324.44	\$ 892,586.28	\$ 1,431,017.00
Fund Balance	\$ 824,338	\$ 432,324	\$ 892,586	\$ 1,431,017

- Capital Equipment Fund**

This fund is used to account for the purchase/lease of operational equipment that has a life use typically longer than one-year and becomes long-term assets of the City. Examples include significant computer software infrastructure, vehicles, video and audio system, landscaping and ground maintenance equipment and the like. The City Council at staff’s recommendation adopted the FY2023Budget to include items that have been postponed the last two fiscal years due to COVID-19.

The Police, Fire and Public Works Department need replacement vehicles and equipment for operations which have been programmed into the FY2023 Capital Budget. Some additions to the Capital Fleet will include a vehicle for the police department. The most significant capital expenditures that have been programmed include a new Public Works facility and pole barn for heavy equipment. Those two expenditures have been programmed at \$500,000. For the first time, the Community Development Department has been added to the Capital budget with the purchase of GIS software at the estimated costs of \$30,000. As with every fiscal year, we also program monies for roadway maintenance to combine with TSPLOST and LMIG. For FY2023, we programmed \$125)325,000.



Capital Revenue	FY2018 Amended	FY2019 Amended	FY2020 Amended	FY2021 Amended	FY2022 Amended	FY2023 Adopted
Transfer from Reserve	\$ 964,697.00	\$ 1,030,926.00	\$ 994,318.00	\$ 1,145,480	\$ 1,492,185	\$ 614,065
Fund Balance		\$689,631.00	\$648,343.00	\$ 583,301	\$ (0)	\$ 2,163,664
TOTAL REVENUE:	\$ 964,697.00	\$ 1,720,557.00	\$ 1,642,661.00	\$ 1,728,781.00	\$ 1,492,184.98	\$ 2,777,729

Capital Expenditures	FY2018 Amended	FY2019 Amended	FY2020 Amended	FY2021 Amended	FY2022 Requested	FY2022 Requested
P Two Police Interceptors plus equipment	\$ 48,040.00	\$ -	\$ -	\$ -	\$ -	\$ -
Police Interceptor	\$ -	\$ 40,000.00	\$ 37,500.00	\$ 39,430.00	\$ 79,600.00	\$ 42,000.00
Police Capital	\$ -	\$ 10,000.00	\$ 7,500.00	\$ 7,968.40	\$ 15,000.00	\$ 5,000.00
Portable Radios	\$ -	\$ -	\$ -	\$ -	\$ 11,595.93	\$ -
Radar Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00
Subtotal:	\$ 48,040.00	\$ 50,000.00	\$ 45,000.00	\$ 47,398.40	\$ 106,195.93	\$ 52,000.00
C GIS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00
F Fire Capital/Vehicle	\$ 4,541.38	\$ -	\$ -	\$ 279,217.65	\$ 33,000.00	\$ 6,000.00
Polaris Ranger ATV	\$ -	\$ -	\$ -	\$ -	\$ 23,000.00	\$ -
Firefighting Gear	\$ -	\$ -	\$ 16,000.00	\$ -	\$ 23,600.00	\$ 7,000.00
Fire Station Alerting	\$ -	\$ -	\$ -	\$ -	\$ 10,500.00	\$ -
Fire Hose	\$ -	\$ -	\$ -	\$ -	\$ 3,410.00	\$ -
Station Bay Radiant Heater	\$ -	\$ -	\$ -	\$ -	\$ 1,805.00	\$ -
Septic Tank	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00	\$ -
SCBA Air Cylinders	\$ -	\$ -	\$ 9,800.00	\$ -	\$ 35,328.00	\$ -
Extrication Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HVAC	\$ 7,425.00	\$ -	\$ -	\$ -	\$ -	\$ 18,000.00
Power DMS Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Radios x 4 Inventory Replacement	\$ -	\$ -	\$ 21,000.00	\$ -	\$ -	\$ -
Lifepak 15	\$ -	\$ -	\$ 30,000.00	\$ -	\$ -	\$ -
Air Bag Rescue System	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24 sets pf bunker PPE Decontaminatio	\$ -	\$ -	\$ 7,500.00	\$ -	\$ -	\$ -
Exhaust Eliminator System	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000.00
Subtotal:	\$ 169,044.32	\$ 170,000.00	\$ 84,300.00	\$ 279,217.65	\$ 136,643.00	\$ 39,000.00
P LMIG Match	\$ -	\$ 41,288	\$ 33,031	\$ 40,238	\$ 40,715	\$ 40,715
Roads Capital	\$ -	\$ 800,000	\$ 675,000	\$ 195,325	\$ 325,000	\$ 325,000
VMS (Vairable Message Sign)	\$ -	\$ -	\$ -	\$ -	\$ 13,500	\$ -
PW Capital	\$ 8,747	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000
PW Building(s)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Gravel Road Blower	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City Hall Renovations	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -
Subtotal:	\$ 45,950.51	\$ 1,003,073	\$ 778,031	\$ 235,563	\$ 409,215	\$ 895,715
P Parks Capital	\$ 10,030.17	\$ -	\$ 50,000	\$ -	\$ -	\$ 10,000
RiverLands Match	\$ 2,001.00	\$ 25,000	\$ -	\$ -	\$ -	\$ 10,000
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal:	\$ 12,031.17	\$ 25,000	\$ 50,000	\$ -	\$ -	\$ 20,000
G Debt service	\$ -	\$ -	\$ 161,845	\$ 138,734	\$ -	\$ 203,541
Interfund Transfer to GF	\$ -	\$ -	\$ -	\$ 198,563	\$ 364,700	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal:	\$ -	\$ -	\$ 161,845	\$ 337,297	\$ 364,700	\$ 203,541
Total Capital EXPENDITURES:	\$ 275,066.00	\$ 1,248,073.33	\$ 1,119,175.66	\$ 899,476.12	\$ 1,016,753.93	\$ 1,240,255.84
Capital Reserves	\$ 689,631.00	\$ 472,484	\$ 523,485	\$ 829,305	\$ 475,431	\$ 1,537,474



While still in draft form and is embryonic stage, we have been working on a Capital Improvement Program (CIP) that we will continuing updating each fiscal year. Currently, the only formal CIP Program we have is fleet replacement for police vehicles. The schedule is to purchase two vehicles one fiscal year and one the following fiscal year to maintain a one occupant user which also supports the take-home policy for police officers.

Investment By Department/Entity	Fiscal Years					
	2020	2021	2022	2023	2024	2025
General Government						
Economic Development	\$ 10,000	\$ 10,000	\$ 10,000	\$ 30,000	\$ 10,000	\$ 10,000
Subtotal	\$ 10,000	\$ 10,000	\$ 10,000	\$ 30,000	\$ 10,000	\$ 10,000
Information Technology						
Technology Replacement	\$ -	\$ 5,000	\$ 5,000	\$ 23,545	\$ 5,000	\$ 5,000
Subtotal	\$ -	\$ 5,000	\$ 5,000	\$ 23,545	\$ 5,000	\$ 5,000
Police						
Fleet Replacement	\$ 66,748	\$ 37,500	\$ 75,000	\$ 42,000	\$ 75,000	\$ 37,500
Fleet Debt Service	\$ 44,728	\$ 42,714	\$ 20,823	\$ -	\$ -	\$ -
Equipment	\$ 7,500	\$ 7,500	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Subtotal	\$ 118,976	\$ 87,714	\$ 110,823	\$ 57,000	\$ 90,000	\$ 52,500
Fire						
Fleet Replacement	\$ -	\$ 50,000	\$ -	\$ 300,000	\$ -	\$ -
Fleet Debt Service	\$ -	\$ -	\$ 45,393	\$ 53,115	\$ 53,115	\$ 53,115
Equipment	\$ 84,300	\$ -	\$ -	\$ 39,000	\$ 40,000	\$ 40,000
Subtotal	\$ 84,300	\$ 50,000	\$ 45,393	\$ 392,115	\$ 93,115	\$ 93,115
Parks and Recreation						
Fleet Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fleet Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parks Enhancements	\$ 50,000	\$ -	\$ -	\$ 10,000	\$ -	\$ -
Parks Repairs/Improvements	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -
Wayfinding	\$ 24,059	\$ -	\$ 88,505	\$ 28,362	\$ -	\$ -
Subtotal	\$ 74,059	\$ -	\$ 88,505	\$ 48,362	\$ -	\$ -
Public Works						
Fleet Replacement	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -
Fleet Debt Service	\$ 117,118	\$ 103,247	\$ 106,491	\$ 150,426	\$ 150,426	\$ 150,426
Equipment	\$ -	\$ 150,000	\$ -	\$ 30,000	\$ -	\$ 150,000
Infrastructure	\$ 708,031	\$ 800,000	\$ 800,000	\$ 365,715	\$ 800,000	\$ 800,000
Building and Grounds	\$ 20,000	\$ 300,000	\$ 20,000	\$ 500,000	\$ 20,000	\$ 20,000
Subtotal	\$ 895,149	\$ 1,353,247	\$ 926,491	\$ 1,046,141	\$ 970,426	\$ 1,120,426
Community Development						
Professional Services	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Subtotal	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
TOTAL	\$ 1,202,484	\$ 1,525,961	\$ 1,206,212	\$ 1,617,162	\$ 1,188,541	\$ 1,301,041



- **TSPLOST**

Chattahoochee Hills’ voters, along with voters in South Fulton and North Fulton, participated in a vote to renew Transportation Special Purpose Local Option Sales Tax (TSPLOST) on November 9th, 2021. Voters were asked to consider renewing the 2016 Special Purpose Local Option Sales Tax for Transportation Purposes (TSPLOST) of 0.75¢ (three quarters of a cent). Referendum received an affirmative aggregate vote from Fulton County cities. Funds will continue to be distributed to cities based on population. The City of Chattahoochee Hills is expected to receive approximately \$2.6 to \$3M over six years.



Maintenance & Safety Improvements
\$2.8 Million



Quick Response
\$60,461



Project Management
\$151,153



T-SPLIST RENEWAL
2021

Each participating city developed a preliminary project list. Chattahoochee Hills plans to invest the majority of its funding on resurfacing of roadways. Roadways selected for improvements in no particular order are Rivertown Road, Hutcheson Ferry Road, Rico Road, Cochran Mill Road and Wilkerson Mill Road. All TSPLOST projects will be locally controlled. Projects are divided into three tiers. Based on revenue projections, Tier 1 & 2 projects are expected to be funded in the five year TSPLOST period. Tier 1 projects will be the first phase, followed by Tier 2. Tier 3 projects would be funded if revenues exceed projections. Public input is encouraged to help prioritize projects and used in conjunction with professional engineer valuation. To date, the table below illustrates what has been spent thus far from the 2016 & 2021 TSPLOST.

Tier 1 Purpose/Programs	Original Estimated Cost	Current Estimated Cost	Amount Expended in Prior Years	Amount Contracted in 2022	Amount expended in 2022
Maintenance and Safety Enhancements	\$2,082,377	\$2,232,351	\$2,026,138	\$0	\$243,826
Quick Response Projects	\$45,024	\$45,024	\$0	\$0	\$0
Project Management	\$112,561	\$111,618	\$87,241	\$0	\$9,013
Countywide Oversight	\$11,256	\$11,256	\$0	\$0	\$0
Tier 1 Total Costs	\$2,251,218	\$2,400,249	\$2,113,379	\$0	\$252,839



The below table illustrates the funding sources for TSPLOST projects:

Fund Allocation	TSPLOST Fund	General Fund	Total Amount Expended 2016-2022	Amount Contracted in 2022	Amount expended in 2022
Maintenance and Safety Enhancements	\$2,154,363	\$839,475	\$2,993,838	\$0	\$243,826
Project Management	\$96,253	\$52,811	\$149,064	\$0	\$9,013
Tier 1 Total Costs	\$2,250,616	\$892,286	\$3,142,902	\$0	\$252,839

The FY2016 - 2023 TSPLOST Budget is provided below:

TSPLOST Fund EXPENDITURE	FY2017 Amended	FY2018 Amended	FY2019 Amended	FY2020 Amended	FY2021 Amended	FY2022 Amended	FY2023 Adopted	(+/-) %
TSPLOST	\$ -	\$ 331,138	\$ 458,363.00	\$ 450,000.00	\$ 357,000.00	\$ 494,482.32	\$ 540,000.00	9%
TSPLOST Fund Balance	\$ -	\$ 105,287	\$ -	\$ 120,431.00	\$ 346,782.00	\$ 840,037.00	\$ 245,000.00	-71%
Subtotal Other Financing Uses:	\$ 80,000.00	\$ 436,425	\$ 458,363.00	\$ 570,431.00	\$ 703,782.00	\$ 1,334,519.32	\$ 785,000.00	-41%
Fund Balance	\$ 80,000	\$ 436,425	\$ 458,363	\$ 570,431	\$ 703,782	\$ 1,334,519	\$ 785,000	-41%

Purpose/Projects	TSPLOST Purpose Cost
CHATTAHOOCHEE HILLS TIER 1 PURPOSES/PROJECTS	
Maintenance and Safety Enhancements	\$2,389,725
Quick Response Projects	\$51,391
Project Management	\$128,480
TIER 1 TOTAL PURPOSE COSTS	\$2,569,596
CHATTAHOOCHEE HILLS TIER 2 PURPOSES/PROJECTS	
Maintenance and Safety Enhancements	\$421,716
Quick Response Projects	\$9,070
Project Management	\$22,673
TIER 2 TOTAL PURPOSE COSTS	\$453,459
CHATTAHOOCHEE HILLS TIER 3 PURPOSES/PROJECTS	
Maintenance and Safety Enhancements	\$421,716
Quick Response Projects	\$9,069
Project Management	\$22,673
TIER 3 TOTAL PURPOSE COSTS	\$453,458
TOTAL CHATTAHOOCHEE HILLS COSTS - ALL PURPOSES FOR TIERS 1-3	\$3,476,513

DEBT SERVICE FUND

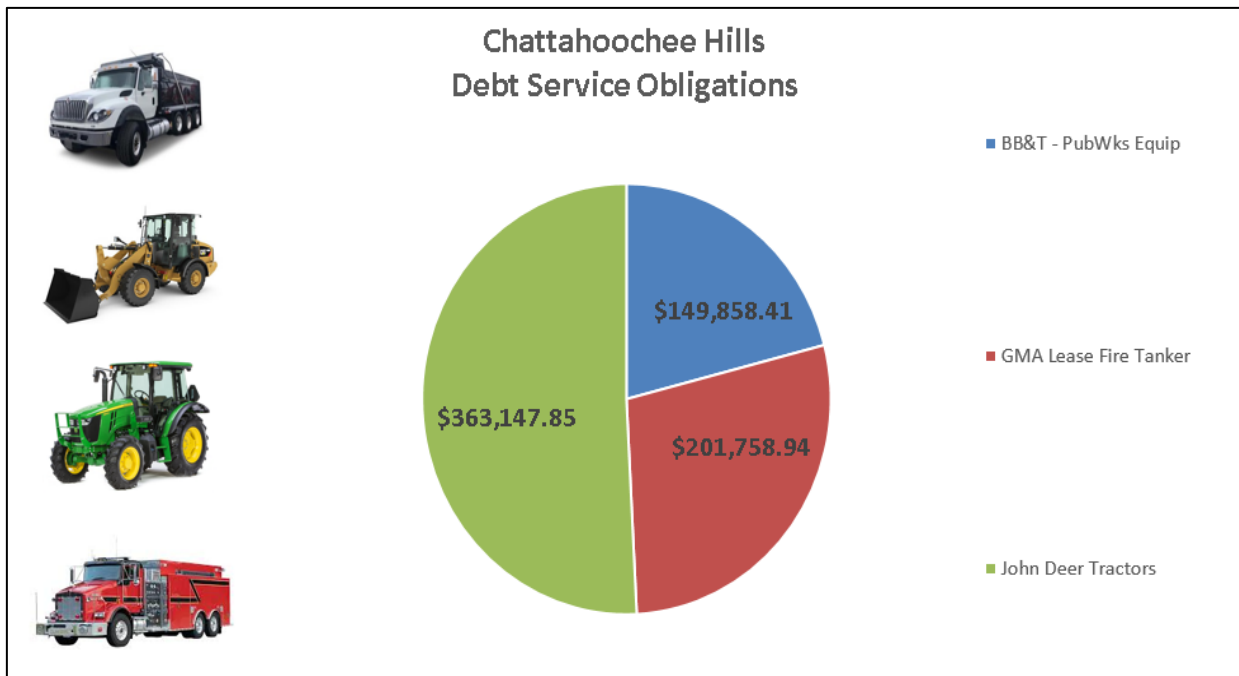
Debt service funds are used to account for all financial resources that are restricted, committed, or assigned to expenditure for principal and interest, and related fees. For FY2023-23, the total Debt Service budget is \$203,541, representing 2.1% of the City’s total budget. The issuance and management of debt is governed by the debt policy and guidelines, specifically Georgia Law. Georgia general statutes limit the amount of general obligation debt that a unit of government can issues to 10 percent of the total assessed value of taxable property located within its government’s boundaries. The legal debt margin for the City of Chattahoochee Hills is \$29,656,011 based on the 2022 (most recent available) tax digest. The Total Debt for the City of Chattahoochee Hills is \$879,755.

Lessor	Future Maturities						Total
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2026	
GMA Lease = New Holland	\$ 28,245.59						\$ 28,245.59
BB&T - Caterpillar	\$ 11,076.18						\$ 11,076.18
BB&T - PubWks Equip	\$ 77,795.94	\$ 73,989.54	\$ 75,868.87				\$ 227,654.35
BB&T - Chev Tahoes							\$ -
GMA Lease Fire Tanker	47,873.06	48,878.39	49,904.84	50,952.84	52,022.87		\$ 249,632.00
John Deer Tractors		72,629.57	72,629.57	72,629.57	72,629.57	72,629.57	\$ 363,147.85
	\$ 164,990.77	\$ 195,497.50	\$ 198,403.28	\$ 123,582.41	\$ 124,652.44	\$ 72,629.57	\$ 879,755.97

The breakdown of that debt from 2018 to 2023 is as follows:

Debt Service FUND EXPENDITURE	FY2018 Amended	FY2019 Amended	FY2020 Amended	FY2021 Amended	FY2022 Amended	FY2023 Adopted	(+/-) %
Capital Lease (Fire Tanker)	\$ -	\$ -	\$ -	\$ -	\$ 47,873	\$ 48,878	2%
Capital Lease (Fire Tanker Interest)	\$ -	\$ -	\$ -	\$ -	\$ 5,242	\$ 4,237	-19%
Capital Lease (Motor Grader/Backhoe/Dump)	\$ 66,318	\$ 66,318	\$ 68,626	\$ 70,369	\$ 73,990	\$ 73,990	0%
Capital Lease (Motor Grader/ Backhoe/Dump) Interes	\$ 10,332	\$ 10,755	\$ 9,170	\$ 7,427	\$ 3,806	\$ 3,806	0%
John Deere Tractors	\$ -	\$ -	\$ -	\$ -	\$ 64,531	\$ 65,517	2%
John Deere Tractors (Interest)	\$ -	\$ -	\$ -	\$ -	\$ 6,996	\$ 7,112	2%
Caterpillar Compact Loader (Principal)	\$ 9,012	\$ 9,012	\$ 9,670	\$ 9,670	\$ 10,586	\$ -	-100%
Caterpillar Compact Loader (Interest)	\$ 1,853	\$ 1,834	\$ 1,406	\$ 1,406	\$ 490	\$ -	-100%
Subtotal Other Financing Uses:	\$ 172,486.89	\$ 174,561.03	\$ 161,845.25	\$ 138,734.27	\$ 241,760	\$ 203,541	-16%
TOTAL EXPENDITURE:	\$ 172,486.89	\$ 174,561.03	\$ 161,845.25	\$ 138,734.27	\$ 241,760	\$ 203,541	-16%

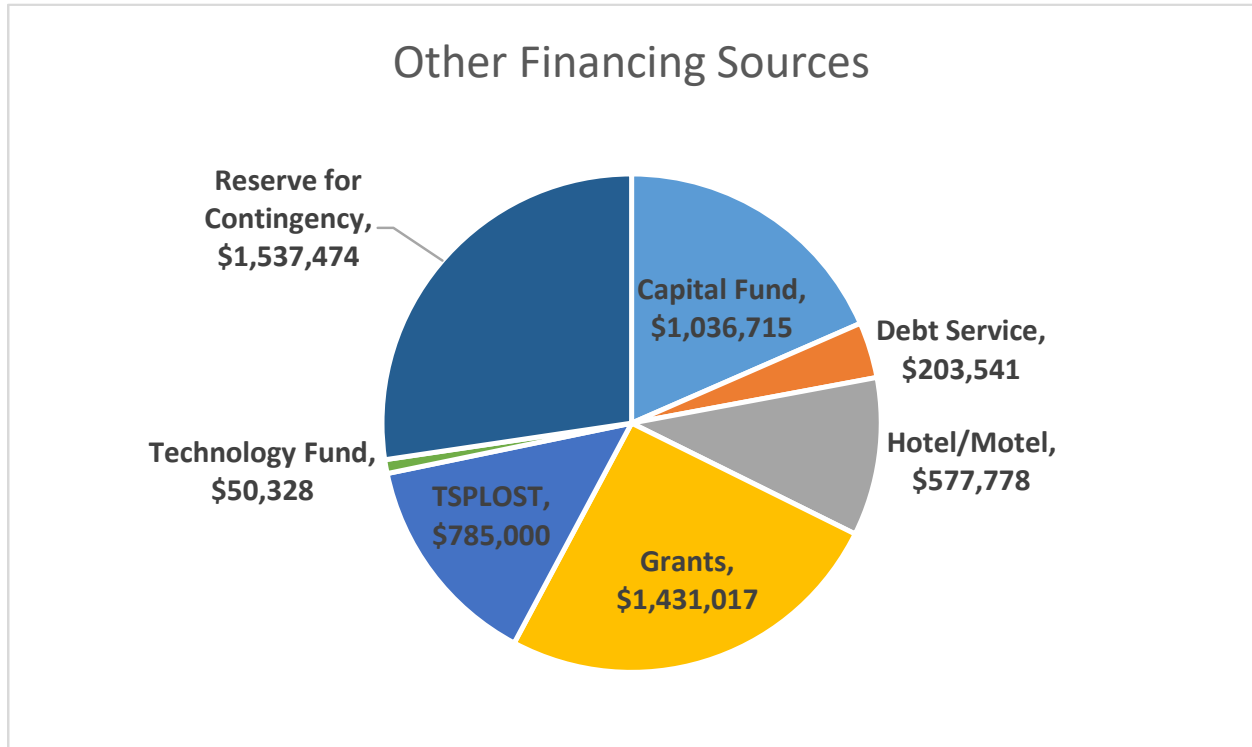
The below pie chart depicts the City’s overall debt for financed vehicles and equipment.





The table below provides a breakdown of how expenditures are allocated in all other funds:

Other Funds	FY2016 Actual	FY2017 Amended	FY2018 Audited	FY2019 Amended	FY2020 Audited	FY2021 Amended	FY2022 Amended(2)	FY2023 Adopted	Percent (Inc/Dec)	Percent of GF
Capital Fund	\$ -	\$ -	\$ 36,825	\$ 1,089,608	\$ 719,239	\$ 1,145,480	\$ 803,244	\$ 1,036,715	29%	13%
Debt Service	\$ 70,713	\$ 70,912	\$ 172,304	\$ 174,583	\$ 162,465	\$ 138,734	\$ 241,760	\$ 203,541	-16%	4%
Hotel/Motel	\$ 7,027	\$ -	\$ 69,855	\$ 161,717	\$ 69,831	\$ 165,000	\$ 248,961	\$ 577,778	132%	4%
Grants	\$ 154,852	\$ -	\$ -	\$ 235,627		\$ 263,801	\$ 783,408	\$ 1,431,017	83%	13%
2016 TSPLOST	\$ -	\$ 33,469	\$ 331,138	\$ 467,105	\$ 365,688	\$ 653,250	\$ 1,251,765	\$ 785,000	-37%	20%
Technology Fund							\$ 50,328	\$ 50,328	0%	
Reserve for Contingency	\$ -	\$ 166,235	\$ -	\$ 0	\$ 401,707	\$ 583,301	\$ 2,777,729	\$ 1,537,474	-45%	45%
TOTAL EXPENDITURE:	\$ 254,636	\$ 320,316.00	\$ 610,122	\$ 2,128,640	\$ 1,718,930	\$ 2,949,566	\$ 6,157,195	\$ 5,621,852	-9%	100%



General Fund



By Department

GENERAL GOVERNMENT

Mayor and Council



The City of Chattahoochee Hills’ government structure consists of a Mayor and five Council Members. Each Council Member represents a separate district in the City and is elected by the residents of each district. The Mayor is elected at large. Except as otherwise provided by law, the council is vested with all the powers of government of the City of Chattahoochee Hills. In addition to all other powers conferred upon it by law, the Council has the authority to adopt and provide for the execution of such ordinances, resolutions, rules and regulations not inconsistent with this charter, the Constitution and the laws of the State of Georgia which it shall deem necessary, expedient or helpful for the peace, good order, protection of life and property, health, welfare, sanitation, comfort, convenience, prosperity or well-being of the inhabitants of the City of Chattahoochee Hills and may enforce such ordinances by imposing penalties for violation thereof.

The area outlines in red in the table below is the itemized “Professional Services” budget.

Legislative EXPENDITURE	FY2016 Actual	FY2017 Amended	FY2018 Actual	FY2019 Amended	FY2020 Amended	FY2021 Amended	FY2022 Amended	FY2023 Adopted	(+/-) %
Salaries	\$ 1,200	\$ 1,200	\$ 1,200	\$ 2,400	\$ 2,400	\$ 3,600	\$ 3,600	\$ 3,600	0%
Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Medicare	\$ 18	\$ 19	\$ 17	\$ 35	\$ 35	\$ 52	\$ 52	\$ 52	0%
401a SS Match	\$ 1,500	\$ 45	\$ 45	\$ 90	\$ 90	\$ 135	\$ 135	\$ 135	0%
457 Match	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Insurance (Health/Dental)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Insurance (Life)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Unemployment Insurance	\$ 65	\$ 65	\$ 65	\$ 129	\$ 129	\$ 129	\$ 194	\$ 194	0%
Workers Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Professional Services	\$ 53,150	\$ 67,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 75,500	8%
<i>Legal Fees</i>	\$ 53,150	\$ 62,000	\$ 62,000	\$ 62,000	\$ 62,000	\$ 62,000	\$ 62,000	\$ 67,500	9%
<i>Professional Services Other</i>	\$ -	\$ 5,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	0%
Economic Development	\$ -	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	0%
Audit - CPA Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Information Technology Services	\$ -	\$ -	\$ 4,080	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Liability Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Communications - Zoom	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 360	\$ -	-100%
Advertisements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Printing/Reproduction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	0%
Travel, Lodging & Perdiem	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0%
Dues, Fees & Subscriptions	\$ 1,500	\$ 6,700	\$ 6,700	\$ 6,700	\$ 6,700	\$ 6,700	\$ 6,700	\$ 6,700	0%
Training & Conference	\$ -	\$ 7,000	\$ 7,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 8,000	\$ 8,000	0%
Bank Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Contingency	\$ -	\$ 14,229	\$ 14,230	\$ 14,230	\$ 14,040	\$ 14,040	\$ 39,040	\$ 14,040	-64%
Commissions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	0%
Miscellaneous	\$ -	\$ 500	\$ 500	\$ 500	\$ 690	\$ 690	\$ 700	\$ 700	0%
Supplies	\$ 475	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 2,000	\$ 2,000	0%
Fuel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Business Meals	\$ 2,500	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 1,000	\$ 1,000	0%
Community Outreach	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	100%
Uniform Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 316	\$ 230	-27%
Furniture and Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Equipment Purchases/Rental	\$ 2,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600	\$ 600	0%
Charitable Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Executive M&O	\$ 60,525	\$ 116,629	\$ 123,710	\$ 122,630	\$ 122,630	\$ 122,630	\$ 147,716	\$ 157,770	7%
Executive Salary & Benefits	\$ 2,783	\$ 1,329	\$ 1,327	\$ 2,654	\$ 2,654	\$ 3,916	\$ 3,981	\$ 3,981	0%
TOTAL EXPENDITURE:	\$ 116,458	\$ 117,958.00	\$ 125,037	\$ 125,284	\$ 125,284	\$ 126,546	\$ 151,697	\$ 161,751	7%



City Manager



The City Manager’s Department is responsible for directing the day to day activities of the City. The City Manager oversees all departments, staff and operations. His responsibilities include: Preparing and submitting Chattahoochee Hills’ Annual Operating Budget; Keeping the Council apprised of the City’s Financial and Operational Status; Submitting Reports and Recommendations to the City Council; Ensuring all City Ordinances, Policies and Resolutions are Implemented and Enforced; and Hiring Department Directors. The City Manager provides a weekly update to all elected and appointed officials known as his “Week in Review” that provides information and links to current and upcoming operational activities and events. The City Manager provides and published a monthly financial report to the Mayor and Council at called and advertised business meeting. Additionally, the City manager publishes a monthly financial newsletter more commonly referred to as a Citizens’ Report. Both of these documents are available and accessible on the City’s website or upon request. The City Manager’s office is committed to providing responsive and quality services to all Chattahoochee Hills’ residents, businesses and visitors.

Department Goals

The City Manager’s Goals are to improve the audio video system in the Council Chambers and ensuring that the City Council’s policies are implemented as efficiently as possible throughout all City Departments.

Departmental Performance Measures in Support of Goals

2022

2023

<i>Improve the Audio Video system within the Council Chambers</i>	Quotes Sought	On Target
<i>Enhance Web Site</i>	100%	On Target
<i>Expand circulation of monthly financial newsletter</i>	On Target	On Target

City Manager EXPENDITURE	FY2017 Amended	FY2018 Amended	FY2019 Amended	FY2020 Amended	FY2021 Amended	FY2022 Amended	FY2023 Adopted	(+/-) %
Salaries	\$ 95,000	\$ 96,800	\$ 96,800	\$ 116,800	\$ 116,800	\$ 120,304	\$ 127,522	6%
Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Sick Sell	\$ -	\$ 931	\$ 931	\$ -	\$ -	\$ -	\$ -	0%
Medicare	\$ 1,450	\$ 1,404	\$ 1,404	\$ 1,694	\$ 1,694	\$ 1,744	\$ 1,849	6%
401a SS Match	\$ 3,750	\$ 3,630	\$ 3,630	\$ 4,380	\$ 4,380	\$ 4,511	\$ 4,782	6%
457 Match	\$ 3,000	\$ 2,904	\$ 2,904	\$ 3,504	\$ 3,504	\$ 3,609	\$ 3,826	6%
Insurance (Health/Dental)	\$ 13,400	\$ 11,660	\$ 12,728	\$ 12,054	\$ 15,758	\$ 11,556	\$ 12,496	8%
Insurance (Life)	\$ 960	\$ 745	\$ 745	\$ 745	\$ 745	\$ 745	\$ 745	0%
Unemployment Insurance	\$ 307	\$ 307	\$ 307	\$ 307	\$ 307	\$ 307	\$ 307	0%
Workers Compensation	\$ 2,846	\$ 523	\$ 790	\$ 790	\$ 50	\$ 44	\$ 44	0%
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Audit - CPA Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Information Technology Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Web Site Development	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Liability Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Communications - Cell Phones	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Advertisements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Printing/Reproduction	\$ 48	\$ 48	\$ 50	\$ 18	\$ 18	\$ 18	\$ -	-100%
Travel, Lodging & Perdiem	\$ 6,000	\$ 2,500	\$ 2,525	\$ 2,310	\$ 930	\$ 930	\$ 1,430	54%
Dues, Fees & Subscriptions	\$ 1,000	\$ 886	\$ 1,000	\$ 861	\$ 1,021	\$ 1,021	\$ 1,087	7%
Training & Conference	\$ 5,000	\$ 2,500	\$ 2,525	\$ 1,740	\$ 990	\$ 990	\$ 1,188	20%
Bank Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ 500	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fuel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Business Meals	\$ 100	\$ 1,000	\$ 200	\$ 200	\$ 200	\$ 200	\$ 100	-50%
Vehicle Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Furniture and Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Computer Equipment Purchases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Charitable Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Admin M&O	\$ 13,248	\$ 7,434	\$ 6,300	\$ 5,129	\$ 3,159	\$ 3,159	\$ 3,805	20%
Admin Salary & Benefits	\$ 120,713	\$ 118,904	\$ 120,238	\$ 140,274	\$ 143,238	\$ 142,821	\$ 151,571	6%
TOTAL EXPENDITURE:	\$ 133,961	\$ 126,338	\$ 126,538	\$ 145,403	\$ 146,397	\$ 145,980	\$ 155,376	6%



City Clerk

The City Clerk is appointed by the City Council to keep a journal of the proceedings of the City Council, to maintain in a safe place all records and documents pertaining to the affairs of the City and to perform such other duties as may be required by law or as the council may direct such as the following: Records Management; Council Meetings (Agenda's, Minutes, Contracts, Resolutions, Ordinances, and Proclamations); Assists with Administrative Duties for the Mayor and Council; Open Records Requests and Training; Municipal Elections; Newsletters, City Calendar, Scrapbooking, Social Media; Codification of Code of Ordinances; Assist with Website Management; Council Policy Manual; and City Fee Schedule.

From 2017 to 2021, the salaries and benefits in the City Clerk's budget were allocated to a Records Clerk who assisted the City Clerk with duties. The Records Clerk position was eliminated and replaced with a Planning Technician. So the salaries and benefits for that position has returned to the City Clerk's budget.

Department Goals

The City Clerk's Goals are to streamline process for short term rental permitting and compliance and to maximize timely access to City records and information.



Departmental Performance Measures in Support of Goals

2022

2023

<i>Streamline process for short term rental permitting and compliance</i>	100%	On Target
<i>Maximize timely access to city records and information</i>	On Target	On Target

City Clerk EXPENDITURE	FY2017 Amended	FY2018 Amended	FY2019 Amended	FY2020 Amended	FY2021 Amended	FY2022 Amended	FY2023 Adopted	(+/-) %
Salaries	\$ 57,250	\$ 26,998	\$ 36,192	\$ 30,532	\$ 35,281	\$ -	\$ 78,180	100%
Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Sick Sell	\$ -	\$ 260	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Medicare	\$ 830	\$ 391	\$ -	\$ 443	\$ 512	\$ -	\$ 1,134	100%
401a SS Match	\$ 2,147	\$ 1,012	\$ -	\$ 1,145	\$ 1,323	\$ -	\$ 2,932	100%
457 Match	\$ 1,717	\$ 810	\$ -	\$ 916	\$ 1,058	\$ -	\$ 2,345	100%
Insurance (Health/Dental)	\$ 11,468	\$ 5,960	\$ -	\$ 12,054	\$ 12,155	\$ -	\$ 12,496	100%
Insurance (Life)	\$ 660	\$ 310	\$ -	\$ 745	\$ 745	\$ -	\$ 660	100%
Unemployment Insurance	\$ 307	\$ 267	\$ -	\$ 307	\$ 307	\$ -	\$ 307	100%
Workers Compensation	\$ 1,609	\$ 183	\$ -	\$ 790	\$ 50	\$ -	\$ 44	100%
Professional Services	\$ -	\$ 900	\$ -	\$ 1,200	\$ 600	\$ 15,000	\$ -	0%
Economic Development	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Audit - CPA Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Information Technology Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Liability Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Communications - Cell Phones	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Advertisements	\$ 750	\$ 500	\$ 500	\$ 450	\$ 450	\$ 350	\$ 450	29%
Printing and Reproduction	\$ -	\$ 900	\$ 2,100	\$ 4,000	\$ 4,000	\$ 3,000	\$ 5,950	98%
Maintenance Contracts	\$ 300	\$ 1,365	\$ 1,365	\$ 1,365	\$ 1,460	\$ 1,350	\$ 1,460	8%
Travel, Lodging & Perdiem	\$ 1,050	\$ 1,050	\$ 1,050	\$ -	\$ 500	\$ 500	\$ 500	0%
Dues, Fees & Subscriptions	\$ 112	\$ 112	\$ 85	\$ 85	\$ 85	\$ 310	\$ 85	-73%
Training & Conference	\$ 805	\$ 860	\$ 860	\$ -	\$ 350	\$ 500	\$ 350	-30%
Bank Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Supplies	\$ 3,700	\$ 2,500	\$ 2,500	\$ 1,000	\$ 1,500	\$ 1,500	\$ 1,500	0%
Postage	\$ -	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	0%
Fuel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Business Meals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Uniform Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Furniture and Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Machinery & Equipment	\$ 5,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Charitable Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
City Clerk M&O	\$ 12,617	\$ 9,387	\$ 9,660	\$ 9,300	\$ 10,145	\$ 23,710	\$ 11,495	-52%
City Clerk Salary & Benefits	\$ 75,988	\$ 36,192	\$ 36,192	\$ 46,931	\$ 51,431	\$ -	\$ 98,097	100%
TOTAL EXPENDITURE:	\$ 88,605	\$ 45,579	\$ 45,852	\$ 56,231	\$ 61,576	\$ 23,710	\$ 109,592	362%

Finance Department

The Finance Department has the responsibility of providing service and oversight of the various financial functions within the City. Primary functions include accounting, budgeting, accounts payable, payroll, billing and collecting receivables, financial reporting and purchasing. Additional financial duties include:

- Assisting in the preparation of budgets.
- Managing records and receipts.
- Reconciling daily, monthly and yearly transactions.
- Preparing balance sheets.
- Processing invoices.
- Developing an in-depth knowledge of organizational processes.
- Works to resolve any internal/external customer problems
- Consults with the City Manager to review financial operations
- Develops and implements long and short term plans, goals, objectives, and financial and operating standards for the City.
- Maintains confidentiality regarding data, information, documentation, processes and functions.



Department Goals

The Finance Department’s goals are to maximize efficient expenditures of City funds, increase efficiency of fiscal operations and maintain internal services provided to City departments.

Departmental Performance Measures in Support of Goals

2022

2023

Choose and implement a new financial software system	Quote Sought	On Target
Digitizing Financial Documents	In Process	On Target
Ensure financial procedures are congruent with financial policies.	In Process	On Target

Finance/HR EXPENDITURE	FY2017 Amended	FY2018 Amended	FY2019 Amended	FY2020 Amended	FY2021 Amended	FY2022 Amended	FY2023 Adopted	(+/-) %
Salaries	\$ 56,573	\$ 60,112	\$ 61,606	\$ 71,606	\$ 71,606	\$ 73,755	\$ 75,000	2%
Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Sick Sell	\$ -	\$ 578	\$ 581	\$ -	\$ -	\$ -	\$ -	0%
Medicare	\$ 929	\$ 872	\$ 893	\$ 1,038	\$ 1,038	\$ 1,069	\$ 1,088	2%
401a SS Match	\$ 2,474	\$ 2,254	\$ 2,310	\$ 2,685	\$ 2,685	\$ 2,766	\$ 2,813	2%
457 Match	\$ 1,921	\$ 1,803	\$ 1,848	\$ 2,148	\$ 2,148	\$ 2,213	\$ 2,250	2%
Insurance (Health/Dental)	\$ 8,305	\$ 11,840	\$ 12,968	\$ 12,296	\$ 12,155	\$ 11,556	\$ 10,904	-6%
Insurance (Life)	\$ 745	\$ 660	\$ 660	\$ 660	\$ 660	\$ 660	\$ 660	0%
Unemployment Insurance	\$ 307	\$ 307	\$ 307	\$ 307	\$ 307	\$ 307	\$ 307	0%
Workers Compensation	\$ 1,800	\$ 223	\$ 400	\$ 400	\$ 50	\$ 44	\$ 44	0%
Professional Services	\$ 55,700	\$ 60,300	\$ 51,800	\$ 60,975	\$ 66,913	\$ 51,500	\$ 58,200	13%
Economic Development	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Audit - CPA Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Information Technology Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Credit Card Fees	\$ 600	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,620	\$ 1,820	\$ 1,650	-9%
Liability Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Communications - Cell Phones	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Advertisements	\$ 1,800	\$ 2,900	\$ 2,900	\$ 2,900	\$ 2,500	\$ 2,500	\$ 2,000	-20%
Printing/Reproduction	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 500	\$ 300	-40%
Travel, Lodging & Perdiem	\$ 1,100	\$ 700	\$ 700	\$ 700	\$ -	\$ -	\$ -	0%
Dues, Fees & Subscriptions	\$ 100	\$ 100	\$ 100	\$ 100	\$ 50	\$ 370	\$ 50	-86%
Training & Conference	\$ 1,300	\$ 1,150	\$ 1,150	\$ 1,150	\$ -	\$ -	\$ -	0%
Service Contracts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,770	\$ 750	-80%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Supplies	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 150	\$ 300	100%
Fuel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Business Meals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Uniform Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Furniture and Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Computer Equipment Purchases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%

Finance M&O	\$ 61,200	\$ 67,250	\$ 58,750	\$ 67,925	\$ 71,683	\$ 60,610	\$ 63,250	4%
Finance Salary & Benefits	\$ 73,054	\$ 78,649	\$ 81,573	\$ 91,140	\$ 90,649	\$ 92,368	\$ 93,064	1%
TOTAL EXPENDITURE:	\$ 134,254	\$ 145,899	\$ 140,323	\$ 159,065	\$ 162,332	\$ 152,978	\$ 156,314	2%

Human Resources

The Human Resources Department administers the City's personnel system. The department facilitates municipal government operations by effective management of: Compensation and Classification; Employee Development; Employee Relations; Employment Services; and Risk Management. Human Resources administers: Employment, retention, and development of the City's workforce; Development and maintenance of competitive benefits and compensation programs; Purchasing of insurance; Transfer of risk to lessen the City's exposure to loss; and Worker's compensation and safety programs.



Department Goals

The primary goal of Human Resources is to effectively administer the City's Personnel Ordinance and Regulations, and to provide quality personnel support services to City departments.

Departmental Performance Measures in Support of Goals	2022	2023
<i>Streamlining open enrollment process</i>	In Process	On Target
<i>Giving employees easy access to insurance coverage documents</i>	In Process	On Target

Information Technology

The Department of Information Technology is outsourced to Integritek provides a full range of management information and processing services for all departments of the City of Chattahoochee Hills. This includes the responsibilities for long range planning and implementation of new information computer systems which best meet the requirements of user departments. Integritek provides five essential services: monitoring, security, email, back-up and support.



Department Goals

The goal of the IT Department is to manage, monitor and support technology infrastructure needed for day to day operations.

Departmental Performance Measures in Support of Goals	2022	2023
<i>Install Cameras with LPR at Cochran Mill Park</i>	90%	On Target
<i>Upgrade Server to a Dell PowerEdge R640</i>	Budgeted	On Target
<i>Cell Tower installation and activation at Cochran Mill Park</i>	In Design	On Target

Information Technology Services EXPENDITURE	6/6/2017 Amended	FY2018 Amended	FY2019 Amended	FY2020 Amended	FY2021 Amended	FY2022 Amended	FY2023 Adopted	(+/-) %
Professional Services	\$ 22,124.00	\$ 22,124.00	\$ 22,124.00	\$ 11,124.00	\$ 12,459.00	\$ 12,500.00	\$ 15,774.00	26%
Communications	\$ 12,600.00	\$ 17,100.00	\$ 17,100.00	\$ 14,261.00	\$ 14,261.00	\$ 15,000.00	\$ 20,000.00	33%
Advertisements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Maintenance Contracts	\$ 6,000.00	\$ 6,000.00	\$ 6,555.00	\$ 6,583.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Supplies	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	\$ -	\$ -	\$ -	0%
Machinery & Equipment	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ -	\$ -	\$ 2,000.00	\$ 23,545.00	1077%
IT Maintenance & Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
IT Services M&O	\$ 44,224	\$ 48,724	\$ 49,279	\$ 31,968	\$ 34,720	\$ 37,500	\$ 67,319	80%
TOTAL EXPENDITURE:	\$ 44,224	\$ 48,724	\$ 49,279	\$ 31,968	\$ 34,720	\$ 37,500	\$ 67,319	80%

Municipal Court

The City of Chattahoochee Hills Municipal Court adjudicates misdemeanor criminal, traffic and City Ordinance cases. The Court is committed to the fair, efficient settlement of all cases. The Municipal Court of Chattahoochee Hills is open to the general public to observe Court proceedings. The City of Chattahoochee Hills strives to ensure that everyone’s experience at the Municipal Court is a pleasant one. Some of the requests and priorities presented by the Municipal Court Department during the budget process are as follows:



Department Goals

The goals of the Municipal Court are to efficiently process cases while ensuring all alleged violators receive timely and fair adjudication.

Departmental Performance Measures in Support of Goals	2022	2023
Work towards operating a paperless court	40%	On Target
Install a metal detector for court entrance	Quotes Sought	On Target
Reduce Failure to Appear Balance	86%	On Target

Court Services EXPENDITURE	FY2017 Amended	FY2018 Amended	FY2019 Amended	FY2020 Amended	FY2021 Amended	FY2022 Adopted	(+/-) %
Salaries	\$ 36,735	\$ 39,545	\$ 40,098	\$ 41,221	\$ 39,998	\$ 43,680	9%
Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Holiday Pay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Sick Sell	\$ -	\$ 380	\$ -	\$ -	\$ -	\$ -	0%
Medicare	\$ 533	\$ 573	\$ 581	\$ 598	\$ 580	\$ 633	9%
401a SS Match	\$ 1,378	\$ 1,483	\$ 1,504	\$ 1,546	\$ 1,500	\$ 1,638	9%
457 Match	\$ 1,102	\$ 1,186	\$ 1,203	\$ 1,546	\$ 1,200	\$ 1,310	9%
Insurance (Health/Dental)	\$ 11,336	\$ 11,660	\$ 12,728	\$ 12,054	\$ 6,524	\$ 7,159	10%
Insurance (Life)	\$ 432	\$ 430	\$ 430	\$ 430	\$ 430	\$ 430	0%
SUI	\$ 307	\$ 307	\$ 307	\$ 307	\$ 307	\$ 307	0%
Workers Compensation	\$ 413	\$ 183	\$ 300	\$ 600	\$ 50	\$ 47	-6%
Professional Services	\$ 31,800	\$ 31,800	\$ 37,800	\$ 37,800	\$ 37,800	\$ 38,000	1%
Court Appointed Attorney Fees	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	0%
Interpreter Fees	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 800	33%
Judge Monthly Services	\$ 21,600	\$ 21,600	\$ 21,600	\$ 21,600	\$ 21,600	\$ 21,600	0%
Solicitor	\$ 6,000	\$ 6,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	0%
Information Technology Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Liability Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Communications - Cell Phones	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Advertisements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Printing/Reproduction	\$ 47	\$ 300	\$ 100	\$ 100	\$ 100	\$ 100	0%
Travel, Lodging & Perdiem	\$ 1,000	\$ 1,142	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0%
Dues, Fees & Subscriptions	\$ 220	\$ 225	\$ 45	\$ 45	\$ 45	\$ 45	0%
Training & Conference	\$ 1,000	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0%
Miscellaneous	\$ -	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	0%
Supplies	\$ 500	\$ 500	\$ 363	\$ 360	\$ 360	\$ 900	150%
Fuel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Business Meals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Uniform Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Furniture and Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Computer Equipment Purchases	\$ -	\$ -	\$ 597	\$ 600	\$ 600	\$ -	-100%
Court Services M&O	\$ 34,567	\$ 34,567	\$ 41,505	\$ 41,505	\$ 41,505	\$ 41,645	0%
Court Services Salary & Benefits	\$ 52,236	\$ 55,747	\$ 57,151	\$ 58,301	\$ 50,590	\$ 55,205	9%
TOTAL EXPENDITURE:	\$ 86,803	\$ 90,314	\$ 98,656	\$ 99,806	\$ 92,095	\$ 96,850	5%

Police Services

The City of Chattahoochee Hills prides itself on being one of Georgia’s safest cities. In addition to our dedicated sworn and civilian staff members, several reserve/volunteers help us provide outstanding service to our community. The love and dedication of our employees and volunteers contribute to our Department’s excellent reputation in the law enforcement community. The Chattahoochee Hills Police Department is committed to employing policing strategies directed at reducing crime, reducing the fear of crime and improve the quality of life of our citizens.



The Police Department’s mission is to serve as a responsive, proactive and cooperative partner to reduce crime and the fear of crime while enhancing the quality of life for the citizens of Chattahoochee Hills. The Chattahoochee Hills Police Department is a full service law enforcement agency that works to develop programs that will continue building strong relationships between the community and the department and strives toward complete public awareness of our department and public safety activities.

Department Goals

One of the major goals of the police department for FY2022 to achieve State Accreditation through the Georgia Association of Chiefs of Police.

Departmental Performance Measures in Support of Goals

2022

2023

<i>Achieve State Certification/Accreditation</i>	On Target	On Target
<i>Three officers certified in Crisis Intervention Team</i>	New Initiative	Training
<i>Add less lethal use of force options</i>	New Initiative	Budgeted

Police Services EXPENDITURE	FY2017 Amended	FY2018 Amended	FY2019 Amended	FY2020 Amended	FY2021 Amended	FY2022 Amended	FY2023 Adopted	(+/-) %
Salaries	\$ 370,555	\$ 439,391	\$ 444,140	\$ 498,147	\$ 482,525	\$ 563,763	\$ 569,847	1%
Overtime	\$ 19,554	\$ 22,485	\$ 15,812	\$ 13,466	\$ 13,618	\$ 13,569	\$ 13,412	-1%
Holidays Worked	\$ 15,577	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Holiday Pay	\$ 5,192	\$ 11,622	\$ 12,316	\$ 12,430	\$ 12,679	\$ 14,838	\$ 12,814	-14%
Sick Sell	\$ -	\$ 3,866	\$ 2,686	\$ -	\$ -	\$ -	\$ -	0%
Medicare	\$ 5,958	\$ 6,866	\$ 6,848	\$ 7,599	\$ 8,067	\$ 11,399	\$ 11,313	-1%
401a SS Match	\$ 15,408	\$ 17,756	\$ 17,710	\$ 19,652	\$ 19,081	\$ 22,206	\$ 22,353	1%
457 Match	\$ 11,472	\$ 13,840	\$ 10,147	\$ 12,794	\$ 12,234	\$ 14,661	\$ 16,039	9%
Insurance (Health/Dental)	\$ 89,280	\$ 81,600	\$ 80,708	\$ 105,905	\$ 90,225	\$ 95,284	\$ 91,287	-4%
Insurance (Life)	\$ 3,982	\$ 4,266	\$ 4,266	\$ 4,789	\$ 4,789	\$ 5,450	\$ 5,145	-6%
Unemployment Insurance	\$ 3,375	\$ 3,989	\$ 3,375	\$ 3,989	\$ 3,989	\$ 4,603	\$ 4,296	-7%
Workers Compensation	\$ 33,354	\$ 10,300	\$ 15,400	\$ 18,200	\$ 20,301	\$ 20,144	\$ 17,261	-14%
POAB	\$ -	\$ -	\$ -	\$ -	\$ 3,600	\$ 3,600	\$ 3,600	0%
Professional Services	\$ 500	\$ 29,388	\$ 33,588	\$ 37,018	\$ 37,018	\$ 40,188	\$ 44,268	10%
Equipment R&M	\$ 2,500	\$ 2,500	\$ 5,000	\$ 5,000	\$ 5,000	\$ 1,000	\$ 1,000	0%
Facility R&M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Vehicle R&M	\$ 35,000	\$ 35,000	\$ 19,000	\$ 19,950	\$ 23,577	\$ 24,755	\$ 26,500	7%
Communications - Cell Phones	\$ 8,800	\$ 8,800	\$ 7,500	\$ 8,000	\$ 8,540	\$ 9,500	\$ 9,500	0%
Printing/Reproduction	\$ 900	\$ 900	\$ 242	\$ 940	\$ 940	\$ 940	\$ 900	-4%
Travel, Lodging & Per diem	\$ 1,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	0%
Dues, Fees & Subscriptions	\$ 500	\$ 500	\$ 500	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0%
Training & Conference	\$ 500	\$ 2,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	0%
Maintenance Contracts	\$ 29,175	\$ 29,175	\$ 55,094	\$ 55,094	\$ 55,094	\$ 49,518	\$ 56,800	15%
Supplies	\$ 3,700	\$ 3,700	\$ 1,000	\$ 1,721	\$ 1,721	\$ 1,721	\$ 2,000	16%
Business Meals	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 100	\$ 100	0%
Fuel	\$ 50,000	\$ 30,000	\$ 35,000	\$ 37,200	\$ 33,116	\$ 36,864	\$ 45,000	22%
Uniform Allowance	\$ 7,400	\$ 7,400	\$ 8,000	\$ 9,200	\$ 9,200	\$ 9,800	\$ 10,000	2%
Machinery & Equipment	\$ 157,326	\$ 5,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	0%
Advertisements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Information Technology Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Liability Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ 18,117	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Furniture and Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Computer Equipment Purchases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Police Services M&O	\$ 315,618	\$ 160,563	\$ 178,124	\$ 192,323	\$ 196,006	\$ 195,986	\$ 217,668	11%
Police Salary & Benefits	\$ 573,707	\$ 615,981	\$ 613,409	\$ 696,969	\$ 667,508	\$ 765,917	\$ 763,768	0%
TOTAL EXPENDITURE:	\$ 889,325	\$ 776,544	\$ 791,533	\$ 889,292	\$ 863,513	\$ 961,903	\$ 981,436	2%

Fire Services



The Chattahoochee Hills Fire Department is responsible for providing an efficient and effective delivery of fire, medical, rescue, and emergency services within the city limits. The department strives to improve the quality of life for City residents by providing public education, fire code compliance, and a constant presence within the community.

Goals

- Prevent or reduce the loss of life and property
- Provide highly effective, reliable and fast emergency medical care
- Increase home and business safety through education and inspection



Divisions

- Administration
- Fire Operations
- Fire Prevention & Education / Fire Marshal
- Training

Department Goals

One of the major goals the Fire Department is to upgrade its one main fire house with an improved HVAC system and an exhaust elimination system.

Departmental Performance Measures in Support of Goals

2022

2023

<i>Replace Fire Engine 51</i>	Proposed	Budgeted
<i>Improve Station 51 Facility</i>	40%	Budgeted
<i>Improve medical incident response</i>	In Progress	In Progress
<i>Establish automatic & mutual aid agreements</i>	75%	In Progress
<i>Stabilize Staffing</i>	50%	On Target

Fire Services EXPENDITURE	FY2017 Amended	FY2018 Amended	FY2019 Amended	FY2020 Amended	FY2021 Amended	FY2022 Amended	FY2023 Adopted	(+/-) %
Salaries	\$ 417,275	\$ 548,770	\$ 499,861	\$ 600,671	\$ 577,473	\$ 725,515	\$ 774,227	7%
Overtime	\$ 6,868	\$ 8,413	\$ 10,090	\$ 13,397	\$ 11,862	\$ 15,451	\$ 14,942	-3%
Holidays Worked	\$ 23,798	\$ 23,299	\$ 13,971	\$ 12,286	\$ 16,424	\$ 21,394	\$ 20,688	-3%
Holiday Pay	\$ 1,979	\$ 10,705	\$ 10,032	\$ 8,220	\$ 8,212	\$ 10,697	\$ 10,344	-3%
Sick Sell	\$ -	\$ 3,643	\$ 1,714	\$ -	\$ -	\$ -	\$ -	0%
Medicare	\$ 6,525	\$ 8,572	\$ 7,742	\$ 9,201	\$ 8,903	\$ 11,209	\$ 11,893	6%
401a SS Match	\$ 16,872	\$ 19,568	\$ 18,338	\$ 22,096	\$ 23,024	\$ 28,990	\$ 30,312	5%
457 Match	\$ 6,366	\$ 10,272	\$ 12,215	\$ 11,674	\$ 13,069	\$ 18,383	\$ 18,228	-1%
Insurance (Health/Dental)	\$ 35,424	\$ 32,120	\$ 29,796	\$ 77,058	\$ 39,601	\$ 75,107	\$ 45,340	-40%
Insurance (Life)	\$ 3,191	\$ 5,141	\$ 4,771	\$ 3,926	\$ 2,986	\$ 4,590	\$ 5,677	24%
Unemployment Insurance	\$ 6,137	\$ 3,989	\$ 3,682	\$ 2,762	\$ 2,148	\$ 3,069	\$ 3,682	20%
Workers Compensation	\$ 25,510	\$ 10,900	\$ 26,400	\$ 20,010	\$ 29,299	\$ 28,598	\$ 29,180	2%
Cancer Policy	\$ -	\$ -	\$ 669	\$ 669	\$ 1,896	\$ 1,896	\$ 1,896	0%
Professional Services	\$ 500	\$ 29,388	\$ 33,588	\$ 32,300	\$ 35,000	\$ 38,000	\$ 48,432	27%
Equipment R&M	\$ 3,000	\$ 8,280	\$ 4,200	\$ 4,115	\$ 4,275	\$ 3,775	\$ 3,780	0%
Facility R&M	\$ 52,000	\$ 3,000	\$ 6,500	\$ 4,000	\$ 3,000	\$ 1,520	\$ 4,028	165%
Vehicles R&M	\$ 5,000	\$ 5,000	\$ 11,000	\$ 18,300	\$ 10,000	\$ 6,500	\$ 8,500	31%
Equipment Rental	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,700	\$ 2,000	-26%
Communications - Cell Phones	\$ 2,100	\$ 3,000	\$ 4,650	\$ 4,650	\$ 5,150	\$ 3,517	\$ 3,517	0%
Printing/Reproduction	\$ 300	\$ 300	\$ 300	\$ 150	\$ 300	\$ 150	\$ 150	0%
Travel, Lodging & Perdiem	\$ 1,000	\$ 1,000	\$ 780	\$ 500	\$ 750	\$ 500	\$ 500	0%
Dues, Fees & Subscriptions	\$ 525	\$ 510	\$ 325	\$ 325	\$ 325	\$ 750	\$ 575	-23%
Training & Conference	\$ 600	\$ 600	\$ 600	\$ 950	\$ 350	\$ 350	\$ 2,200	529%
Maintenance Contracts	\$ 3,725	\$ 1,760	\$ 7,625	\$ 4,725	\$ 1,200	\$ 4,000	\$ 6,350	59%
Supplies	\$ 6,000	\$ 8,500	\$ 6,900	\$ 8,530	\$ 8,000	\$ 8,000	\$ 10,992	37%
Water/Sewage/Refuse	\$ 910	\$ 950	\$ 1,350	\$ 1,100	\$ 1,350	\$ 1,350	\$ 1,350	0%
Gas	\$ 3,250	\$ 3,600	\$ 3,600	\$ 3,500	\$ 3,600	\$ 4,000	\$ 6,500	63%
Electricity	\$ 7,000	\$ 7,250	\$ 7,000	\$ 9,286	\$ 7,000	\$ 7,000	\$ 7,000	0%
Business Meals	\$ 350	\$ 400	\$ 500	\$ 375	\$ 350	\$ 500	\$ 500	0%
Fuel	\$ 5,000	\$ 5,500	\$ 4,500	\$ 6,000	\$ 8,500	\$ 6,000	\$ 12,000	100%
Uniform Allowance	\$ 6,750	\$ 6,000	\$ 7,000	\$ 6,700	\$ 10,400	\$ 500	\$ 10,100	1920%
Machinery & Equipment	\$ 12,544	\$ 5,000	\$ 8,280	\$ 5,750	\$ 8,280	\$ 500	\$ 5,000	900%
Information Technology Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Liability Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Advertisements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ 11,903	\$ -	\$ -	\$ -	0%
Furniture and Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Computer Equipment Purchases	\$ -	\$ 3,200	\$ -	\$ 2,153	\$ 850	\$ 850	\$ 2,650	212%
Fire Services M&O	\$ 110,554	\$ 93,238	\$ 111,367	\$ 127,981	\$ 112,576	\$ 92,358	\$ 138,020	49%
Fire Salary & Benefits	\$ 549,945	\$ 685,392	\$ 638,612	\$ 781,299	\$ 733,002	\$ 943,003	\$ 964,514	2%
TOTAL EXPENDITURE:	\$ 660,499	\$ 778,630	\$ 749,978	\$ 909,279	\$ 845,578	\$ 1,035,361	\$ 1,102,534	6%

Public Works

The City of Chattahoochee Hills encompasses about 38,840 acres and approximately 56 square miles. The Public Works Department fulfills a critical role in shaping, maintaining, and overseeing the fabric in which all residents and guests of Chattahoochee Hills live, work, and play. Underneath the umbrella of Public Works the City has placed the responsibility of the street and public right of way maintenance, public storm water facilities maintenance, management





of the regulated environment, and maintenance of over 88 miles of paved roadways and 28 miles of gravel roadways. Other duties and responsibilities include:

- ◆ Storm/Debris Removal
- ◆ Infrastructure Enhancements
- ◆ Right of Way Maintenance
- ◆ Roadway Repair and Maintenance
- ◆ Sign Repair and Maintenance
- ◆ Vehicle Repair and Maintenance
- ◆ Storm water Repair and Maintenance
- ◆ Facility Repair and Maintenance
- ◆ Trash pickup and disposal
- ◆ Bridge and guard rail maintenance

Department Goals

The goal of the Public Works Department is to construct a new public works facility to better maintain equipment and a pole barn to store heavy equipment away from the elements.

Departmental Performance Measures in Support of Goals

2022

2023

<i>Design/Build Public Works Building</i>	Getting Quotes	Bid Process
<i>2023 TSPLOST Paving Project</i>	Engineering	Bid in Spring
<i>Install speed limit signs as adopted by Council</i>	ETIR Completed	In Process

Public Works EXPENDITURE	FY2017 Amended	FY2018 Actual	FY2019 Amended	FY2020 Amended	FY2021 Amended	FY2022 Amended	FY2023 Adopted	(+/-) %
Salaries	\$ 105,873	\$ 165,646	\$ 251,547	\$ 271,156	\$ 269,731	\$ 352,256	\$ 395,653	12%
Overtime	\$ -	\$ 1,486	\$ 1,010	\$ -	\$ -	\$ -	\$ -	0%
Holidays Worked	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Holiday Pay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Sick Sell	\$ -	\$ 1,006	\$ 1,399	\$ -	\$ -	\$ -	\$ -	0%
Medicare	\$ 1,535	\$ 2,423	\$ 3,662	\$ 3,932	\$ 3,911	\$ 5,108	\$ 5,737	12%
401a SS Match	\$ 3,970	\$ 6,267	\$ 9,471	\$ 10,168	\$ 10,115	\$ 13,210	\$ 14,837	12%
457 Match	\$ 1,803	\$ 5,014	\$ 3,565	\$ 3,829	\$ 3,894	\$ 3,322	\$ 2,631	-21%
Insurance (Health/Dental)	\$ 23,600	\$ 44,716	\$ 66,392	\$ 75,273	\$ 62,095	\$ 75,038	\$ 71,171	-5%
Insurance (Life)	\$ 1,218	\$ 1,958	\$ 2,652	\$ 2,652	\$ 2,652	\$ 3,021	\$ 2,892	-4%
Unemployment Insurance	\$ 921	\$ 1,534	\$ 2,148	\$ 2,148	\$ 2,148	\$ 2,762	\$ 2,762	0%
Workers Compensation	\$ 15,881	\$ 3,003	\$ 6,670	\$ 6,670	\$ 17,923	\$ 18,853	\$ 17,561	-7%
Professional Services	\$ 3,000	\$ 5,000	\$ 5,000	\$ 2,968	\$ 2,968	\$ 3,144	\$ 1,638	-48%
Equipment R&M	\$ 25,000	\$ 30,000	\$ 15,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 15,000	50%
Facility R&M	\$ 23,600	\$ 15,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 10,000	\$ 6,500	-35%
Vehicle R&M	\$ 11,250	\$ 11,250	\$ 11,250	\$ 11,250	\$ 11,250	\$ 6,000	\$ 5,000	-17%
Grounds R&M	\$ 4,000	\$ 4,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 2,000	100%
Roads R&M	\$ 161,531	\$ 50,000	\$ 101,518	\$ 62,277	\$ 62,277	\$ 50,000	\$ 60,000	20%
Rental of Equipment	\$ 15,000	\$ 12,000	\$ 7,400	\$ 7,400	\$ 7,400	\$ 2,000	\$ 1,000	-50%
Communications - Cell Phones	\$ 2,070	\$ 1,000	\$ 640	\$ 640	\$ 640	\$ 640	\$ 640	0%
Printing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Travel, Lodging & Perdiem	\$ 250	\$ 1,000	\$ 1,000	\$ 1,000	\$ 500	\$ 500	\$ 500	0%
Training & Conference	\$ 250	\$ 1,000	\$ 1,000	\$ 1,000	\$ 500	\$ 500	\$ 500	0%
Dues, Fees & Subscriptions	\$ -	\$ -	\$ 4,534	\$ -	\$ -	\$ -	\$ -	0%
Maintenance Contracts	\$ 6,100	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,500	\$ 7,500	\$ 7,500	0%
Supplies	\$ 33,500	\$ 33,500	\$ 2,000	\$ 2,000	\$ 2,000	\$ 1,500	\$ 3,000	100%
Water/Sewage/Refuse	\$ 3,050	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 1,500	\$ 1,800	20%
Natural Gas	\$ 2,500	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,300	30%
Electricity	\$ 16,000	\$ 15,000	\$ 13,500	\$ 13,500	\$ 13,500	\$ 13,500	\$ 13,500	0%
Business Meals	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	0%
Fuel	\$ 27,500	\$ 41,250	\$ 20,000	\$ 20,000	\$ 20,000	\$ 10,000	\$ 20,000	100%
Uniform Allowance	\$ 500	\$ 4,000	\$ 4,000	\$ 2,000	\$ 2,000	\$ 1,600	\$ 1,600	0%
Machinery & Equipment	\$ 503,670	\$ 7,100	\$ 7,100	\$ 2,000	\$ 2,000	\$ 1,000	\$ 1,000	0%
Miscellaneous	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Public Works M&O	\$ 840,022	\$ 241,350	\$ 210,192	\$ 152,285	\$ 151,785	\$ 121,634	\$ 142,728	17%
Public Works Salaries & Benefits	\$ 154,801	\$ 233,055	\$ 348,517	\$ 375,829	\$ 372,470	\$ 473,569	\$ 513,244	8%
TOTAL EXPENDITURE:	\$ 994,823	\$ 474,405	\$ 558,709	\$ 528,114	\$ 524,255	\$ 595,203	\$ 655,972	10%

Parks Department

CITY OF CHATTAHOOCHEE HILLS



The Chattahoochee Hills Parks and Recreation Department is a division within the Public Works Department with a stand-alone budget. Because of the dedication of the staff and countless volunteers from inside and outside of the community, the City has established a reputation for providing exceptional leisure opportunities through the usage of Parks, Trails for hiking, biking and horseback riding, and other Recreational facilities that enhance quality of life while promoting a healthy lifestyle for all participants and citizens.



Department Goals

The goal of the Parks Department add more parking areas and a restroom to the busiest park – Cochran Mill Park.

Departmental Performance Measures in Support of Goals

2022

2023

	2022	2023
Working with TPL to development RiverLands Park	Consultants	In Process
Adding trail markers to facilitate better emergency response	90%	In Process
Expand parking at Cochran Mill Park	Planning	In Process

Parks & Rec EXPENDITURE	6/6/2017 Amended	FY2018 Amended	FY2019 Amended	FY2020 Amended	FY2021 Amended	FY2022 Amended	FY2023 Adopted	(+/-) %
Salaries	\$ 48,048	\$ 39,936	\$ 32,885	\$ 33,143	\$ 33,143	\$ 69,978	\$ 40,360	-42%
Overtime	\$ 655	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Holidays Worked	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Holiday Pay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Sick Sell	\$ -	\$ 240	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Medicare	\$ 706	\$ 579	\$ 477	\$ 481	\$ 481	\$ 1,015	\$ 585	-42%
401a SS Match	\$ 1,849	\$ 936	\$ 1,233	\$ 1,243	\$ 1,243	\$ 2,624	\$ 1,514	-42%
457 Match	\$ -	\$ 749	\$ -	\$ -	\$ -	\$ 1,028	\$ 1,211	18%
Insurance (Health/Dental)	\$ 20,768	\$ 5,960	\$ 15,932	\$ 15,314	\$ 15,758	\$ 21,629	\$ 10,904	-50%
Insurance (Life)	\$ 559	\$ 557	\$ 305	\$ 305	\$ 305	\$ 557	\$ 252	-55%
Unemployment Insurance	\$ 614	\$ 839	\$ 307	\$ 307	\$ 307	\$ 614	\$ 307	-50%
Workers Compensation	\$ 2,713	\$ 839	\$ 890	\$ 890	\$ 1,790	\$ 3,348	\$ 1,194	-64%
Professional Services	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	0%
Credit Card Fees	\$ -	\$ 2,000	\$ 2,000	\$ 3,000	\$ 3,000	\$ 6,000	\$ 5,000	-17%
Equipment R&M	\$ 7,000	\$ 5,000	\$ 5,000	\$ 2,000	\$ 2,000	\$ 3,000	\$ 3,000	0%
Facility R&M	\$ 8,590	\$ 6,090	\$ 6,090	\$ 6,090	\$ 6,090	\$ 6,090	\$ 1,000	-84%
Vehicle R&M	\$ 6,000	\$ 6,000	\$ 6,000	\$ 3,000	\$ 3,000	\$ 1,000	\$ 1,000	0%
Grounds R&M	\$ 21,750	\$ 16,385	\$ 14,000	\$ 14,000	\$ 14,000	\$ 9,450	\$ 6,000	-37%
Roads R&M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ 200	0%
Equipment Rental	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 500	\$ 500	0%
Printing	\$ -	\$ 800	\$ 800	\$ 800	\$ 800	\$ 1,000	\$ 1,000	0%
Travel, Lodging & Perdiem	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ -	0%
Dues, Fees & Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Training & Conference	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ -	0%
Maintenance Contracts	\$ -	\$ -	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900	0%
Supplies	\$ 2,500	\$ 1,500	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	0%
Uniform Allowance	\$ 500	\$ 500	\$ 600	\$ 600	\$ 600	\$ 400	\$ 400	0%
Electricity	\$ 2,000	\$ 2,000	\$ 2,700	\$ 2,700	\$ 1,920	\$ 1,920	\$ 1,920	0%
Water	\$ 500	\$ 500	\$ -	\$ -	\$ 5,000	\$ 3,000	\$ 1,000	-67%
Propane	\$ 250	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Business Meals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fuel	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 10,000	150%
Machinery & Equipment	\$ 2,000	\$ 2,000	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	0%
Communications - Cell Phones	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	0%
Computer Equipment Purchases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Parks Services M&O	\$ 58,590	\$ 51,275	\$ 70,740	\$ 47,740	\$ 51,960	\$ 42,610	\$ 37,070	-13%
Parks Salary & Benefits	\$ 75,913	\$ 50,635	\$ 52,029	\$ 51,682	\$ 53,026	\$ 100,793	\$ 56,327	-44%
TOTAL EXPENDITURE:	\$ 135,253	\$ 101,910	\$ 122,769	\$ 99,422	\$ 104,986	\$ 143,403	\$ 93,397	-35%

Community Development

The City of Chattahoochee Hills Community Development Department plays a central role in guiding the long-term development of the built and natural environment. Some of the responsibilities that are undertaken by the division include the evaluation and coordination with outside agencies on regional growth policy, monitoring and updating the City's Comprehensive Plan, draft land use policy. This department provides staff support to the City's Planning Commission and the Mayor and City Council regarding planning studies, annexations, rezonings and variances.



Department Goals

The goal of the Community Development Department is to move to and occupy two new offices and a conference room that will better serve customers seeking zoning information, permits, and other requirements related to development in the City.

Departmental Performance Measures in Support of Goals

2022

2023

<i>Implement online payments for permitting</i>	On Target	On Target
<i>Migrate plan reviews from paper to computer</i>	On Target	On Target
<i>Improve communication with permit applicants</i>	On Target	On Target
<i>Expand into new offices</i>	Under Const.	Constr. Delayed

Community Development EXPENDITURE	FY2017 Amended	FY2018 Amended	FY2019 Amended	FY2020 Amended	FY2021 Amended	FY2022 Amended	FY2023 Adopted	(+/-) %
Salaries	\$ 52,489	\$ 55,120	\$ 56,180	\$ 111,180	\$ 116,680	\$ 217,680	\$ 230,304	6%
Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Sick Sell	\$ -	\$ 530	\$ 540	\$ -	\$ -	\$ -	\$ -	0%
Medicare	\$ 784	\$ 799	\$ 815	\$ 1,612	\$ 1,692	\$ 3,156	\$ 3,339	6%
401a SS Match	\$ 2,017	\$ 2,067	\$ 2,107	\$ 4,169	\$ 4,375	\$ 8,163	\$ 8,636	6%
457 Match	\$ 1,575	\$ 1,654	\$ 1,685	\$ 3,335	\$ 3,500	\$ 6,530	\$ 6,909	6%
Insurance (Health/Dental)	\$ -	\$ -	\$ -	\$ 22,079	\$ 27,913	\$ 32,084	\$ 25,598	-20%
Insurance (Life)	\$ 629	\$ 602	\$ 602	\$ 1,205	\$ 1,205	\$ 1,807	\$ 1,807	0%
Unemployment Insurance	\$ 307	\$ 307	\$ 307	\$ 614	\$ 614	\$ 921	\$ 921	0%
Workers Compensation	\$ 1,520	\$ 183	\$ 300	\$ 600	\$ 101	\$ 131	\$ 131	0%
Professional Services	\$ 1,000	\$ 13,975	\$ 93,975	\$ 93,975	\$ 56,300	\$ 42,800	\$ 43,725	2%
Economic Development	\$ -	\$ -	\$ -	\$ -	\$ 39,699	\$ -	\$ -	0%
Information Technology Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Liability Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Communications - Cell Phones	\$ -	\$ -	\$ 540	\$ 540	\$ 540	\$ 540	\$ 540	0%
Advertisements	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 600	50%
Printing/Reproduction	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	0%
Travel, Lodging & Perdiem	\$ 300	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 2,000	100%
Dues, Fees & Subscriptions	\$ 775	\$ 775	\$ 770	\$ 770	\$ 770	\$ 770	\$ 3,200	316%
Training & Conference	\$ 200	\$ 1,000	\$ 2,350	\$ 1,000	\$ 1,000	\$ 1,000	\$ 5,000	400%
Maintenance Contracts	\$ 150	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Supplies	\$ 1,350	\$ 1,350	\$ 1,350	\$ 1,350	\$ 1,350	\$ 1,350	\$ 1,350	0%
Fuel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	100%
Business Meals	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Uniform Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750	100%
Furniture and Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	100%
Machinery & Equipment	\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ 4,000	100%
Community Development M&O	\$ 4,475	\$ 20,400	\$ 102,085	\$ 100,735	\$ 102,759	\$ 49,560	\$ 64,365	30%
Community Development Salary & Bene	\$ 59,321	\$ 61,262	\$ 62,536	\$ 144,794	\$ 156,080	\$ 270,473	\$ 277,645	3%
TOTAL EXPENDITURE:	\$ 63,796	\$ 81,662	\$ 164,621	\$ 245,529	\$ 258,839	\$ 320,033	\$ 342,010	7%



Building Inspections

The City of Chattahoochee Hills uses Safebuilt to provide building inspections services. Safebuilt is dedicated to improving people’s lives by helping create vibrant, thriving communities. They help our City achieve our development, planning, and compliance goals to become the best version of ourselves. With their comprehensive community development services, they empower us to envision, plan, and execute innovative solutions that encourage ongoing planned and smart growth. The Building Division is responsible for ensuring the life safety of all persons in Chattahoochee Hills relating to the construction of all commercial and residential structures, through enforcing compliance of the current codes. This is achieved by completing plans examination of submitted plans and conducting necessary inspections to assure compliance with all Chattahoochee Hills ‘building codes and ordinances.



Engineering

Wayne Smith has over 35 years of experience in engineering, transportation, land use planning, zoning, and development issues related to public and private projects. Having worked for state and local government as well as private consulting firms, Wayne has seen planning and related issues from all perspectives and his understanding of the various stakeholders and their unique perspectives serves to assist in achieving meaningful and workable solutions. His past experiences in state and local government also provide him with a background in policy



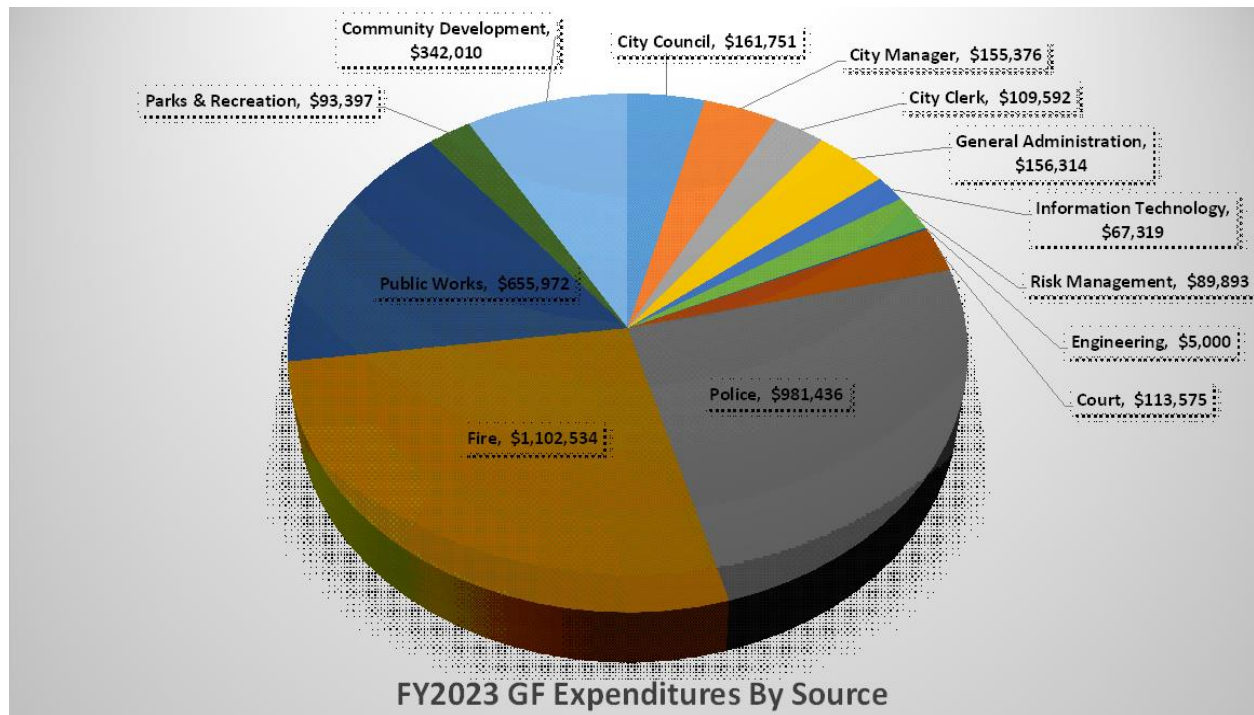
development, legislation and program management. Wayne has managed many complex projects for both public and private clients, being responsible for all aspects of job control, client coordination, public agency involvement and management of staff resources. He frequently represents clients through presentations at various public forums.

Engineering EXPENDITURE	6/6/2017 Amended	FY2018 Amended	FY2019 Amended	FY2020 Amended	FY2021 Amended	FY2022 Amended	FY2023 Adopted	(+/-) %
Engineering	\$ 11,344.00	\$ 11,344.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	0%
TOTAL EXPENDITURE:	\$ 11,344.00	\$ 11,344.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	0%



GENERAL FUND EXPENDITURE SUMMARIES

General Fund By Department	FY2016 Actual	FY2017 Amended	FY2018 Audited	FY2019 Amended	FY2020 Audited	FY2021 Amended	FY2022 Amended(2)	FY2023 Adopted	Percent (Inc/Dec)	Percent of GF
City Council	\$ 64,669	\$ 117,958		\$ 100,430		\$ 126,546	\$ 151,697	\$ 161,751	7%	4%
City Manager	\$ 141,029	\$ 133,961		\$ 126,554		\$ 146,397	\$ 146,320	\$ 155,376	6%	4%
City Clerk	\$ 67,869	\$ 88,604		\$ 37,135		\$ 61,576	\$ 26,705	\$ 109,592	310%	1%
General Administration	\$ 97,479	\$ 134,254	\$ 472,449	\$ 129,397	\$ 636,940	\$ 162,333	\$ 155,326	\$ 156,314	1%	4%
Information Technology	\$ 42,898	\$ 44,224		\$ 29,061		\$ 34,720	\$ 37,500	\$ 67,319	80%	1%
Risk Management	\$ 117,320	\$ 221,361		\$ 86,403		\$ 71,962	\$ 74,266	\$ 89,893	21%	2%
Engineering	\$ -	\$ 11,344		\$ 2,892		\$ 5,000	\$ 6,174	\$ 5,000	-19%	0%
Court	\$ 79,963	\$ 86,803	\$ 88,531	\$ 95,270	\$ 77,392	\$ 92,095	\$ 96,850	\$ 113,575	17%	3%
Police	\$ 584,548	\$ 884,800	\$ 753,383	\$ 730,319	\$ 782,333	\$ 863,513	\$ 925,219	\$ 981,436	6%	25%
Fire	\$ 555,925	\$ 660,499	\$ 991,971	\$ 880,042	\$ 928,160	\$ 845,578	\$ 1,035,361	\$ 1,102,534	6%	28%
Public Works	\$ 524,492	\$ 994,823	\$ 485,026	\$ 583,839	\$ 577,746	\$ 524,255	\$ 598,860	\$ 655,972	10%	16%
Parks & Recreation	\$ 188,603	\$ 135,253	\$ 83,005	\$ 85,508	\$ 105,548	\$ 104,986	\$ 143,403	\$ 93,397	-35%	4%
Community Development	\$ 63,294	\$ 63,796	\$ 73,486	\$ 98,443	\$ 248,633	\$ 258,839	\$ 320,033	\$ 342,010	7%	9%
Technology Fund	\$ -	\$ 9,348	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	0%
Total GF:	\$ 2,528,088	\$ 3,587,027	\$ 2,947,851	\$ 2,985,293	\$ 3,356,752	\$ 3,297,800	\$ 3,717,715	\$ 4,034,169	9%	100%



CITY OF CHATTAHOOCHEE HILLS



	General	Debt Service	Special Revenue Funds		Capital Projects			Total All
			Hotel/Motel	Technology	Grants	Capital Equip	TSPLOST	
Revenues								
Taxes								
Property Taxes	\$ 2,100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,100,000
Sales and Use Taxes	\$ 992,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 992,000
Other Taxes	\$ 385,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 385,000
Licenses and Permits	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Charges for Services	\$ 215,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 215,000
Fines and Forfeitures	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Contributions and Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Earnings	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000
Other/Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 3,944,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,944,000
Hotel/Motel								
Hotel/Motel	\$ 90,169	\$ -	\$ 577,778	\$ -	\$ -	\$ -	\$ -	\$ 667,947
Transfer In	\$ -	\$ 203,541	\$ -	\$ 50,328	\$ 1,431,017	\$ 2,574,189	\$ 540,000	\$ 4,799,074
Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 245,000	\$ 245,000
Subtotal	\$ 90,169	\$ 203,541	\$ 577,778	\$ 50,328	\$ 1,431,017	\$ 2,574,189	\$ 785,000	\$ 5,712,021
Total Revenues:	\$ 4,034,169	\$ 203,541	\$ 577,778	\$ 50,328	\$ 1,431,017	\$ 2,574,189	\$ 785,000	\$ 9,656,021

Expenditures								
MAYOR & COUNCIL	\$ 161,751	\$ -	\$ 106,499	\$ -	\$ -	\$ -	\$ -	\$ 268,250
CITY MANAGER	\$ 155,376	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 155,376
CITY CLERK	\$ 109,592	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 109,592
FINANCE	\$ 156,314	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 156,314
INFORMATION TECHNOLOGY	\$ 67,319	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 72,319
MUNICIPAL COURT SVCS	\$ 113,575	\$ -	\$ -	\$ 10,328	\$ -	\$ -	\$ -	\$ 123,903
POLICE	\$ 981,436	\$ -	\$ -	\$ 40,000	\$ -	\$ 52,000	\$ -	\$ 1,073,436
FIRE	\$ 1,102,534	\$ 53,115	\$ -	\$ -	\$ -	\$ 39,000	\$ -	\$ 1,194,649
PARKS & RECREATION	\$ 93,397	\$ -	\$ 315,069	\$ -	\$ -	\$ 20,000	\$ -	\$ 428,466
PUBLIC WORKS	\$ 655,972	\$ 150,426	\$ -	\$ -	\$ 148,055	\$ 895,715	\$ -	\$ 1,850,168
ENGINEERING	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,250	\$ 44,250
COMMUNITY DEVELOPMENT	\$ 342,010	\$ -	\$ 48,362	\$ -	\$ -	\$ 30,000	\$ -	\$ 420,372
Subtotal	\$ 3,944,276	\$ 203,541	\$ 474,930	\$ 50,328	\$ 148,055	\$ 1,036,715	\$ 39,250	\$ 5,897,094
Non-Departmental								
RISK MANAGEMENT	\$ 89,893	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 89,893
HOTEL/MOTEL	\$ -	\$ -	\$ 102,848	\$ -	\$ -	\$ -	\$ -	\$ 102,848
Subtotal	\$ 89,893	\$ -	\$ 102,848	\$ -	\$ -	\$ -	\$ -	\$ 192,741
Other Financing Uses								
Interfund Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ 347,600	\$ -	\$ -	\$ 347,600
Interfund Transfer to CIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 745,750	\$ 745,750
Interfund Transfer to Hotel/Motel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfer to Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfer to Grant	\$ -	\$ -	\$ -	\$ -	\$ 125,000	\$ -	\$ -	\$ 125,000
Reserve for Contingency	\$ -	\$ -	\$ -	\$ -	\$ 810,362	\$ 1,537,474	\$ -	\$ 2,347,836
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ 1,282,962	\$ 1,537,474	\$ 745,750	\$ 3,566,186
Total Expenditures:	\$ 4,034,169	\$ 203,541	\$ 577,778	\$ 50,328	\$ 1,431,017	\$ 2,574,189	\$ 785,000	\$ 9,656,021
	\$ 0	\$ 0	\$ -	\$ -	\$ (0)	\$ -	\$ -	\$ (0)

FUND	Fiscal Year 2020	Fiscal Year 2021	FY2022 Amended (Mid Year())	FY2022 Amended (EOY)	FY2023 Adopted	FY 22-23 (% +/-)
General Fund	\$ 3,339,752	\$ 3,240,040	\$ 3,702,636	\$ 3,717,715	\$ 4,034,169	8.512%
Debt Service	\$ 161,845	\$ 138,734	\$ 241,760	\$ 241,760	\$ 203,541	-15.809%
Hotel/Motel	\$ 133,876	\$ 109,105	\$ 305,206	\$ 248,961	\$ 577,778	132.076%
Technology	\$ -	\$ -	\$ 50,328	\$ 50,328	\$ 50,328	0.000%
Grants	\$ 235,102	\$ 263,801	\$ 892,586	\$ 783,408	\$ 1,431,017	82.666%
Capital Equipment	\$ 924,300	\$ 562,179	\$ 803,244	\$ 803,244	\$ 1,036,715	29.066%
TSPLOST	\$ 570,431	\$ 653,250	\$ 1,200,037	\$ 1,251,765	\$ 785,000	-37.289%
Reserves	\$ 523,485	\$ 440,633	\$ 1,378,490	\$ 2,777,729	\$ 1,537,474	-44.650%
Total All Funds	\$ 5,888,792	\$ 5,407,742	\$ 8,574,287	\$ 9,874,910	\$ 9,656,021	-2.217%

FY2023 shows a very slight decrease of 2.217% primarily due to less funds in TSPLOST and reserves because the latter has been allocated to Capital Projects.

Financial Policies

A p p e n d i x

A

FINANCIAL POLICIES**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 once operating reserves are met. 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 Chattahoochee Hills.

B. FINANCING CURRENT COSTS

Current costs shall be financed with current revenues, including the use of authorized fund balances. The City is prohibited from 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 any legally restricted revenue sources are used consistent with the applicable laws and/or regulations (i.e. Emergency 911 Fund, Impact Fee Fund, Grant Funds, 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 as applicable. Any remaining fund balances from prior years plus current years projected revenues shall be sufficient to meet all annual debt service requirements.

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. 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.

SECTION II. OPERATING BUDGET

The operating budget shall be prepared on an annual and include those funds detailed in Section I that are subject to annual appropriation. Prior year budget appropriations and prior year actual data will be provided as reference data, with the current year appropriation and 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 in accordance with the City of Chattahoochee Hills’ Charter while being held by the City Manager’s Office 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. BUDGET PREPARATION CATEGORIES

Each department shall submit budget requests separately for:

- ❑ Current Level of Service - 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 of capital equipment and maintenance of existing systems.
- ❑ Initiatives - Initiative requests include funding requests associated with new services or improved services including additional personnel or new capital projects/equipment



which directly correspond to a core service delivered to constituents identified as a goal of the department, City Manager, Mayor, or City Council.

C. 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 that is designated as a budget-funding source shall equal total estimated expenditures for each fund.

D. BASIS OF BUDGETING

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

E. 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.

F. BUDGET STABILIZATION RESOURCES

The City shall establish a fund balance reserve in all operating funds 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).

Upon incorporation of the City, no reserve exists. The City shall establish the 16% reserve requirement referenced above as soon as financially feasible. Such reserve shall be discussed during the annual financial planning process so that a clear understanding is maintained by the Mayor and City Council of the City's progress in meeting the reserve requirements.

G. 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.

H. 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.

I. 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 Mayor and City Council must approve all increases in total departmental appropriations in accordance with O.C.G.A. 36-81-3 et seq.

Department directors may submit budget amendment requests transferring appropriations from one line item to another within the specific department appropriation and the fund, (other than salary and benefit line items) and obtain approval by the City Manager. Adjustments from appropriations that have been obligated, committed, or reserved for a designated purpose shall not be transferred until a formal de-obligation occurs.

J. CONTINGENCY LINE-ITEM

If financially feasible, 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 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 City Manager is required before this appropriation can be expended. If approved, the appropriation from the contingency line item to the applicable line item(s) with the applicable department's budget will occur.

K. MAINTENANCE AND REPLACEMENT OF CAPITAL EQUIPMENT

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

L. CONTRIBUTIONS

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.

M. 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.

N. ONE-TIME REVENUE SOURCES

Non-recurring revenues shall be utilized within the appropriate fund for items relating to non-recurring expenses. The purpose of limiting these funding sources is to eliminate the fluctuations in funding operations with non-sustainable resources. One-time revenues shall be distinguished during



the budget process and budget presentation so that a match can be made with non-recurring expenditures.

SECTION V. CASH FLOW BUDGET

For analysis and internal management purposes, the City may 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 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 will be updated 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, heavy duty trucks.

Major capital projects will be budgeted in the Capital Improvement Fund consistent with all available resources. With the involvement of the responsible departments, finance personnel 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

The reallocation of budgetary appropriations for Capital Projects shall occur when the project having available funds is substantially complete or the priority of the project has changed. All obligations and encumbrances shall be covered prior to any transfer being completed. Unused appropriations from existing projects can only be used for those projects deemed necessary and acceptable recipients of appropriations during the annual budget process. Projects receiving appropriations shall be the next in-line for funding, based upon the existing project priority at the time the appropriation occurs. The City Manager shall review and approve all requests for budget adjustments.

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 plus any unencumbered amount. 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.

F. CONTINGENCY ACCOUNT

If financially feasible, 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 the Financial Management Program. All contingency budgets shall be subject to annual appropriation.

SECTION V. FUND BALANCE

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 as a funding source for that fund’s budget in any given year. 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. The utilization of fund balance shall be deemed a use of one-time revenues for budgeting purposes.

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. 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.

B. 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'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.

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

C. 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.

D. 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.

E. 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 conjunction with the annual budget.

EXPENDITURE POLICIES

This section provides guidance on authorized expenditures for all departments under the authority of the City Manager, Mayor and City Council. This section shall cover those costs incurred for normal business operations, including those associated with salaries and benefits. Operating guidelines and procedures for procuring goods and services shall be issued under separate policy as they do not constitute nor necessitate Mayor and/or City Council approval.

A. APPROPRIATION

In conjunction with the annual budget process, the City Council shall authorize departments' appropriations consistent with the annual adopted operating and capital budgets. Departments shall not incur expenditures unless an appropriation is available.

B. EXPENDITURE APPROVAL

All expenditures relating to City operations shall be processed consistent with procurement guidelines. Once finance staff receives the proper documentation from the incurring departments, the execution of payment shall occur. The finance staff shall only process transactions for payment based upon the proper approval for the dollar amount of the expenditure, including adequate documentation, received either electronically or in writing.

C. SETTLEMENT OF DISPUTE

Finance staff shall review expenditure documents for compliance and appropriateness with all City policies and procedures. Expenditure documents that are not in compliance with these policies and procedures shall be returned to the originating department with recommendations for changes. In the event the department does not agree with the recommendations, the City Manager shall make the final decision.

PURCHASING POLICY**I. PURPOSE**

The purpose of this policy is to state the City's position regarding purchasing responsibility and authority. This document will define purchasing functions and outline purchasing procedures, as well as describe departmental relationships, responsibilities and participation in the procurement cycle. In addition, this policy will define internal controls as they relate to purchasing goods and services with public funds.

II. SCOPE

The scope of this purchasing policy covers the procurement of all goods and services by the City. The policy covers all contractual and purchase agreements between the City of Chattahoochee Hills and another company or person. The procurement function includes the initial agreement/purchase,



renewals, changes and/or re-negotiations. This policy establishes the specific responsibility and authority of the procurement of goods and services.

For clarification purposes, these purchasing policies are not required to be followed by organizations providing contractual services, directly or indirectly to the City

III. DEFINITIONS

When used in this policy, the following words, terms, and phrases and their derivations shall be the meaning ascribed to them in this section, except where the context clearly indicates a different meaning.

CITY MANAGER means the person employed to manage the operations of the city.

FINANCE DIRECTOR means the person(s) employed directly or contractually by the City to manage the financial policies and operations of the city.

CONSTRUCTION means the process of building, altering, improving or demolishing any public structure or building or other public improvements of any kind to any public real property. The term “Construction” does not include the routine operation, repair and/or maintenance of existing structures, buildings or real property.

CONTRACT means any City agreement, regardless of form or title, for the procurement or disposition of goods, commodities and services.

EMPLOYEE means an individual drawing a salary or wage from the City regardless of full or part-time status. The term shall encompass all members of the Governing Authority without regard to whether or not such individual is compensated.

GIFTS or FAVORS means anything or any service of value.

GOODS or COMMODITIES means supplies, apparatus, materials, equipment and other forms of tangible personal property.

GOVERNING AUTHORITY means the City entity responsible for the contract.

PURCHASING is the process of securing materials, services, repairs, leases and rentals necessary for the operation and support of the City. The renewal, renegotiations and changes to contracts, leases and agreements, are functions of purchasing.

USER DEPARTMENT is defined as the department which has the authority and responsibility for determining the need for an item or service, its related specifications and need date. The user department is responsible for funding the need and advising finance staff of the approved funding and the specific budget account number.

IV. ETHICS IN PROCUREMENT



Each person involved in the procurement process must adhere to a high standard of ethics. Actions such as acceptance of gratuities and kickbacks are expressly prohibited. Any employee involved in the purchasing function should seek to avoid even the appearance or perception of impropriety. All employees are expected to conduct themselves according to the highest level of standards. Unethical actions by employees or vendors will not be tolerated. The National Institute of Governmental Purchasing (NIGP) Code of Ethics should be used as the guideline. The following principles are to be maintained:

- Consider the best interest of the City in all transactions;
- Purchase without prejudice, seeking to obtain the maximum value for each dollar expenditure in accordance with required quality standards;
- Subscribe to and work for honesty and truth in purchasing and avoid all forms of conflict of interest;
- Avoid all unethical practices and appearance of same; and
- Strive consistently for knowledge of materials and supplies required for use by the City.

A. Employee Conflict of Interest

It shall be unethical for any City of Chattahoochee Hills employee, official, contractor or service provider to transact any business or participate directly or indirectly in a procurement contract when the employee, official, contractor or service provider knows that:

1. The employee or official or any member of the employee's or official's immediate family has a substantial interest or financial interest pertaining to the procurement contract, except that the purchase of goods and services from businesses which a member of the Council or other City of Chattahoochee Hills employee has a financial interest is authorized as per O.C.G.A. § 36-1-14, or the procurement contract is awarded pursuant to O.C.G.A. § 45-10-22 and § 45-10-24, or the transaction is excepted from said restrictions by O.C.G.A. § 45-10-25;
2. Any other person, business or organization with whom the employee or official or any member of an employee's or official's immediate family is negotiating or has an arrangement concerning prospective employment is involved in the procurement contract;
3. An employee or official or any member of an employee's or official's immediate family who holds a substantial interest or financial interest in a disclosed blind trust shall not be deemed to have a conflict of interest with regard to matters pertaining to that substantial interest or financial interest.

B. Gratuities, Rebates, or Kickbacks

1. Gratuities. It shall be unethical for any person to offer, give or agree to give any City of Chattahoochee Hills employee or official, or for any City of Chattahoochee Hills employee or official to solicit, demand, accept or agree to accept from another person a gratuity of more than nominal value or rebate or an offer of employment in connection with any decision, approval, disapproval, recommendation or preparation of any part of a program requirement or a purchase request, influencing the content of any specification or procurement standard, rendering of advice, investigation, auditing, or in any other advisory capacity in any proceeding or application, request for ruling, determination, claim or controversy, or other particular matter, pertaining to any program requirement or a contract or subcontract, or to any solicitation or proposal therefor.



2. Kickbacks and rebates. It shall be unethical for any payment, gratuity or offer of employment to be made by or on behalf of a subcontractor under a contract to the prime contractor or higher tier subcontractor, or any person associated therewith, as an inducement for the award of a subcontract or order.
3. Contract clause. The prohibition against gratuities, rebates and kickbacks prescribed in this Section shall be conspicuously set forth in every contract and solicitation therefor.
4. Courtesies. Employees may accept for themselves and members of their families immaterial and common courtesies usually associated with customary business practices so long as a strict standard is enforced with respect to gifts, services, discounts, entertainment or consideration of any kind from suppliers of merchandise, services, supplies etc. to City of Chattahoochee Hills.
5. Cash. It is never permissible for a City of Chattahoochee Hills official or employee to accept a gift in cash or cash equivalent (e.g. stocks or other forms of marketable securities) of any amount.

C. Prohibition Against Contingent Fees

It shall be unethical for a person to be retained or to retain a person, to solicit or secure a City of Chattahoochee Hills contract upon any agreement or understanding for a commission, percentage, brokerage or contingent fee, except for retention of bona fide employees or bona fide established commercial selling agencies for the purpose of securing business.

D. Use of Confidential Information

It shall be unethical for any City of Chattahoochee Hills employee or official knowingly to use confidential information for actual or anticipated personal gain or for the actual or anticipated personal gain of any other person.

E. Unauthorized Purchases

No purchases of materials, supplies, equipment and services shall be made in the name of City of Chattahoochee Hills or one of its departments except such as are required for official use by City of Chattahoochee Hills or one of its departments. Purchases in the name of City of Chattahoochee Hills or a department for personal use by an individual or for other than official use are prohibited and no City of Chattahoochee Hills funds will be expended or advanced therefor.

F. Penalties and Sanctions

1. Legal or disciplinary action by City Council. The City Council may take appropriate legal and/or disciplinary actions against any City of Chattahoochee Hills official, vendor, contractor, organization or person in violation of these ethical standards.
2. Legal or disciplinary action by City of Chattahoochee Hills City Manager. The City of Chattahoochee Hills City Manager may take appropriate legal and/or disciplinary actions against any City of Chattahoochee Hills employee subject to the Manager's supervision and control as defined in the City of Chattahoochee Hills Code and Charter.
3. Administrative penalties for employees. The City of Chattahoochee Hills City Manager or City Council may impose any one or more of the penalties or sanctions prescribed in the Personnel



Policy Manual on a City of Chattahoochee Hills employee for violations of the ethical standards in this Section as appropriate to the situation.

- a) Administrative penalties for outside contractors/vendors. The City of Chattahoochee Hills City Council may impose any one or more of the following penalties or sanctions on a vendor/contractor or other person or organization for violations of these ethical standards: written warnings or reprimands; debarment or suspension, or termination of contracts

V. RESPONSIBILITIES

A. Finance Director

The City Council hereby appoints the Finance Director or his/her agent to serve as the Purchasing Agent for the City. The purchasing agent shall have the following duties and powers:

1. Assist in negotiating City contracts as directed by the City Manager. The City Manager and/or Mayor shall approve final contracts and execute and bind the City to such agreements.
2. Advise the City Manager on the status of negotiations as well as contracts provisions and their impacts on the City.
3. Make recommendations on contract approval, rejection, amendment, renewal and cancellation.
4. Provide contract administration and supervision of contracts and agreements as directed by the City Manager. Such tasks shall include, but not limited to monitoring contract amendments, obtaining applicable insurance certificates and monitoring applicable progress.
5. Arrange and negotiate for the sale/disposal of all surplus equipment and supplies or real estate of the City.
6. Maintain a perpetual or periodic inventory record of:
 - a) the titles of all request for proposals and the method of source selections to be used;
 - b) all contracts authorized by the Council, the method of source selection used and the total dollar amount;
 - c) all emergency contracts awarded;
 - d) all change orders or contract modifications authorized by the Council or City Manager, the dollar amount and the reason;
 - e) an explanation of any changes, and the costs involved, in the scope of services made between the time a contract is awarded and the time that a resolution authorizing the contract is sent to the Council for adoption.
7. Manage and supervise purchasing staff and activities.
8. Develop and maintain a purchasing policy and procedure manual which will be updated by the City Manager or their designee periodically.



9. Recommend and implement policies and procedures to provide for compliance with laws related to bidding, contracting, and purchasing as set forth in the State of Georgia, by examining the applicable laws and developing procedures for bidding, contracting and procurement processes.
10. Direct efforts to procure services through advertisements of bids in the local legal organ as required by City Ordinances and state law.
11. Require bonds, insurance, and other forms of protection for the City on the process of procuring goods and services for the City.
12. Terminate solicitations for bids for any goods/services when the City Manager deems it is in the City's best interest to do so. This includes termination for breach of contract or anticipated breach of contract.
13. Consult with the City Attorney if a contracting party breaches or is reasonably anticipated to breach its contract with the City.
14. Reject any and all bids when in the opinion of the City Manager it is in the City's best interest to do so.
15. Work with the City Manager to plan and implement processes for the ongoing protection of the City's interests.
16. Assist and coordinate necessary grant applications and submissions as directed by the City Manager.

B. Department Director

Department Directors will be responsible for

1. Determining the need for goods/services and providing appropriate documentation as outlined in this policy.
2. Determining the providing proper funding and budget account for the purchase.
3. Determining the specifications including quantity, quality, dimensions, duration and all other necessary specifications essential to the determination of what is to be procured. The specifications must, where applicable, conform to the approved City standards for identity and continuity.
4. The transmittal of the required information to the City Manager and Finance Director, who will authorize the purchase of goods/services on the basis of an approved and complete purchase requisition. A properly approved purchase requisition contains, as a minimum, the following information:
 - a) Complete description and specifications;
 - b) Quantity;
 - c) Need date, including lead time;

- d) Estimated cost;
- e) Estimated freight;
- f) Complete budget account number;
- g) Previous purchase information or quotation (if known);
- h) Known or suggested vendor(s);
- i) Authorized approval of department director; and
- j) Authorized approval from the budget/finance staff.

VI. PROCUREMENT PROCESS

A. SOURCE SELECTION

All quotations for goods/services are generated and managed through the user department and all vendor selections shall be made by the user department. When making the vendor selection, staff will choose the lowest, best responsible and responsive vendor. In determining where to purchase products and services based on competitive prices and costs incurred in obtaining the purchase, the City shall purchase locally when all of these requirements are equal. In such case of an exception to the lowest bid, sufficient documentation as to the reason for the exception will be required. Price quotations will be obtained in accordance with City Ordinances.

The City shall not make purchases of products or services from City employees or Council members or from businesses owned by members of these two groups unless specially approved by the City Council. The City shall have the right to "piggy-back" from other municipality's contracts if the vendor will extend the same prices, terms, and conditions to the City of Chattahoochee Hills. This source selection shall only be made available within the previous twelve (12) month period and if competition was sought.

- B. **SMALL PURCHASES** - Items for less than \$2,500 can be purchased at the Department Director's discretion. The single transaction limit for the City's procurement card will have the same \$2,500 limit. Departments are encouraged to use the procurement card where possible when making small purchases.
- C. **VERBAL QUOTES** - between \$2,500 and \$7,500 will require a purchase requisition accompanied by at least three (3) documented verbal quotes. The vendor name and quote must be written on the requisition approval form which will be used to generate the purchase order. The requisition must be approved before the purchase is made
- D. **WRITTEN QUOTES** Requisitions for items over \$7,500 but under \$15,000 will require at least three (3) written quotes. The request for quotes can be made either verbally or in writing but the return quote must be made in writing. The written quotes must be attached to the requisition form. The requisition must be approved before the purchase is made.
- E. **SEALED PURCHASING PROCESSES** - The Finance Director will request sealed bids and Request for Proposals (RFP) on goods and services requisitioned that exceed \$15,000. The user department is responsible for submitting the specifications and/or scope to be used in the bid/RFP. These requests are always made in writing, using clear and adequate product or service specifications. Sealed bids/RFPs will be publicly advertised for a minimum of two (2) consecutive weeks in the City's legal organ. Bids/RFPs can also be sent directly to vendors recommended by the user department.



Public Works Projects over \$100,000 are required by Georgia State Law (HB 1079) to have Payment Bonds and Performance Bonds for 100% of the contract amount. The City will also require that a 5% Bid Bond be submitted with the bid. These projects will be advertised in the legal organ for the City.

1. Sealed Bid Process – The sealed bid process shall be governed by the following components/parameters:

Receipt of Bids: No bid shall be eligible for consideration by the City unless it is placed in a sealed envelope or package and actually received by the City Manager’s office by the date and time specified in the bid request. The City Manager’s designee shall cause all bids to be stamped with the date and time of receipt and secured until the designated opening time. A bid delivered late shall under no circumstances be eligible for consideration by the City and shall be returned unopened to the bidder.

Bid Openings: Bids shall be opened publicly in the presence of one or more witnesses on the date and at the time and place designated in the Bid Letter. The name of each Bidder, the purchase price contained in each bid and such other information as the City Manager deems appropriate shall be announced as the bids are opened. A record of bid information shall be recorded and available for public inspection.

Modification of Bids: Any clerical mistake which is patently obvious on the face of the bid may, subject to the limitations described below, be corrected upon written request and verification submitted by the Bidder. A non-material omission in a bid may be corrected if the City Manager determines the correction to be in the City’s best interests. Omissions affecting or relating to price or insurance shall be deemed material and shall not be corrected after the bid opening:

Withdrawal of Bids: Bids may be withdrawn at any time prior to the bid opening. After bids have been publicly opened, the bidder shall give notice in writing of his/her claim of right to withdraw his bid within two business days after the conclusion of the bid opening procedure. If a bid is withdrawn under the authority of this provision, the lowest remaining responsive bid shall be deemed to be the low bid.

Bid Evaluation: Bids shall be evaluated based on the requirements set forth in the specifications. No criteria may be used in bid evaluation that is not specifically set forth in the solicitation.

Disqualification of Bids: The following types of bids shall be disqualified for consideration for a bid award: a bid arriving after the set time for submittal; a bid which is incomplete in any material aspect; a bid submitted without required bonds or insurance; or a bid submitted by a company on the ineligible source list.

Bid Cancellation: A Bid may be cancelled prior to opening date or any or all bids may be rejected in whole or in part as may be specified in the solicitation where it is in the best interest of the City in accordance with regulations set forth by the City Manager or, as a result of improper conduct on the part of the a City employee. The reasons for any cancellation shall be made part of the bid file.



Modification of Specifications after Bid Opening: The City reserves the right to negotiate with the lowest, responsive, and responsible bidder after the bids have been opened and before an award is made in an effort to make sure that the specifications and budget have been met. This will allow staff to add or delete parts for equipment or value engineer a project in the City's best interest. On construction projects the negotiations will be conducted with the design firm and City Manager before a recommendation is made for the award of the bid.

Negotiation with Lowest Responsive and Responsible Bidder: Once a bid has been opened and accepted, the City reserves the right to negotiate with the lowest responsive and responsible bidder in an effort to ensure that the bid meets the approved budget and specification.

Sealed Bid Award: Subject to approval by the City Manager or their designee and City Council, bids shall be awarded to the lowest, responsive and responsible bidder(s).

- 2. Request for Proposal Process** - The Finance Director will be responsible for sending Requests for Proposals (RFP) when use of the sealed bid process is either not practicable or not advantageous to the City. The RFP process is generally used when the quality, availability or capability is overriding in relation to price in the procurement of technical supplies or services. An RFP can also be advantageous when an initial installation needs to be evaluated together with subsequent maintenance and service capabilities according to priorities and requirements in the City's best interest. An RFP may be solicited when the market place will respond better to a solicitation permitting not only a range of alternate proposals but evaluation and discussion of them before making the award. RFPs will generally be solicited on a project-by-project basis. Professional services may be solicited in multi-year increments deemed beneficial to the City based upon the investment of staff time and return on such investment through savings on existing prices for service; however, the City must appropriate funds each year for a multi-year service and an appropriation clause should be included in the contract for such services.

The sealed RFP process shall be governed by the following components/parameters:

Determination of a Scope of Services: The Department Director shall submit to finance staff a scope of services to be used in the solicitation of Letters of Interest, Statement of Qualifications and Price Proposals from qualified firms.

Dissemination of Proposals: Proposals shall be disseminated through a formal, advertised Request for Proposal.

Receipt of Proposals: No proposal shall be eligible for consideration by the City unless it is placed in a sealed envelope or package and actually received by the City Manager's Office by the date and time specified in the RFP. The Finance Director shall cause all proposals to be stamped with the date and time of receipt and secured until the designated opening time. A proposal delivered late shall under no circumstances be eligible for consideration by the City and shall be returned unopened to the bidder.



Proposal Opening: Proposals shall be opened publicly in the presence of one or more witnesses on the date and at the time and place designated in the RFP. The name of each proposer shall be announced but no other information shall be disclosed nor shall the proposals be considered an “open record” until a contract is awarded.

Proposal Cancellation: An RFP may be cancelled prior to opening date or any or all proposals may be rejected in whole or in part as may be specified in the solicitation where it is in the best interest of the City in accordance with regulations set forth by the City Manager or, as a result of improper conduct on the part of a City employee. The reasons for any cancellation shall be made part of the proposal file.

Evaluation of Proposals: Each proposal shall be evaluated to determine whether it is responsive to the scope of services and other terms and conditions contained in the RFP. In evaluating the proposals, the evaluating team may communicate with each Proposer to clarify and amplify each Proposer’s proposal. No information concerning any other Proposer’s proposal shall be communicated in any way to the Proposer.

Request of Supplemental Information: Additional information may be requested of Proposers.

Responsive and Responsible Proposal: Award shall be made to the responsible Proposer whose proposal is determined to be the most advantageous to the City based upon but, not limited exclusively to, price and the evaluation factors set forth in the RFP.

Approval of Proposals: All proposals where cost is \$15,000 or more shall be approved or rejected by the City Council.

Rejection of Proposals: The City reserves the right to reject any or all proposals if it determines such rejection to be in the best interest of the City.

Disqualification of Proposals: The following types of proposals shall be disqualified for consideration for award: a proposal arrives after the set time for submittal; a proposal submitted without required bonds or insurance; or a proposal submitted by a company on the Ineligible Source List.

F. Emergency Purchasing

It is understood that, from time to time, occasions arise in the City which dictate immediate action to purchase items in order to prevent disruption of operations. The City Manager shall grant the authority to purchase commodities and services where **there exists an emergency constituting a threat to public health, safety or welfare or to the soundness and integrity of public property or to the delivery of essential services and where the adverse effect of such emergency may worsen materially with the passage of time.**

If the emergency occurs after normal business hours and the City Manager is unavailable, the Department Directors will be given the same authority as the City Manager. The documentation and purchase requisitions are to be submitted to Finance as soon as possible following the emergency.

Adherence to these regulations and procedures concerning dollar amounts and bidding will be followed as closely as circumstances will allow. All emergencies will be documented and reports given to the City Manager and Mayor and Council.

G. Other

1. Brand Name Purchases: The City Manager may elect to purchase brand name products or services when the goods comprise a major brand system, program or service previously selected by the City and due to operational effectiveness, future enhancements or additions, or maintenance or storage of spare parts precludes the mixing of brands, manufacture, etc.
2. Sole Source Purchases: A contract may be awarded or a purchase made without competition when the City determines that there is only one source for the required products, supply services, or construction items. The City Manager shall conduct negotiations as appropriate, as to the price, delivery, and terms to determine reasonableness of price. A separate file of sole source procurements shall be maintained as a public record and shall list each contractor's name, the amount and type of each contract, and a listing of the item(s) procured under each purchase order or contract.
3. Grants/Donations: Periodically, the City may be given private/public grants and donations from sources such as the State and Federal Government and private corporations. These types of solicitations are more restrictive and will dictate the procurement process and methodology that the City is to follow for an award. All donations exceeding \$5,000 must be formally accepted by the City Council before being used for any purchase.
4. State Contract: A contract may be awarded or a purchase made without competition when the City determines that the pricing available through the Georgia Department of Administrative Services is below market rates. The City Manager shall conduct negotiations as appropriate, as to the price, delivery, and terms to determine reasonableness of the overall procurement.
5. Responsible for Prices: The final determination of the price and terms of any goods, materials or services shall rest with the City Manager.
6. Records: It shall be the responsibility of the City Manager to document all contracts, purchases, agreements for services, and leases and to maintain said documents consistent with the records retention policy of the City. All agreements or contracts binding the City must be in writing. There will be no exceptions.
7. Negotiations of Agreements: All negotiations of agreements for supplies, materials, or services, shall be conducted by the City Manager. The City Manager may grant this authority to the department director.
8. Approvals:



- a) It is the responsibility of the Finance Director to secure all necessary approvals of the City Manager or their designee, or legal authority, in writing, when necessary to protect the City and its legal liability prior to execution of a contract or purchase agreement.
- b) The Finance Director may make any authorized purchase for which payment will be made in a current, routine manner following receipt of the goods or services. Procurement by leasing, long-term financing, advance payments/deposits or any other special non-routine method must be approved in advance by the City Manager or their designee.
- c) The City Manager or their designee is authorized to approve budgeted capital purchases or contracts up to \$15,000 without obtaining Council approval. The department director is responsible for making the recommendation for the award.
- d) Council must approve any non-budgeted purchase or contract over \$15,000. The department director is responsible for submitting the recommendation for this award.
- e) Finance will not normally provide purchase orders after procurement has been initiated. Also, purchases must be documented by the user department with appropriate requisition and specific budget account number prior to the issuance of the purchase order number.
- f) In the case of contracts (other than routine purchase orders), leases or service agreements (either new or renewals), the approval process is necessary. All such documents will be forwarded to the Finance Director, who will be responsible for acquiring the necessary approvals prior to execution of any agreement, contract or lease through the City Attorney's office. When said contracts, leases or service agreements are up for renewal or expiration, the Finance Director will notify the user department for approval to either maintain the contract or bid a new contract. The City Attorney will review the contract for form, completeness, insurance considerations, legal implications and any other items dictated by each situation. The contract will then be sent to the City Manager who will be responsible for having the contract signed by the Mayor or designee after it is signed by the vendor. A copy of the signed contract will be distributed to the user department and attached to the purchase order.

Once a contract is awarded by the City the contract may be amended without the necessity of rebidding such contract, provided that such amendment shall not result in a variance in price exceeding ten percent (10%) in totality of the original contract amount. Change order amounts may not be executed in smaller increments to circumvent the change order policy.

The City Clerk will be responsible for maintaining a file of all current contracts, leases or service agreements.

- 9. Delivery, Quality, and Payment: It shall be the responsibility of the user department to insure the quality, delivery and payment of required goods and services.
- 10. Disputes: Final adjudication of any dispute between the vendor and user department shall be made by the City Manager with appropriate input from the department director.



11. Vendor Visits/Demonstrations: In most cases, contact with vendors will be by the user department and in conjunction with the City Manager as necessary. All vendors must coordinate with the City Manager before visiting any other department during an open competitive purchasing process.
12. Return of Goods and/or Cancellation of Agreements: All return of goods must be initiated by the user department.
13. Receiving of Goods: It shall be the responsibility of the user department to ensure that purchased goods and equipment are received, inspected and verified as to condition.
14. Use of State/Co-Op Contracts: The City Manager may, independent of the requirements of bid process of this article, procure supplies, services or construction items through the contract established through competitive means by the purchasing division of the State of Georgia, national Co-Ops (i.e.-U.S. Communities), and collaborative purchasing agreements when deemed to be in the best interest of the City.
15. Change Orders: The Finance Director will review all change orders and adjust encumbrances as applicable. Change orders will be processed to correct the account distribution, quantity, addition/deletion of line items, change in description and unit price.

If a quoted price is equal to or less than \$10,000 in totality, the Department Director will approve. If a quoted price for a change order is over \$10,000 but the total procurement remains less than \$15,000 in totality, the requisition will be sent to the Finance Director and City Manager for approval. Any requisition with a change order where the total procurement equals more than \$15,000 in totality requires City Council approval. The department cannot use the change order process to circumvent the Purchasing Policy. Additionally, an available appropriation must exist for all change order amounts prior to approval.

VII. PAYMENT OF RECURRING INVOICES

In order to streamline procedures for initiating routine payments as exemplified below, direct entry of invoices after department director approval may be initiated.

- Utility Bills.
- Insurance premiums
- Postage expenses
- Conferences, training and meeting pre-paid expenses.
- Reimbursements as shown on an approved Travel Expense Report.
- Court Fees

The above list is not all-inclusive; questions should be directed to the Finance Director.

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 Manager’s office.

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 also will 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 Chattahoochee Hills.

B. AUDITOR QUALIFICATIONS

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

C. CHOOSING THE AUDIT FIRM

Every five years, the City will issue a request for proposal to choose an audit firm for a period of five years with two one year renewal 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.

D. 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.

E. INTERNAL AUDIT

The City shall develop accounting practices and procedures, which will be documented for use in internal control evaluation.

F. 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 City 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 Manager, 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 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

If financially feasible, the City shall prepare and publish an annual budget 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, where feasible. The City shall make the report available to elected officials, citizens, and any interested parties.

C. ANNUAL CITIZEN'S REPORT

In order to provide citizens with financial information that is easily disseminated, the City may coordinate the publication of an annual report to the citizen's which includes financial details. The citizen's report can be in addition to the CAFR.

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. The City also shall prepare a "Capital Project" report outlining appropriations (if any), expenses, outstanding encumbrances, and available appropriable balances.

E. 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. Additionally, all external reports as required by the regulatory agencies shall be completed and filed as prescribed by state and federal law.

SECTION III. CREDIT CARD ACCEPTANCE AND SECURITY POLICY

All City of Chattahoochee Hills personnel accepting credit cards for payment of services or goods must protect and secure all credit card data collected, regardless of how it is stored (physically or electronically, including but not limited to account information, card imprints, correspondence and Terminal Identification Numbers).

A. ELECTRONIC FINANCIAL TRANSACTIONS

All department heads and personnel should strictly observe and enforce this policy to ensure that CITY OF CHATTAHOOCHEE HILLS customer information and privacy is protected and to assure compliance with the Payment Card Industry Data Security Standard (PCI DSS).

The compromise of any cardholder information should be reported immediately by submitting an email containing a complete overview of the incident to payments@chatthillsga.com. CITY OF CHATTAHOOCHEE HILLS's Controller and Information Security Office will be advised as deemed appropriate.

Data is considered to be secured only if the following criteria are met:

- Only approved processing software programs and hardware with secure communication protocols and/or encrypted connections are used for the processing of electronic transactions.
- Departments requesting merchant capabilities are required to complete and submit an application to the Finance Director.

- Access for credit card and/or electronic payment data and processing should be limited to essential personnel who have completed cash handling training or are authorized on a 'need to know' basis.
- Email is not used to transmit credit card payment information.
 - If the use of email is necessary, only the last four digits of the credit card number are displayed.
- Fax transmissions, (both sending and receiving) of credit card and electronic payment information is strongly discouraged. If necessary, transmissions are strictly limited to those fax machines whose access is secured and restricted to authorized individuals only.
- All transactions must be processed immediately and documents containing cardholder and card information must be shredded.
 - The card-validation code of a credit card is never stored in any form.
 - All but the last four digits of any credit card account number are masked if credit card data is displayed.
 - All credit card and electronic payment data that is no longer deemed necessary or appropriate to store is destroyed or rendered unreadable.
 - The processing and storage of personally identifiable credit card or electronic payment information on City computers and servers is prohibited.
 - Credit card or electronic payment information is never downloaded onto any portable devices such as USB flash drives, compact disks, laptop computers or personal digital assistants.
- No credit card receipt, document, or correspondence of any kind, referencing the transaction shall include more than the last four digits of the account number or the month and year of the expiration date.
- No City employee, contractor or agent who obtains access to credit card or other personal payment information may sell, purchase, provide, or exchange said information in any form to any third party other than to the City's acquiring bank, depository bank, Visa, MasterCard or other credit card company, or pursuant to a government request.
- All requests to provide information to any outside party must be reviewed and approved in advance by the Bursar, Controller or their designee.

DEBT ISSUANCE AND MANAGEMENT

The goal of the City's debt policy is to maintain a sound fiscal position; thereby only utilizing long-term 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 its 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. Therefore, 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 City Manager’s Office 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 City Manager’s Office 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 City Manager’s Office. Requests for new bonds must be identified during the Capital Improvement Program (CIP) process. Opportunities for refunding outstanding bonds shall be communicated by the City Treasurer’s Office.

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).

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 Chattahoochee Hills. 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:

Real property: 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.

Personal property: Property that is movable and further classified as tangible and intangible.

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

Intangible personal property: 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 significantly increase the useful life. 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 fees, insurance, title costs, and interest incurred on tax exempt debt.

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 on-going 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 as 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 is in possession of which are not included on the asset listing. Also, the department should identify any missing assets. Designated staff will investigate any missing items with the assistance of the department. Significant unaccounted for losses of assets will be brought to the attention of the City Manager for further actions. The City Manager's Office 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 direct authorization from the City Manager's Office. Departments should notify the City Manager's Office of all surplus assets ready for disposition.

The disposition of capital assets the City purchased with federal, state, or other grant funds 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.

In accordance with O.C.G.A. 36-37-6, all sales by the City of real property or personal property with an assigned value of equal to or 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 a legal description for real property. If the sale is by sealed bid, the notice shall also contain an invitation for proposals and shall state the conditions of the proposed sale, the address at which bids and other materials may be obtained, and the date, time, and place for the bid opening. 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.

If the sale is by auction, the notice shall also state the conditions of the sale and shall state the date, time, and place of the proposed sale. As a condition of the sale, a minimum amount may be established for the sale to occur.

The Mayor and City Council shall approve by resolution the sale of all real estate prior to any staff action.

Property with an estimated value of less than \$500 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 City Manager's Office 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.

CASH AND INVESTMENT MANAGEMENT

The objective of the cash and investment management policy is to maximize interest earnings within an environment that strongly emphasizes legal compliance and safety while providing cash flow liquidity to meet the City's financial obligations.

A. SCOPE

This investment policy applies to all cash and investments, both short and long-term, which are the responsibility, and under the management of the City of Chattahoochee Hills's City Manager's Office.

B. POOLED CASH/INVESTMENT MANAGEMENT

Except for cash in certain restricted and specialized funds, the City will consolidate cash balances from all funds to maximize investment earnings. Investment income will be allocated to the various funds based upon their respective participation and in accordance with generally accepted accounting principles.

C. GENERAL OBJECTIVES

The primary objectives of investment activities shall be as follows:

1. Safety

Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk.

i. Credit Risk

The City will minimize credit risk, the risk of loss due to the failure of the security issuer or backer, by:

- Limiting investments to the safest types of securities (primarily obligations of the U.S. government or obligations explicitly guaranteed by the U.S. government or their agencies)
- Requiring a credit rating of “A3” or better from Moody’s rating agency and “A-” from Standard & Poor’s.
- Pre-qualifying the financial institutions, brokers/dealers, intermediaries, and advisers with which the City will do business
- Diversifying the investment portfolio so that potential losses on individual securities will be minimized.

ii. Custodial Risk

Custodial risk, that is the risk associated with uninsured deposits, uninsured securities, or securities not registered in the City’s name shall be minimized by,

- Collateralization in alignment with State of Georgia legislation equal to 110% of the deposit held in the City’s name (see section F, Safekeeping and Custody, subsection 2, Collateralization);
- Securities shall be held in the City’s name.

iii. Interest Rate Risk

The City will minimize the risk that the market value of securities in the portfolio will fall due to changes in general interest rates, by:

- Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity
- Investing operating funds primarily in shorter-term securities, money market mutual funds, or similar investment pools.

iv. Concentration Risk

The risk associated with a high concentration of government funds which are not diversified shall be reduced by:

- Limiting investments to any one issuer to less than 5% of the investment portfolio.
- Investments explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments are excluded from this requirement.

v. Foreign Currency Risk

The City will negate all foreign currency risk through investment only in instruments where exchange rates do not apply.

2. Liquidity

The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands (static liquidity). Furthermore, since all possible cash demands cannot be anticipated, the portfolio should consist of securities with active secondary or resale markets (dynamic liquidity). A portion of

the portfolio also may be placed in instruments offering same-day liquidity for short-term funds.

3. Yield

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. The core investments are limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities shall not be sold prior to maturity with the following exceptions:

- A security with declining credit may be sold early to minimize loss of principal or to reduce any eminent risk as identified under Section 1, "Safety" of this policy
- A security swap which improves the quality, yield, or target duration in the portfolio
- Liquidity needs of the portfolio require that the security be sold.

D. STANDARDS OF CARE**1. Prudence**

The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Investment officer(s) acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility of an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

2. Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and offices shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the City.

3. Delegation of Authority

Authority to manage the investment program is granted to the City Manager or his/her delegate, referred to as the investment officer in this policy. Responsibility for the operation of the investment program is hereby delegated to the investment officer, who shall act in accordance with the established written procedures and internal controls for the operation of the investment program consistent with this investment policy. Procedures should include references to: safekeeping, delivery vs. payment, investment accounting, repurchase agreements, wire transfer agreements, and collateral/depository agreements. No person

may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the investment officer. The investment officer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

E. SAFEKEEPING AND CUSTODY

1. Authorized Financial Dealers and Institutions

A list will be maintained of financial institutions authorized to provide investment services. In addition, a list also will be maintained of approved security broker/dealers selected by creditworthiness (e.g., a minimum capital requirement of \$10,000,000 and at least five years of operation). These may include “primary” dealers or regional dealers that qualify under Securities and Exchange Commission (SEC) Rule 15C3-1 (uniform net capital rule).

All financial institutions and broker/dealers who desire to become qualified for investment transactions must supply the following as appropriate:

- Audited financial statements
- Proof of National Association of Securities Dealers (NASD) certification
- Proof of state registration
- Completed broker/dealer questionnaire
- Certification of having read and understood and agreeing to comply with the City’s investment policy.

An annual review of the financial condition and registration of qualified financial institutions and broker/dealers will be conducted by the investment officer.

From time to time, the investment officer may choose to invest in instruments offered by minority and community financial institutions. In such situations, all criteria identified under above shall apply. All terms and relationships will be fully disclosed prior to purchase and will be reported to the appropriate entity on a consistent basis and in compliance state and local law. These types of investment purchases should be approved by the Mayor City Council in advance of their purchase.

2. Internal Controls

The investment officer is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft, or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits requires estimates and judgments by management.

Accordingly, the investment officer shall establish a process for an annual independent review by an external auditor to assure compliance with regulatory policies and procedures including Generally Accepted Governmental Auditing Standards.

3. Delivery vs. Payment

All trades where applicable will be executed by delivery vs. payment to ensure that securities are deposited in an eligible financial institution prior to the release of funds. Securities will be held by a third-party custodian in the City's name, as evidenced by safekeeping receipts.

F. SAFEKEEPING AND CUSTODY

1. Investment Types

Investments (other than bond proceeds) shall be made in instruments permitted by the State of Georgia for local governments, regulated under Georgia Code, O.C.G.A. 36-83-4. Such instruments include:

- Obligations issued by the U.S. government,
- Obligations fully insured or guaranteed by the U.S. government or by a government agency of the United States,
- Obligations of any corporation of the U.S. government;
- Prime bankers' acceptances,
- The Georgia local government investment pool (i.e., Georgia Fund I)
- Repurchase agreements, and
- Obligations of other political subdivisions of the state

In accordance with O.C.G.A. 36-82-7, investments made with unexpended bond proceeds shall be limited to:

- Bonds or obligations of the governmental entities and/or political subdivisions of the state,
- Bonds or obligations of the U.S. government which are fully guaranteed,
- Obligations of agencies of the U.S. government, bonds or other obligations of public housing agencies or municipal corporations in the United States,
- Certificates of deposit of national or state banks insured by the Federal Deposit Insurance Corporation;
- Certificates of deposit of Federal Saving and Loan Associations; and
- The Georgia local government investment pool (Georgia Fund I)

2. Collateralization

City shall require pledges of collateral from the depository institution covering at least 110% of the cash/investment. This requirement is in accordance with O.C.G.A. 36-83-5; 45-8-12; 50-17-59; and 45-8-13. Deposit-type securities (i.e., certificates of deposit) shall be collateralized at 110% of the face value.

Other investments shall be collateralized by the actual security held in safekeeping by the primary agent.

3. Repurchase Agreements/Derivatives

Repurchase agreements shall be consistent with GFOA Recommended Practices on Repurchase Agreements. Investments in derivatives of the above instruments shall require authorization by the Mayor and City Council and be consistent with GFOA Recommended Practices on the "Use of Derivatives by State and Local Governments".



G. USING GEORGIA FUND I

The City will utilize the State of Georgia local government investment pool (i.e., Georgia Fund I) anytime this investment tool is deemed to be in the best interest of the City. Criteria used to determine the use of this investment pool will be the same as any other investment purchase.

H. INVESTMENT PARAMETERS

1. Diversification

The investments shall be diversified by:

- Limiting investments to avoid over concentration in securities from a specific issuer or business sector (excluding U.S. Treasury securities)
- Limiting investment in securities that have higher credit risks
- Investing in securities with varying maturities, and
- Continuously investing a portion of the portfolio in readily available funds such as a the Georgia Local Government Investment Pool, money market funds or overnight repurchase agreements to ensure that appropriate liquidity is maintained in order to meet ongoing obligations.

2. Maximum Maturities

To the extent possible, the City shall attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the City will not directly invest in securities maturing more than five (5) years from the date of purchase. The City shall adopt weighted average maturity limitations ranging from 90 days to 5 years, consistent with the investment objectives.

Reserve funds and other funds with longer-term investment horizons may be invested in securities exceeding five (5) years if the maturities of such investments are made to coincide as nearly as practicable with the expected use of funds. The intent to invest in securities with longer maturities shall be disclosed in writing to the Mayor and City Council.

Governmental Accounting Standards Board References:

Statement No. 3, Deposits with Financial Institutions, Investments, and Reverse Repurchase Agreements

Statement No. 28, Accounting and Financial Reporting for Securities Lending Transactions

Statement No. 31, Accounting and Financial Reporting for Certain Investments and for External Investment Pools

Statement No. 40, Deposit and Investment Risk Disclosures

TRAVEL AND MEAL EXPENSE POLICY

This section provides guidance on authorized expenditures for all departments under the authority of the City Manager and Mayor and City Council. This section shall cover those costs incurred for travel and meal expenses by any elected official, City employee or board member who travels on City related business. Operating guidelines and procedures for procuring travel and meal expenses shall be issued under separate cover as they do not constitute nor necessitate City Council approval.

D. APPROPRIATION

In conjunction with the annual budget process, the City Council shall authorize department appropriations for travel and meal expenses consistent with the annual adopted operating budgets. Departments shall not incur travel expenditures unless an appropriation is available or budget amendment has been completed.

E. EXPENDITURE APPROVAL

All expenditures relating to travel and meals shall be processed consistent with purchasing guidelines. Once finance staff receives the proper documentation from the incurring departments, the execution of payment shall occur. Finance staff will only process transactions for payment based upon the proper approval for the dollar amount of the expenditure, including adequate documentation received either electronically or in writing.

F. SETTLEMENT OF DISPUTED REIMBURSEMENT CLAIMS

Finance staff shall review expenditure documents for compliance and appropriateness with all City policies and procedures. Expenditure reimbursement requests that are not in compliance with these policies and procedures shall be returned to the originating department with recommendations for changes. In the event the department does not agree with the recommendations, the City Manager shall make the final decision regarding whether to authorize the reimbursement.

G. TRAVEL EXPENSES

The City shall reimburse/pay expenses incurred by elected officials and City employees for travel related to official City business. Official business shall be deemed that which has been approved prior to the expenditure being incurred on a City of Milton Travel Authorization form. Travel authorization forms are required for any travel exceeding 50 miles of the employee's place of work.

- 1) Lodging. Hotel/motel charges shall qualify for reimbursement when they exceed a 50 mile radius of the employee's place of work. All traveling personnel shall minimize the expense associated with hotel/motel costs by procuring a government rate for qualified stays. Lodging expense shall be benchmarked against the U.S. General Services Administration (GSA) approved per-diem rate of reimbursement. When the GSA rate is exceeded by 20% or more, additional justification shall be required from the traveler. When traveling in the State of Georgia, all travelers must use the hotel/motel tax-exempt status form. Sales and occupancy taxes charged for lodging within the State of Georgia do not qualify as eligible reimbursable travel expenses under this policy. Per diem rates can be found at <http://policyworks.gov/org/main/mt/homepage/mtt/perdiem/perd03d.html>. Hotel accommodations for travel less than a 50 mile radius from The City of Chattahoochee Hills must be approved by the employee's department director. Elected officials, the City Manager, Deputy City Manager, Department Directors, and Management of the City shall be allowed hotel accommodations for travel less than a 50 mile radius from The City of Chattahoochee Hills, based upon meeting schedules and attendance needs.
- 2) Transportation. Approved modes of transportation include vehicle, air, rail, or taxi and public transportation. The method selected by the traveler shall be subject to the most economically

feasible, taking into consideration the value of time. If a City vehicle is available, it should be used in lieu of a personal vehicle. Generally, the City will not reimburse for the use of a personal vehicle within 10 miles of an employee's official headquarters and/or residence.

- a. Mileage: miles traveled in personal vehicles shall be reimbursed at the rate designed by the Internal Revenue Service. Mileage shall be calculated using the employee's place of work as the origination point, so long as the employee reported to work prior to departing to the destination. In the event the employee does not report to work prior to traveling to the destination, mileage shall be reimbursed from the employee's origin, less their normal commute to the workplace. Expenses associated with employee's vehicles such as fuel, oil, tires, etc. (deemed normal wear and tear) shall not be subject to reimbursement and will be the responsibility of the traveler. Miles traveled in City owned vehicles shall not be subject to reimbursement to the traveler. However, expenses associated with the travel in City vehicles such as fuel, oil, tires, etc. shall be the responsibility of the City, and necessary purchases should follow normal purchasing guidelines and processes.
 - b. Rental Cars: Expenses associated with rental cars, i.e. rental expense and fuel will be paid at cost, with receipts provided. Employees shall rent mid-size or smaller vehicles, or an appropriate vehicle size based upon the number of employees needing transportation. Expenses associated with exceeding this car class will be the responsibility of the traveler. Employees should decline additional insurance coverage offered by rental car companies since the City's insurance coverage is applicable to car rentals.
 - c. Air/Rail: transportation provided by major airlines or railroads shall be paid at cost to the traveler. Travel will be limited to coach/economy classes of service. In the event the traveler chooses a class higher than coach/economy (business or first class) or to extend the trip and change departure or arrival dates, the difference of the expense shall be the responsibility of the traveler. Any reduction in the expense associated with transportation costs as a result of extended or modified travel dates for personal benefit shall not be provided back to the traveler.
 - d. Taxi/Shuttle: expenses associated with local transportation will be deemed eligible expenses as long as receipts are provided with point to point explanations for this mode of transportation. Such documentation should accompany receipts.
- 3) Meals & Incidentals. expenses associated with meals (breakfast, lunch and dinner) and incidentals (snacks, tips, miscellaneous) shall be administered on a per diem basis by city. Per diem amounts will be derived from the U.S. General Services Administration (GSA), which can be found at <http://policyworks.gov/org/main/mt/homepage/mtt/perdiem>. Per diem will be advanced to the employee prior to travel. Receipts will not be required on incidental or meal expenses. Overages of meal expenses will be the responsibility of the employee, while any savings may be retained by the employee. Alcoholic beverages are not allowable reimbursable expenses, and will not be reimbursed pursuant to the City's Personnel Policies. Expenses incurred for meals when travel has not included overnight stay shall be reimbursed under Section E of this policy.
- 4) Program/Seminar/Conference Fees. Charges relating to the traveler's attendance to the particular event (training, conference, seminar, etc.) shall be paid by the corresponding



department, subject to the provisions identified for expenditures in the City's Expenditure and Purchasing Policies.

- 5) Telephone & Long Distance. Telephone, fax, long-distance, Internet, and communication expenses (including postage) shall be reimbursed when relating to the traveler's employment. Expenses for business communication shall be limited to \$10.00 per day.
- 6) Laundry/Dry Cleaning. When travel is scheduled for more than five consecutive days, reimbursement for laundry and dry cleaning expenses will be allowed. Expenses shall be paid at the cost of the services provided.

Each traveler shall pay for expenses associated with travel on a personal credit card, with the exception of meals or incidental expenses. Travel advances for meal/incidental expenses shall be provided to the employee prior to travel by the City Treasurer's Office.

Dependents/spouses accompanying employees on official business shall not be eligible for reimbursed expenses by the City. If a dependent or spouse accompanies an employee on an authorized business trip, only those expenses that can be directly attributed to the employee will be reimbursed. Per diem used for expenses other than those directly attributable to the employee will be allowed; however, the per diem amount will not be increased because of dependent/spouse travel.

The Mayor, City Council, City Manager and Department Directors and management of the City shall be allowed to conduct official City business while on travel. The submission of expenses related to such official business will be required in order to receive reimbursement. Such items may include expenses associated with meetings or business meals outside of the scope of the purpose of travel.

Employees on official business shall follow the City's workers' compensation policies in the event of any on-the-job injury.

H. NON-TRAVEL MEALS

Expenses related to the furnishing of meals, snacks, or food should be limited to the following circumstances:

- a. Meetings hosted by the City Council, City Manager or Program Manager
- b. A meeting during regularly scheduled business hours required by law or authorized by a department director which is anticipated to last more than four (4) hours and which, is scheduled through normal meal times;
- c. A business meal with someone other than another City official or employee in order to discuss a specific item of City business; and
- d. Meals that are an integral part of a scheduled meeting at which the individual is required to attend.

Receipts provided for meals within this category should detail the nature of the meeting and the people who were present for discussion.

I. SUBMISSION OF EXPENSES



All expenses relating to travel shall be submitted to finance staff no later than 10 days after return from the trip. Non-travel meals shall be submitted no later than 7 days from the date of occurrence.

RECORDS RETENTION

In concurrence with State Law, Chattahoochee Hill Country shall comply with the Georgia Records Act, as presented in O.C.G.A. 58-90-19 et seq. for public entities.

A. PURPOSE – STATEMENT OF POLICY

Chattahoochee Hill Country recognizes that its citizens have a right to expect, and the City has an obligation to maintain, an efficient and cost-effective Records Management Program. It is further recognized the importance of City records in the lives of its citizens; therefore, the City has a responsibility to its citizens to manage, protect, preserve and make available City records.

It is the policy of Chattahoochee Hill Country to provide for efficient, economical, and effective controls over the creation, distribution, organization, maintenance, use, retention, and disposition of all records of Chattahoochee Hill Country. This policy will be implemented through a comprehensive system of integrated procedures for the management of records from their creation to their ultimate disposition, consistent with the requirements of the Georgia Open Records Act and accepted records management practice.

The decision to adopt Milton's Records Management Program is a commitment to improving the City's overall record keeping system. The City acknowledges that, while the utilization of retention schedules and micrographics may in fact delay the inevitable chaos that results from records mismanagement or non-management, long-term benefits can be realized only through the introduction of a well-conceived, preplanned, comprehensive program that emphasizes the design, creation, use, maintenance and disposition of records.

All City records must be created, maintained, and disposed of in accordance with this chapter and all requirements, policies and procedures established pursuant to this chapter, and in no other manner.

B. DEFINITIONS

"APPROVED RECORD'S RETENTION AND DISPOSITION SCHEDULE" - a record's retention and disposition schedule that has been approved by the Georgia Secretary of State Records Management Office and adopted by the City Council by ordinance through this policy.

"CITY RECORD" - every document, paper, letter, record, book, map, drawing, photograph, tape (sound or video recording), and all copies, duplicates, photographs, including microfilm, or other reproductions thereof, or any other documentary materials, regardless of physical form or characteristics, including information contained in electronic data processing equipment and on floppy disks, optical disks, and compact disks, regardless of physical form or characteristic and regardless of whether public access to it is open or restricted under State law, that is created or received by Chattahoochee Hill Country or any of its officers or employees pursuant to law or in the transaction of public business. City record does not include library material acquired solely for reference, exhibit, or display or stocks of publications, advertisements, or other unsolicited written materials received by the City or any of its officers or

employees. The provisions of the State of Georgia Open Records Act or any successor provisions thereof shall govern with regard to the status of the records described herein as public records or as exempt from the public records laws.

“DEPARTMENT” - any department, division, commission, authority, committee, task force, or similar entity of the City.

“DIRECTOR” - the person who is in charge of a department of the City that creates or receives City records.

“ESSENTIAL RECORD” - any City record necessary to resume or continue operations of the City in an emergency or disaster, recreate the legal and financial status of the City or to protect and fulfill obligations to the citizens of the City.

“FORM” - A document on which captions are pre-printed for entering variable data and which is used to transmit information from one point to another. Forms are generally used to cause some action, establish a memory and/or give a report. This includes stationery, envelopes, memo pads, checks, etc.

“OPEN RECORDS LAW” - O.C.G.A. 50-14-1 through 50-18-76, also known as the Georgia Open Records Act and the Sunshine Law.

“PERMANENT RECORD” - any City record for which the retention period on Records Retention and Disposition Schedule is given as permanent.

“RECORDS CENTER” - the facility used to provide centralized and secure storage for non-current and permanent City records.

“RECORDS DISPOSITION” - the removal or destruction of a City record from a department or from a non-current records storage center and for a City record that has passed its minimum legal retention period and no longer has value to the City, or for a permanent City record, transfer of the record to *Records Center* for archival accession.

“RECORDS INVENTORY” - the process of locating, identifying, and describing in detail the records of a department.

“RECORDS MANAGEMENT” - the creation and implementation of systematic controls for City records from the point where they are created or received through final disposition or archival retention, including distribution, use, maintenance, storage, retrieval, protection, preservation and disposal, for the purpose of achieving adequate and proper documentation of the policies and transactions of City government and reducing costs and improving the efficiency of record keeping. The term includes: development of Records Retention and Disposition Schedules; management of filing and information retrieval systems; protection of essential and permanent records; economical and space-effective storage of non-current records; control over the creation and distribution of forms, reports, and correspondence; management of manual, micrographic, electronic, and other records storage systems; and identification of functional record keeping requirements that ensure City records are created to adequately document the City's business transactions.

“RECORDS MANAGEMENT PROGRAM” - the requirements, policies, and procedures developed by this document.

“RECORDS RETENTION AND DISPOSITION SCHEDULE” - a document prepared by or under the authority of the City Clerk that describes recurring records or records series on a continuing basis, indicating for each record series the length of time it is to be maintained in a department or in Records Center; when and if the record or records series may be destroyed or otherwise disposed of; and other records disposition information that the Records Management Program may require.

“RETENTION PERIOD” - the minimum time that must pass after the creation, recording, or receipt of a City record, or after the fulfillment of certain actions associated with a City record before the record is eligible for disposition.

C. OWNERSHIP AND CUSTODY OF CITY RECORDS

Every City record is the property of Chattahoochee Hill Country. No City officer, vendor or employee has any personal or property right to a City record even though they may have developed or compiled the record. The unauthorized alteration, destruction, deletion, removal or use of a City record is prohibited. A City record exempted from public disclosure under State or federal law is not made subject to disclosure by its designation as City property under this section.

A City record may not be sold, loaned, given away, destroyed or otherwise alienated from the City's custody unless in accordance with this chapter. This subsection does not apply to a City record that is temporarily transferred to a contractor for purposes of microfilming, duplication, and conversion to electronic media, restoration or a similar records management and preservation procedure if the transfer is authorized by the City Clerk.

Except when a City record is transferred into the archival custody of a records center, legal custody of a City record created or received by a department during the course of business remains with the Director. The legal custodian, as guardian of the record, does not relinquish responsibility for the care, preservation, or legal disposition of the record even though physical custody of the record for maintenance and preservation purposes may be held by another department or agency. The physical custodian of the record is also responsible for complying with all Records Management Program requirements, policies and procedures. An original City record may not leave the custody of the department concerned when it is being used by a member of the public.

Every official or employee shall deliver to any successor all City records pertaining to the office held by the City officer or employee. The legal and physical custody of a City record that has continuing historical value to the City may be transferred to the Records Center upon agreement between the Director and the City Clerk. Records Center's custody of the record subsequently will be known as archival custody, and ownership of the record remains with the City. The records center shall have legal and physical custody of all City records belonging to any defunct department that does not have a named successor.

D. PUBLIC INFORMATION REQUESTS, MEDIA REQUESTS, PENDING LITIGATION/AUDIT

The destruction of a City record involved in a pending request under the Public Information Act, pending litigation or a pending audit is prohibited, even if the destruction of the record is authorized by an

approved Records Retention and Disposition Schedule. Retrieval and release of all records to the public or media shall be in accordance to rules and regulations of the Open Records Act and the City's records policy. All retrieval and release of records for litigation purposes shall also be in accordance to the advice and consent of Chattahoochee Hill Country legal counsel.

E. CITY CLERK - DUTIES AND RESPONSIBILITIES.

In addition to other duties assigned by this chapter and State law, the City Clerk shall:

- (1) Administer the City's Records Management Program and provide advice and assistance to directors in its implementation;
- (2) Prepare the requirements, policies and procedures for the City's Records Management Program;
- (3) Review and approve the Records Retention and Disposition Schedules for all departments;
- (4) In cooperation with directors, identify essential records and establish a records disaster and recovery plan for each department to ensure maximum availability of the records in order to re-establish operations quickly and with minimum disruption and expense;
- (5) Monitor retention/disposition schedules and administrative rules issued by the Georgia Secretary of State to determine if the Records Management Program and the City's Records Retention and Disposition Schedules are in compliance with State regulations;
- (6) Disseminate information concerning state law and administrative rules relating to City records to the department directors;
- (7) Instruct and train personnel in the Records Management Program;
- (8) Direct personnel in the conduct of records inventories (of file types, not individual files) in preparation for the development of Records Retention and Disposition Schedules;
- (9) Ensure that the creation, maintenance, preservation, microfilming, electronic storage, destruction, and other disposition of City records are carried out in accordance with the requirements, policies, and procedures of the Records Management Program, this chapter and state law;
- (10) Bring to the attention of the City Manager any noncompliance by personnel with the requirements, policies, and procedures of the Records Management Program, this chapter, or state law;
- (11) Develop procedures to ensure the permanent preservation of the historically valuable records of the City;
- (12) Conduct periodic reviews of departmental record keeping practices and Records Retention and Disposition Schedules to ensure that the schedules are kept current;
- (13) Provide uniform standards and efficient controls over the identification, appraisal, maintenance, protection, preservation, transfer, retention, and disposition of City records;
- (14) Review City-wide and departmental policies to ensure compliance with the Records Management Program, this chapter, and state law;
- (15) In cooperation with department directors, incorporate records management policies, objectives, responsibilities, and authorities in pertinent departmental directives;
- (16) Review user requirements, cost feasibility studies, systems requirements, systems specifications, and other systems design documents to ensure that record keeping requirements and public access requirements are incorporated into electronic record keeping systems at the design phase;
- (17) Establish procedures for the use of approved general retention and disposition schedules by City departments; and

- (18) Serve as the City's liaison to the Georgia Secretary of State for Records Management Program requirements.

F. DEPARTMENT DIRECTORS - DUTIES AND RESPONSIBILITIES

Every Director shall:

- (1) Cooperate with the City Clerk in carrying out the policies, procedures, and requirements of the Records Management Program, this chapter, and State law;
- (2) Maintain City records in their custody and carry out the preservation, microfilming, electronic storage, destruction, and other disposition of those records only in accordance with the Records Management Program, this chapter, and state law;
- (3) Review and approve Records Retention and Disposition Schedules and requests to dispose of City records that are prepared and submitted by or under the direction of the City Clerk;
- (4) Notify the City Clerk within 24 hours of the discovery of any loss, theft, or damage to a City record;
- (5) Ensure the ability to access records regardless of form or medium;
- (6) Notify the City Clerk of proposed electronic record keeping systems to ensure compliance with electronic record keeping requirements established by the Records Management Program, this chapter, and state law;
- (7) Under the direction of Information Technology, ensure electronic records in the director's custody are migrated forward as technology changes, for as long as the records are determined to have value, and to ensure that requests for funding for new systems or systems enhancements address requirements for backup, recopying, disaster recovery, security, public access, audit trails, and other record keeping requirements in accordance with the Records Management Program, this chapter, and state law;
- (8) Incorporate the Records Management Program requirements in pertinent departmental policies and procedures;
- (9) In cooperation with the City Clerk, identify essential records of the department and establish a Records Disaster Recovery Plan to ensure maximum availability of the records to reestablish operations quickly and with minimum disruption and expense;

G. RECORDS RETENTION AND DISPOSITION SCHEDULES

The City Clerk, in cooperation with department directors, shall prepare Records Retention and Disposition Schedules on a department-by-department basis that describe and establish the retention periods for all City records created or received by each department. The schedule should list the periods of time that the records are to remain in the original department, the records center, as well as the ultimate disposition (microfilm, scan, or transfer to archives or destroy.).

Each Records Retention and Disposition Schedule must be monitored and amended as needed by the City Clerk on a regular basis to ensure that the schedule is in compliance with Records Retention and Disposition Schedules issued by the State and that the schedule continues to reflect the record keeping procedures and needs of the department and the Records Management Program of the City.

Records may not be destroyed prior to the time periods stated, however, they may be retained for longer periods for sufficient reason.



The Georgia Department of Archives and History publishes a Retention Schedule for Local Government Records. The City shall comply with the retention timelines as outlined within this schedule. A copy of the entire retention schedule is included within this policy for reference purposes.

<http://www.sos.state.ga.us/archives/retsched/EntireResults.asp>

H. IMPLEMENTATION

A City record whose retention period has expired on an approved Records Retention and Disposition Schedule must be destroyed unless an Open Records Request is pending on the record or the subject matter of the record is pertinent to pending litigation or a pending audit. A director may request the City Clerk retain a record for an additional period of time. This type request must be in writing with the reason for the continued retention clearly stated. The City Clerk may also send written notification to a director for a record to be held pending review for historical appraisal.

I. DESTRUCTION OF RECORDS

The City Clerk shall approve City records proposed for destruction on a regularly scheduled basis according to the maximum retention and records disposition guidelines provided in the manual. No original record shall be destroyed without the review and concurrence of the City Clerk and the appropriate director. The City Clerk is directed to supervise the destruction of records approved for final disposition on a regularly scheduled basis. Any City record, the subject matter of which is in litigation, shall not be destroyed until such litigation is final.

Destruction Of Original Records That Have Been Duplicated - Original paper records that have been duplicated on microfilm, microfiche, data processing, or word processing equipment may be destroyed prior to the retention period specified in the records schedule without further approval provided the following three conditions are met:

- (1) The duplicate copy of the information contained in the original record is maintained for the specified time.
- (2) The original paper record has not been scheduled for permanent preservation.
- (3) The City Clerk has agreed to the destruction of the original paper record and the destruction is recorded.

Unscheduled Records - A City record that is obsolete or that has not been identified on an approved Records Retention and Disposition Schedule may be destroyed if its destruction has been approved in the same manner required by this chapter, and the City Clerk has approved a request for destruction authorization.

J. RECORDS CENTERS

The records center serves as centralized records storage facilities for all departments for the storage of non-current City records and is under the direct control and supervision of the City Clerk. The City Clerk shall establish policies and procedures regulating the operations and use by City departments. The records center shall serve as the repository for current permanent City records that are transferred to



the City Clerk by all departments. Additional off-site locations are designated by the City Manager for storage of records of less importance.

K. MICROFILMING/DIGITAL STORAGE OF CITY RECORDS

City records may be microfilmed, scanned, or digitally stored in accordance with the Records Management Program. Every director shall coordinate the microfilming, scanning or digital storage of a City record with the City Clerk. The City Clerk shall periodically review each department's electronic storage programs as to cost-effectiveness, administrative efficiency and compliance with the Record Management Program.

L. ELECTRONIC RECORDS - STORAGE AND DESTRUCTION

The creation, maintenance, preservation, electronic document imaging, and storage of the electronic records of the City must comply with the Records Management Program, this chapter, and state law. All operational procedures of document imaging and electronic systems are under the supervision of Information Technology.

Destruction of Data Processing Records - Computer printouts and other data processing input/output may be destroyed without specific authorization and recording provided the following conditions apply:

- (1) The information is retained on magnetic media (e.g., magnetic tape, diskettes, etc.), and the media is scheduled in a Records Retention and Disposition Schedule.
- (2) The output copy is not specifically listed and scheduled in this Records Retention and Disposition Schedule.

M. ELECTRONIC MAIL

Chattahoochee Hill Country provides e-mail services to help its employees conduct business effectively. E-mail is a public record and should be used for City business. It is intended to expedite communications, reduce paperwork, and automate routine office tasks; thereby increasing productivity and reducing costs. The same discretion should be used in maintaining and storing e-mail messages as you would maintain any other city produced record. The policies and procedures for e-mail are further explained in other publications of Chattahoochee Hill Country.

GRANT 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 Manager's Office is responsible for the submission of all grant applications on behalf of the City of Chattahoochee Hills. Departments who wish to submit grant applications must work in conjunction with finance staff and the City Manager's Office. Once a grant opportunity has been identified, the requesting department must notify the City Manager 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 staff, 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

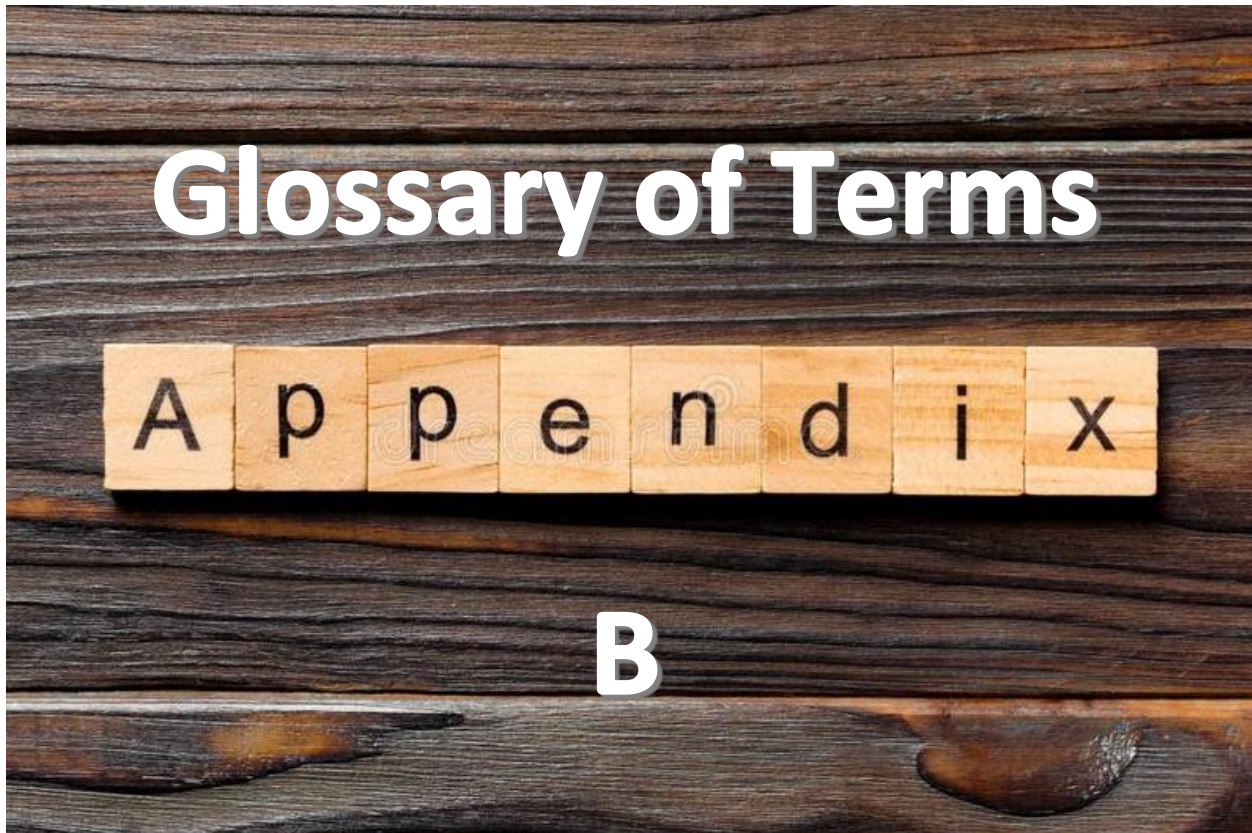
The City Manager's office is responsible for coordinating and insuring the financial reporting and accountability requirements of each grant the City accepts. Finance staff and receiving departments are responsible for adhering to the grant program requirements and tracking all applicable expenditures for reporting purposes. Finance staff is also responsible for accounting for grant transactions according to the Accounting, Auditing, and Financial Reporting Policy and in compliance with Generally Accepted Accounting Principles (GAAP).

Finance staff is responsible for coordinating and maintaining the following records for each grant award with the receiving department:

- 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 City 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.



GLOSSARY

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 BASIS OF ACCOUNTING

A method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the related cash flows.

ADOPTED (APPROVED) BUDGET

The funds appropriated by the City Council at the beginning of the year.

AD VALOREM TAX

Commonly referred to as property taxes, are levied on both real and personal property based upon the property's assessed valuation and the millage rate.

APPROPRIATION

A legal authorization to incur obligations and to make expenditures for specific purposes.

ASSESSED VALUATION

The valuation set upon real estate and certain personal property by the Property Appraiser as a basis for levying Ad Valorem (property) taxes.

BALANCED BUDGET

To the extent that the Appropriated Revenues and Estimated Budget Savings equal or exceed the Appropriated Expenditures, the budget is considered balanced. Should the Appropriated Expenditures exceed the Appropriated Revenues and Estimated Budget Savings, the difference would be shown in the revenue section as Beginning Surplus. The amount of the Beginning Surplus would specify the amount by which the Fund Balance would be reduced.

BASIS OF ACCOUNTING

The timing of recognition, that is, when the effects of transactions or events should be recognized for financial reporting purposes. For example, the effects of transactions or events can be recognized on an accrual basis (that is, when the transactions or events take place), or on a cash basis (that is, when cash is received or paid). Basis of accounting is an essential part of measurement focus, because a particular timing of recognition is necessary to accomplish a particular measurement focus.

BOND

A long-term debt obligation primarily used to finance capital projects or other long-term obligations. A bond represents a promise to repay a specified sum of money called the face value or principal amount at a specified maturity date or dates in the future, together with periodic interest at a specified rate.

BUDGET

An operational guide of planned financial activity for a specified period of time (fiscal year or project length) estimating all anticipated revenues and expected expenditures/expenses for the budget period. A



policy document, which communicates programmatic goals and objectives and the anticipated means for achieving them.

BUDGET AMENDMENT

The transfer of funds from one appropriation account to another, requiring approval of City Manager, Finance Director, and Department Director.

BUDGET CALENDAR

The schedule of target dates that a government follows in the preparation of preliminary budgets and the adoption of the final 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.

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 BASIS OF ACCOUNTING

This refers to the basis of accounting used to estimate when revenues and expenditures are recognized for budgetary purposes. This generally takes one of three forms: GAAP, cash, or modified accrual.

BUDGETARY CONTROL

The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources. The level of budgetary controls that is the point at which expenditures cannot legally exceed the appropriated amount.

CAPITAL BUDGET

A plan of proposed capital outlays and the means of financing them for the current fiscal period. It is usually a part of the current budget.

CAPITAL EXPENDITURES

All charges incurred to acquire equipment, land, buildings, improvements of land or buildings, fixtures, and other permanent improvements with a value in excess of \$500 and a useful life expectancy of greater than 1 year.

CAPITAL IMPROVEMENTS



Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as "Infrastructure." See also "Capital Project".

CAPITAL PROJECT

Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life. Also called "Capital Improvements."

CASH BASIS OF ACCOUNTING

A basis of accounting in which transactions or events are recognized when related cash amounts are received or disbursed.

CONTINGENCY

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

DEBT

An obligation resulting from the borrowing of money or from the purchase of goods and services on credit. The City Council must approve all debt instruments.

DEBT SERVICE FUND

A governmental fund established to finance and account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Also known as "Sinking Fund".

DEPARTMENT

An organizational unit of government, which is functionally unique in its delivery of services.

DISTINGUISHED BUDGET PRESENTATION AWARD PROGRAM

A voluntary awards program administered by the Government Finance Officers Association (GFOA) to encourage governments to prepare effective budget documents.

EMPLOYEE (OR FRINGE) BENEFITS

Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and Medicare, and the various pension, medical, and life insurance plans.

ENCUMBRANCE

The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure. Adopted Budget FY2011

ENTERPRISE FUND

A proprietary fund used to account for business-like operations of a government to provide goods and services to the general public. The intent is that enterprise fund operations should be supported by user fees on a cost recovery basis. The periodic determination of revenues and expenses is appropriate for capital maintenance, management control, or other public policy. An example of an enterprise fund is Storm water Utility.

EXPENDITURE



The incurring of a liability, the payment of cash, or the transfer of property for the purpose of acquiring an asset, or a service or settling a loss. A decrease in net financial resources under the current financial resources measurement focus not properly classified as “Other Financing Uses”.

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 POLICY

A government’s policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

FISCAL YEAR

A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The City’s fiscal year runs from January 1st to December 31st.

FUND

An accounting and reporting entity with a self-balancing set of accounts. Funds are created to establish accountability for revenues and expenses, which are segregated for the purpose of carrying out a specific purpose or range of activities.

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

The chief operating fund used to account for both general government transactions and those financial resources not required to be accounted for in another fund.

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.

INTERFUND TRANSFERS

Flows of assets (such as cash or goods) between funds of the primary government without equivalent flows of assets in return and without a requirement for repayment.

INTERGOVERNMENTAL REVENUE

Funds received from federal, state and other local government sources in the form of grants, shared revenues, entitlements, or payments in lieu of taxes.

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.

NON-DEPARTMENTAL (CITY-WIDE)

A group of accounts which are not directly related to a department's primary service activities, or which are separate from departmental operations for control purposes.

OBJECTIVES

Unambiguous statements of performance intentions expressed in measurable terms.

OPERATING BUDGET

The portion of the budget pertaining to daily operations that provides basic governmental services. The operating budget contains appropriations for such expenditures as personal services, fringe benefits, commodities, services and capital outlay.

OPERATING EXPENSES

The cost for personnel, materials and equipment required for a department to function. Another example would be Proprietary Fund expenses related directly to the primary activities of the fund.

OPERATING REVENUES

Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to



pay for day-to-day services. Another example would be Proprietary Fund user fees for goods and/or services that are directly related to the primary activities of the fund.

PERFORMANCE INDICATORS

Special quantitative and qualitative measure of work performed as an objective of a department.

PERSONNEL SERVICES

Expenditures for salaries, wages, and fringe benefits of a government's employees.

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 which 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

Funds that the City receives as income. It includes such items as taxes, licenses, user fees, service charges, fines and penalties, and grants.

REVENUE BONDS

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.

ROLLED BACK RATE

The millage rate which, exclusive of new construction, will provide the same property (Ad Valorem) tax revenue for each taxing entity as was levied during the prior year. The rolled back rate controls for changes in the market value of property and represents "no tax increase". The only source of additional tax revenue, if the rolled-back rate is levied, is the tax upon new construction.

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.

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 Hiram 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.

Abbreviations & Acronyms

A p p e n d i x

C

ABBREVIATIONS & ACRONYMS

ACS	American Community Survey
ADA	American with Disabilities Act
APB	Accounting Principles Board
ARC	Atlanta Regional Commission
ARPA	American Rescue Plan Act
ASE	Automotive Service Excellence
AWM	Atlanta Watershed Management
BCBS	Blue Cross/Blue Shield
BOC	Board of Commissioners
BOE	Board of Education
CARES	Coronavirus Aid, Relief, and Economic Security Act
CDAP	Community Development Assistance Program
CDBG	Community Development Block Grant
CIP	Capital Improvement Program
COVID	Corona Virus Disease
COLA	Cost of Living Adjustment
CRZ	Critical Root Zone
CTP	Comprehensive Transportation Plan
CVB	Convention and Visitors Bureau
DDA	Downtown Development Authority
DOL	Department of Labor
DOR	Georgia Department of Revenue
ETIR	Engineering Traffic Investigation Report
EPD	Environmental Protection Division
F/T	Full Time
FASB	Financial Accounting Standards Board
FEMA	Federal Emergency Management Association
FICA	Federal Insurance Contributions Act
FLSA	Fair Labor Standards Act
FMLA	Family Medical Leave Act
FSA	Flexible Spending Arrangement
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GAAS	Generally Accepted Auditing Standards
GAGAS	Generally Accepted Governmental Auditing Standards
GAO	General Accounting Office
GASB	Government Accounting Standards Board
GDOT	Georgia Department of Transportation
GEMA	Georgia Emergency Management Agency
GMA	Georgia Municipal Association
GFOA	Government Finance Officers' Association
GGTCFC	Georgia Government Transparency and Campaign Finance Commission
GMEBS	Georgia Municipal Employees Benefit System
HRA	Health Reimbursement Arrangement
IGA	Intergovernmental Agreement
IT	Information Technology



LCI	Livable Centers Initiative
LIBR	Low Impact Bridge Repair
LMIG	Local Maintenance Improvement Grant
LOST	Local Option Sales Tax
MNGWPD	Metropolitan North Georgia Water Planning District
MRPA	Metropolitan Rivers Protection Act
NPDES	National Pollutant Discharge Elimination System
OMB	Office of Management and Budget
P/T	Part Time
P&Z	Planning and Zoning
RTP	Recreation and Trails Program
SFA	South Fulton Alliance
SLFRF	State and Local Federal Relief Fund
SOS	Georgia Secretary of State's Office
TAD	Tax Allocation District
TAVT	Title Ad Valorem Tax
TDR	Transfer of Development Rights
TE	Transportation Enhancement
TPL	Trust for Public Land
TSPLOST	Transportation Special Purpose Local Option Sales Tax
URA	Urban Redevelopment Area
USACE	United States Army Corps of Engineers

Georgia Law on Local Government Budgets

A p p e n d i x

D



GEORGIA LAW ON LOCAL GOVERNMENT BUDGETS

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 regulations, 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) "Internal 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 from 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.

Statute text

(a) The governing authority shall establish by ordinance, local law, or appropriate resolution a fiscal year for the operations of the local government.

(b) (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 project-length 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 from adopting a budget for any funds used by the 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 a 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 one year 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.

Statute text

(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.

(c) 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.

Statute text

(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 a 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, to 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 one week prior to 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.

Statute text

(a) On a 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.





STATE OF GEORGIA
COUNTY OF FULTON

ORDINANCE NO. 22-06-235

AN ORDINANCE OF THE MAYOR AND COUNCIL OF THE CITY OF CHATTAHOOCHEE HILLS, GEORGIA, TO ADOPT THE FISCAL YEAR 2023 BUDGET FOR EACH FUND OF THE CITY OF CHATTAHOOCHEE HILLS, GEORGIA APPROPRIATING THE AMOUNTS SHOWN IN EACH BUDGET AS EXPENDITURES, ADOPTING THE SEVERAL ITEMS OF REVENUE ANTICIPATIONS, PROHIBITING EXPENDITURES TO EXCEED APPROPRIATIONS, AND PROHIBITING EXPENDITURES TO EXCEED ACTUAL FUNDING AVAILABLE.

WHEREAS, the City Manager of the City of Chattahoochee Hills has presented a proposed fiscal year 2023 Budget to the City Council on each of the various funds of the City; and

WHEREAS, each of these budgets is a balanced budget, so that anticipated revenues equal proposed expenditures for each fund; and

WHEREAS, the fiscal year 2023 budget provides a financial plan for the government, establishing appropriations for each operating department in order to extend services;

NOW, THEREFORE BE IT ORDAINED that this budget, "Exhibit A" attached hereto and by this reference made a part hereof this ordinance shall be the City of Chattahoochee Hills fiscal year 2023 budget; and

BE IT FURTHER ORDAINED that the expenditures shall not exceed the appropriations authorized by this budget or amendments thereto provided; that expenditures for the fiscal year shall not exceed actual funding available.

ADOPTED AND APPROVED this 30th day of June, 2022.

CITY OF CHATTHOOCHEE HILLS, GEORGIA

By: 

Tom Reed, Mayor

Attest: 

Dana Wicher, City Clerk



CITY OF CHATTAHOOCHEE HILLS



	General	Debt Service	Special Revenue Funds		Capital Projects			Total All
			Hotel/Motel	Technology	Grants	Capital Equip	TSPLOST	
Revenues								
Taxes								
Property Taxes	\$ 2,100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,100,000
Sales and Use Taxes	\$ 992,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 992,000
Other Taxes	\$ 385,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 385,000
Licenses and Permits	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Charges for Services	\$ 215,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 215,000
Fines and Forfeitures	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Contributions and Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Earnings	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000
Other/Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 3,944,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,944,000
Hotel/Motel	\$ 90,169	\$ -	\$ 577,778	\$ -	\$ -	\$ -	\$ -	\$ 667,947
Transfer In	\$ -	\$ 203,541	\$ -	\$ 50,328	\$ 1,431,017	\$ 2,574,189	\$ 540,000	\$ 4,799,074
Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 245,000	\$ 245,000
Subtotal	\$ 90,169	\$ 203,541	\$ 577,778	\$ 50,328	\$ 1,431,017	\$ 2,574,189	\$ 785,000	\$ 5,712,021
Total Revenues:	\$ 4,034,169	\$ 203,541	\$ 577,778	\$ 50,328	\$ 1,431,017	\$ 2,574,189	\$ 785,000	\$ 9,656,021
Expenditures								
MAYOR & COUNCIL	\$ 161,751	\$ -	\$ 106,499	\$ -	\$ -	\$ -	\$ -	\$ 268,250
CITY MANAGER	\$ 155,376	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 155,376
CITY CLERK	\$ 109,592	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 109,592
FINANCE	\$ 156,314	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 156,314
INFORMATION TECHNOLOGY	\$ 67,319	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 72,319
MUNICIPAL COURT SVCS	\$ 113,575	\$ -	\$ -	\$ 10,328	\$ -	\$ -	\$ -	\$ 123,903
POLICE	\$ 981,436	\$ -	\$ -	\$ 40,000	\$ -	\$ 52,000	\$ -	\$ 1,073,436
FIRE	\$ 1,102,534	\$ 53,115	\$ -	\$ -	\$ -	\$ 39,000	\$ -	\$ 1,194,649
PARKS & RECREATION	\$ 93,397	\$ -	\$ 315,069	\$ -	\$ -	\$ 20,000	\$ -	\$ 428,466
PUBLIC WORKS	\$ 655,972	\$ 150,426	\$ -	\$ -	\$ 148,055	\$ 895,715	\$ -	\$ 1,850,168
ENGINEERING	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,250	\$ 44,250
COMMUNITY DEVELOPMENT	\$ 342,010	\$ -	\$ 48,362	\$ -	\$ -	\$ 30,000	\$ -	\$ 420,372
Subtotal	\$ 3,944,276	\$ 203,541	\$ 474,930	\$ 50,328	\$ 148,055	\$ 1,036,715	\$ 39,250	\$ 5,897,094
Non-Departmental								
RISK MANAGEMENT	\$ 89,893	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 89,893
HOTEL/MOTEL	\$ -	\$ -	\$ 102,848	\$ -	\$ -	\$ -	\$ -	\$ 102,848
Subtotal	\$ 89,893	\$ -	\$ 102,848	\$ -	\$ -	\$ -	\$ -	\$ 192,741
Other Financing Uses								
Interfund Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ 347,600	\$ -	\$ -	\$ 347,600
Interfund Transfer to CIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 745,750	\$ 745,750
Interfund Transfer to Hotel/Motel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfer to Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfer to Grant	\$ -	\$ -	\$ -	\$ -	\$ 125,000	\$ -	\$ -	\$ 125,000
Reserve for Contingency	\$ -	\$ -	\$ -	\$ -	\$ 810,362	\$ 1,537,474	\$ -	\$ 2,347,836
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ 1,282,962	\$ 1,537,474	\$ 745,750	\$ 3,566,186
Total Expenditures:	\$ 4,034,169	\$ 203,541	\$ 577,778	\$ 50,328	\$ 1,431,017	\$ 2,574,189	\$ 785,000	\$ 9,656,021
	\$ 0	\$ 0	\$ -	\$ -	\$ (0)	\$ -	\$ -	\$ (0)