

***City of Alpharetta
Annual Operating and Capital Budget
Fiscal Year 2006***

CITY HALL

Alpharetta
G E O R G I A U S A





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Alpharetta
Georgia**

For the Fiscal Year Beginning

July 1, 2004

President

Executive Director



FINANCIAL PLAN

Including the Annual Operating and Capital Project Budgets
For Fiscal Year 2006 with Projected Budgets for
Fiscal Years 2007 and 2008

ANNUAL OPERATING & CAPITAL BUDGET

Fiscal Year 2006

Prepared by Authority of City Council
City of Alpharetta, Georgia

Arthur Letchas, Mayor
Robert J. Regus, City Administrator
Aaron J. Bovos, CGFM, CTP, Director of Finance



TABLE OF CONTENTS

SECTION I

GENERAL INFORMATION

Principal Officers	1
Professional Staff	2
Organizational Chart	3
Budget Message	4
About Alpharetta	15
Special Events Calendar	16
The Budget Process.	17
The Budget Document	22
Overview/Statistical Section	25
Financial Policies	40

SECTION II

FINANCIAL SUMMARIES

City-Wide Revenue and Expenditures Appropriations.	60
General Fund Statement	62
Emergency 911 Fund Statement	64
Impact Fee Fund Statement	65
Drug Enforcement Agency Fund Statement	66
Hotel/Motel Fund Statement	67
Operating Grants Fund Statement	68
Debt Service Fund Statement	69
Capital Projects Fund Statement	70
Capital Grants Fund Statement	71
Solid Waste Enterprise Fund Statement	72

SECTION III

BUDGET DETAIL

Mayor and Council	73
City Administration Department (including Legal Services and Internal Audit).	75
City Clerk	82
Community Development Department	85
Engineering and Public Works Department	90
Department of Finance	95
Fire and Emergency Services	102
Human Resources Department	109
Municipal Court Services	117
Police Services.	120
Recreation and Parks Department	128
Technology Services Department.	141
Non-Departmental	144
Capital Projects.	145
Debt Service	169
Alpharetta Convention and Visitor's Bureau	173

SECTION IV

APPENDIX

Glossary	174
Georgia Law on Local Government Budgets	179



LIST OF PRINCIPAL OFFICERS AND ELECTED OFFICIALS



Arthur G. Letchas, Mayor

Alpharetta City Councilmembers



D.C. Aiken



Doug DeRito



Debbie Gibson



R. J. Kurey



Jim Matoney



Jim Paine



City Administrator, Department
Directors, and Municipal Judge



Robert J. Regus
City Administrator

Professional Staff

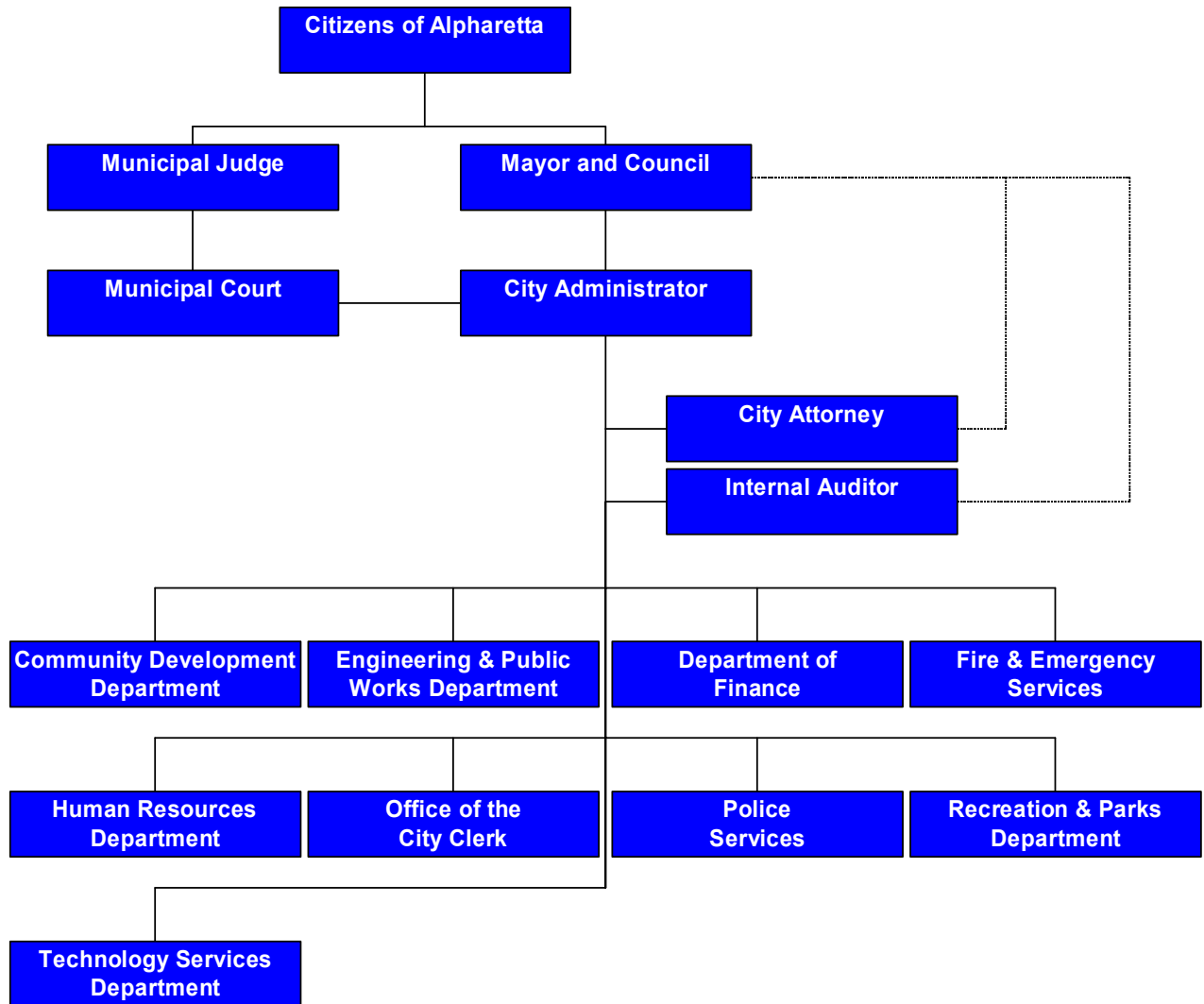
William Bates	Fire Chief
Aaron J. Bovos	Director of Finance
Shannon Forester	Director of Human Resources
Gary George	Police Chief
Carl S. Mays	Internal Auditor
John Moskaluk	Director of Engineering and Public Works
Robert Mullis	Director of Technology Services
Mike Perry	Director of Recreation and Parks
Sue Rainwater	City Clerk
Elizabeth Sahlin	Court Clerk
Sam Thomas	City Attorney
Diana Wheeler	Director of Community Development

Additional Elected Officials

Scott Childress

Municipal Court Judge

City of Alpharetta Organizational Chart





MAYOR

Arthur Letchas

COUNCIL

D.C. Aiken

Douglas J. DeRito

Debbie Gibson

R.J. Kurey

Jim Matoney

Jim Paine

CITY ADMINISTRATOR

Robert Regus

City Hall

Two South Main Street

Alpharetta, Georgia 30004

678 / 297-6000

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24-Hour Information

678 / 297-6015



June 20, 2004

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

We are pleased to present the Annual Operating and Capital Budget for fiscal year 2006 of the City of Alpharetta, Georgia (City). The City's total budget of \$53,409,667 is discussed in great detail throughout this document. Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation rests with the City. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the financial position of the City.

The Annual Operating & Capital Budget is presented in four sections: General Information, Financial Summaries, Budget Detail, and the Appendix. The document is organized with sectional tabs so that each area may be easily identified and reviewed. Included within the document is the Alpharetta Convention and Visitors Bureau's fiscal year 2006 budget, which the City Council must adopt prior to any transfer of related hotel/motel tax revenues.

ABOUT ALPHARETTA

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

The City currently occupies a land area of approximately 23 square miles and serves an estimated population of 36,385. The City is empowered to levy a property tax on both real and personal properties located within its boundaries. It also is empowered by state statute to extend its corporate limits by annexation, which occurs periodically when deemed appropriate by the governing council.

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

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

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

BUDGET OBJECTIVE

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

FINANCIAL POLICIES

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

The City's fiscal year 2006 budget is fully compliant with state requirements (total revenues and other financing sources are equal to or in excess of total expenses/expenditures and other financing uses). Nonetheless, two operating funds fall short in meeting our own internally set standards – operating expenditures being financed with operating revenues. These funds are shown below:

Emergency 911 Fund

(Please see the "Police Services Department" section of this document for additional fund specific information.)

Appropriations in the E-911 Fund are as follows:

Operating Revenues	\$	1,122,931
Operating Expenditures	\$	1,574,363
Operating Shortfall	\$	(451,432)
Inter-fund Transfer	\$	451,432
Effect on Fund Balance	\$	-

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

Solid Waste System Enterprise Fund

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

Operating Revenues	\$	1,804,806
Operating Expenses	\$	2,055,674
Operating Shortfall	\$	(250,868)
Inter-fund Transfer	\$	250,868
Effect on Fund Balance	\$	-

Also, balanced by an inter-fund transfer from the General Fund, the Solid Waste Fund's financial position is anticipated to dramatically improve within the next twelve months. During fiscal year 2006, the City will be re-engineering the solid waste collection, removal, and disposal services currently offered within the City limits. Service delivery changes will be made through an exclusive contract with an external provider for residential services, as well as improvements to the revenue structure for commercial services. As a result, 100% of services (collection, disposal, removal, billing, customer service, etc) are expected to be performed externally.

BUDGET ISSUES AND PRIORITIES

The fiscal year 2006 budget process began with an update of the City's financial condition, which was presented to the Mayor and City Council during the February 2005 City Council retreat. During this update, a financial plan was established which prioritized the use of available fund balance to most effectively position the City for financial success in the future. This information was also shared with the City's department directors during budget kick-off meetings.

The City's priorities during the fiscal year 2006 budget include key financial factors which have been themes for several years within the government:

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

Following are highlights of each of the priorities and issues for the fiscal year 2006 budget:

Sustainability of Existing Services

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

Cost of Government

The City Council acknowledged in fiscal year 2004, the need to provide a taxation rate commensurate with the government's level of service. As a result, the government has adopted a total millage rate of 7.00 mills since fiscal year 2004. The millage rate is split to fund both operations and debt service requirements as the chart below details:

<u>Fiscal Year</u>	<u>Operations</u>	<u>Debt</u>	<u>Total</u>
2006	4.55	2.45	7.00
2005	4.70	2.30	7.00
2004	4.75	2.25	7.00

By maintaining a millage rate consistent with the prior fiscal year, the City anticipates an additional \$1,641,839 in revenue, due to new development and reassessment growth. The City was required to advertise a "Property Tax Increase" based upon the Georgia Taxpayer Bill of Rights. Of this new revenue, the Debt service fund will utilize \$422,090 for bond repayments leaving \$1,219,749 to support the needs of the General Fund.

Increasing Debt Service Payments

The City utilizes general obligation bond proceeds as a method for financing large scale capital/community improvement projects. Bond projects have provided for public safety facilities, transportation improvements, and recreation facilities, among many other improvements which continue to define Alpharetta as a desirable community. Although the use of this financing mechanism is successful, the structure of the debt is such that payments increase each fiscal year, providing an added strain on the available tax dollars to support general operations. Principal and interest payments for fiscal year 2006 are budgeted at \$6,864,362, with the following six year forecast:

2007 - \$7,209,173
2008 - \$7,583,976
2009 - \$7,596,959
2010 - \$7,618,245
2011 - \$7,638,091

Use of Available Fund Balance

During the review of fund balance available for appropriation for the fiscal year 2006 budget, a conservative approach in relation to the current financial condition of the City (reserve of 2 months, or 18% of total appropriation by fund) was taken. Priorities for the use of available fund balance stemmed from ways in which the City could improve or sustain our current financial position not only in fiscal year 2006, but through fiscal year 2008 and beyond. The uses for available General Fund balance are as follows:

Debt Service Fund – \$2,525,000

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

The amount of fund balance needed to fund future debt service payments through 2012 was determined using the following assumptions: a level millage rate levy; an average growth in property taxes of 3.5%; current debt service obligations as well as payments for the issuance of a general obligation bond issue in January 2005 and the potential issuance of new debt in 2012 based

upon the long-term capital/community improvement needs; and the collection of impact fee revenue in fiscal years 2006 and 2007. Using these assumptions, it was determined that \$2,525,000 of the current fund balance should be used to continue to accomplish this smoothing effect. This contribution to debt service is anticipated to fund the needed appropriations for “smoothing” future debt service payments through 2012.

Solid Waste Fund - \$250,868

An enterprise fund of the City, the Solid Waste Fund is responsible for billing, collection, and customer service as it pertains to residential and commercial solid waste, recycling, and yard waste collections. As a result of expenditures exceeding revenues within the fund, the City will budget an operating subsidy. In fiscal year 2005, the source of the Solid Waste Fund subsidy was the Water Fund. Due to the elimination of the Water Fund, the Solid Waste Fund subsidy resides in the General Fund in fiscal year 2006. It is anticipated in fiscal year 2006 that the City will advertise a bid for the outsourcing of solid waste services, potentially eliminating the need for this subsidy in subsequent budget years.

Pay-As-You-Go Capital Projects - \$2,951,526

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

Meeting The Internal Needs Of Operating Departments

During the fiscal year 2006 budget process, departments were requested to submit budget requests maintaining the current level of service to constituents, including increases or decreases due to the fluctuation in the cost of doing business. Departments also submitted separate requests for changes to service levels, improvements, or new services/programs. These requests were considered as initiatives and were funded as resources allowed and after current service level budget requests were funded.

Salary and Benefits

For fiscal year 2006, salaries and benefits have been budgeted for the entire fiscal year, with the exception of nine new positions in the Fire Department, which have been funded for ten months of the fiscal year. For fiscal year 2006, \$19,089,068 has been budgeted for salaries and \$6,916,524 for benefits, making benefit costs 36.23% of salaries. For comparison, the actual benefit costs in fiscal year 2004 was 35.79% of salaries.

The budgeted components of salaries and benefits are as follows:

Regular Salaries - \$17,710,452

Overtime - \$485,145

Paid Time Off - \$628,754

Holiday Pay - \$264,717

FICA - \$1,391,963

Pension - \$1,152,729

Deferred Compensation - \$558,719

Group Insurance - \$4,131,497 less an employee contribution of \$580,065

Workers' Compensation - \$221,380

Tuition Reimbursement - \$35,200

Service Awards - \$5,100

Below are highlights of the personnel related expenses that significantly affect the fiscal year 2006 budget requests in the area of salaries and benefits.

Health Insurance

The Human Resource Department, in conjunction with the City's health insurance broker, Bryant & Wharton, negotiated renewal rates for the employee's health insurance plan. The City is anticipating a 15.9% increase in employee health insurance costs equal to approximately \$548,195. The total projected cost of employee group insurance, which includes health, dental, vision, short and long term disability, and the life insurance package, for fiscal year 2006 is \$4,131,497. This total is three percent higher (\$119,114) than the estimate from the Human Resources Department in order to account for coverage for the newly appropriated employees as well as changes in coverage throughout the fiscal year. Employee contributions have been budgeted to increase by \$25.00 per employee, for a total of \$580,065. After employee contributions to health insurance premiums, the total cost to the City for group insurance is \$3,551,432.

Merit Increase

The City budgeted a 4% merit increase per approved position for fiscal year 2006. This represents a 1% increase in the budgeted merit from fiscal year 2005 and is based on national averages and trends. The total projected cost of the merit increase for fiscal year 2006 is \$444,692.

Pension Changes

The fiscal year 2006 budget includes the City's match of up to 3% for each employee participating in the deferred compensation program (457 and 401(a)), as well as the contribution to the GMA defined benefit pension plan. Fiscal year 2006 pension payments are projected at \$1,152,729 and the City's match to deferred compensation plans is projected at \$558,719. Potential changes to the pension structure and funding are in discussion, however, any financial changes to the program will not be included in the fiscal year annual budget appropriations.

New Employees

New employee requests were scrutinized using the sustainability philosophy and only added as operational needs were justified as being a long-term need and not just a temporary operational shortfall. Eighteen full-time positions, one part-time position, one change in status from part-time to full-time, and one reclassification/transfer were approved for the fiscal year 2006 budget. They are as follows:

Engineering & Public Works Department – addition of one Public Works Supervisor, one Public Works Crew Leader, and three Public Works Technicians. These positions are funded in fiscal year 2006 in the General Fund, as they were previously funded in the Water & Sewer Fund, which was eliminated in fiscal year 2005.

Fire & Emergency Services Department - addition of personnel to staff the new Fire Station Six. These personnel include three Firefighter II, three Firefighter/Paramedics, three Fire Apparatus Engineers, and three Lieutenants. In addition to the new station personnel, one part-time Lieutenant position is funded as a full-time position. Three of the new full-time positions are funded for the entire fiscal year and ten of the new full-time positions are funded for ten months of the fiscal year.

Finance Department – addition of a part-time Data Entry Clerk to meet the processing needs of the red light camera enforcement program revenue collection.

Human Resources Department – reclassification of a vacant position in the Office of the City Clerk to a Human Resources Generalist and the transfer of the position to the Human Resources Department.

Police Department – addition of one Officer (full-time) to the regional Drug Task Force

The total first year cost for the new employees, including salary, benefits, training and associated equipment is anticipated to be \$986,274.

DEPARTMENTAL BUDGET FUNDING HIGHLIGHTS

In conjunction with budgetary issues and priorities as set above, the following summarizes priorities and funding approvals that may otherwise go unmentioned. Significant to the operating environment for fiscal year 2006, the following are presented by department:

Mayor and City Council

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

City Administration

In fiscal year 2006, the Office of the City Administrator will absorb the functions and personnel associated with current Public Information Department. In addition, the Special Events team is anticipating taking ownership of the management of the Main Street Markets, previously managed by the Downtown Alpharetta Business Association.

Finance Department

As a move toward increased independence of the City's internal audit function, the Internal Audit position will be transferred from the Finance Department to an independent cost center and the Internal Auditor will operationally report to the Mayor and the City Administrator.

Personnel and operating costs for revenue collection associated with red light camera enforcement program - \$24,193

Infrastructure Inventory - \$50,000

Technology Services

IT Strategic Plan – Year 2 - \$290,000

Human Resources

Reclassification and transfer of a vacant position in the Office of the City Clerk to the Human Resources Department - no budget impact

Security enhancements to City facilities - \$23,000

Police Department

The fiscal year 2006 Police Department budget includes a full year's leasing cost for the red light camera enforcement program - \$469,980. However, absent from the Police Department's budget is the contract expense to the City of Roswell for the detention services, in anticipation of Fulton County occupancy of the City's detention facility, which will include the housing and transportation of our

prisoners - \$80,000 Also, in keeping with a three-year replacement schedule, the Police Department has budgeted the requisite amount needed for weapons, communication equipment, and other operational equipment.

Personnel and operating costs for one additional Police Officer for the regional Drug Task Force - \$59,542
New vehicle for additional Police Officer - \$28,000
Fleet replacement program - \$284,000
Emergency 911 Center – Digital recording system - \$42,000
Emergency 911 Center - Spare parts inventory for communication consoles - \$19,000

Fire and Emergency Services

Staffing of new Fire Station Six - \$570,023
Operating costs (ten months) for new Fire Station Six - \$87,082
Part-time Lieutenant to full-time Lieutenant - \$45,727
Three-year back-up firefighter protective clothing program - \$48,500
Funding for future fire truck/engine replacements - \$300,000

Engineering/Public Works

Public Works Crew previously assigned to the Water & Sewer Fund - \$283,431
Fleet replacement program - \$74,000
Bridge repair - \$43,000
Traffic control equipment - \$75,000
Striping & sign replacement - \$150,000
Records management equipment - \$40,000
Geographical Information System (GIS) data collection - \$151,000
Hook Street at Jere Drive intersection improvement - \$62,000
Traffic signals for Stations Three, Five, and Six - \$200,000
Variable message boards (2) - \$30,000
Webb Bridge at Shirley Bridge intersection improvement - \$200,000

Recreation and Parks Department

Crabapple Recreation Center repairs - \$75,000
Wills Park Concession Stand - \$300,000 with a contribution from the Wills Park Athletic Association of \$150,000.
North Park trail repairs - \$40,000
Dog park - \$22,000
North Park artificial turf additional funding - \$299,359
Equestrian Center repairs - \$72,000

PLANNING PROCESSES

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

BUDGET POLICY

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

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

FUND BALANCE/RETAINED EARNINGS

During the review of funds available for appropriation for the fiscal year 2005 budget, the Budget Team took a conservative approach in relation to the current financial condition of the City (reserve of 2 months or 16.33% of total appropriation by fund). As budgetary practice in previous years dictated the use of budgeted fund balance for non-operating appropriations only, the fiscal year 2006 budget again reflects this practice.

The General Fund ended fiscal year 2004 with \$10,402,927 in fund balance in excess of legally required reserves and GAAP designations. Of this amount, 5,019,981 was budgeted in fiscal year 2005. Year end projections estimate the use of less than one million of this appropriation. In fiscal year 2006, \$5,382,946 of excess fund balance is budgeted for debt service payments, Solid Waste Fund subsidy, and pay-as-you-go capital projects, as detailed earlier in the transmittal letter.

The Impact Fee Fund (Special Revenue Fund) appropriated \$109,866 in fund balance. This non-operating fund records the collection and use of impact fees, and supplements the re-payment of debt on an annual basis with available resources, one year in arrears. The fund balance appropriation will be transferred to the Debt Service Fund and used to repay general obligation bonds in the areas of transportation, public safety and parks.

The Drug Enforcement Agency Fund (Special Revenue Fund) is used to account for federally shared proceeds from drug related activity. The City’s policy is to use these funds as allowable under federal standards for non-operating expenses in order to supplement the operations of the Police Department. For fiscal year 2006, \$22,021 in fund balance has been appropriated, and will be used with anticipated current year revenue for machinery and equipment along with software acquisition.

Budgeted fund balance in the Capital Project Fund equals \$505,189, and is available as a result of projects appropriated in previous years whose total expenses were less than budgeted amounts. Capital projects are comprehensively reviewed on a quarterly basis, with status reports issued. As a result of several of the fund balance appropriations described above, inter-fund transfers will occur.

REVENUE ANTICIPATION

With taxes being the primary source of revenue for the City (see statistical section of this document, page 26), the budgetary process again aimed to provide diversification of available funding sources. Although not always successful, the City’s objective is to rely on diversified revenue sources equally in order to prevent an unsustainable loss due to an unforeseeable event. Additional revenue sources were identified during the fiscal year 2006 budget process and will be pursued during the fiscal year. Although all sources newly identified will be included in current categories, such as Taxes or Charges for Service, diversification within each category is also beneficial. Future year

anticipations are based upon available data at the time the budget is adopted, with further details found within the Statistical/Overview section of this document.

Potential New Revenue Sources

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

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

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

REPORTING ENTITY

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

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

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Alpharetta for its comprehensive annual financial report (CAFR) for the fiscal year ending June 30, 2004. This was the sixteenth consecutive year that the government has received this prestigious award. In order to be awarded a Certificate of Achievement, the government published an easily readable and efficiently organized CAFR. This report satisfied both GAAP and applicable legal requirements.

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

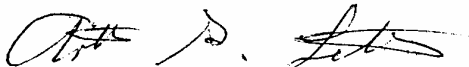
The government also received the GFOA's Distinguished Budget Presentation Award for its annual budget document dated June 30, 2004. In order to qualify for the Distinguished Budget Award Presentation Award, the government's budget document was judged to be proficient in several categories, including as a policy document, a financial plan, an operations guide, and a communications device. We believe our current budget continues to meet the Distinguished Budget Presentation Program's requirements and have submitted it to the GFOA to determine its eligibility for another certificate.

Further, the government also received the GFOA's Award for Outstanding Achievement in Popular Annual Financial Reporting for its annual citizen's report dated June 30, 2004. In order to receive an Outstanding Achievement in Popular Annual Financial Reporting, a government must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability and reader appeal.

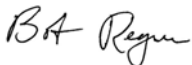
In 1995, the National Purchasing Institute established a program designed to recognize the achievement of organizational excellence in public procurement. The award is achieved by those organizations that demonstrate excellence in procurement by obtaining a high score on a rating of standardized criteria. The criteria is designed to measure innovation, professionalism, productivity and leadership attributes of the procurement organization. The City of Alpharetta was recognized with this award in 2004 and 2005.

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

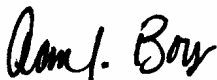
Respectfully Submitted,



Arthur G. Letchas
Mayor



Robert J. Regus
City Administrator



Aaron J. Bovos, CGFM, CTP
Director of Finance

It's all in the name ...



FROM THE NORTH GEORGIA MOUNTAINS to the Chattahoochee River along a Cherokee Indian trail, a tiny village named New Prospect Camp Ground was formed. This village, made up of tents, a log school, and an arbor became a trading post where Indians and white settlers exchanged their goods. The surrounding countryside provided excellent farming land, especially for cotton. On December 11, 1858, the town was chartered and



became the county seat of Milton County. The town was renamed Alpharetta from the Greek words "alpha" meaning first and "retta" meaning town. In 1932, Milton County was merged into Fulton County and Alpharetta is one of eleven governments in the county today.



THE CITY OF ALPHARETTA IS governed by a Mayor and six Council members. Elections are held every two years and are conducted by Fulton County. A candidate must be a resident of the City for six (6) months prior to the date of the election; shall continue to reside in the city during the member's period of service; and shall be registered and qualified to vote in municipal elections of the city in order to be eligible to serve as the Mayor or City Council Member. The Mayor is chosen by popular vote. Council members run for a specific post but are elected by a City-wide vote. City of Alpharetta elected officials serve for terms of four (4) years and until their respective successors are elected and qualified. Terms of office begin on January 2nd immediately following the date of election to office. Council members elected and qualified for three (3) consecutive terms are not eligible for the succeeding term. A mayor elected and qualified for two (2) consecutive terms is not eligible for the succeeding term.

Mission Statement



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



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





Regularly Scheduled City Council Meetings

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

Recreation Commission Meetings:

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

Planning Commission Meetings:

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

Design Review Board Meetings

Third Friday of each month, 8:30 am
City Hall Council Chambers

Board of Zoning Appeals Meetings

Third Thursday of each month, 5:30 pm
City Hall Council Chambers

Special / Community Events Calendar			
July 2005		July 2006	
4	July 4th Celebration & Fireworks	4	July 4th Celebration & Fireworks
22	Friday Night Dive-In Movie at City Pool	21	Friday Night Dive-In Movie at City Pool
30	Fishing Derby	29	Fishing Derby
August 2005		August 2006	
4	ASO Concert Wills Park Equestrian Center	4	Pool Party at Pool
5	End of Summer, What a Bummer at Alpharetta City Pool	5	Old Soldiers Day Road Race
6	Old Soldiers Day Road Race		
7	52nd Annual Old Soldiers Day Parade		
October 2005			
22	Halloween Hayrides & Haunts		
25-27	Decorate a Pumpkin		
December 2005		December 2006	
3	28th Annual Tree Lighting Celebration	4-5	Santa's Calling
5-6	Santa's Calling	13	Brunch with Santa and the Mrs.
14	Brunch with Santa and the Mrs.		
February 2006			
3	Father/Daughter Valentine's Day Dance		
March 2006			
3-5	Baseball Tournament at Webb Bridge Park		
April 2006			
22	Touch A Truck at North Park		
May 2006			
6	Mother/Daughter Luncheon		
6	Spring Student/Staff Art Show		
18	17th Annual Taste of Alpharetta		
20	City Dance Recital		
June 2006			
3	Pool Party at Pool		

The Budget Process



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



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

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

At the staff level, budget preparation, analysis, and reporting is managed and facilitated on an annual basis by the Department of Finance. Included within those responsibilities is the annual budget process which eventually results with the publication of the budget document consisting of the Annual Operating and Capital Budget.

The City's expenditure budget process begins in January with the team of budget analysts in the Department of Finance preparing a recommended budget for each department, based on current activity for each function. The recommended budget is disbursed to each department during a "kick-off" session in which the Director of Finance, the Budget Manager, and applicable Budget Analyst meet with the Department Director and key budget staff in each City Department. During these kick-off sessions, the long-term financial outlook for the City is reviewed, as well as preliminary revenue estimates for the upcoming fiscal year. The budget calendar is reviewed in detail and the department receives the recommended budget for review and revision.

Budget information is collected in three phases. The first two phases are collected simultaneously. Phase one requests are related to employee expenses. During this phase, Finance budget staff complete salary and benefits budgeting and departments submit requests

relating to personnel expenses, such as uniforms, professional development, travel, communications, etc.

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

Simultaneous to expenditure budget request formulation, is revenue analysis and projection for the upcoming budget year. Each revenue source for every fund is analyzed by the Department of Finance, using the expert judgment of department directors and staff, trend analysis, and economic forecasts to project a conservative revenue estimate.

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

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

Fiscal Year 2006 Budget Calendar

February 1 st - 11 th	Budget Informational Meetings and distribution of budget data
February 12 th	City Council retreat
March 4 th	Phase I and II budget requests due to Finance Department
March 4 th	Revenue projections complete
March 14 th	Phase III - operating initiatives and capital requests due to Finance Department
Week of March 21 st	Budget Review Panel meetings with each department for review of initial budget requests
April 11 th	Council Workshop - Presentation of Mayor's balanced budget to City Council
May 9 th	Council Workshop - Recap of budget recommendations Estimate of total revenues and expenditures presented
May 16 th	Submit first advertisement of budget hearing
June 6 th	First Reading of Budget Ordinance
June 13 th	Final Workshop
June 20 th	Final Reading of Budget Ordinance - Adoption of FY 2006 Budget

The budgetary level of control resides at the departmental level; therefore, after appropriation, reallocation of appropriated budgets is allowable within the respective departments with a few exceptions. In order to amend the budget, a department director submits a budget amendment form to the Department of Finance. Finance staff reviews the amendment for policy compliance and forwards to the City Administrator's office for final approval. Departmental budget reallocations exclude the transfer of salary and benefit budget appropriations, which

are fixed. Savings realized from vacant positions cannot be used to fund operating activities. Further, items budgeted under machinery and equipment cannot be used for purposes other than those specified when the budget was adopted. Budget estimates for specific activities which result in savings to the department are moved to an unallocated account during the year and used during the mid-year budget process based upon Council funding priorities. An example of this process would be a \$40,000 budget appropriation based upon the estimation of a maintenance contract with the bid/contract actually awarded at \$37,000. The resulting savings of \$3,000 is recalled into an unappropriated account and can then be used to fund unforeseeable expenditures or requests during the annual mid-year budget adjustment process.

Capital Budgeting

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

The majority of the City's capital projects are financed on a pay-as-you-go basis. The financing mechanism for pay-as-you-go capital is an inter-governmental fund transfer originating from the General Fund. Appropriations for the transfers are made primarily from undesignated/unreserved fund balance. Additional revenue sources include State Department of Transportation funds for qualified street/highway improvements, grants, and interest earnings. As a matter of practice, the City does not customarily enter into contracts creating improvement districts for citizens whereby a re-payment is required for capital work to be completed. These types of projects customarily are qualified as the responsibility of the appropriate party.

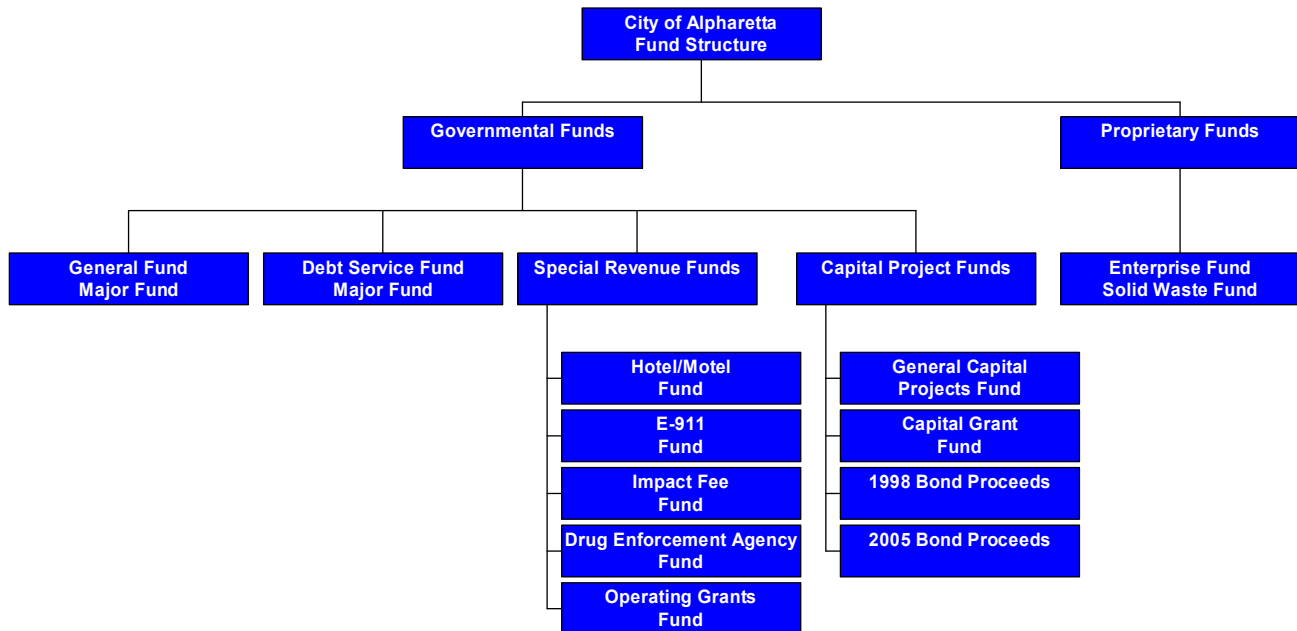
Newly identified capital projects are accumulated throughout the year and are added to the "unfunded" project list. Each of these unfunded projects are prioritized on an on-going basis to allow for direct funding when available. The annual budget process appropriates project-specific items as funding is available. When funded capital projects are completed, the remaining balance is transferred to an unallocated capital project account. Routinely, Council discussions apply unfunded budgetary appropriations to projects with the highest priority. The annual budget document includes a summary page for each newly funded capital project in fiscal year 2006, providing a project scope, financial operating impact and specific funding source.

Budgeting by Funds

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

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

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



General Fund

The General fund is a fund type of it's own. It is the principal operating fund of a government and is typically used to account for most of a government's operations. The General Fund uses the modified accrual basis of accounting and budgeting. The modified accrual basis of accounting and budgeting recognizes revenue when a transaction is measurable and available. Available refers to revenues being collected soon after year end to pay for the current year's liabilities. Available may include the time required for the normal billing cycle, a standardized period of time after the end of the fiscal year, usually 30, 60, or 90 days. Expenditures are recognized when they are measurable, when the liability is incurred, and when the liability will be liquidated with current resources. All three of these criteria must be met in order for the expenditure to be recognized.

Debt Service Funds

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

Special Revenue Funds

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

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

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

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

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

Operating Grants Fund: This fund accounts for resources received from state and federal grants that are earmarked for specific purposes outlined in the grant award. The Operating Grants fund accounts for transactions related to grants that supplement maintenance and operating projects. Appropriations in the Operating Grants fund are presented in the Financial Summary Section of this document.

Capital Projects Funds

Capital projects funds are used to account for major capital construction or acquisition. The City has four capital project funds, one to account for general capital projects and fleet acquisition, two funds to account for projects financed through bond proceeds, and a fourth to account for resources received from state and federal grants that are earmarked for specific capital purposes outlined in the grant award. For the purposes of this budget document, only the general capital project fund and the grants capital project fund are presented, as there are no current appropriations in the Bond Funds. Capital project funds use the modified accrual basis of accounting and budgeting. The modified accrual basis of accounting and budgeting is explained in detail on the previous page in the general fund section. Appropriations in the Capital funds are presented in the Financial Summary Section of this document.

Enterprise Funds

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

provided. Expenses must be incurred and measurable. Goods must have been received and used. The City of Alpharetta currently has one enterprise fund.

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

The Budget Document



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



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

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

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

BUDGET DETAIL: After the financial summaries, each department's appropriations are presented in detail. Each department is tabbed for ease of use. The first page of each department section is the organizational chart of the department. The organizational chart is color-coded by the significant functions identified by the department.

Next, the department's mission statement and goals/objectives are outlined. Following is a summary of the department's appropriations for the fiscal year 2006. The summaries also include historical data and a two year projection of future budgets. The summaries are

presented by fund where applicable. The summary concludes with a historical account of positions allocated to the department.

The department section then presents information related to the significant functions within the department. These functions correspond to the color-coding on the organizational chart as indicated in the function's introduction. Each function has a distinct statement of service, followed by the presentation of performance measurement data, personnel data, and financial data relating to the function.

Following the budget detail by department, capital projects are presented both in summary form and in detail by the project.

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

The budget detail is completed with the Alpharetta Convention and Visitors Bureau's (ACVB) Annual Budget. Required by Ordinance, the ACVB budget must be adopted and incorporated with the City's annual operating budget.

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

Important contributions to financial information contained within this document



THE FIGURES REPRESENTED WITHIN THIS DOCUMENT

reflect internal practices associated with operations and the preparation of the annual budget. As analysis occurs with respect to forecasting, certain factors are used which affect the understanding of the figures represented. All such factors are disclosed below.



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

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

Financial Policies: The financial policies contained within the policy section represent only those policies that relate to the budget process, both before and after appropriation. Current financial policies were adopted by the City Council during fiscal year 2003. For a complete policy document, please contact the City of Alpharetta Department of Finance, 678-297-6065.

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

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

Property tax revenue makes up a significant portion of the revenue for the City. Both the General and Debt Service funds rely heavily on this funding source. The personal, real and public utility assessments are received from Fulton County; however, are uncertified by the Georgia Department of Revenue at the time the millage rate and budget are adopted. The uncertified digest figures are used for publication purposes and carried forward into the budget process. The City anticipates collecting 95-97% of the revenue projected from the uncertified digest in the current year. Delinquent tax collection from subsequent fiscal years is not anticipated, providing for any variances which may occur in the initial year between the uncertified digest and the final billing. Possible changes to the uncertified digest include appeals, bankruptcies, parcels not in the City limits, and incorrectly classified tax status.

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

Departmental Sections: Current year operating expenses are reflected by line-item accounts, with the exception of salaries and benefits. These figures are summarized as one line item, and reflect the anticipated costs associated with employee pay, FICA paid by the City on behalf of the employee, pension, 457 contributions made by the City on behalf of the employee, health insurance, short-term and long-term disability insurance, life insurance, worker's compensation, paid time off accrual and tuition reimbursement. Employee pay is budgeted at the current rate for occupied positions with a 4.0% average merit increase. Positions vacant at the time of budget adoption are budgeted at the minimum pay level for that grade.

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

City of Alpharetta

Overview / Statistical

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

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

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

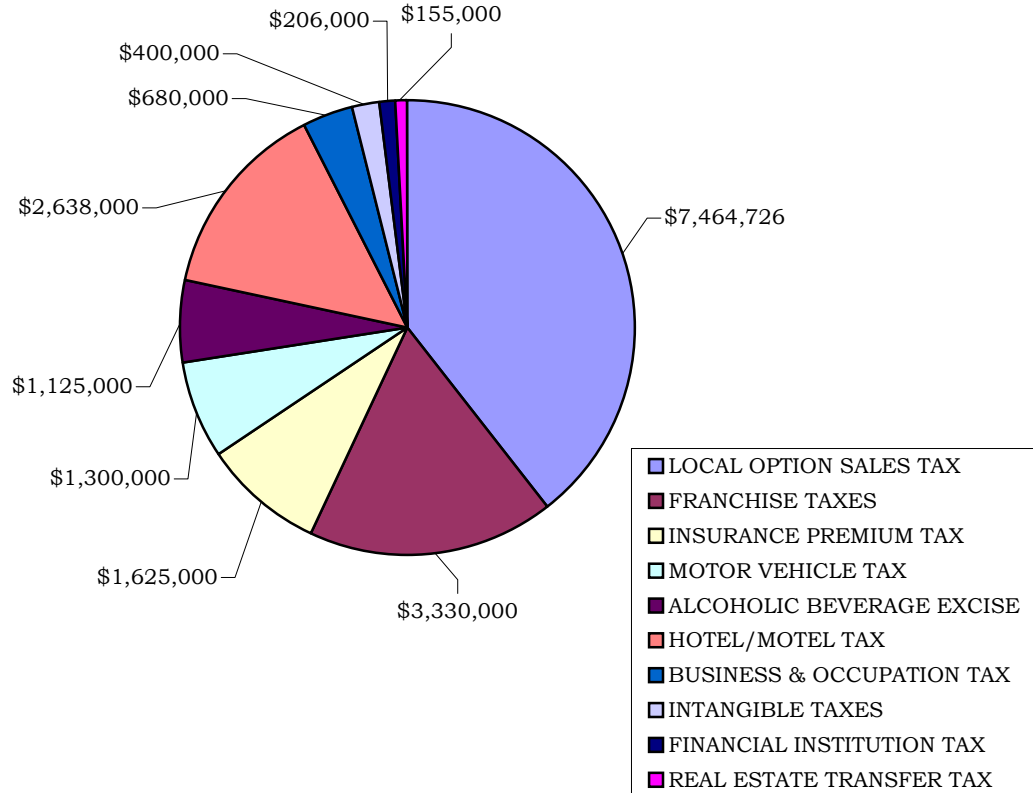
Revenues:	Actual 2003	Actual 2004	Budget 2005	Anticipated 2006	% of Total 2006
Property Taxes	\$ 17,594,524	\$ 17,230,919	\$ 16,455,660	\$ 18,474,693	32.69%
Other Taxes	\$ 16,998,095	\$ 19,465,044	\$ 18,995,426	\$ 18,923,726	33.48%
Licenses and Permits	\$ 1,096,780	\$ 1,321,330	\$ 1,027,800	\$ 1,438,060	2.54%
Intergovernmental	\$ 470,698	\$ 1,171,126	\$ 2,482,762	\$ 2,355,121	4.17%
Charges for Service	\$ 9,334,654	\$ 9,056,892	\$ 10,854,268	\$ 5,556,783	9.83%
Fines and Forfeitures	\$ 2,084,267	\$ 2,358,333	\$ 2,245,864	\$ 2,525,948	4.47%
Interest	\$ 686,621	\$ 214,835	\$ 458,134	\$ 255,800	0.45%
Other	\$ 152,466	\$ 500,641	\$ 129,870	\$ 185,000	0.33%
Budgeted Fund Balance	\$ -	\$ -	\$ 5,579,427	\$ 6,801,430	12.03%
Total Revenues	\$ 48,418,105	\$ 51,319,120	\$ 58,229,211	\$ 56,516,561	100.00%

Citywide Major Revenue Sources Detail

Citywide, the largest source of revenue is Other Taxes, which includes Local Option Sales Tax, General Sales/Use Taxes, Selective Sales/Use Taxes and Business Taxes. These sources account for \$18,923,726 or approximately 33.48% of the citywide anticipated revenue for fiscal year 2006. Detailed on the following graph is the specific break out of the Other Taxes category.

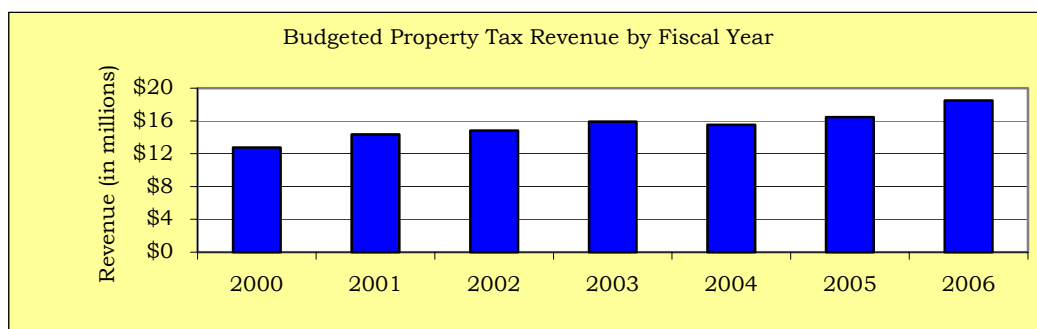
City of Alpharetta

Overview / Statistical



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

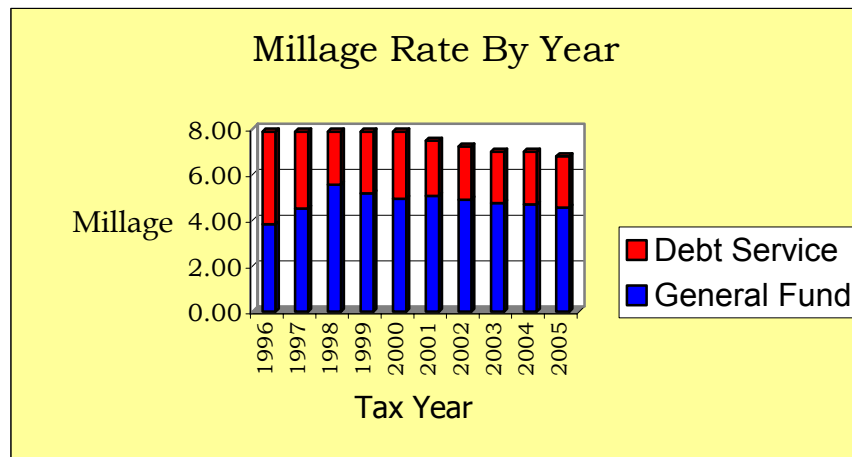
The second largest major revenue sources for the City is property tax revenue. Included within this category is real and personal property tax, as well as public utility taxes. Property tax anticipations for fiscal year 2006 are \$18,474,693 or 32.69% of the total citywide operating revenue. A chart below depicts trends in this category over the last several fiscal years.



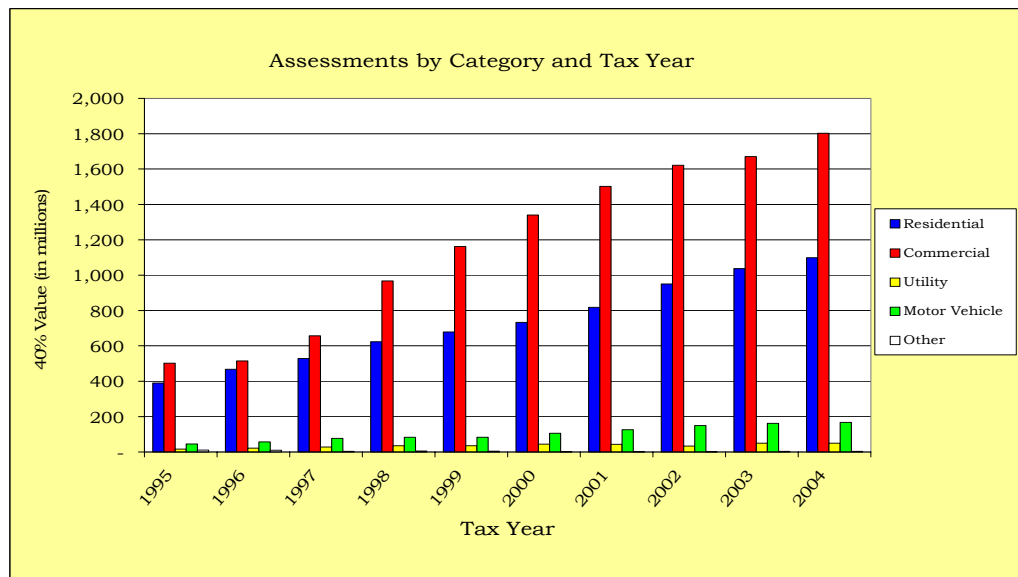
City of Alpharetta

Overview / Statistical

Property assessments are completed by Fulton County on an annual basis and are provided to the City after the tax digest is approved by the Georgia Department of Revenue, usually in July. In conjunction with the annual budget process, the City Council adopts a millage rate to be applied to the assessments in order to determine the billed amount. The City Council adopted a millage rate of 7.0 for fiscal year 2006 (tax year 2005). Although the millage rate remains consistent from fiscal year 2005 to fiscal year 2006, the application of the millage rate to the general fund decreased from 4.70 mills to 4.55 mills. Likewise, the debt service fund millage rate increased from 2.30 mills to 2.45 mills. A ten year history of the millage rate is detailed below. Taxable assessments provide the base in which the millage rate is applied and therefore have a significant impact on the revenue derived from this source.



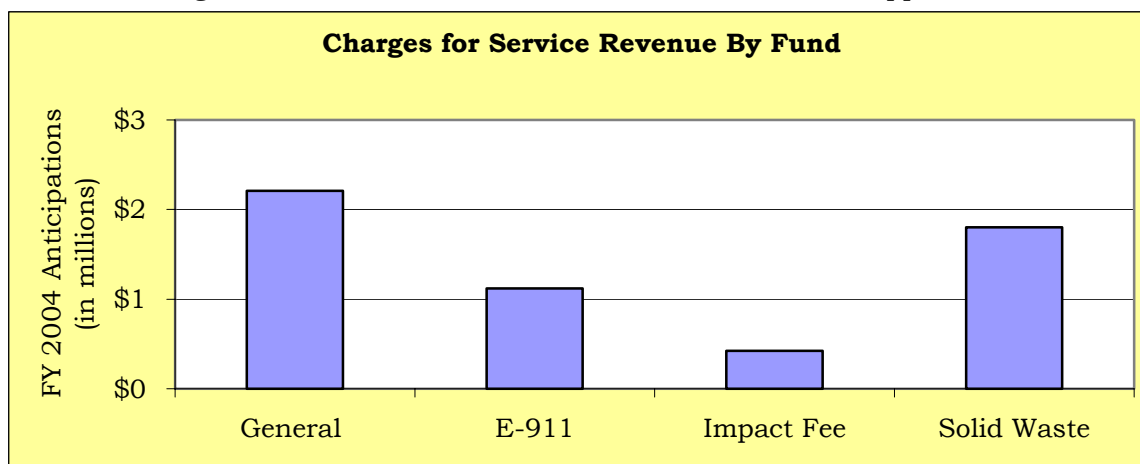
The graph below depicts the certified assessed values of residential, commercial, utility, motor vehicle, and other (miscellaneous) categories from tax year 1995 to 2004. The remarkable increase of nearly 300% is attributable to growth, annexation, and reassessments. Tax year 2005 (fiscal year 2006) assessments have not been certified by the State of Georgia Department of Revenue, Property Tax Division, and are therefore not published.



City of Alpharetta

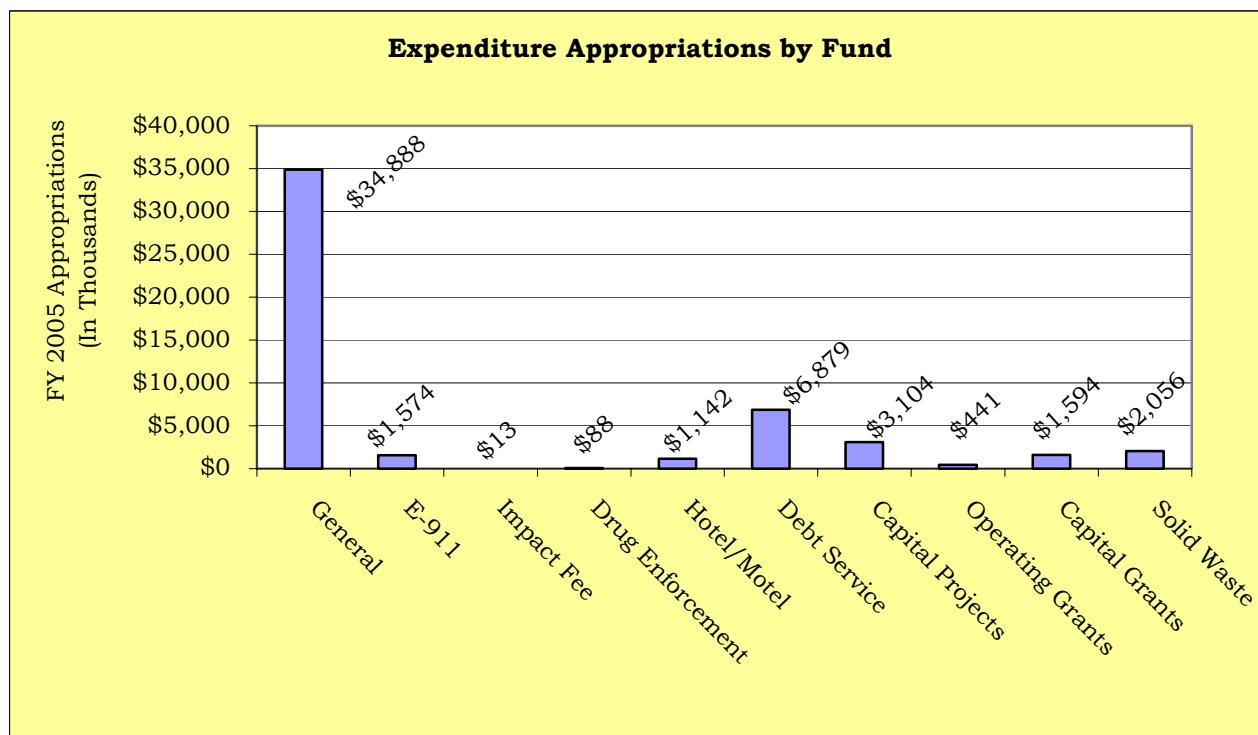
Overview / Statistical

The final significant category encompassing 9.83% of total revenue is Charges for Service. Other than interest earnings, this revenue source appears in more funds than any other category and is comprised of fees related to exchange transactions. Exchange transactions are those accounted for when goods or services are delivered for a fee, such as enrollment in a recreation program or payment for garbage service. In addition, this category is the major source of revenue for the Solid Waste Fund, comprising 99.8% of total revenue. The graph below details charges for service revenue as it is associated with each applicable fund.



Citywide Major Expenditure Allocations Detail

Citywide operating expenditure allocations total \$53,409,667 for fiscal year 2006, down \$978,772 over fiscal year 2005. The decrease can be attributed to the sale of the Water Fund to Fulton County during fiscal year 2005, thus the elimination of the fund's requisite expenditures.



City of Alpharetta

Overview / Statistical

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

General Fund Summary of Revenues and Expenditures by Type

The largest source of revenue in the General Fund is Other Taxes, which includes Local Option Sales Tax, General Sales/Use Taxes, Selective Sales/Use Taxes and Business Taxes. These sources account for \$17,340,926 or approximately 42.2% of the citywide anticipated revenue for fiscal year 2006.

Revenues:

	ACTUAL FY 2004	REVISED BUDGET FY 2005	PROJECTED FY 2006
Property Taxes	\$ 11,589,090	\$ 10,406,494	\$ 12,003,437
L.O.S.T.	\$ 7,353,813	\$ 7,146,843	\$ 7,464,726
Other Taxes	\$ 9,647,554	\$ 9,258,583	\$ 9,876,200
Licenses & Permits	\$ 1,321,280	\$ 1,027,800	\$ 1,438,060
Intergovernmental	\$ 632,228	\$ 10,000	\$ 21,700
Charges for Service	\$ 2,346,692	\$ 2,217,362	\$ 2,208,456
Fines & Forfeitures	\$ 2,266,366	\$ 2,150,864	\$ 2,460,948
Interest	\$ 139,091	\$ 321,900	\$ 175,000
Other Revenues	\$ 450,892	\$ 68,000	\$ 35,000
Other Financing Sources	\$ 32,263	\$ 5,019,981	\$ 5,382,946
Total Revenues	\$ 35,779,269	\$ 37,627,827	\$ 41,066,473

Expenditures:

	ACTUAL FY 2004	REVISED BUDGET FY 2005	PROJECTED FY 2006
Salaries	\$ 15,217,407	\$ 16,352,058	\$ 18,093,798
Benefits	\$ 5,421,425	\$ 6,153,442	\$ 6,539,072
Professional Services	\$ 1,277,639	\$ 2,381,126	\$ 2,376,148
Purchased Property Services	\$ 1,196,413	\$ 1,561,557	\$ 1,510,262
Other Purchased Services	\$ 1,855,366	\$ 2,462,839	\$ 2,851,081
Supplies	\$ 2,018,228	\$ 2,401,041	\$ 2,670,337
Other Expenditures	\$ 1,245,589	\$ 167,876	\$ 196,335
Machinery & Equipment	\$ 395,156	\$ 636,948	\$ 405,614
Other Financing Uses	\$ 2,494,556	\$ 5,510,940	\$ 6,423,826
Total Expenditures	\$ 31,121,779	\$ 37,627,827	\$ 41,066,473

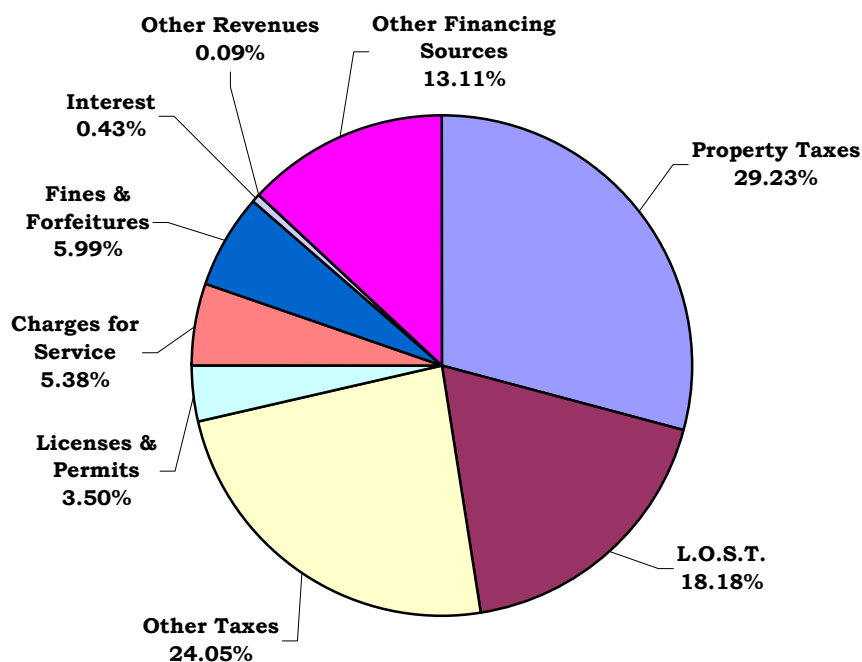
Operating expenditure allocations within the General Fund total \$41,066,473 for fiscal year 2006, up \$3,438,646 over fiscal year 2005. During fiscal year 2006, excess fund balance was appropriated in line with the long-term financial plan for the City. This financial plan includes the mitigation of increasing debt service payments, for which \$2,525,000, representing 47% of the fund balance appropriation, will be used to continue to smooth future debt payments. Also, in keeping with the City's trend of pay-as-you-go capital financing, an interfund transfer of \$2,951,526 will be made to the General Capital Project Fund.

City of Alpharetta

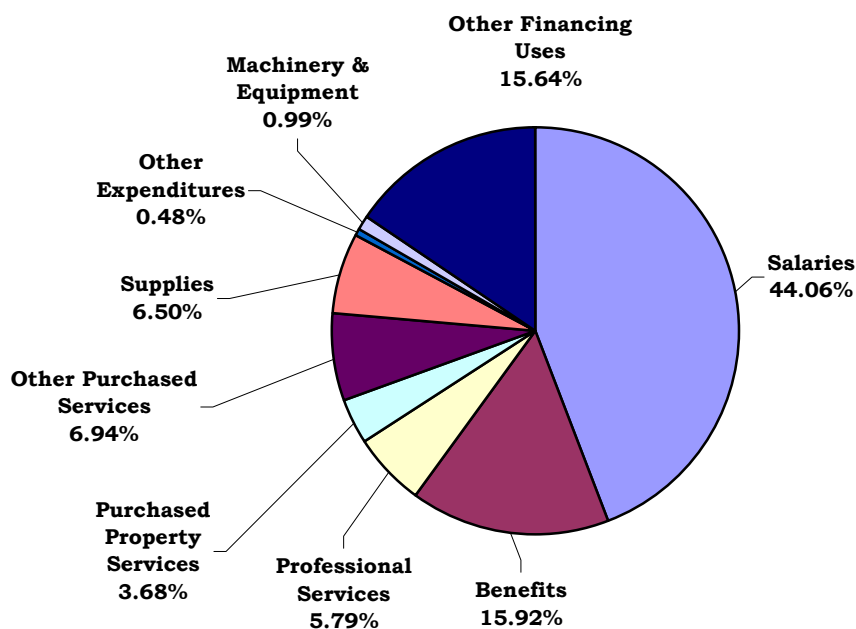
Overview / Statistical

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

**General Fund
FY 2006 Anticipated Revenue by Type**



**General Fund
FY 2006 Appropriated Expenditures by Type**

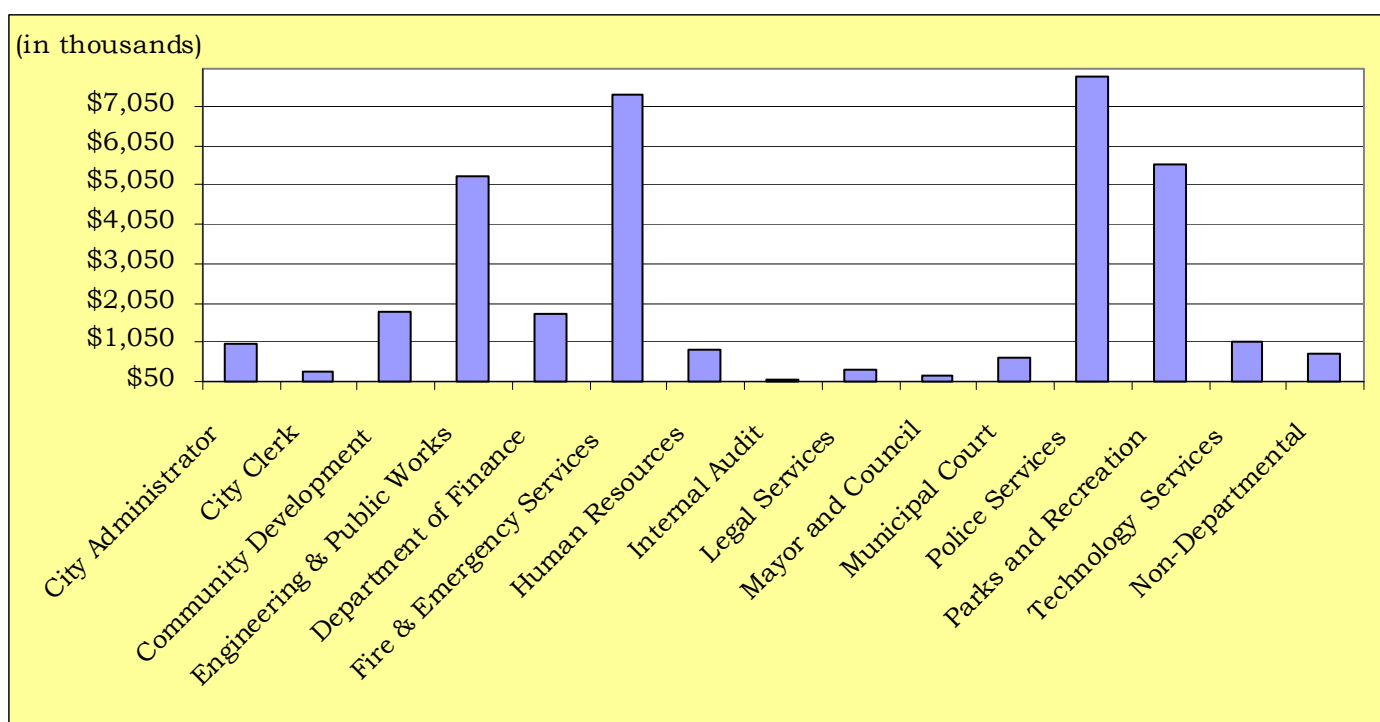


City of Alpharetta

Overview / Statistical

Expenditure allocations by function can provide an overall look at the government's focus in service delivery strategies. The City of Alpharetta concentrates appropriations in the general fund in Public Safety, with 43.4% of appropriated funds in this category. Fourteen of the nineteen and a half new positions in the fiscal year 2006 general fund budget are in the public safety category.

The allocation of general fund appropriations are shown by department in the next graph. Public Safety Departments (Police Services and Fire & Emergency Services) received the largest budgets, \$7,801,177 and \$7,341,362 respectively. Following public safety, those appropriations by largest dollar amount are the Recreation and Parks Department with \$5,580,572 and the Engineering & Public Works Department at \$5,267,273.



City of Alpharetta

Overview / Statistical

Debt Service Fund Summary of Revenues and Expenditures by Type

The largest source of revenue in the Debt Service Fund is property taxes. The debt service fund received an interfund transfer from the general fund to offset the future spikes in debt service payments. Debt service expenditures consist of 70.6% bond principal and 29.18% bond interest payments.

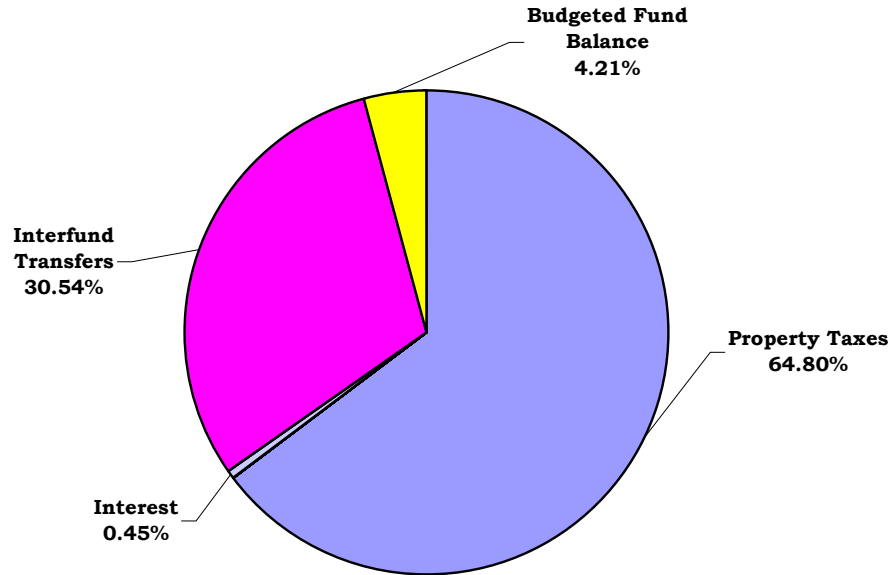
Revenues:

	ACTUAL FY 2004	REVISED BUDGET FY 2005	PROJECTED FY 2006
Property Taxes	\$ 5,709,592	\$ 6,049,166	\$ 6,471,256
L.O.S.T.	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -
Licenses & Permits	\$ -	\$ -	\$ -
Intergovernmental	\$ -	\$ -	\$ -
Charges for Service	\$ -	\$ -	\$ -
Fines & Forfeitures	\$ -	\$ -	\$ -
Interest	\$ 45,533	\$ 70,000	\$ 45,000
Other Revenues	\$ -	\$ -	\$ -
Interfund Transfers	\$ 785,000	\$ 900,000	\$ 3,050,000
Budgeted Fund Balance	\$ -	\$ -	\$ 420,000
Total Revenues	<u>\$ 6,540,125</u>	<u>\$ 7,019,166</u>	<u>\$ 9,986,256</u>

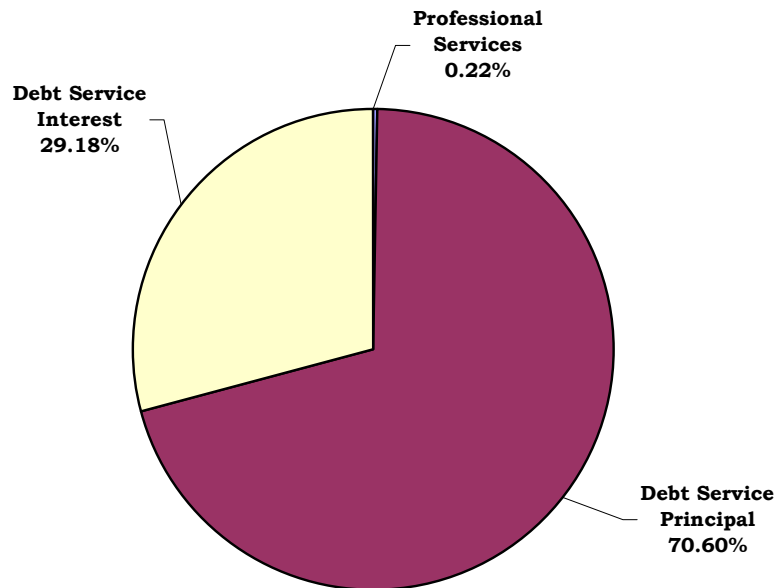
Expenditures:

	ACTUAL FY 2004	REVISED BUDGET FY 2005	PROJECTED FY 2006
Professional Services	\$ 5,998	\$ 15,000	\$ 15,000
Debt Service Principal	\$ 3,800,950	\$ 4,309,250	\$ 4,856,725
Debt Service Interest	\$ 2,378,921	\$ 2,194,916	\$ 2,007,637
Total Expenditures	<u>\$ 6,185,869</u>	<u>\$ 6,519,166</u>	<u>\$ 6,879,362</u>

**Debt Service Fund
FY 2006 Anticipated Revenue by Type**



**Debt Service Fund
FY 2006 Appropriated Expenditures by Type**



City of Alpharetta

Overview / Statistical

Capital Project Fund Summary of Revenues and Expenditures by Type

The largest source of revenue in the General Capital Projects Fund is the interfund transfer from the General Fund at \$3,392,072, representing 83.24% of total revenue. For fiscal year 2006, the Engineering/Public Works Department received the largest percentage of capital expenditure appropriations with 39.26%, followed by the Recreation & Parks Department with 24.89%.

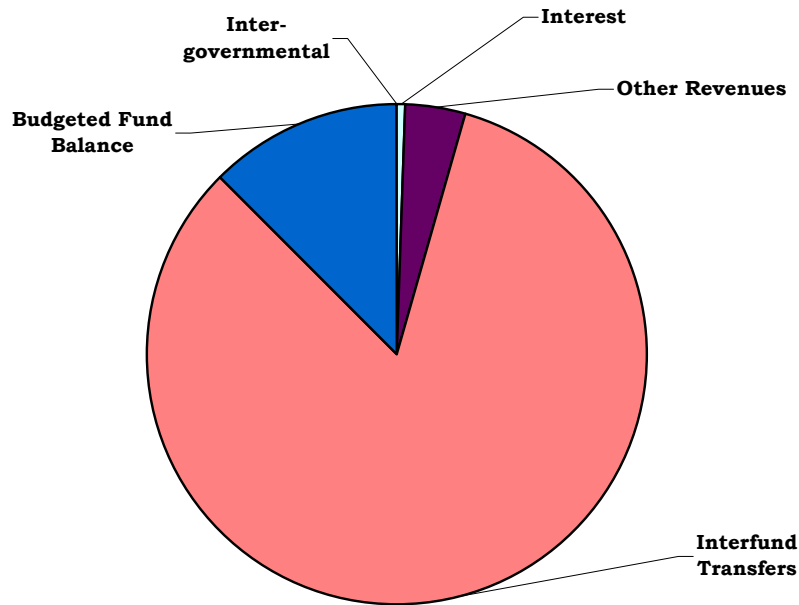
Revenues:

	ACTUAL FY 2004	REVISED BUDGET FY 2005	PROJECTED FY 2006
Property Taxes	\$ -	\$ -	\$ -
L.O.S.T.	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -
Licenses & Permits	\$ -	\$ -	\$ -
Intergovernmental	\$ 309,557	\$ -	\$ -
Charges for Service	\$ -	\$ -	\$ -
Fines & Forfeitures	\$ -	\$ -	\$ -
Interest	\$ 14,578	\$ 33,200	\$ 28,000
Other Revenues	\$ -	\$ -	\$ 150,000
Interfund Transfers	\$ 2,408,088	\$ 2,494,274	\$ 3,392,072
Budgeted Fund Balance	\$ -	\$ -	\$ 505,189
Total Revenues	\$ 2,732,223	\$ 2,527,474	\$ 4,075,261

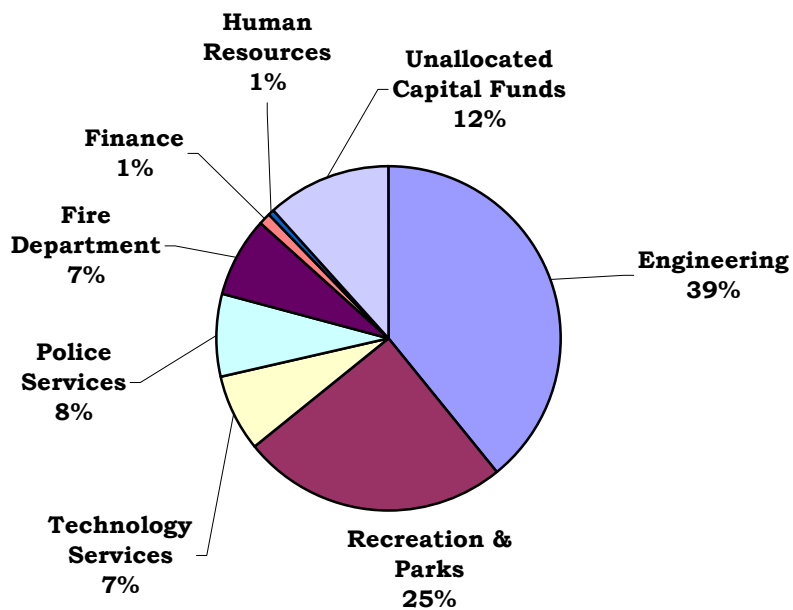
Expenditures:

	ACTUAL FY 2004	REVISED BUDGET FY 2005	PROJECTED FY 2006
Professional Services	\$ -	\$ -	\$ -
Purchased Property Services	\$ -	\$ -	\$ -
Other Purchased Services	\$ -	\$ -	\$ -
Supplies	\$ -	\$ -	\$ -
Machinery & Equipment	\$ -	\$ -	\$ -
Capital Outlay	\$ 4,007,608	\$ 6,254,554	\$ 4,075,261
Total Expenditures	\$ 4,007,608	\$ 6,254,554	\$ 4,075,261

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



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



City of Alpharetta

Overview / Statistical

Personnel Position Control

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

Department	FY 02	FY 03	FY 04	FY 05	FY 06
City Administrator *	7	9	8	5.5	8.5
City Clerk	0	0	0	3	2
Community Development	20	20	20	20	20
Engineering/Public Works	51	55	56	58	58
Environmental Services	5	0	0	0	0
Finance Department	16	18	22.5	23	20
Fire Services	78	82	85	85	97.5
Human Resources	6	6	6	6	7
Mayor & Council	7	7	7	7	7
Municipal Court	4.5	6	7	7.5	7.5
Police Services	105	99	102.5	107.5	108.5
Public Information	0	2	2	2	0
Recreation & Parks	49	50	50	50	50
Technology Services	5.5	5.5	6	8	8
Total Full-time Equivalent Approved Positions **	354	359.5	372	382.5	394

* Public Information positions and the Internal Audit position were transferred to the City Administration Department in fiscal year 2006.

** A total of 14 new positions were added during the fiscal year 2006; however, during fiscal year 2005, 2.5 positions were eliminated as a result of the water fund sale to Fulton County, for a net new position count of 11.5.

City of Alpharetta

Overview / Statistical

Changes to approved positions during the fiscal year 2006 budget process include the addition of thirteen full time positions, one part time position, one change in status from part-time to full-time, one position transfer within the General Fund, and five position transfers from the Water Fund to the General Fund. The position additions are:

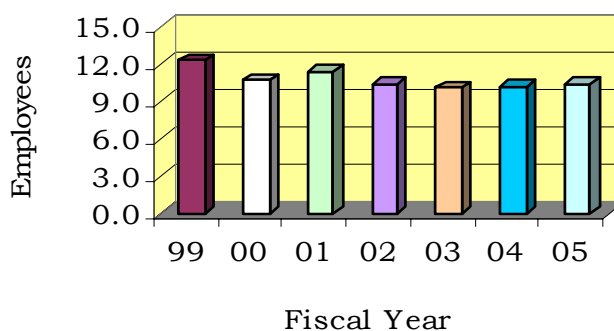
- 3 Firefighter II
- 3 Firefighter/Paramedics
- 3 Fire Apparatus Engineers
- 3 Fire Lieutenants
- 1 Part-time Data Entry Clerk - Finance
- 1 Part-time to Full-time status - Fire Lieutenant
- 1 Police Officer – Criminal Investigations Division

The positions transfers are:

- 1 Deputy City Clerk to Human Resources Generalist
- 1 Public Works Supervisor from the Water Fund to the General Fund
- 1 Public Works Crew Leader from the Water Fund to the General Fund
- 3 Public Works Technicians from the Water Fund to the General Fund

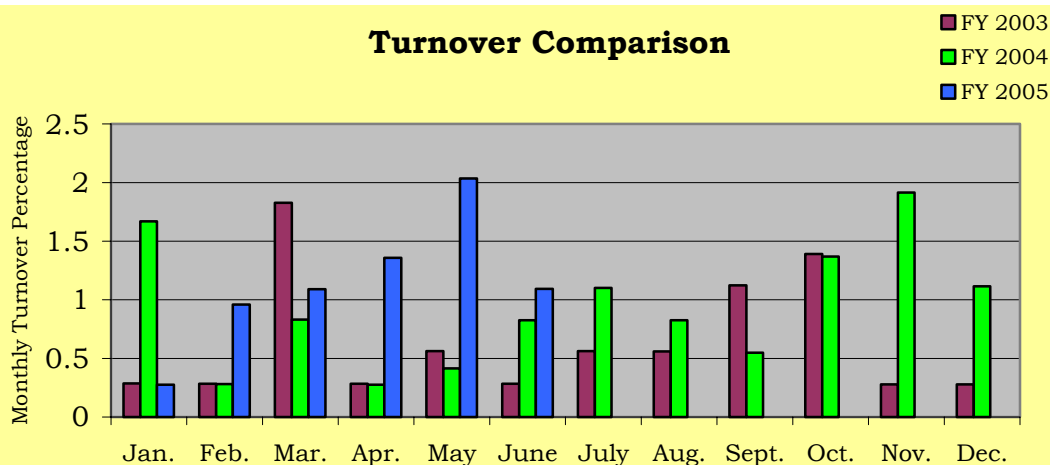
As a measure of service levels to citizens, the City reflects the number of employees per 1,000 on the chart below. Although salary and benefit expense accounts for a majority of expenditures city-wide, if economical and efficient service deliver strategies are utilized, the benefits of such services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

Employees per 1,000 Citizens



For comparative measures, the City began tracking and analyzing turnover by department and on a city-wide basis. The graph below depicts the number of employees who left employment with the City during calendar year 2003, 2004 and year-to-date 2005. Our best months to date in the last 12 month period are September 2004 and January 2005, where turnover was less than .60 percent.

Turnover Comparison



City of Alpharetta

Overview / Statistical

Miscellaneous and Demographic Statistics

Date of Incorporation:	1858
Date First Charter Adopted:	1858
Date Present Charter Adopted:	July 1, 1981
Form of Government:	Mayor and City Council
Population:	37,124
<i>(Source: City of Alpharetta Community Development Department)</i>	
Fulton County Population (excluding City):	798,300
Median Age:	33.3
Median Income:	\$71,207
Median Family Income:	\$92,718
Per Capita Income:	\$39,432
Area:	<i>(Source: City Community Development Department):</i> 23 square miles
Bond Rating:	Moody's Investor Service Aa1 Standard & Poor's AA+
Miles of Streets:	<i>(Source: City Engineering & Public Works Department)</i>
	Streets – Paved 260 miles
	Streets – Unpaved 2 miles
	Drainage – Piped 35 miles
	Drainage – Open 143 miles
Fire Protection:	<i>(Source: City Fire Department)</i>
	Number of Stations 5
	Number of Employees 86
	Insurance Services Office
	(ISO) Fire Classification 3
Major Employers:	<i>(Source: North Fulton Chamber of Commerce)</i>
	<u>Number of Employees</u>
	Nations Health care 3,000
	AT & T 2,600
	Nortel Networks 2,000
Police Protection:	<i>(Source: City Police Department)</i>
	Number of Sworn Officers 74
	Number of Stations 1
	Number of Patrol Units 89
	Number of Police Motorcycles 4

City of Alpharetta

Overview / Statistical

Recreation: *(Source: City Recreation Department)*

Number of Parks and Playgrounds	7
Acreage Parks and Playgrounds	769
Number of Swimming Pools	2
Number of Athletic Fields	29
Number of Recreation Buildings	11
Number of Tennis Courts	17
Number of Hockey Rinks	2

Education: *(Source: Fulton County Board of Education)*

Number of Schools by Type:	
Elementary	3
Middle School	2
High School	1
College	2

Municipal Sanitation Service: *(Source: City Engineering & Public Works Department)*

Number of Consumers	9,798
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Elections: *(Source: City Clerk's Office)*

Number of Registered Voters	17,642
Number of Votes Cast in last Municipal Election	3,785
Percentage of Registered Voters Participation	
Voting in Last Municipal Election	21.5%

City of Alpharetta

Financial Policies

CITY OF ALPHARETTA FINANCIAL MANAGEMENT PLAN BUDGETING POLICY

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

A. SCOPE

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

B. FINANCING CURRENT COSTS

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

C. BUDGET OBJECTIVE BY TYPE OF FUND

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

1. **General Fund** – The annual budget for the General Fund shall provide for general government operations of the City and maintain working capital necessary for the City's financial health and stability.
2. **Special Revenue Fund(s)** – The City adopts annual budgets for each special revenue fund that demonstrates that any legally restricted revenue sources are used consistent with the applicable laws and/or regulations (i.e. Emergency 911 Fund, Impact Fee Fund, etc.)
3. **Capital Project Fund(s)** – The City adopts project budgets for each of its capital project funds. The 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.

City of Alpharetta

Financial Policies

4. **Debt Service Fund(s)** – The City adopts annual budgets for its debt service funds. Any remaining fund balances from prior years plus current years projected revenues shall be sufficient to meet all annual debt service requirements.
5. **Enterprise Fund(s)** – Although generally accepted accounting principles (GAAP) or Georgia statutes do not require the City to adopt budgets for enterprise funds, the City does adopt budgets for its enterprise funds in order to monitor revenues and control expenses. The City uses a business approach when budgeting enterprise funds. Enterprise funds shall be self-supporting whenever possible and subsidized losses will be minimized when break-even is not possible. See revenue policies in Section VII.
6. **Internal Service Fund(s)** – The City adopts annual budgets for its Internal Service funds. These budgets must be balanced. All revenues in these funds must be included as budgeted expenditures/expenses in the applicable funds' budgets. Revenues, rates, and charges shall be identified to cover all expenses, including depreciation and debt service (if any).
7. **Trust Fund(s)** - GAAP and Georgia statutes do not require the adoption of budgets for trust funds since trustee agreements provide necessary spending authorization and control. However, the City may adopt budgets for these fund(s) for control and accountability purposes.

SECTION II. OPERATING BUDGET

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

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

A. DEPARTMENTAL APPROPRIATIONS

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

B. PERFORMANCE BUDGET

In addition to requesting expenditures by line item, the budget document shall include “performance” budget information. A performance budget provides information of each of the departments' goals and objectives to be accomplished in the upcoming budget year. A performance budget also utilizes “Service Efforts and Accomplishments” which measures services rendered and department efficiency/effectiveness on a historical basis and projects targets for the

City of Alpharetta

Financial Policies

upcoming budget year. The City shall strive to minimize and reduce, if possible, staffing levels required to accomplish its service delivery.

C. BUDGET PREPARATION CATEGORIES

Each department shall submit budget requests separately for:

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

D. BALANCED BUDGET

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

E. BASIS OF BUDGETING

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

F. LEVEL OF BUDGET ADOPTION AND CONTROL

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

G. BUDGET STABILIZATION RESOURCES

The City shall establish a fund balance reserve in the General Fund for working capital. The purpose of working capital is to cover the cost of expenditures caused by unforeseen emergencies, cover shortfalls caused by revenue decline, and to eliminate any short-term borrowing for cash flow purposes. This reserve shall accumulate and then be maintained at an amount, which represents not less than two (2) months of operating and debt expenditures (i.e. approximately 16% of budgeted expenditures).

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

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

City of Alpharetta

Financial Policies

I. APPROPRIATION LAPSES AT YEAR END

All operating appropriations (i.e., 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 each department's subsequent year's appropriation.

J. BUDGET CONTROL REPORTS

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

K. AUTHORIZATION OF BUDGET ADJUSTMENTS AND AMENDMENTS

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

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

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

L. CONTINGENCY LINE-ITEM

The City shall establish an appropriated Contingency Reserve in the General Fund in order to accommodate unexpected operation 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.

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

M. MAINTENANCE AND REPLACEMENT OF CAPITAL EQUIPMENT

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

City of Alpharetta

Financial Policies

N. CONTRIBUTIONS

Unless authorized by City Council, outside contributions to programs operated by City departments shall be subject to the City's accounting and budgetary policies. The City welcomes both unrestricted and restricted contributions compatible with the City's programs and objectives. Any material contribution shall be appropriated by City Council prior to expenditure.

O. ADMINISTRATIVE SERVICE FEE / COST ALLOCATION

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

SECTION III. CASH FLOW BUDGET

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

A. BUDGET ALLOTMENTS

Budget allocations (i.e., budget allotments) are used in the operational 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 prepares a five-year Capital Improvement Plan (CIP) which is updated annually. This plan will assist in the planning, acquisition, and financing of capital projects. A major capital project generally is defined as either an expenditure that has an expected useful life of more than 3 years with an estimated total cost of \$25,000 or more or an improvement/addition to an existing capital asset. Examples include building/infrastructure construction, park improvements, streetscapes, computer systems, land acquisitions, trucks, and vehicles.

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

A. PROJECT LENGTH BUDGET

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

City of Alpharetta

Financial Policies

B. BUDGET PREPARATION

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

C. BUDGET CONTROL REPORTS

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

D. AUTHORIZATION OF BUDGET ADJUSTMENTS AND AMENDMENTS

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

E. APPROPRIATIONS AT YEAR END

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

F. CONTINGENCY ACCOUNT

The City shall include a contingency amount in the Capital Project Fund budget for expenditures that may not have been expected during the duration of a construction project. Expenditure of contingency funds shall only be authorized in accordance with the Change Order Policy outlined within the purchasing section of this document. Any contingency budgets shall be subject to annual appropriation.

City of Alpharetta

Financial Policies

CITY OF ALPHARETTA FINANCIAL MANAGEMENT PLAN REVENUE ADMINISTRATION POLICY

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

A. DIVERSIFICATION AND STABILITY

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

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

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

B. CONSERVATIVE REVENUE ESTIMATES

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

C. USER BASED FEES AND CHARGES (Exchange Revenue)

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

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

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

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

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

City of Alpharetta

Financial Policies

D. ALTERNATIVE REVENUE SOURCES

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

E. REVENUE COLLECTION

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

F. RATES AND CHARGES

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

G. REVENUE HANDBOOK

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

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

City of Alpharetta

Financial Policies

CITY OF ALPHARETTA FINANCIAL MANAGEMENT PLAN CAPITAL ASSET POLICY

The primary purpose of the Capital Asset Policies is to provide:

- Consistent and uniform accounting of capital asset transactions throughout the City
- Guidelines for physical control and accountability of capital assets.
- Guidelines for disposal and depreciation of capital assets.

A. DEFINITIONS

Asset Acquisition: There are various methods by which the City acquires assets. The acquisition method may require a different basis of asset valuation. The City acquires capital assets in the following ways:

New Purchases	Donations	Transfers from other department
City Surplus	Lease Purchase	Internal/External Construction
Trade In	Forfeiture or Condemnation	

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

Capitalized Equipment for GAAP Reporting - Equipment acquisitions with a unit cost of \$1,000 or greater that possess a useful life of three years or more. Annually, the City tags and inventories all capital assets meeting these criteria.

Operating Equipment - The City considers equipment not meeting the \$1,000, 3-year criteria as operating equipment/inventory. Generally, this equipment will not be tagged or tracked in the City's capital asset system. However, equipment that is considered vulnerable to theft (e.g., computer equipment) will be tracked for insurance purposes.

Capitalized Land For GAAP Reporting - Real property that is purchased or acquired by gift or bequest for operating purposes regardless of value.

Capitalized Land Improvements for GAAP Reporting - Costs incurred or gifts (i.e., in excess of a \$5,000 value) received to prepare land for its intended government use including landscaping projects, fences, outdoor lighting, and recreational facilities.

Capitalized Furniture & Fixtures for GAAP Reporting - Tangible property purchased or acquired by gift to be used for operating purposes in excess of \$1,000 such as desks, filing cabinets, and bookcases.

Equipment for GAAP Reporting - Tangible property purchased or acquired by gift to be used for operating purposes in excess of \$1,000 such as computers, vehicles, tools, and appliances. Items such as calculators, chain saws, tools, etc that fall below the \$1,000 threshold will be charged directly to an expense account.

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 for the specific asset category.

City of Alpharetta

Financial Policies

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) closing costs; (3) costs incurred in preparing the land to a condition ready for its intended use; (4) the assumption of any liens or mortgages on the property; and (5) improvements made to the land that are permanent in nature.

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. The capitalized costs of land improvements should be \$ 5,000 or more, which includes the net invoice price and any additional costs incurred to bring the asset to the condition ready for its intended use.

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 (the latter is applicable to enterprise funds only).

Building Improvements:

The City capitalizes costs of improvements to a building if the following criteria are met: (1) the expenditures increase the service potential of the building and (2) the total improvement costs, including the contract price, engineering, architectural, and attorney's fees, etc., is \$5,000 or more.

- 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 equipment costing \$1,000.00 or more per unit and have an estimated life of more than 3 years are capitalized. This category includes:

- **Furniture:** The City will capitalize the cost of furniture that exceeds \$1,000 for each individual asset. If a unit, such as cubicles or shelving units, is combined into a single unit with a total cost exceeding \$1,000, this unit is considered a capitalized asset.
- **Computers:** A computer unit will include the processor, monitor, keyboard, software and other accessories. The unit will be tagged as a base unit with the inventory tag placed on the processor. If the system is upgraded (additional memory, upgraded monitor), the increase in value will be added to the base cost of the capital asset. The City will not capitalize the replacement of existing system elements.

City of Alpharetta

Financial Policies

- **Software:** Standard software applications (except those with a computer) are not capitalized as an asset. The City capitalizes Software Systems (i.e. H.T.E., Permits Plus, Safari), provided that the value exceeds \$5,000 and that the license does not specify that the software be returned or destroyed at the end of the contract. As new modules or applications are added to an existing asset, they would be tagged to the base asset and the property record cost will be increased. The tags for these assets are maintained in a central software file.
- **Vehicles:** The cost includes net invoice price plus any dealer preparation and local delivery costs. Each vehicle will be reported as a base asset. Any improvements or upgrades to the vehicle will be capitalized and the cost added to the base asset (i.e. installed radios, light bars, etc) within the appropriate asset category code.

Leased Assets: The City capitalizes assets, acquired under capital lease, provided they meet capital asset threshold. For capital leases, where the title of the asset ultimately will 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.

Infrastructure: Currently infrastructure is capitalized and depreciated in enterprise funds such as water lines and improvements. Beginning in fiscal year 2003, the City implemented GASB Statement No. 34. This statement requires the City to capitalize its general infrastructure such as streets, sidewalks, curbs, etc.

Gifts/Donations: The City capitalizes all equipment acquired through donations at fair market value on the date of the transaction. 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.

C. ANNUAL INVENTORY

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

D. TRANSFER OR DISPOSAL OF ASSETS

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

The disposition of capital assets the City purchased with Federal grants 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 from the sale of the asset.

City of Alpharetta

Financial Policies

For capital assets being transferred, the “*Capital Asset Inventory and Transfer*” form should be completed and forwarded to the Finance Department within a week of the actual transfer.

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

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

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

E. DEPRECIATION

The City records depreciation for its capital assets monthly after the capital asset records are reconciled for acquisitions, transfers, deletions, and disposals. 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.

City of Alpharetta

Financial Policies

CITY OF ALPHARETTA FINANCIAL MANAGEMENT PLAN NON-CAPITAL OPERATING INVENTORY

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

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

A. DEFINITIONS

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

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

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

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

B. CLASSIFICATION CATEGORIES

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

C. ANNUAL INVENTORY

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

City of Alpharetta

Financial Policies

D. TRANSFER OR DISPOSAL OF ASSETS

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

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

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

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

City of Alpharetta

Financial Policies

CITY OF ALPHARETTA FINANCIAL MANAGEMENT PLAN ACCOUNTING, AUDITING AND FINANCIAL REPORTING POLICY

SECTION I. ACCOUNTING

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

A. SCOPE

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

B. GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)

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

C. FUND STRUCTURE

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

D. CHART OF ACCOUNTS

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

SECTION II. AUDITING

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

A. SCOPE

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

City of Alpharetta

Financial Policies

B. AUDITOR QUALIFICATIONS

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

C. CHOOSING THE AUDIT FIRM

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

C. AUDITING AGREEMENT

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

D. INTERNAL AUDIT

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

E. MALFEASANCE AND EMBEZZLEMENT

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

SECTION III. FINANCIAL REPORTING

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

A. COMPREHENSIVE ANNUAL FINANCIAL REPORT

In conjunction with the annual independent audit, the City shall prepare and publish a Comprehensive Annual Financial Report (CAFR). The City shall prepare the CAFR in conformity with GAAP and the Government Finance Officers Association's (GFOA) program requirements. The City will submit its annual CAFR to the GFOA to determine its eligibility to receive the GFOA's "*Certificate of Achievement for Excellence in Financial Reporting*." The City shall make this report available to the elected officials, bond rating agencies, creditors, and citizens. All financial statements and schedules contained within the CAFR shall be audited with the purpose to effectively communicate the complete financial affairs of the City to all interested readers.

City of Alpharetta

Financial Policies

B. ANNUAL BUDGET DOCUMENT

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

C. ANNUAL CITIZEN'S REPORT

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

D. FINANCIAL REPORTING TO THE CITY COUNCIL

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

E. FINANCIAL REPORTING TO THE ADMINISTRATION

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

G. EXTERNAL FINANCIAL REPORTING

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

City of Alpharetta

Financial Policies

CITY OF ALPHARETTA FINANCIAL MANAGEMENT PLAN DEBT MANAGEMENT POLICY

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. 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.

City of Alpharetta

Financial Policies

C. DEBT RETIREMENT

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

D. DISCLOSURE

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

E. LEGAL COMPLIANCE

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

More specifically, the Director of Finance is responsible for maintaining a system of record keeping and reporting to meet the arbitrage rebate compliance requirements of the federal tax code. This effort includes tracking investment earnings on bond proceeds, calculating rebate payments in compliance with tax law, and remitting any rebatable earnings to the federal government in a timely manner in order to preserve the tax-exempt status of the City's outstanding debt issues. Additionally, general financial reporting and certification requirements embodied in bond covenants are monitored to ensure that all covenants are complied with. The City will comply with Amended SEC Rule 15c2-12 (the "Rule") by providing secondary market disclosure for all long-term debt obligations which are subject to the Rule. As required, the City will submit annual financial information to all nationally recognized municipal securities repositories.

F. CREDIT RATINGS

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

G. OTHER POLICIES

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

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

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

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REVENUE ANTICIPATIONS AND

	General Fund *	Special Revenue Funds				
		E-911 Fund	Impact Fee Fund	DEA Fund	Hotel/Motel Fund	Operating Grants Fund
Revenues:						
Property Taxes	\$ 12,003,437	\$ -	\$ -	\$ -	\$ -	\$ -
L.O.S.T	7,464,726	\$ -	\$ -	\$ -	\$ -	\$ -
Franchise Tax	3,330,000	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance Premium Tax	1,625,000	\$ -	\$ -	\$ -	\$ -	\$ -
Motor Vehicle Tax	1,300,000	\$ -	\$ -	\$ -	\$ -	\$ -
Alcohol Beverage Tax	1,125,000	\$ -	\$ -	\$ -	\$ -	\$ -
Other Taxes	1,441,000	\$ -	\$ -	\$ -	2,638,000	\$ -
Licenses & Permits	1,438,060	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	21,700	\$ -	\$ -	\$ -	\$ -	251,936
Charges for Service	2,208,456	\$ 1,120,431	\$ 425,190	\$ -	\$ -	\$ -
Fines & Forfeitures	2,460,948	\$ -	\$ -	\$ 65,000	\$ -	\$ -
Interest	175,000	\$ 2,500	\$ 2,700	\$ 500	\$ -	\$ -
Other Revenue	35,000	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal:	\$ 34,628,327	\$ 1,122,931	\$ 427,890	\$ 65,500	\$ 2,638,000	\$ 251,936
Other Financing Sources:						
Interfund Transfer from General Fund	\$ -	\$ 451,432	\$ -	\$ -	\$ -	\$ -
Interfund Transfer from Hotel/Motel Fund	1,055,200	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfer from Impact Fee Fund	-	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfer from Capital Grants Fund	-	\$ -	\$ -	\$ -	\$ -	94,280
Budgeted Fund Balance	5,382,946	\$ -	\$ 109,866	\$ 22,021	\$ -	\$ 94,376
Total Other Financing Sources:	\$ 6,438,146	\$ 451,432	\$ 109,866	\$ 22,021	\$ -	\$ 188,656
Total Revenues:	\$ 41,066,473	\$ 1,574,363	\$ 537,756	\$ 87,521	\$ 2,638,000	\$ 440,592
Expenditures:						
City Administrator	\$ 1,035,558	\$ -	\$ -	\$ -	\$ -	\$ -
City Clerk	305,190	\$ -	\$ -	\$ -	\$ -	\$ -
Community Development	1,818,770	\$ -	\$ -	\$ -	\$ -	11,464
Engineering/Public Works	5,267,273	\$ -	\$ -	\$ -	\$ -	397,640
Finance	1,764,208	\$ -	\$ -	\$ -	\$ -	\$ -
Fire & Emergency Services	7,341,362	\$ -	\$ -	\$ -	\$ -	\$ -
Human Resources	875,632	\$ -	\$ -	\$ -	\$ -	\$ -
Internal Audit	114,610	\$ -	\$ -	\$ -	\$ -	\$ -
Legal Services	350,000	\$ -	\$ -	\$ -	\$ -	\$ -
Mayor and Council	184,740	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal Court	646,421	\$ -	\$ -	\$ -	\$ -	\$ -
Police Services	7,801,177	\$ 1,574,363	\$ -	\$ 87,521	\$ -	31,488
Recreation and Parks	5,580,572	\$ -	\$ -	\$ -	\$ -	\$ -
Technology Services	1,056,750	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Departmental	745,384	\$ -	\$ 12,756	\$ -	\$ -	\$ -
Subtotal:	\$ 34,887,647	\$ 1,574,363	\$ 12,756	\$ 87,521	\$ -	\$ 440,592
Other Financing Uses:						
Interfund Transfer to Capital Project Fund	\$ 2,951,526	\$ -	\$ -	\$ -	440,546	\$ -
Interfund Transfer to General Fund	-	\$ -	\$ -	\$ -	1,055,200	\$ -
Interfund Transfer to Solid Waste Fund	250,868	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfer to Operating Grants Fund	-	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfer to E-911 Fund	451,432	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfer to Debt Service Fund	2,525,000	\$ -	\$ 525,000	\$ -	\$ -	\$ -
Payments to Other Entities	-	\$ -	\$ -	\$ -	1,142,254	\$ -
Bond Principal	-	\$ -	\$ -	\$ -	\$ -	\$ -
Interest on Bonds	-	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Uses:	\$ 6,178,826	\$ -	\$ 525,000	\$ -	\$ 2,638,000	\$ -
Total Expenditures:	\$ 41,066,473	\$ 1,574,363	\$ 537,756	\$ 87,521	\$ 2,638,000	\$ 440,592

* Denotes a major fund

EXPENDITURE APPROPRIATIONS

Debt Service Fund *		Capital Projects Fund *		Capital Grants Fund		Enterprise Fund		Total Government	Elimination of Interfund Activity	Net Total Government			
						Solid Waste Fund							
\$	6,471,256	\$	-	\$	-	\$	-	\$	18,474,693	\$	-	\$	18,474,693
\$	-	\$	-	\$	-	\$	-	\$	7,464,726	\$	-	\$	7,464,726
\$	-	\$	-	\$	-	\$	-	\$	3,330,000	\$	-	\$	3,330,000
\$	-	\$	-	\$	-	\$	-	\$	1,625,000	\$	-	\$	1,625,000
\$	-	\$	-	\$	-	\$	-	\$	1,300,000	\$	-	\$	1,300,000
\$	-	\$	-	\$	-	\$	-	\$	1,125,000	\$	-	\$	1,125,000
\$	-	\$	-	\$	-	\$	-	\$	4,079,000	\$	-	\$	4,079,000
\$	-	\$	-	\$	-	\$	-	\$	1,438,060	\$	-	\$	1,438,060
\$	-	\$	-	\$	2,081,485	\$	-	\$	2,355,121	\$	-	\$	2,355,121
\$	-	\$	-	\$	-	\$	1,802,706	\$	5,556,783	\$	-	\$	5,556,783
\$	-	\$	-	\$	-	\$	-	\$	2,525,948	\$	-	\$	2,525,948
\$	45,000	\$	28,000	\$	-	\$	2,100	\$	255,800	\$	-	\$	255,800
\$	-	\$	150,000	\$	-	\$	-	\$	185,000	\$	-	\$	185,000
\$	6,516,256	\$	178,000	\$	2,081,485	\$	1,804,806	\$	49,715,131	\$	-	\$	49,715,131
\$	2,525,000	\$	2,951,526	\$	-	\$	250,868	\$	6,178,826	\$	6,178,826	\$	-
\$	-	\$	440,546	\$	-	\$	-	\$	1,495,746	\$	1,495,746	\$	-
\$	525,000	\$	-	\$	-	\$	-	\$	525,000	\$	525,000	\$	-
\$	-	\$	-	\$	-	\$	-	\$	94,280	\$	94,280	\$	-
\$	420,000	\$	505,189	\$	267,032	\$	-	\$	6,801,430	\$	-	\$	6,801,430
\$	3,470,000	\$	3,897,261	\$	267,032	\$	250,868	\$	15,095,282	\$	8,293,852	\$	6,801,430
\$	9,986,256	\$	4,075,261	\$	2,348,517	\$	2,055,674	\$	64,810,413	\$	8,293,852	\$	56,516,561
\$	-	\$	-	\$	-	\$	-	\$	1,035,558	\$	-	\$	1,035,558
\$	-	\$	-	\$	-	\$	-	\$	305,190	\$	-	\$	305,190
\$	-	\$	-	\$	-	\$	-	\$	1,830,234	\$	-	\$	1,830,234
\$	-	\$	1,599,861	\$	694,000	\$	-	\$	7,958,774	\$	-	\$	7,958,774
\$	-	\$	50,000	\$	-	\$	2,055,674	\$	3,869,882	\$	-	\$	3,869,882
\$	-	\$	300,000	\$	816,272	\$	-	\$	8,457,634	\$	-	\$	8,457,634
\$	-	\$	23,000	\$	-	\$	-	\$	898,632	\$	-	\$	898,632
\$	-	\$	-	\$	-	\$	-	\$	114,610	\$	-	\$	114,610
\$	-	\$	-	\$	-	\$	-	\$	350,000	\$	-	\$	350,000
\$	-	\$	-	\$	-	\$	-	\$	184,740	\$	-	\$	184,740
\$	-	\$	-	\$	-	\$	-	\$	646,421	\$	-	\$	646,421
\$	-	\$	326,000	\$	188,965	\$	-	\$	10,009,514	\$	-	\$	10,009,514
\$	-	\$	1,014,407	\$	555,000	\$	-	\$	7,149,979	\$	-	\$	7,149,979
\$	-	\$	290,000	\$	-	\$	-	\$	1,346,750	\$	-	\$	1,346,750
\$	15,000	\$	471,993	\$	-	\$	-	\$	1,245,133	\$	-	\$	1,245,133
\$	15,000	\$	4,075,261	\$	2,254,237	\$	2,055,674	\$	45,403,051	\$	-	\$	45,403,051
\$	-	\$	-	\$	-	\$	-	\$	3,392,072	\$	3,392,072	\$	-
\$	-	\$	-	\$	-	\$	-	\$	1,055,200	\$	1,055,200	\$	-
\$	-	\$	-	\$	-	\$	-	\$	250,868	\$	250,868	\$	-
\$	-	\$	-	\$	94,280	\$	-	\$	94,280	\$	94,280	\$	-
\$	-	\$	-	\$	-	\$	-	\$	451,432	\$	451,432	\$	-
\$	-	\$	-	\$	-	\$	-	\$	3,050,000	\$	3,050,000	\$	-
\$	-	\$	-	\$	-	\$	-	\$	1,142,254	\$	-	\$	1,142,254
\$	4,856,725	\$	-	\$	-	\$	-	\$	4,856,725	\$	-	\$	4,856,725
\$	2,007,637	\$	-	\$	-	\$	-	\$	2,007,637	\$	-	\$	2,007,637
\$	6,864,362	\$	-	\$	94,280	\$	-	\$	16,300,468	\$	8,293,852	\$	8,006,616
\$	6,879,362	\$	4,075,261	\$	2,348,517	\$	2,055,674	\$	61,703,519	\$	8,293,852	\$	53,409,667

* Denotes a major fund

City of Alpharetta

General Fund

Statement of Revenues and Expenditures

	ACTUAL FY 2004	REVISED BUDGET FY 2005	RECOMMENDED FY 2006	PROJECTED FY 2007	PROJECTED FY 2008
Beginning Fund Balance:	\$ 13,928,632	\$ 18,586,124	\$ 13,566,143	\$ 8,183,197	\$ 10,038,100
Revenues:					
Property Taxes	\$ 11,687,893	\$ 10,406,494	\$ 12,003,437	\$ 12,165,300	\$ 12,308,140
L.O.S.T.	7,353,813	7,146,843	7,464,726	7,796,748	8,143,538
Franchise Tax	3,209,350	3,180,000	3,330,000	3,487,075	3,651,560
Insurance Premium Tax	1,497,158	1,622,511	1,625,000	1,627,493	1,629,989
Motor Vehicle Tax	1,273,631	1,211,672	1,300,000	1,743,459	1,870,553
Alcohol Beverage Tax	1,071,032	1,015,000	1,125,000	1,440,887	1,597,042
Other Taxes	1,472,589	1,233,400	1,441,000	1,683,542	1,966,908
Licenses & Permits	1,321,281	1,027,800	1,438,060	2,012,081	2,815,229
Intergovernmental	632,229	10,000	21,700	25,000	25,000
Charges for Service	2,346,698	2,138,365	2,208,456	2,280,844	2,355,606
Fines & Forfeitures	2,266,367	2,223,864	2,460,948	2,723,307	3,013,636
Interest	139,091	321,900	175,000	175,000	175,000
Other Revenues	450,884	74,000	35,000	35,000	35,000
I/F Transfer from Hotel/Motel Fund	1,024,992	996,000	1,055,200	1,143,837	1,239,919
Total Operating Revenue:	\$ 35,747,008	\$ 32,607,849	\$ 35,683,527	\$ 38,339,573	\$ 40,827,121
Expenditures:					
City Administrator	\$ 888,660	\$ 784,595	1,035,558	\$ 1,040,203	\$ 1,044,868
City Clerk	158,132	315,997	305,190	317,398	\$ 330,094
Community Development	1,549,660	1,755,399	1,818,770	1,884,429	\$ 1,952,458
Engineering and Public Works	4,210,861	4,847,667	5,267,273	5,477,964	\$ 5,697,082
Finance	1,571,362	1,715,990	1,764,208	1,813,781	\$ 1,864,747
Fire & Emergency Services	5,726,310	6,390,148	7,341,362	7,635,016	\$ 7,940,417
Human Resources	705,703	783,451	875,632	910,657	\$ 947,084
Internal Audit *	-	-	114,610	117,650	\$ 120,771
Legal Services	350,000	350,000	350,000	350,000	\$ 350,000
Mayor and Council	152,618	176,918	184,740	192,908	\$ 201,437
Municipal Court	521,007	669,131	646,421	672,278	\$ 699,169
Police Services	6,243,866	6,971,078	7,801,177	8,113,224	\$ 8,437,753
Public Information **	226,256	246,339	-	-	-
Recreation and Parks	5,024,002	5,591,434	5,580,572	5,569,731	5,558,911
Technology Services	1,012,413	1,015,048	1,056,750	1,100,165	1,145,364
Non-Departmental	372,840	718,172	745,384	773,627	802,940
I/F Transfer to Emergency 911 Fund	-	499,215	451,432	515,640	586,813
Total Operating Expenditures:	\$ 28,713,690	\$ 32,830,582	\$ 35,339,079	\$ 36,484,671	\$ 37,679,908
Other Financing Sources (Uses):					
Budgeted Fund Balance	\$ -	\$ 5,019,981	\$ 5,382,946	\$ -	\$ -
Sale of Assets	32,262	-	-	-	-
I/F Transfer to Capital Project Fund	(2,408,088)	(2,494,274)	(2,951,526)	-	-
I/F Transfer to Grant Fund	-	(918,500)	-	-	-
I/F Transfer to Debt Service Fund	-	(500,000)	(2,525,000)	-	-
I/F Transfer to Solid Waste Fund	-	-	(250,868)	-	-
Reserve for Operating Reserve	-	(384,474)	-	-	-
Reserve for Pension	-	(500,000)	-	-	-
Total Other Financing Sources(Uses)	\$ (2,375,826)	\$ 222,733	\$ (344,448)	\$ -	\$ -
Fund Balance, June 30	\$ 18,586,124	\$ 13,566,143	\$ 8,183,197	\$ 10,038,100	\$ 13,185,312
Reserved/Designated Fund Balance	\$ 4,688,946	\$ 5,361,234	\$ 5,770,872	\$ 5,957,947	\$ 6,153,129

* Was previously included in Finance Department budget

** Is now included in City Administration budget

City of Alpharetta
General Fund

Statement of Expenditures to Revenues by Classification

	EXPENDITURE APPROPRIATIONS	REVENUE ANTICIPATIONS	NET EFFECT
Expenditure:			
City Administrator	\$ 1,035,558	\$ 160,500	\$ (875,058)
City Clerk	305,190	322,000	16,810
Community Development	1,818,770	1,319,255	(499,515)
Engineering and Public Works	5,267,273	63,060	(5,204,213)
Finance	1,764,208	-	(1,764,208)
Fire & Emergency Services	7,341,362	93,500	(7,247,862)
Human Resources	875,632	-	(875,632)
Internal Audit	114,610	-	(114,610)
Legal Services	350,000	-	(350,000)
Mayor and Council	184,740	-	(184,740)
Municipal Court	646,421	-	(646,421)
Police Services	7,801,177	2,519,448	(5,281,729)
Recreation and Parks	5,580,572	1,649,401	(3,931,171)
Technology Services	1,056,750	-	(1,056,750)
Non-Departmental	745,384	-	(745,384)
Transfer out to E-911 Fund	451,432	-	(451,432)
Subtotal:	<u>\$ 35,339,079</u>	<u>\$ 6,127,164</u>	<u>\$ (29,211,915)</u>
General Revenues:			
Property Tax	\$ -	\$ 12,003,437	\$ 12,003,437
L.O.S.T.	-	7,464,726	7,464,726
Franchise Tax	-	3,330,000	3,330,000
Insurance Premium Tax	-	1,625,000	1,625,000
Motor Vehicle Tax	-	1,300,000	1,300,000
Alcohol Beverage Tax	-	1,125,000	1,125,000
Transfer in from Hotel/Motel Fund	-	1,055,200	1,055,200
Other Taxes	-	1,441,000	1,441,000
Charges for Service	-	2,000	2,000
Interest	-	175,000	175,000
Other Revenues	-	35,000	35,000
Subtotal:	<u>\$ -</u>	<u>\$ 29,556,363</u>	<u>\$ 29,556,363</u>
Other Financing Sources & Uses:			
Budgeted Fund Balance	\$ -	\$ 5,382,946	\$ 5,382,946
I/F Transfer to Debt Service Fund	2,525,000	-	(2,525,000)
I/F Transfer to Solid Waste Fund	250,868	-	(250,868)
I/F Transfer to Capital Project Fund	2,951,526	-	(2,951,526)
Subtotal:	<u>\$ 5,727,394</u>	<u>\$ 5,382,946</u>	<u>\$ (344,448)</u>
Grand Total	<u><u>\$ 41,066,473</u></u>	<u><u>\$ 41,066,473</u></u>	<u><u>\$ -</u></u>

City of Alpharetta
Emergency 911 Fund

Special Revenue Fund

Statement of Revenues and Expenditures

	ACTUAL FY 2004	REVISED BUDGET 2005	RECOMMENDED FY 2006	PROJECTED FY 2007	PROJECTED FY 2008
Beginning Fund Balance:	\$ 803,031	\$ 604,727	\$ 604,727	\$ 604,727	\$ 601,421
Revenues:					
Charges for Service	\$ 964,427	\$ 958,456	\$ 1,120,431	\$ 1,131,635	\$ 1,142,952
Interest	2,190	10,000	2,500	2,500	2,500
Other Revenues	-	-	-	-	-
Subtotal:	\$ 966,617	\$ 968,456	\$ 1,122,931	\$ 1,134,135	\$ 1,145,452
Other Financing Sources:					
I/F Transfer from General Fund	\$ -	\$ 499,215	\$ 451,432	\$ 515,640	\$ 586,813
Total Revenue:	\$ 966,617	\$ 1,467,671	\$ 1,574,363	\$ 1,649,775	\$ 1,732,265
Expenditures:					
Police Services	\$ 1,164,921	\$ 1,467,671	\$ 1,574,363	\$ 1,653,081	\$ 1,735,735
Total Expenditures:	\$ 1,164,921	\$ 1,467,671	\$ 1,574,363	\$ 1,653,081	\$ 1,735,735
Fund Balance, June 30	\$ 604,727	\$ 604,727	\$ 604,727	\$ 601,421	\$ 597,951
Reserved/Designated Fund Balance	\$ 604,727	\$ 604,727	\$ 604,727	\$ 601,421	\$ 597,951

Statement of Expenditures to Revenues by Classification

	EXPENDITURE APPROPRIATIONS	REVENUE ANTICIPATIONS	NET EFFECT
Expenditures:			
E-911 Operations	\$ 1,574,363	\$ -	\$ (1,574,363)
Subtotal:	\$ 1,574,363	\$ -	\$ (1,574,363)
General Revenues:			
Charges for Service	\$ -	\$ 1,120,431	\$ 1,120,431
Interest	-	2,500	2,500
Subtotal:		\$ 1,122,931	\$ 1,122,931
Other Financing Sources & Uses:			
I/F Transfer from General Fund	\$ -	\$ 451,432	\$ 451,432
Grand Total:	\$ 1,574,363	\$ 1,574,363	\$ -

City of Alpharetta
Impact Fee Fund

Special Revenue Fund

Statement of Revenues and Expenditures

	ACTUAL FY 2004	REVISED BUDGET FY 2005	RECOMMENDED FY 2006	PROJECTED FY 2007	PROJECTED FY 2008
Beginning Fund Balance:	\$ 889,165	\$ 519,281	\$ 865,481	\$ 755,615	\$ 721,615
Revenues:					
Impact Fees	\$ 425,190	\$ 760,000	\$ 425,190	\$ 400,000	\$ 350,000
Interest	2,682	9,000	2,700	3,000	3,500
Subtotal:	<u>\$ 427,872</u>	<u>\$ 769,000</u>	<u>\$ 427,890</u>	<u>\$ 403,000</u>	<u>\$ 353,500</u>
Other Financing Sources:					
Budgeted Fund Balance	\$ -	\$ -	\$ 109,866	\$ 34,000	\$ 82,000
Total Revenue:	<u>\$ 427,872</u>	<u>\$ 769,000</u>	<u>\$ 537,756</u>	<u>\$ 437,000</u>	<u>\$ 435,500</u>
Expenditures:					
Administration	\$ 12,756	\$ 22,800	\$ 12,756	\$ 12,000	\$ 10,500
Subtotal:	<u>\$ 12,756</u>	<u>\$ 22,800</u>	<u>\$ 12,756</u>	<u>\$ 12,000</u>	<u>\$ 10,500</u>
Other Financing Uses:					
I/F Transfer to Debt Service Fund	\$ 785,000	\$ 400,000	\$ 525,000	\$ 425,000	\$ -
Total Expenditures	<u>\$ 797,756</u>	<u>\$ 422,800</u>	<u>\$ 537,756</u>	<u>\$ 437,000</u>	<u>\$ 10,500</u>
Fund Balance, June 30	<u>\$ 519,281</u>	<u>\$ 865,481</u>	<u>\$ 755,615</u>	<u>\$ 721,615</u>	<u>\$ 1,064,615</u>
Reserved/Designated Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

Statement of Expenditures to Revenues by Classification

	EXPENDITURE APPROPRIATIONS	REVENUE ANTICIPATIONS	NET EFFECT
Expenditure:			
Community Development	<u>\$ 12,756</u>	<u>\$ 425,190</u>	<u>\$ 412,434</u>
General Revenues:			
Interest	<u>\$ -</u>	<u>\$ 2,700</u>	<u>\$ 2,700</u>
Other Financing Sources & Uses:			
I/F Transfer to Debt Service Fund	\$ 525,000	\$ -	\$ (525,000)
Budgeted Fund Balance	<u>-</u>	<u>9,866</u>	<u>9,866</u>
Grand Total	<u><u>\$ 12,756</u></u>	<u><u>\$ 437,756</u></u>	<u><u>\$ 425,000</u></u>

Statement of Revenues and Expenditures

	ACTUAL FY 2004	REVISED BUDGET FY 2005	RECOMMENDED FY 2006	PROJECTED FY 2007	PROJECTED FY 2008
Beginning Fund Balance:	\$ 51,508	\$ 135,529	\$ 22,021	\$ -	\$ -
Revenues:					
Forfeiture Income	\$ 91,967	\$ 95,000	\$ 65,000	\$ 65,000	\$ 65,000
Interest	117	500	500	500	500
Subtotal:	<u>\$ 92,084</u>	<u>\$ 95,500</u>	<u>\$ 65,500</u>	<u>\$ 65,500</u>	<u>\$ 65,500</u>
Other Financing Sources:					
Budgeted Fund Balance:	\$ -	\$ 113,508	\$ 22,021	\$ -	\$ -
Total Revenue:	<u>\$ 92,084</u>	<u>\$ 209,008</u>	<u>\$ 87,521</u>	<u>\$ 65,500</u>	<u>\$ 65,500</u>
Expenditures:					
Public Safety	\$ 8,063	\$ 209,008	\$ 87,521	\$ 65,500	\$ 65,500
Total Expenditures	<u>\$ 8,063</u>	<u>\$ 209,008</u>	<u>\$ 87,521</u>	<u>\$ 65,500</u>	<u>\$ 65,500</u>
Fund Balance, June 30	<u>\$ 135,529</u>	<u>\$ 22,021</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Reserved/Designated Fund Balance	\$ 135,529	\$ 135,529	\$ -	\$ -	\$ -

Statement of Expenditures to Revenues by Classification

	EXPENDITURE APPROPRIATIONS	REVENUE ANTICIPATIONS	NET EFFECT
Expenditure:			
Public Safety	<u>\$ 87,521</u>	<u>\$ 65,000</u>	<u>\$ (22,521)</u>
General Revenues:			
Interest	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ 500</u>
Other Financing Sources:			
Budgeted Fund Balance	<u>\$ -</u>	<u>\$ 22,021</u>	<u>\$ 22,021</u>
Grand Total	<u>\$ 87,521</u>	<u>\$ 87,521</u>	<u>\$ -</u>

City of Alpharetta
Hotel/Motel Fund

Special Revenue Fund

Statement of Revenues and Expenditures

	ACTUAL FY 2004	REVISED BUDGET FY 2005	RECOMMENDED FY 2006	PROJECTED FY 2007	PROJECTED FY 2008
Beginning Fund Balance:	\$ 10,722	\$ 10,722	\$ 10,722	\$ 10,722	\$ 10,722
Revenues:					
Hotel/Motel Tax	\$ 2,562,480	\$ 2,590,000	\$ 2,638,000	\$ 2,859,592	\$ 3,099,798
Total Revenue:	\$ 2,562,480	\$ 2,590,000	\$ 2,638,000	\$ 2,859,592	\$ 3,099,798
Expenditures:					
Alpharetta Convention & Visitors	\$ 1,110,323	\$ 1,122,247	\$ 1,142,254	\$ 1,229,625	\$ 1,332,913
General Fund Transfer	1,024,992	1,036,000	1,055,200	1,143,837	1,239,919
Alpharetta Business Community	427,165	431,753	440,546	486,131	526,966
Total Expenditures:	\$ 2,562,480	\$ 2,590,000	\$ 2,638,000	\$ 2,859,592	\$ 3,099,798
Fund Balance, June 30	\$ 10,722	\$ 10,722	\$ 10,722	\$ 10,722	\$ 10,722
Reserved/Designated Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

Statement of Expenditures to Revenues by Classification

	EXPENDITURE APPROPRIATIONS	REVENUE ANTICIPATIONS	NET EFFECT
Expenditures:			
Administration	\$ 2,638,000	\$ -	\$ (2,638,000)
General Revenues:			
Hotel/Motel Tax	\$ -	\$ 2,638,000	\$ 2,638,000
Grand Total	\$ 2,638,000	\$ 2,638,000	\$ -

Statement of Expenditures to Revenues by Classification

	EXPENDITURE APPROPRIATIONS	REVENUE ANTICIPATIONS	NET EFFECT
Expenditures:			
Council Approved Grant Applications:			
Community Development: Forestry Grant	\$ 11,464	\$ -	\$ (11,464)
Engineering (Carry-over from FY 05) Section 319	261,640	-	(261,640)
Police: Justice Assistance Grant 2006	16,488	-	(16,488)
Police:: Bulletproof Vest Replacements	15,000	-	(15,000)
Grant Applications Pending Council Approval		-	
Engineering: Historical Archives	80,000	-	(80,000)
Engineering: 319(h) Grant	56,000	-	(56,000)
Subtotal:	<u>\$ 440,592</u>	<u>\$ -</u>	<u>\$ (440,592)</u>
Revenues:			
Council Approved Grant Applications:			
Community Development: Forestry Grant	\$ -	\$ 5,964	\$ 5,964
Engineering (Carry-over from FY 05) Section 319	-	156,984	156,984
Police: Justice Assistance Grant 2006	-	16,488	16,488
Police:: Bulletproof Vest Replacements	-	7,500	7,500
Grant Applications Pending Council Approval	-		
Engineering: Historical Archives	-	25,000	25,000
Engineering: 319(h) Grant	-	40,000	40,000
Subtotal:	<u>\$ -</u>	<u>\$ 251,936</u>	<u>\$ 251,936</u>
Other Financing Sources & Uses:			
Budgeted Fund Balance	\$ -	\$ 94,376	\$ 94,376
I/F Transfer from Capital Grants Fund	-	94,280	94,280
Subtotal:	<u>\$ -</u>	<u>\$ 188,656</u>	<u>\$ 188,656</u>
Grand Total:	<u>\$ 440,592</u>	<u>\$ 440,592</u>	<u>\$ -</u>

City of Alpharetta
Debt Service Fund

Statement of Revenues and Expenditures

	ACTUAL FY 2004	REVISED BUDGET FY 2005	RECOMMENDED FY 2006	PROJECTED FY 2007	PROJECTED FY 2008
Beginning Fund Balance:	\$ 2,697,722	\$ 2,923,951	\$ 3,423,951	\$ 6,110,845	\$ 6,327,799
Revenues:					
General Property Taxes	\$ 5,543,026	\$ 6,049,166	\$ 6,471,256	\$ 6,971,127	\$ 7,498,062
Interest	45,534	70,000	45,000	45,000	45,000
Other	38,539	-	-	-	-
Subtotal:	\$ 5,627,099	\$ 6,119,166	\$ 6,516,256	\$ 7,016,127	\$ 7,543,062
Other Financing Sources:					
Budgeted Fund Balance:	\$ -	\$ -	\$ 420,000	\$ 1,000,000	\$ 1,650,000
I/F Transfer from General Fund	-	500,000	2,525,000	-	-
I/F Transfer from Impact Fee Fund	785,000	400,000	525,000	425,000	-
Total Revenue:	\$ 6,412,099	\$ 7,019,166	\$ 9,986,256	\$ 8,441,127	\$ 9,193,062
Expenditures:					
Bond Principal	\$ 3,800,950	\$ 4,309,250	\$ 4,856,725	\$ 5,405,025	\$ 6,048,325
Interest	2,378,921	2,194,916	2,007,637	1,804,148	1,535,651
Administrative Charges	5,999	15,000	15,000	15,000	15,000
Total Expenditures	\$ 6,185,870	\$ 6,519,166	\$ 6,879,362	\$ 7,224,173	\$ 7,598,976
Fund Balance, June 30	\$ 2,923,951	\$ 3,423,951	\$ 6,110,845	\$ 6,327,799	\$ 6,271,885
Reserved/Designated Fund Balance	\$ 2,923,951	\$ 3,423,951	\$ 6,110,845	\$ 6,327,799	\$ 6,271,885

Statement of Expenditures to Revenues by Classification

	EXPENDITURE APPROPRIATIONS	REVENUE ANTICIPATIONS	NET EFFECT
Expenditure:			
Bond Repayment	\$ 6,864,362	\$ -	\$ (6,864,362)
Administration	15,000	-	(15,000)
Subtotal:	\$ 6,879,362	\$ -	\$ (6,879,362)
General Revenues:			
Property Taxes	\$ -	\$ 6,471,256	\$ 6,471,256
Interest	-	45,000	45,000
Subtotal:	\$ -	\$ 6,516,256	\$ 6,516,256
Other Financing Sources:			
I/F Transfer from General Fund	\$ -	\$ 2,525,000	\$ 2,525,000
I/F Transfer from Impact Fee Fund	\$ -	\$ 525,000	\$ 525,000
Budgeted Fund Balance	-	420,000	420,000
Subtotal:	\$ -	\$ 3,470,000	\$ 3,470,000
Grand Total	\$ 6,879,362	\$ 9,986,256	\$ 3,106,894

City of Alpharetta

Capital Projects Fund

Statement of Revenues and Expenditures

	ACTUAL FY 2004	REVISED FY 2005	RECOMMENDED 2006	PROJECTED FY 2007	PROJECTED FY 2008
Beginning Fund Balance:	\$ 5,062,364	\$ 3,786,979	\$ 360,003	\$ 360,003	\$ -
Revenues:					
Intergovernmental (ABC Projects)	\$ 309,556	\$ 431,753	\$ 440,546	\$ 486,131	\$ 526,966
Donations	\$ -	\$ -	\$ 150,000	\$ -	\$ -
Interest Income	14,578	33,200	28,000	28,000	28,000
Subtotal:	<u>\$ 324,134</u>	<u>\$ 464,953</u>	<u>\$ 618,546</u>	<u>\$ 155,000</u>	<u>\$ 155,000</u>
Other Financing Sources:					
I/F Transfer from General Fund	\$ 2,408,088	\$ 2,740,256	\$ 2,951,526	\$ 1,000,000	\$ 1,000,000
Budgeted Fund Balance	-	-	505,189	-	-
Total Other Financing Sources:	<u>\$ 2,408,088</u>	<u>\$ 2,740,256</u>	<u>\$ 3,456,715</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>
Total Revenue:	<u>\$ 2,732,222</u>	<u>\$ 3,205,209</u>	<u>\$ 4,075,261</u>	<u>\$ 1,155,000</u>	<u>\$ 1,155,000</u>
Expenditures:					
Capital Outlay	\$ 4,007,607	\$ 6,632,185	\$ 3,634,715	\$ 1,155,000	\$ 1,155,000
ABC Sidewalk Projects	-	-	440,546	486,131	526,966
Total Expenditures:	<u>\$ 4,007,607</u>	<u>\$ 6,632,185</u>	<u>\$ 4,075,261</u>	<u>\$ 1,641,131</u>	<u>\$ 1,681,966</u>
Fund Balance, June 30	<u>\$ 3,786,979</u>	<u>\$ 360,003</u>	<u>\$ 360,003</u>	<u>\$ -</u>	<u>\$ -</u>
Reserved/Designated Fund Balance	\$ 4,312,404	\$ -	\$ -	\$ -	\$ -

Statement of Expenditures to Revenues by Classification

	EXPENDITURE APPROPRIATIONS	REVENUE ANTICIPATIONS	NET EFFECT
Expenditure:			
Capital Outlay:			
Engineering/Public Works	\$ 1,159,355	\$ -	\$ (1,159,355)
Finance	\$ 50,000	\$ -	\$ (50,000)
Fire & Emergency Services	\$ 300,000	\$ -	\$ (300,000)
Human Resources	\$ 23,000	\$ -	\$ (23,000)
Police Services	\$ 326,000	\$ -	\$ (326,000)
Recreation & Parks	\$ 1,486,360	\$ -	\$ (1,486,360)
Technology Services	\$ 290,000	\$ -	\$ (290,000)
ABC Sidewalk Projects	\$ 440,546	\$ -	\$ (440,546)
Subtotal:	<u>\$ 4,075,261</u>	<u>\$ -</u>	<u>\$ (4,075,261)</u>
General Revenues:			
Intergovernmental (ABC)	\$ -	\$ 440,546	\$ 440,546
Donations (Wills Park Baseball)		\$ 150,000	
Interest	\$ -	\$ 28,000	\$ 28,000
Subtotal:	<u>\$ -</u>	<u>\$ 618,546</u>	<u>\$ 618,546</u>
Other Financing Sources & Uses:			
Fund Balance	\$ -	\$ 505,189	\$ 505,189
I/F Transfer from General Fund	\$ -	\$ 2,951,526	\$ 2,951,526
Subtotal:	<u>\$ -</u>	<u>\$ 3,456,715</u>	<u>\$ 3,456,715</u>
Grand Total	<u>\$ 4,075,261</u>	<u>\$ 4,075,261</u>	<u>\$ -</u>

Statement of Expenditures to Revenues by Classification

	EXPENDITURE APPROPRIATIONS	REVENUE ANTICIPATIONS	NET EFFECT
Expenditures:			
Council Approved Grant Applications:			
Fire: Homeland Security Grant - Rescue Trucks	\$ 400,000	\$ -	\$ (400,000)
Fire: Assistance to Firefighters Grant 2005	41,272	-	(41,272)
Police: Homeland Security Grant - Equipment	83,965	-	(83,965)
Recreation: Land & Conservation Grant *	400,000	-	(400,000)
Grant Applications Pending Council Approval			
Fire: Assistance to Firefighters Grant 2005 - Joint Grant with City of Roswell	375,000	-	(375,000)
Police: Governor's Office of Highway Safety	105,000	-	(105,000)
Recreation: Community Development Block Grant	155,000	-	(155,000)
Engineering: CMAQ Hero Truck	96,000	-	(96,000)
Engineering: Pre-disaster Mitigation Grant	598,000	-	(598,000)
Subtotal:	<u>\$ 2,254,237</u>	<u>\$ -</u>	<u>\$ (2,254,237)</u>
Revenues:			
Council Approved Grant Applications:			
Fire: Homeland Security Grant - Rescue Trucks	\$ -	\$ 400,000	\$ 400,000
Fire: Assistance to Firefighters Grant 2005	-	37,520	37,520
Police: Homeland Security Grant - Equipment	-	83,965	83,965
Recreation: Land & Conservation Grant	-	400,000	400,000
Grant Applications Pending Council Approval			
Fire: Assistance to Firefighters Grant 2005 - Joint Grant with City of Roswell	-	360,000	360,000
Police: Governor's Office of Highway Safety	-	105,000	105,000
Recreation: Community Development Block Grant	-	155,000	155,000
Engineering: CMAQ Hero Truck	-	80,000	80,000
Engineering: Pre-disaster Mitigation Grant	-	460,000	460,000
Subtotal:	<u>\$ -</u>	<u>\$ 2,081,485</u>	<u>\$ 2,081,485</u>
Other Financing Sources & Uses:			
Budgeted Fund Balance	\$ -	\$ 267,032	\$ 267,032
I/F Transfer to Operating Grants Fund	94,280	-	(94,280)
Subtotal:	<u>\$ 94,280</u>	<u>\$ 267,032</u>	<u>\$ 172,752</u>
Grand Total:	<u>\$ 2,348,517</u>	<u>\$ 2,348,517</u>	<u>\$ -</u>

* The \$300,000 cash match for the Land & Conservation Grant will be funded from the 2005 General Obligation Bond proceeds.

Statement of Revenues and Expenditures

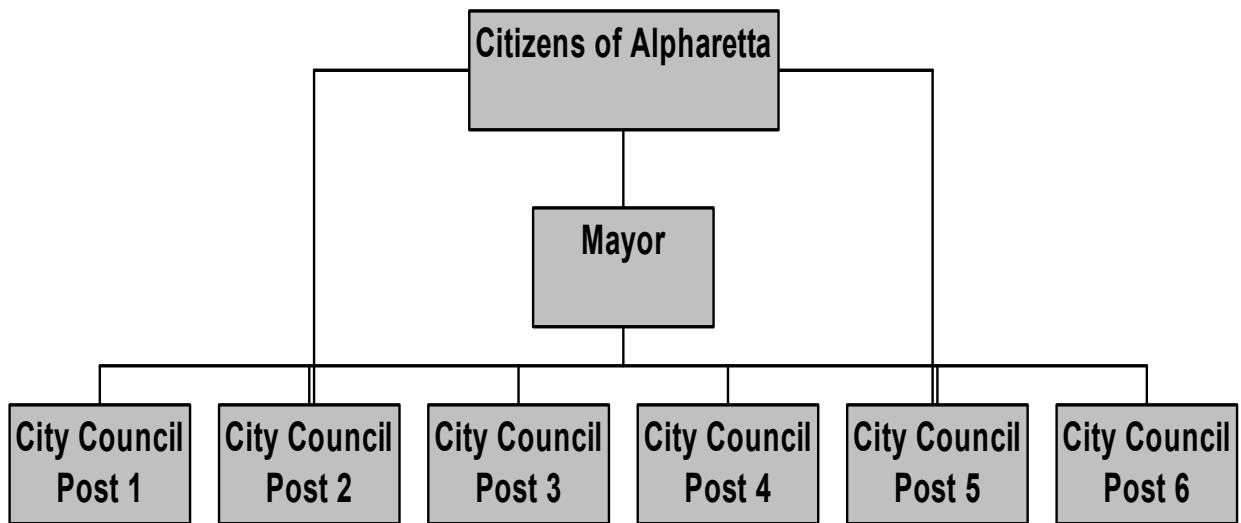
	ACTUAL FY 2004	REVISED BUDGET FY 2005	RECOMMENDED FY 2006	PROJECTED FY 2007	PROJECTED FY 2008
Beginning Retained Earnings:	\$ 453,317	\$ 318,573	\$ 306,479	\$ 306,479	\$ 306,479
Operating Revenues:					
Charges for Service	\$ 1,686,518	\$ 1,692,000	\$ 1,802,706	\$ 1,802,706	\$ 1,802,706
Non-Operating Revenues:					
Interest Income	\$ 1,787	\$ 6,500	\$ 2,100	\$ 2,100	\$ 2,100
Other Financing Sources					
I/F Transfer from Water Fund	\$ -	\$ 203,691	\$ -	\$ -	\$ -
I/F Transfer from General Fund	-	-	250,868	104,296	161,569
Total Revenue:	\$ 1,688,305	\$ 1,902,191	\$ 2,055,674	\$ 1,909,102	\$ 1,966,375
Operating Expenses:					
Operation and Maintenance	\$ 1,823,049	\$ 1,914,285	\$ 2,055,674	\$ 1,909,102	\$ 1,966,375
Total Expenses:	\$ 1,823,049	\$ 1,914,285	\$ 2,055,674	\$ 1,909,102	\$ 1,966,375
Retained Earnings, June 30	\$ 318,573	\$ 306,479	\$ 306,479	\$ 306,479	\$ 306,479

Statement of Expenditures to Revenues by Classification

	EXPENDITURE APPROPRIATIONS	REVENUE ANTICIPATIONS	NET EFFECT
Expenditure:			
Solid Waste Administration	\$ 2,055,674	\$ 1,802,706	\$ (252,968)
Subtotal:	\$ 2,055,674	\$ 1,802,706	\$ (252,968)
General Revenues:			
Interest	\$ -	\$ 2,100	\$ 2,100
Subtotal:	\$ -	\$ 2,100	\$ 2,100
Other Financing Sources & Uses:			
I/F Transfer from General Fund	\$ -	\$ 250,868	\$ 250,868
Grand Total	\$ 2,055,674	\$ 2,055,674	\$ -

ORGANIZATIONAL CHART

City of Alpharetta
Mayor and Council



MAYOR AND COUNCIL

City of Alpharetta

Mission Statement:

To provide the Citizens of Alpharetta with:

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

Goals & Objectives:

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

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

Mayor and Council - General Fund

ACCOUNT DESCRIPTION	ACTUALS FY 2004	REVISED BUDGET FY 2005	RECOMMENDED FY 2006	PROJECTED FY 2007	PROJECTED FY 2008
Salaries / Benefits	\$ 105,548	\$ 120,918	\$ 136,740	\$ 142,599	\$ 148,712
Professional Fees	\$ 1,723	\$ -	\$ -	\$ -	\$ -
Travel	\$ 364	\$ -	\$ -	\$ -	\$ -
General Supplies	\$ 1,524	\$ 300	\$ -	\$ -	\$ -
Promotional Items	\$ 12,288	\$ 10,159	\$ 6,000	\$ 6,060	\$ 6,121
Post 1 – Doug DeRito	\$ 2,445	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Post 2 - Jim Paine	\$ 1,434	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Post 3 - Jim Matoney	\$ 5,590	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Post 4 - Debbie Gibson	\$ 5,835	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Post 5 – R.J. Kurey	\$ 3,936	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Post 6 – D.C. Aiken	\$ 893	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Mayor – Arthur Letchas	\$ 7,905	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
Non-recurring Expenditures	\$ 3,134	\$ 4,341	\$ 3,000	\$ 3,030	\$ 3,060
Machinery & Equipment	\$ -	\$ 2,200	\$ -	\$ 550	\$ 550
	\$ 152,619	\$ 176,918	\$ 184,740	\$ 191,239	\$ 197,443

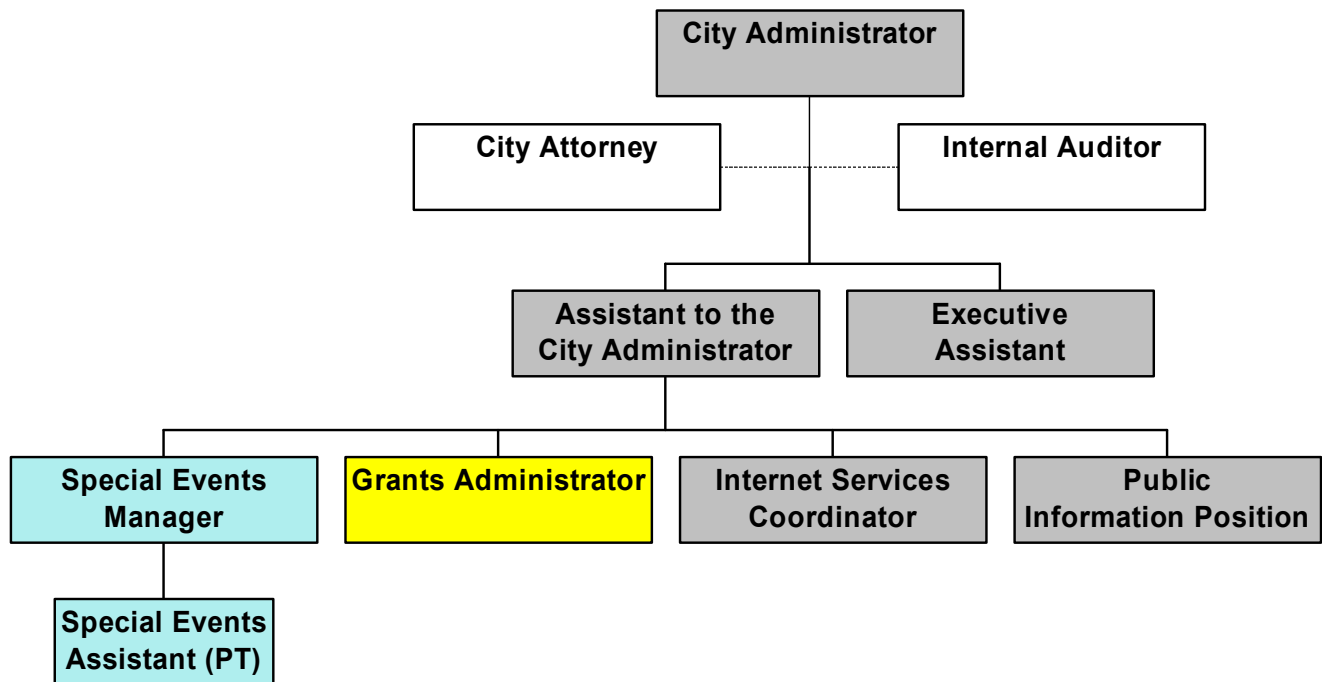
Employee Summary:

FISCAL YEAR	2002	2003	2004	2005	2006 Proposed
Mayor	1	1	1	1	1
Council	6	6	6	6	6
Total	7	7	7	7	7

ORGANIZATIONAL CHART

City of Alpharetta

City Administration Department



CITY ADMINISTRATOR

City of Alpharetta

Mission Statement:

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

Goals and Objectives:

- To improve effectiveness of operations utilizing contemporary business practices;
- To improve quality of service to citizens of the City of Alpharetta;
- To improve morale and promote teamwork among all employees;
- To improve coordination and administration of interdepartmental activities;
- To promote better communication between all levels of government and the citizens;
- To use technology to improve processes for citizen input into facets of governance;
- To expand funding opportunities through grant resources;
- To enhance internal systems and processes in order to produce public information;
- To selectively create new events while sustaining existing events and promotions that draws the community closer together and maintains our distinctive character;
- To proactively address issues that could attract media coverage; and
- To increase the public/government interaction through the City's web site.

Key Issues:

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



CITY ADMINISTRATOR

City of Alpharetta

City Administrator - General Fund

ACCOUNT DESCRIPTION	ACTUALS FY 2004	REVISED BUDGET FY 2005	RECOMMENDED FY 2006	PROJECTED FY 2007	PROJECTED FY 2008
Salaries / Benefits	\$ 606,085	\$ 493,724	\$ 707,676	\$ 738,099	\$ 769,845
Professional Development	\$ 14,559	\$ 9,946	\$ 13,904	\$ 14,043	\$ 14,183
Professional Fees	\$ 41,468	\$ 158,909	\$ 165,665	\$ 167,322	\$ 168,995
Equipment R & M	\$ 1,133	\$ 500	\$ 500	\$ 505	\$ 510
Rental Equipment	\$ -	\$ 20,599	\$ 24,675	\$ 24,922	\$ 25,171
Communications	\$ 3,803	\$ 4,425	\$ 8,575	\$ 8,661	\$ 8,747
Advertising	\$ 7,263	\$ 3,650	\$ 2,000	\$ 2,020	\$ 2,040
Printing	\$ 3,369	\$ 21,020	\$ 26,800	\$ 27,068	\$ 27,339
Travel	\$ 7,337	\$ 4,653	\$ 11,713	\$ 11,830	\$ 11,948
Maintenance Contracts	\$ 2,886	\$ 5,848	\$ 7,542	\$ 7,768	\$ 8,001
General Supplies	\$ 10,470	\$ 14,629	\$ 30,655	\$ 30,962	\$ 31,271
Utilities	\$ 22,130	\$ 20,483	\$ 16,379	\$ 16,870	\$ 17,376
Food/Meals	\$ 2,662	\$ 3,102	\$ 2,600	\$ 2,626	\$ 2,652
Non-recurring Expenditures	\$ 2,376	\$ 830	\$ -	\$ -	\$ -
Promotions	\$ 35,665	\$ 14,368	\$ 15,400	\$ 15,554	\$ 15,710
Machinery & Equipment	\$ 2,628	\$ 7,909	\$ 1,474	\$ 5,870	\$ 5,870
Taste of Alpharetta	\$ 124,824	\$ -	\$ -	\$ -	\$ -
	\$ 888,658	\$ 784,595	\$ 1,035,558	\$ 1,074,119	\$ 1,109,660

Internal Audit - General Fund

ACCOUNT DESCRIPTION	ACTUALS FY 2004	REVISED BUDGET FY 2005	RECOMMENDED FY 2006	PROJECTED FY 2007	PROJECTED FY 2008
Salaries / Benefits	\$ -	\$ -	\$ 103,639	\$ 108,072	\$ 112,697
Professional Development	\$ -	\$ -	\$ 2,900	\$ 2,929	\$ 2,958
Equipment R & M	\$ -	\$ -	\$ 200	\$ 200	\$ 200
Communications	\$ -	\$ -	\$ 50	\$ 50	\$ 50
Travel	\$ -	\$ -	\$ 4,321	\$ 4,364	\$ 4,408
General Supplies	\$ -	\$ -	\$ 3,500	\$ 3,535	\$ 3,570
	\$ -	\$ -	\$ 114,610	\$ 119,150	\$ 123,883

Employee Summary: FISCAL YEAR

	2002	2003	2004	2005	2006 Proposed
	7	9	8	5.5	8.5

CITY ADMINISTRATOR

City Administrator Division (represented in gray on the organizational chart)

Statement of Service: Serves as the administrative head of the municipal government, coordinating municipal functions in order to provide effective, efficient, and responsive services. The City Administrator's office promotes the general well being and understanding of the citizens and employees of the City of Alpharetta. This office also ensures that ordinances, resolutions and regulations of the City Council and laws of the State of Georgia are enforced and is responsible for public relations activities.

Performance Measurements	Actual FY 2004	Projected FY 2005	Actual FY 2005	Projected FY 2006
City Administration Department annual turnover percentage	0%	0%	2.4%	0%
# of Public meetings held	52	48	46	50
Number of visits to City of Alpharetta website	73,500 *	2,000,000	2,200,000	2,600,000
Number of newsletters distributed	44,000	48,000	37,880	40,000
# of Audit programs	4	3	3	3
# of Audit reports issued (summary of audit results sent to Department Directors)	4	2	3	2
# of Audit management letters issued (formal audit report presented to City Council)	2	3	2	2
# of Recommendations (improvements included in reports and management letters)	14	20	16	10
Personnel Assigned:	3.0 FTE	3.0 FTE	3.0 FTE	6.0 FTE
	City Administrator	City Administrator	City Administrator	City Administrator
	Asst. to the City Administrator	Asst. to the City Administrator	Asst. to the City Administrator	Asst. to the City Administrator
	Executive Assistant	Executive Assistant	Executive Assistant	Executive Assistant
				Internal Auditor
				Public Information Director
				Internet Services Coordinator
Financial Information:	Actual FY 2004	Budget FY 2005	Actual FY 2005	Projected FY 2006
Direct Revenue				
None	\$ -	\$ -	\$ -	\$ -
Total Direct Revenue	\$ -	\$ -	\$ -	\$ -
Direct Expenditures				
Salary & Benefits	\$ 338,498	\$ 350,058	\$ 361,800	\$ 656,606
Maintenance & Operating	\$ 64,819	\$ 63,434	\$ 103,934	\$ 108,160
Total Direct Expenditures	\$ 403,317	\$ 413,492	\$ 465,734	\$ 764,766
Net Revenues Over Expenditures	\$ (403,317)	\$ (413,492)	\$ (465,734)	\$ (764,766)

CITY ADMINISTRATOR

Grants Procurement/Administration (represented in yellow on the organizational chart)

Statement of Service: To identify revenue sources for the City via grant funding and act upon these sources by applying and successfully winning grant awards.

Performance Measurements	Actual FY 2004	Projected FY 2005	Actual FY 2005	Projected FY 2006
# of Grant applications prepared	30	25	15	15
# of Grants received	12	12	6	9
% of successful grant applications	40%	48%	40%	60%
Total value of grants received	\$1,183,440	\$2,987,537	\$2,670,022	\$2,292,229
# of Grants managed	16	13	17	15
Personnel Assigned:	1.0 FTE	1.0 FTE	1.0 FTE	1.0 FTE
	Grants Manager	Grants Manager	Grants Manager	Grants Manager
Financial Information:	Actual FY 2004	Budget FY 2005	Actual FY 2005	Projected FY 2006
<i>Grant Award Revenue/Services/Products - "Grant Award Revenue" represents the year-to-date amount, services awarded, or products received from grant applications initiated by either the Grants Manager or individual department. Operating grant award amounts are reflected as "Direct Revenue" in the department that receives the grant benefit.</i>				
Finance Department				
Performance Reporting Grant	\$ 30,000	\$ -	\$ -	\$ -
Engineering Department				
Section 319 EPA Grant	\$ 164,000	\$ -	\$ -	\$ 261,640
Historical Archives Grant	\$ 68,290	\$ -	\$ -	\$ 80,000
Congestion Mitigation Grant	\$ -	\$ 2,480,000	\$ 2,220,000	\$ 96,000
Pre-Disaster Mitigation Grant	\$ -	\$ -	\$ -	\$ 598,000
Fire and Emergency Services				
State Homeland Security Grant	\$ 132,215	\$ 148,200	\$ 148,200	\$ 483,965
Assistance to Firefighters' Grant	\$ 128,772	\$ 17,500	\$ -	\$ 416,272
Burn Prevention Grant	\$ -	\$ -	\$ 3,885	\$ -
Fireman's Fund Heritage	\$ -	\$ -	\$ 25,000	\$ -
Citizen's Corp Grant	\$ 8,347	\$ -	\$ -	\$ -
Fire Safety & Prevention Grant	\$ -	\$ 43,000	\$ -	\$ -
Police Services				
Justice Assistance Grant	\$ 20,781	\$ 12,762	\$ 12,762	\$ 16,488
Bulletproof Vest Grant	\$ 13,035	\$ 19,975	\$ 19,975	\$ 15,000
Governor's Office of Highway Safety	\$ -	\$ -	\$ -	\$ 105,000
Recreation & Parks Department				
Community Dvmt Block Grant	\$ 200,000	\$ -	\$ -	\$ 125,000
Land & Water Conservation Grant	\$ -	\$ 205,000	\$ 200,000	\$ 40,000
Arts Support Grant	\$ 50,000	\$ 50,000	\$ 40,200	\$ 43,400
Tennis in the Park	\$ 8,000	\$ -	\$ -	\$ -
Transportation Enhancement Pgrm	\$ 360,000	\$ -	\$ -	\$ -
Community Development Department				
Urban & Community Forestry Grant	\$ -	\$ 11,100	\$ -	\$ 11,464
Total Grant Awards	\$ 1,183,440	\$ 2,987,537	\$ 2,670,022	\$ 2,292,229
Direct Expenditures				
Salary & Benefits	\$ 67,804	\$ 67,804	\$ 59,384	\$ 70,737
Maintenance & Operating	\$ 21,606	\$ 8,279	\$ 738	\$ 1,000
Total Direct Expenditures	\$ 89,410	\$ 76,083	\$ 60,122	\$ 71,737
Net Revenues Over Expenditures	\$ 1,094,030	\$ 2,911,454	\$ 2,609,900	\$ 2,220,492

CITY ADMINISTRATOR

Special Events (represented in blue on the organizational chart)

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

Performance Measurements	Actual FY 2004	Projected FY 2005	Actual FY 2005	Projected FY 2006
# of Total approved events:	38	43		
Exclusive City Events	7	8	39	41
City Partnered Events	20	23	10	14
Other	11	12	11	12
Approximate attendance for:				
Taste of Alpharetta	48,000	49,000	50,000	51,000
Mayor's Challenge	650	750	700	800
Old Soldier's Day Parade	7,500	8,000	8,000	8,500
Annual Tree Lighting	4,000	4,200	4,200	4,500
Alpharetta Fun Fest	7,000	7,500	7,500	8,000
Heritage Festival	2,500	2,700	2,700	3,000
# of Special promotions	3	3	3	4
# of Special events applications processed	1,850	1,860	1,880	1,920
# of Volunteers recruited	325	325	325	345
# of Special event sponsors	13	15	12	14
# of Event vendors managed	208	208	208	235
Personnel Assigned:	2.0 FTE	2.0 FTE	2.0 FTE	1.5 FTE
	Special Events Manager	Special Events Manager	Special Events Manager	Special Events Manager
	Admin Asst. (.5)	Admin Asst. (.5)	Admin Asst. (.5)	Special Events Coordinator (.5)
Financial Information:	Actual FY 2004	Budget FY 2005	Actual FY 2005	Projected FY 2006
Direct Revenue				
Special Events	\$ 6,318	\$ 92,100	\$ 238,580	\$ 160,500
Total Direct Revenue	\$ 6,318	\$ 92,100	\$ 238,580	\$ 160,500
Direct Expenditures				
Salary & Benefits	\$ 74,700	\$ 102,172	\$ 58,137	\$ 83,975
Maintenance & Operating	\$ 105,235	\$ 192,848	\$ 206,333	\$ 229,693
Total Direct Expenditures	\$ 179,935	\$ 295,020	\$ 264,470	\$ 313,668
Net Revenues Over Expenditures	\$ (173,617)	\$ (202,920)	\$ (25,890)	\$ (153,168)

LEGAL SERVICES

City of Alpharetta

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

Mission Statement:

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

Goals and Objectives:

- New Personnel Policy and Procedures Manual
- Update City Codes
- More Emphasis on Risk Management – Avoiding Litigation

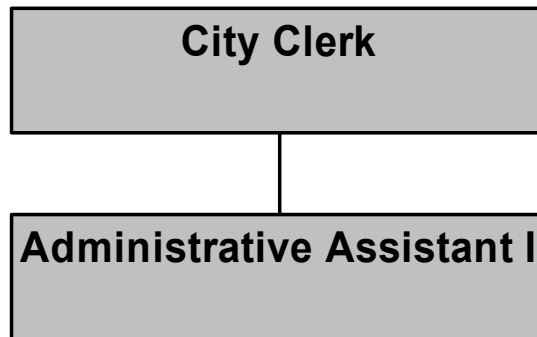
Legal Services - General Fund

ACCOUNT DESCRIPTION	ACTUALS FY 2004	REVISED BUDGET FY 2005	RECOMMENDED FY 2006	PROJECTED FY 2007	PROJECTED FY 2008
Attorney Fees	\$ 325,000	\$ 398,398	\$ 325,000	\$ 325,000	\$ 325,000
Non-recurring Expenditures	\$ 25,000	\$ 11	\$ 25,000	\$ 25,000	\$ 25,000
	<u>\$ 350,000</u>	<u>\$ 398,409</u>	<u>\$ 350,000</u>	<u>\$ 350,000</u>	<u>\$ 350,000</u>

ORGANIZATIONAL CHART

City of Alpharetta

Office of the City Clerk



OFFICE OF THE CITY CLERK

City of Alpharetta

Mission Statement:

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

Goals and Objectives:

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

Office of the City Clerk - General Fund

ACCOUNT DESCRIPTION	ACTUALS FY 2004	REVISED BUDGET FY 2005	RECOMMENDED FY 2006	PROJECTED FY 2007	PROJECTED FY 2008
Salaries / Benefits	\$ 106,757	\$ 244,682	\$ 184,486	\$ 192,373	\$ 200,602
Professional Development	\$ 630	\$ 1,805	\$ 2,155	\$ 2,177	\$ 2,198
Professional Fees	\$ -	\$ 23,239	\$ 77,100	\$ 77,871	\$ 78,650
Equipment R & M	\$ -	\$ 500	\$ 500	\$ 505	\$ 510
Communications	\$ -	\$ 100	\$ 100	\$ 101	\$ 102
Advertising	\$ 1,261	\$ 5,405	\$ 9,100	\$ 9,191	\$ 9,283
Printing	\$ 326	\$ 787	\$ 1,500	\$ 1,515	\$ 1,530
Travel	\$ -	\$ 283	\$ 2,985	\$ 3,015	\$ 3,045
Maintenance Contracts	\$ 750	\$ 7,010	\$ 7,060	\$ 7,272	\$ 7,344
General Supplies	\$ 4,017	\$ 15,205	\$ 8,025	\$ 8,105	\$ 8,186
Utilities	\$ -	\$ 5,480	\$ 6,579	\$ 6,776	\$ 6,844
Food/Meals	\$ -	\$ 1,000	\$ 500	\$ 505	\$ 510
Promotions	\$ -	\$ -	\$ 500	\$ 505	\$ 510
Non-recurring Expenditures	\$ 1,103	\$ 5,721	\$ 4,600	\$ 4,646	\$ 4,692
Machinery & Equipment	\$ 1,206	\$ 4,780	\$ -	\$ 1,995	\$ 1,995
	\$ 116,050	\$ 315,997	\$ 305,190	\$ 316,552	\$ 326,002

Employee Summary:
FISCAL YEAR

	2002	2003	2004	2005	2006 Proposed
	0	0	0	3	2

OFFICE OF THE CITY CLERK

Legislative Support

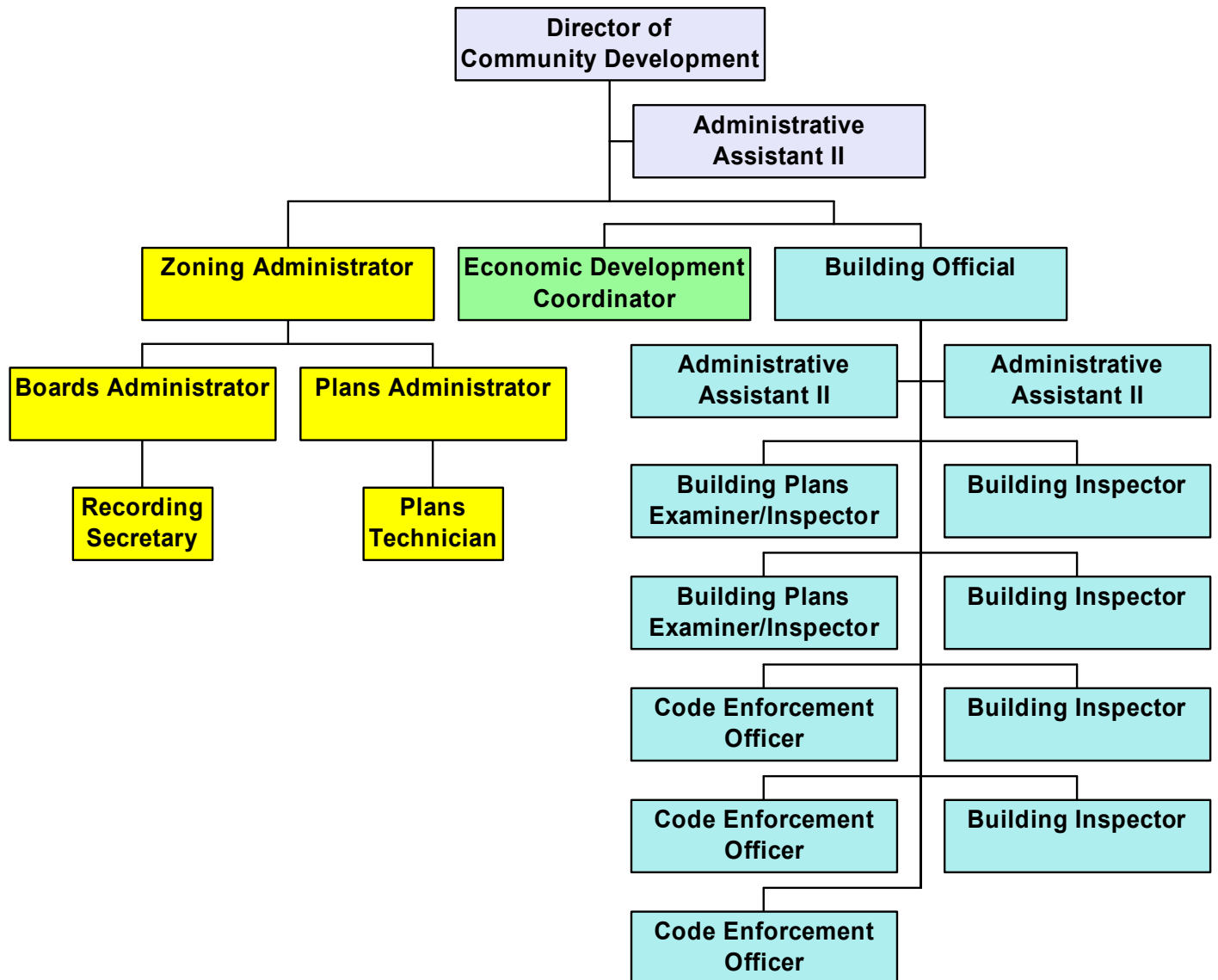
Statement of Service: To serve the citizens and employee of the City of Alpharetta by effectively and efficiently maintaining accurate and accessible records and responding to requests for records. The City Clerk also issues and collects alcohol beverage licenses and revenues.

Performance Measurements	Actual FY 2004	Projected FY 2005	Actual FY 2005	Projected FY 2006
City Clerk annual turnover percentage	0%	0%	3.45%	0%
# of Ordinances prepared	30	36	25	30
# of Open records requests processed	25	30	50	50
# of New alcohol license applications	20	20	20	20
# of Alcohol license renewals processed	185	205	168	188
Personnel Assigned:	3.0 FTE	3.0 FTE	3.0 FTE	2.0 FTE
	City Clerk	City Clerk	City Clerk	City Clerk
	Admin Asst. I	Admin Asst. I	Admin Asst. I	Admin Asst. I
	Deputy City Clerk	Deputy City Clerk	Deputy City Clerk	
Financial Information:	Actual FY 2004	Budget FY 2005	Actual FY 2005	Recommended FY 2006
Direct Revenue				
Alcohol License Admin Fee *	\$ -	\$ 8,900	\$ 2,004	\$ 2,000
Alcohol Beverage Licenses	\$ 346,300	\$ 300,000	\$ 353,954	\$ 320,000
Total Direct Revenue	\$ 346,300	\$ 308,900	\$ 355,958	\$ 322,000
Direct Expenditures				
Salary & Benefits	\$ 102,229	\$ 244,682	\$ 203,369	\$ 184,486
Maintenance & Operating	\$ 51,374	\$ 71,315	\$ 47,211	\$ 120,704
Total Direct Expenditures	\$ 153,603	\$ 315,997	\$ 250,580	\$ 305,190
Net Revenues Over Expenditures	\$ 192,697	\$ (7,097)	\$ 105,378	\$ 16,810
* administrative fee tracked separately beginning FY 05				

ORGANIZATIONAL CHART

City of Alpharetta

Community Development Department



COMMUNITY DEVELOPMENT

City of Alpharetta

Mission Statement:

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

Goals and Objectives:

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



Community Development - General Fund

ACCOUNT DESCRIPTION	ACTUALS FY 2004	REVISED BUDGET FY 2005	RECOMMENDED FY 2006	PROJECTED FY 2007	PROJECTED FY 2008
Salaries / Benefits	\$ 1,293,909	\$ 1,413,077	\$ 1,477,263	\$ 1,540,458	\$ 1,606,387
Professional Development	\$ 15,810	\$ 9,105	\$ 12,000	\$ 12,120	\$ 12,241
Professional Fees	\$ 31,276	\$ 36,733	\$ 46,208	\$ 46,670	\$ 47,137
Board Member Fees	\$ 11,815	\$ 14,031	\$ 11,250	\$ 11,250	\$ 11,250
Equipment R & M	\$ 281	\$ 1,500	\$ 1,500	\$ 1,515	\$ 1,530
Vehicle R & M	\$ 10,376	\$ 10,774	\$ 11,500	\$ 12,075	\$ 12,679
Rental of Land/Buildings	\$ 75,662	\$ 71,735	\$ 74,192	\$ 76,418	\$ 78,710
Communications	\$ 14,746	\$ 17,990	\$ 16,660	\$ 16,827	\$ 16,995
Advertising	\$ 7,735	\$ 10,695	\$ 11,500	\$ 11,615	\$ 11,731
Printing	\$ 16,521	\$ 29,623	\$ 25,800	\$ 26,058	\$ 26,319
Travel	\$ 5,423	\$ 4,305	\$ 4,500	\$ 4,545	\$ 4,590
Maintenance Contracts	\$ 4,150	\$ 30,502	\$ 34,782	\$ 35,825	\$ 36,900
General Supplies	\$ 29,261	\$ 41,368	\$ 59,650	\$ 60,247	\$ 60,849
Uniforms	\$ 7,575	\$ 5,134	\$ 6,900	\$ 6,969	\$ 7,039
Utilities	\$ 8,417	\$ 15,526	\$ 9,300	\$ 9,579	\$ 9,866
Food/Meals	\$ 3,668	\$ 3,319	\$ 7,250	\$ 7,323	\$ 7,396
Non-recurring Expenditures	\$ 6,572	\$ 4,516	\$ 3,800	\$ 3,838	\$ 3,876
Machinery & Equipment	\$ 2,530	\$ 35,466	\$ 4,715	\$ 5,147	\$ 5,147
	\$ 1,545,727	\$ 1,755,399	\$ 1,818,770	\$ 1,888,478	\$ 1,960,642

Employee Summary:

FISCAL YEAR	2002	2003	2004	2005	2006 Proposed
	20	20	20	20	20

COMMUNITY DEVELOPMENT

Administration Division (represented in gray on the organizational chart)

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

Performance Measurements	Actual FY 2004	Projected FY 2005	Actual FY 2005	Projected FY 2006
Community Development annual turnover percentage	1.40%	1.00%	1.28%	1.00%
# of Special projects managed	6	6	6	5
# of Community Image Enhancement Projects	2	2	2	2
# of Purchase orders processed	14	0	0	18
Personnel Assigned:	2.0 FTE	2.0 FTE	2.0 FTE	2.0 FTE
	Director of Comm Development	Director of Comm Development	Director of Comm Development	Director of Comm Development
	Admin Asst. II	Admin Asst. II	Admin Asst. II	Admin Asst. II
Financial Information:	Actual FY 2004	Budget FY 2005	Actual FY 2005	Recommended FY 2006
Direct Revenue				
None	\$ -	\$ -	\$ -	\$ -
Total Direct Revenue	\$ -	\$ -	\$ -	\$ -
Direct Expenditures				
Salary & Benefits	\$ 200,380	\$ 202,229	\$ 217,669	\$ 238,908
Maintenance & Operating	\$ 43,285	\$ 175,438	\$ 138,470	\$ 69,490
Total Direct Expenditures	\$ 243,665	\$ 377,667	\$ 356,139	\$ 308,398
Net Revenues Over Expenditures	\$ (243,665)	\$ (377,667)	\$ (356,139)	\$ (308,398)

COMMUNITY DEVELOPMENT

Economic Development Division (represented in green on the organizational chart)

Statement of Service: To promote the economic growth of Alpharetta.

Performance Measurements	Actual FY 2004	Projected FY 2005	Actual FY 2005	Projected FY 2006
# of Existing business contacts	210	220	220	220
# of New projects	4	3	3	3
# of Major business prospects recruited	7	7	7	7
Personnel Assigned:	2.0 FTE	1.0 FTE	1.0 FTE	1.0 FTE
	Economic Dvmt Coord.	Economic Dvmt Coord.	Economic Dvmt Coord.	Economic Dvmt Coord.
	Economic Dvmt Analyst			
Financial Information:	Actual FY 2004	Budget FY 2005	Actual FY 2005	Recommended FY 2006
Direct Revenue				
None	\$ -	\$ -	\$ -	\$ -
Total Direct Revenue	\$ -	\$ -	\$ -	\$ -
Direct Expenditures				
Salary & Benefits	\$ 75,593	\$ 76,032	\$ 78,402	\$ 79,971
Maintenance & Operating	\$ 10,785	\$ 31,088	\$ 6,012	\$ 35,050
Total Direct Expenditures	\$ 86,378	\$ 107,120	\$ 84,414	\$ 115,021
Net Revenues Over Expenditures	\$ (86,378)	\$ (107,120)	\$ (84,414)	\$ (115,021)

COMMUNITY DEVELOPMENT

Code Enforcement Division *(represented in blue on the organizational chart)*

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

Performance Measurements	Actual FY 2004	Projected FY 2005	Actual FY 2005	Projected FY 2006
# of Occupational Tax Certificates issued	3,100	3,100	3,100	3,128
Valuation of building permits	\$168,854,150	\$1,900,000	\$1,900,000	\$1,900,000
# of New building permits issued	3,855	3,800	3,800	4,200
# of Building Inspections completed	16,815	16,800	16,800	16,850
# of Code enforcement inspections completed	4,190	4,350	4,350	4,350
Personnel Assigned:	11.0 FTE	12.0 FTE	12.0 FTE	12.0 FTE
Building Official	Building Official	Building Official	Building Official	Building Official
Admin Asst. II	Admin Asst. II	Admin Asst. II	Admin Asst. II	Admin Asst. II (2)
		Admin Asst. I	Admin Asst. I	
Plans Inspector(2)	Plans Inspector(2)	Plans Inspector(2)	Plans Inspector(2)	Plans Inspector(2)
Building Inspector(4)	Building Inspector(4)	Building Inspector(4)	Building Inspector(4)	Building Inspector(4)
Code Enforcement Officer(3)	Code Enforcement Officer(3)	Code Enforcement Officer(3)	Code Enforcement Officer(3)	Code Enforcement Officer(3)
Financial Information:	Actual FY 2004	Budget FY 2005	Actual FY 2005	Recommended FY 2006
Direct Revenue				
Business Occupation Tax	\$ 680,331	\$ 565,000	\$ 752,910	\$ 680,000
Building Permits	\$ 568,959	\$ 457,900	\$ 1,410,969	\$ 640,000
Occupancy Permits	\$ 74,388	\$ 71,000	\$ 191,696	\$ 135,000
Sign Permits		\$ 19,000	\$ 51,293	\$ 32,000
Fire Plan Review		\$ 120,000	\$ 375,233	\$ 120,000
Code Enforcement Fines	\$ -	\$ 1,000	\$ -	\$ 500
Total Direct Revenue	\$ 1,323,678	\$ 1,233,900	\$ 2,782,101	\$ 1,607,500
Direct Expenditures				
Salary & Benefits	\$ 619,140	\$ 758,422	\$ 688,510	\$ 764,622
Maintenance & Operating	\$ 66,230	\$ 65,358	\$ 63,040	\$ 80,060
Total Direct Expenditures	\$ 685,370	\$ 823,780	\$ 751,550	\$ 844,682
Net Revenues Over Expenditures	\$ 638,308	\$ 410,120	\$ 2,030,551	\$ 762,818

COMMUNITY DEVELOPMENT

Planning and Zoning Division *(represented in yellow on the organizational chart)*

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

Performance Measurements	Actual FY 2004	Projected FY 2005	Actual FY 2005	Projected FY 2006
# of New public hearings filed	82	90	82	80
Total # of public hearings processed	162	154	162	154
# of parcels annexed	352	150	352	350

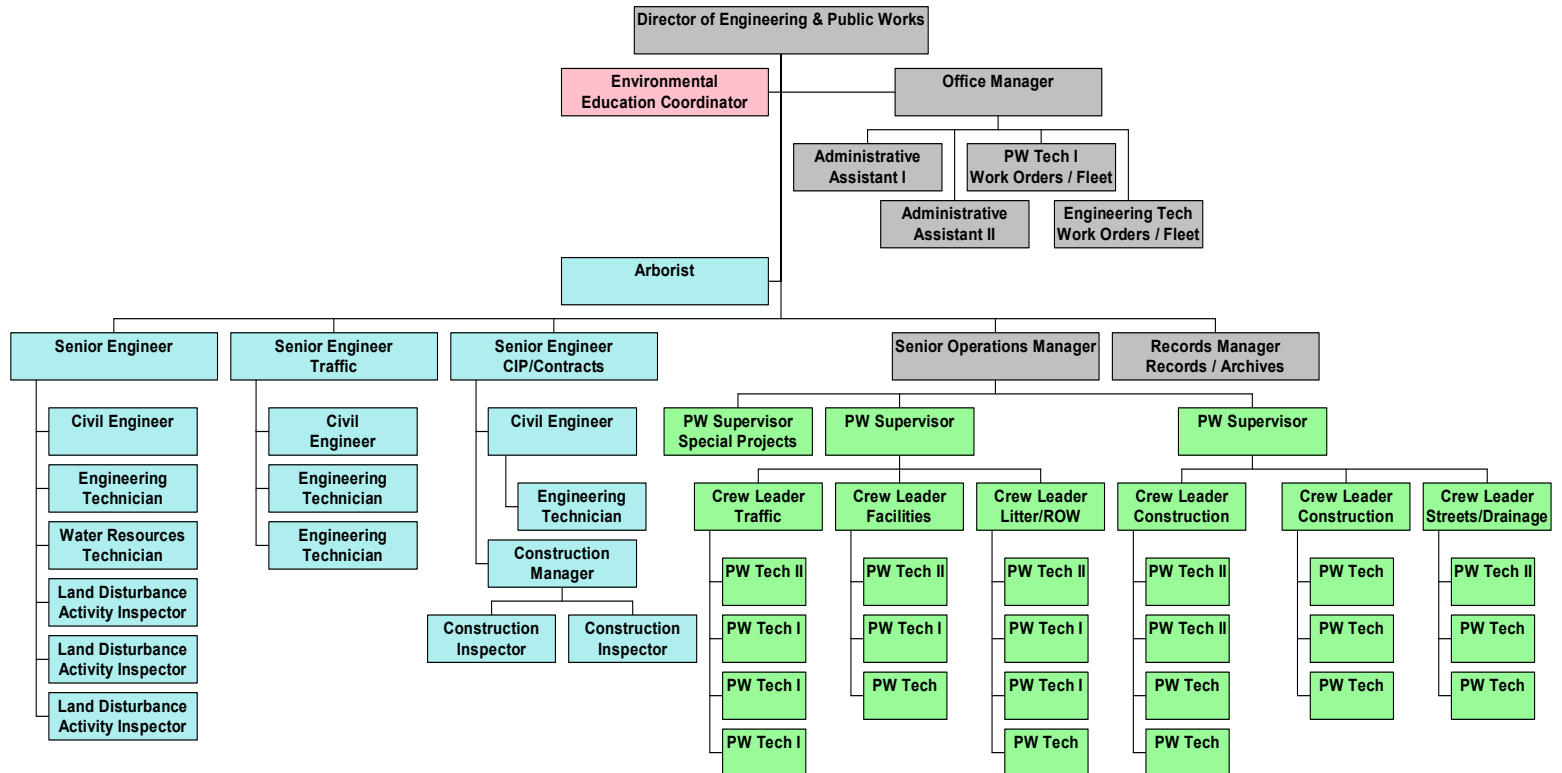
Personnel Assigned:	5.0 FTE	5.0 FTE	5.0 FTE	5.0 FTE
Drafting Technician	Plans Technician	Plans Technician	Plans Technician	Plans Technician
Boards	Boards	Boards	Boards	Boards
Administrator	Administrator	Administrator	Administrator	Administrator
Plans Administrator	Plans Administrator	Plans Administrator	Plans Administrator	Plans Administrator
Zoning	Zoning	Zoning	Zoning	Zoning
Administrator	Administrator	Administrator	Administrator	Administrator
Recording Secretary	Recording Secretary	Recording Secretary	Recording Secretary	Recording Secretary

Financial Information:	Actual FY 2004	Budget FY 2005	Actual FY 2005	Recommended FY 2006
Direct Revenue				
Planning & Development Fees	\$ 92,000	\$ 92,000	\$ 134,204	\$ 130,000
Development Permits	\$ 90,000	\$ 134,000	\$ 205,242	\$ 249,000
Impact Fee Administration		\$ 30,000	\$ 39,390	\$ 12,755
Impact Fees (Impact Fee Fund)	\$ 422,000	\$ 760,000	\$ 1,312,996	\$ 425,190
Total Direct Revenue	\$ 604,000	\$ 1,016,000	\$ 1,691,832	\$ 816,945
Direct Expenditures				
Salary & Benefits	\$ 374,870	\$ 376,394	\$ 377,245	\$ 393,762
Maintenance & Operating	\$ 171,002	\$ 70,438	\$ 87,718	\$ 156,907
Total Direct Expenditures	\$ 545,872	\$ 446,832	\$ 464,963	\$ 550,669
Net Revenues Over Expenditures	\$ 58,128	\$ 569,168	\$ 1,226,869	\$ 266,276

ORGANIZATIONAL CHART

City of Alpharetta

Engineering and Public Works Department



ENGINEERING & PUBLIC WORKS

City of Alpharetta

Mission Statement:

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

Goals and Objectives:

- Improve and maintain the City of Alpharetta infrastructure at the highest possible level and to enhance and promote the quality of life.
- Provide engineering professionalism to ensure growth and progress for the City of Alpharetta.
- Provide a consistent Engineering / Public Works foundation upon which the City of Alpharetta can grow and expand into the future.
- Improve intergovernmental relations.
- Provide more efficient support and response for the citizens of Alpharetta.
- Develop plans for the future.
- Ensure timely completion of repairs on work projects so that the disruption of customer's service is minimal.



Engineering and Public Works Department - General Fund

ACCOUNT DESCRIPTION	ACTUALS FY 2004	REVISED BUDGET FY 2005	RECOMMENDED FY 2006	PROJECTED FY 2007	PROJECTED FY 2008
Salaries-Regular	\$ 2,771,016	\$ 3,086,846	\$ 3,496,110	\$ 3,645,538	\$ 3,801,423
Professional Development	\$ 15,757	\$ 20,643	\$ 21,830	\$ 22,048	\$ 22,269
Professional Fees	\$ 130,062	\$ 103,465	\$ 59,100	\$ 59,691	\$ 60,288
Coring Samples	\$ 1,100	\$ 1,400	\$ 2,000	\$ 2,000	\$ 2,000
Board Member Fees	\$ -	\$ 4,500	\$ 5,000	\$ 5,000	\$ 5,000
Equipment R & M	\$ 12,683	\$ 17,900	\$ 17,000	\$ 17,170	\$ 17,342
Vehicle R & M	\$ 69,297	\$ 65,600	\$ 95,000	\$ 99,750	\$ 104,738
Facilities R & M	\$ 75,131	\$ 107,425	\$ 77,000	\$ 80,850	\$ 84,893
Equipment Rental	\$ 3,579	\$ 10,000	\$ 5,000	\$ 5,050	\$ 5,101
Communications	\$ 31,544	\$ 33,601	\$ 37,505	\$ 37,880	\$ 38,259
Printing	\$ 1,559	\$ 4,000	\$ 12,200	\$ 12,322	\$ 12,445
Advertising	\$ 1,917	\$ 12,803	\$ 4,500	\$ 4,545	\$ 4,590
Travel	\$ 5,817	\$ 13,109	\$ 12,170	\$ 12,292	\$ 12,415
Maintenance Contracts	\$ 275,211	\$ 315,030	\$ 293,553	\$ 302,359	\$ 311,430
General Supplies	\$ 77,518	\$ 121,663	\$ 226,000	\$ 228,260	\$ 230,543
Uniforms	\$ 10,964	\$ 24,981	\$ 26,605	\$ 26,871	\$ 27,140
Food/Meals	\$ 1,731	\$ 3,850	\$ 4,300	\$ 4,343	\$ 4,386
Utilities	\$ 737,852	\$ 782,600	\$ 809,000	\$ 833,270	\$ 858,268
Non-recurring Expenditures	\$ 7,372	\$ 2,500	\$ 1,500	\$ 1,515	\$ 1,530
Machinery & Equipment	\$ 65,983	\$ 109,141	\$ 55,700	\$ 70,679	\$ 70,679
Promotions	\$ 8,096	\$ 6,610	\$ 6,200	\$ 6,262	\$ 6,325
	\$ 4,304,189	\$ 4,847,667	\$ 5,267,273	\$ 5,477,695	\$ 5,681,061

Employee Summary (includes General & Water Fund):

FISCAL YEAR	2002	2003	2004	2005	2006 Proposed
	51	55	56	58	58

ENGINEERING & PUBLIC WORKS

Administration Division (represented in gray on the organizational chart)

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

Performance Measurements	Actual FY 2004	Projected FY 2005	Actual FY 2005	Projected FY 2006
Engineering/PW Department annual turnover percentage	1.58%	2.00%	1.06%	2.00%
Personnel Assigned:	5.0 FTE	6.0 FTE	6.0 FTE	6.0 FTE
Director of Eng/PW	Director of Eng/PW	Director of Eng/PW	Director of Eng/PW	Director of Eng/PW
PW Sr. Operations Manager	PW Sr. Operations Manager	PW Sr. Operations Manager	PW Sr. Operations Manager	PW Sr. Operations Manager
Office Manager	Office Manager	Office Manager	Office Manager	Office Manager
Admin Asst. II	Admin Asst. II	Admin Asst. II	Admin Asst. II	Admin Asst. II
Admin Asst. I	Admin Asst. I	Admin Asst. I	Admin Asst. I	Admin Asst. I
		Engineering Tech	Engineering Tech	Records Manager
Financial Information:	Actual FY 2004	Budget FY 2005	Actual FY 2005	Recommended FY 2006
Direct Revenue				
Historical Archives Grant	\$ 68,290	\$ -	\$ -	\$ 80,000
Bid Documents	\$ 915	\$ 6,000	\$ 10,000	\$ 7,500
Total Direct Revenue	\$ 69,205	\$ 6,000	\$ 10,000	\$ 87,500
Direct Expenditures				
Salary & Benefits	\$ 411,361	\$ 429,909	\$ 443,027	\$ 553,644
Maintenance & Operating	\$ 62,880	\$ 916,829	\$ 916,453	\$ 916,431
Total Direct Expenditures	\$ 474,241	\$ 1,346,738	\$ 1,359,480	\$ 1,470,075
Net Revenues Over Expenditures	\$ (405,036)	\$ (1,340,738)	\$ (1,349,480)	\$ (1,382,575)

ENGINEERING & PUBLIC WORKS

Conservation (represented in pink on the organizational chart)

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

Performance Measurements	Actual FY 2004	Projected FY 2005	Actual FY 2005	Projected FY 2006
# of Events coordinated	13	12	20	20
# of Students reached	1,627	1,300	1,900	2,000
# of Volunteers	499	400	670	700
Personnel Assigned:	1.0 FTE	1.0 FTE	1.0 FTE	1.0 FTE
Engineering Tech	Engineering Tech	Environmental Education Coord.	Environmental Education Coord.	Environmental Education Coord.
Financial Information:	Actual FY 2004	Budget FY 2005	Actual FY 2005	Recommended FY 2006
Direct Revenue				
Private Contributions	\$ 4,885	\$ -	\$ 500	\$ -
Total Direct Revenue	\$ 4,885	\$ -	\$ 500	\$ -
Direct Expenditures				
Salary & Benefits	\$ 59,847	\$ 63,683	\$ 63,314	\$ 67,009
Maintenance & Operating	\$ 13,310	\$ 16,000	\$ 8,780	\$ 12,365
Total Direct Expenditures	\$ 73,157	\$ 79,683	\$ 72,094	\$ 79,374
Net Revenues Over Expenditures	\$ (68,272)	\$ (79,683)	\$ (71,594)	\$ (79,374)

ENGINEERING & PUBLIC WORKS

General Engineering Division (represented in blue on the organizational chart)

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

Performance Measurements	Actual FY 2004	Projected FY 2005	Actual FY 2005	Projected FY 2006
# of Stormwater plans reviewed	68	90	60	60
% of Stormwater plans reviewed within 10 calendar days	50%	80%	43%	70%
# of capital/bond contracts managed	60	50	54	60
Total amount of capital/bond projects under contract	not tracked	not tracked	\$8,400,000	\$12,900,000
Contract expenditures on capital/bond projects *	\$1,181,421	\$3,000,000	\$2,384,854	\$2,500,000
% of contracts completed within 10% of original budget contract	92%	80%	100%	100%
% of contracts completed within 10% of original contract time	17%	30%	29%	60%
# of Water quality samples analyzed	80	80	94	100
# of Land disturbance inspections	2,500	3,000	2,500	2,500
# of traffic/signal projects inspected	not tracked	8	10	6
# of traffic signals timed	not tracked	40	41	30
# of Traffic complaint responses	148	140	130	120
# of Requests regarding traffic calming information or installation	43	30	27	30

* Capital contracts include traffic, stormwater, sidewalks, infrastructure, community development, and facilities projects.

Personnel Assigned:	19.0 FTE	18.0 FTE	21.0 FTE	20.0 FTE
Arborist	Arborist	Arborist	Arborist	Arborist
Civil Engineer	Civil Engineer	Civil Engineer	Civil Engineer (3)	Civil Engineer (3)
Sr. Civil Engineer (2)	Sr. Civil Engineer (2)	Sr. Civil Engineer (2)	Sr. Engineer (3)	Sr. Engineer (3)
Sr. Traffic Engineer	Sr. Traffic Engineer			
Construction Mgr.	Construction Mgr.	Construction Mgr.	Construction Mgr.	Construction Mgr.
Construction Inspector (2)	Construction Inspector (2)	Construction Inspector (2)	Construction Inspector (2)	Construction Inspector (2)
Engineering Technician (6)	Engineering Technician (6)	Engineering Technician (6)	Engineering Technician (6)	Engineering Technician (5)
Land Disturbance Inspector (3)	Land Disturbance Inspector (3)	Land Disturbance Inspector (3)	Land Disturbance Inspector (3)	Land Disturbance Inspector (3)
Water Resources Technician	Water Resources Technician	Water Resources Technician	Water Resources Technician	Water Resources Technician
			PW Tech I	PW Tech I

Financial Information:	Actual FY 2004	Budget FY 2005	Actual FY 2005	Recommended FY 2006
Direct Revenue				
Section 319 EPA Grant	\$ 164,000	\$ -	\$ -	\$ 261,640
Tree Removal Permit	\$ 8,837	\$ 4,500	\$ 9,037	\$ 7,560
Soil Erosion Permit	\$ 59,327	\$ 28,500	\$ 37,757	\$ 48,000
Total Direct Revenue	\$ 232,164	\$ 33,000	\$ 46,794	\$ 317,200
Direct Expenditures				
Salary & Benefits	\$ 1,087,951	\$ 1,401,712	\$ 1,341,196	\$ 1,410,729
Maintenance & Operating	\$ 122,394	\$ 127,647	\$ 123,214	\$ 147,445
Total Direct Expenditures	\$ 1,210,345	\$ 1,529,359	\$ 1,464,410	\$ 1,558,174
Net Revenues Over Expenditures	\$ (978,182)	\$ (1,496,359)	\$ (1,417,616)	\$ (1,240,974)

ENGINEERING AND PUBLIC WORKS

Public Works Operations Division (*represented in green on the organizational chart*)

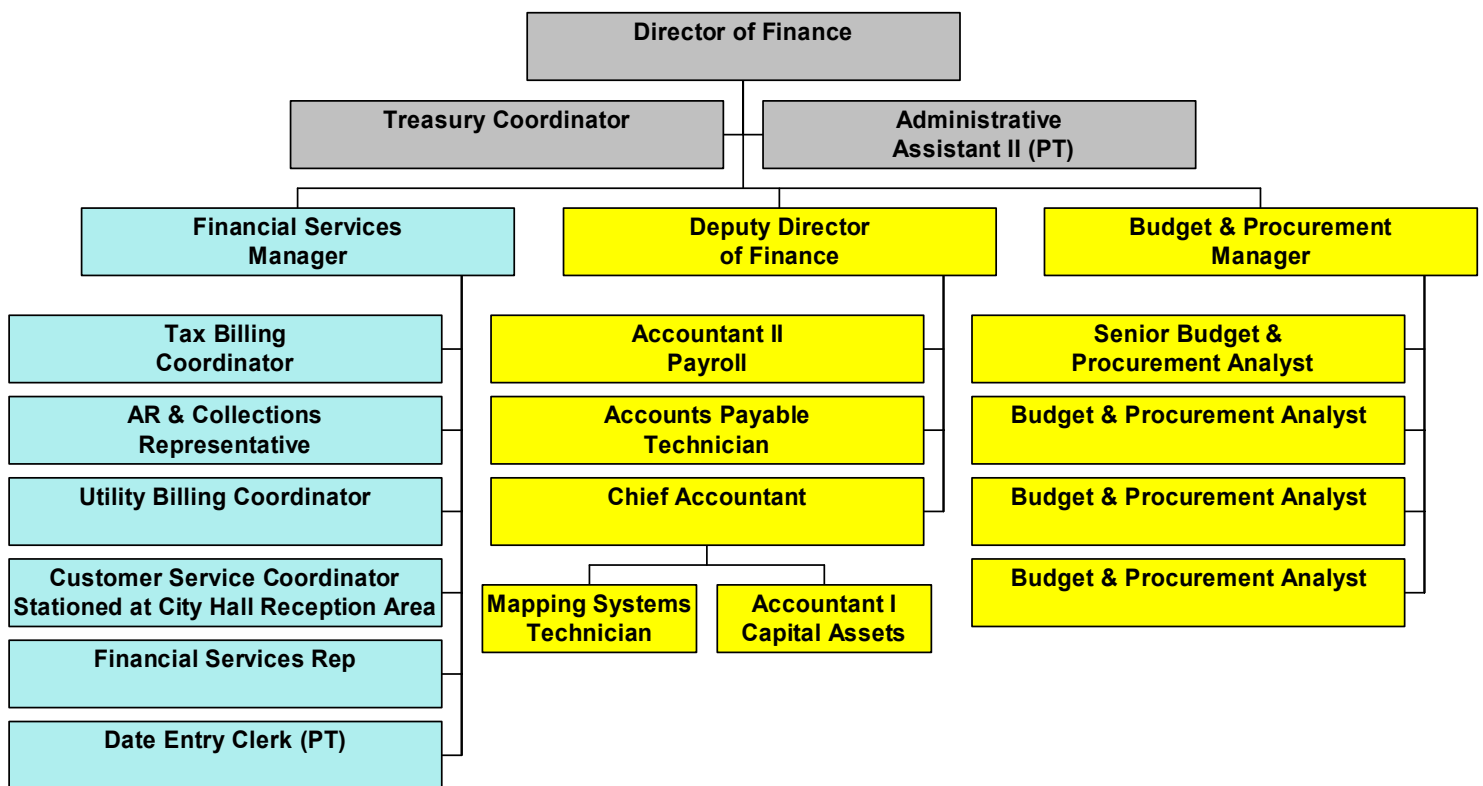
Statement of Service: Public works coordinates and performs maintenance on streets, sidewalks, traffic signals, traffic signs, and city facilities. Public Works also provides construction services in support of the engineering division and other city departments.

Performance Measurements	Actual FY 2004	Projected FY 2005	Actual FY 2005	Projected FY 2006
Average # of days to complete sidewalk work order	37	4	10	8
Average # of days to complete pothole & curb/gutter work order	25	19	2	2
Average # of days to complete curb and gutter work order	40	39	8	7
Average # of days to complete ROW., mowing, limb work order	2	2	2	2
Average # of days to complete drainage sink hole work order	40	40	7	7
Average # of days to complete sign replacement/upgrade work order	5	4	2	2
Average # of days to complete signal light maintenance work order	3	1	2	2
Average # of days to complete striping work order	3	3	3	3
Average # of days to complete catch basin work order	28	23	2	2
Average # of days to complete storm drain work order	149	36	5	5
Average # of days to complete facilities work order	4	4	4	4
Personnel Assigned:	25.0 FTE	25.0 FTE	25.0 FTE	30.0 FTE
PW Supervisor (2)		PW Supervisor (2)	PW Supervisor (2)	PW Supervisor (3)
Crew Leader (5)		Crew Leader (5)	Crew Leader (5)	Crew Leader (6)
PW Tech II (9)		PW Tech II (6)	PW Tech II (6)	PW Tech II (6)
PW Tech I (5)		PW Tech I (6)	PW Tech I (6)	PW Tech I (6)
PW Tech (4)		PW Tech (6)	PW Tech (6)	PW Tech (9)
Financial Information:	Actual FY 2004	Budget FY 2005	Actual FY 2005	Recommended FY 2006
Direct Revenue				
None	\$ -	\$ -	\$ -	\$ -
Total Direct Revenue	\$ -	\$ -	\$ -	\$ -
Direct Expenditures				
Salary & Benefits	\$ 1,038,572	\$ 1,191,542	\$ 1,143,153	\$ 1,464,729
Maintenance & Operating	\$ 1,331,745	\$ 653,627	\$ 568,921	\$ 694,922
Total Direct Expenditures	\$ 2,370,317	\$ 1,845,169	\$ 1,712,074	\$ 2,159,651
Net Revenues Over Expenditures	\$ (2,370,317)	\$ (1,845,169)	\$ (1,712,074)	\$ (2,159,651)

ORGANIZATIONAL CHART

City of Alpharetta

Department of Finance



DEPARTMENT OF FINANCE

City of Alpharetta

Mission Statement:

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

Goals and Objectives:

For fiscal year 2006, the Department of Finance has identified both entity-wide and departmental specific initiatives, including:

- Expansion of the financial planning process

This goal includes the development of a comprehensive, progressively managed long-term capital improvement program and multi-year budgeting, forecasting, and planning in order to more accurately predict our financial position in future years, and the impact current year decisions have on long-range finances.

- Department Re-Alignment, Training, and Integration

During fiscal year 2005, some organizational changes were made to the department. Additional organizational changes are anticipated during fiscal year 2006, as a result of the sale of the water system, and potential elimination of solid waste billing. The outcome of such re-alignments drive the need for staff training and integration of new or changed business functions into the department.

- Identification of new or expanded revenue streams/structures

In an effort to continually improve the financial condition of the City, additional revenue sources have been identified. Further, re-structuring or amending existing revenue sources is being recommended. This allows the City to maintain diversity in our financing in order to have a strong economic base which is not jeopardized by fluctuations in individual revenue items.

- Integration, development, and implementation of technology

One of the key business components for the finance operation is the software and hardware systems used to track, report, and maintain information which provides the necessary data for financial analysis. Software development in several key areas, including cash management, payroll, capital assets, procurement cards, are all underway and anticipated to be substantially complete during fiscal year 2006.

- Execution of business plan with respect to current external services, including water, solid waste, taxation, etc.

The Department of Finance issued a business plan during fiscal year 2004 which identifies needed improvements and changes to operating units inside the department. These changes are underway and should be fully completed during fiscal year 2006, providing for both reduced costs to citizen's and improved operating efficiency to the government.

DEPARTMENT OF FINANCE

City of Alpharetta

Department of Finance - General Fund

ACCOUNT DESCRIPTION	ACTUALS FY 2004	REVISED BUDGET FY 2005	RECOMMENDED FY 2006	PROJECTED FY 2007	PROJECTED FY 2008
Salaries / Benefits	\$ 1,115,104	\$ 1,107,426	\$ 1,209,226	\$ 1,260,904	\$ 1,314,815
Professional Development	\$ 22,276	\$ 20,475	\$ 34,708	\$ 35,055	\$ 35,406
Professional Fees	\$ 194,862	\$ 222,381	\$ 173,836	\$ 175,574	\$ 177,330
Equipment R & M	\$ 370	\$ 1,500	\$ 1,500	\$ 1,515	\$ 1,530
Building Rental	\$ 93,665	\$ 128,729	\$ 98,045	\$ 100,986	\$ 104,016
Communications	\$ 11,580	\$ 11,700	\$ 12,200	\$ 12,322	\$ 12,445
Advertising	\$ 7,042	\$ 15,011	\$ 15,100	\$ 15,251	\$ 15,404
Printing	\$ 29,260	\$ 32,603	\$ 35,750	\$ 36,108	\$ 36,469
Travel	\$ 7,969	\$ 12,460	\$ 15,950	\$ 16,110	\$ 16,271
Maintenance Contracts	\$ 3,715	\$ 61,563	\$ 79,022	\$ 81,393	\$ 83,834
General Supplies	\$ 43,175	\$ 41,307	\$ 59,670	\$ 60,267	\$ 60,869
Utilities	\$ -	\$ 6,351	\$ -	\$ -	\$ -
Food/Meals	\$ 2,906	\$ 3,250	\$ 3,150	\$ 3,182	\$ 3,213
Non-recurring Expenditures	\$ 885	\$ 2,395	\$ -	\$ -	\$ -
Machinery & Equipment	\$ 38,555	\$ 48,839	\$ 26,050	\$ 33,474	\$ 33,474
	\$ 1,571,364	\$ 1,715,990	\$ 1,764,207	\$ 1,832,140	\$ 1,895,076

Department of Finance - Solid Waste Fund

Salaries / Benefits	\$ 65,017	\$ 79,750	\$ 202,177	\$ 210,823	\$ 219,843
Professional Development	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Fees	\$ 1,757,875	\$ 1,833,010	\$ 1,833,317	\$ 1,851,650	\$ 1,870,167
Travel	\$ -	\$ -	\$ -	\$ -	\$ -
General Supplies	\$ 107	\$ 1,525	\$ 20,180	\$ 20,382	\$ 20,586
Machinery & Equipment	\$ 50	\$ -	\$ -	\$ -	\$ -
	\$ 1,823,049	\$ 1,914,285	\$ 2,055,674	\$ 2,082,855	\$ 2,110,595

Employee Summary (includes General, Water, and Solid Waste Funds):

FISCAL YEAR	2002	2003	2004	2005	2006 Proposed
	16	18	22.5	23	20

DEPARTMENT OF FINANCE

Administration (represented in gray on the organizational chart)

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

Performance Measurements	Actual FY 2004	Projected FY 2005	Actual FY 2005	Projected FY 2006
Finance Department annual turnover percent	2.35%	3.00%	3.73%	3.00%
# of New GAAP and GASB financial requirements implemented	1	1	3	4
Bond rating maintained or upgraded	Maintain Aa1 - AA+	Maintain Aa1 - AA+	Maintain Aa1 - AA+	Maintain Aa1 - AA+
Cash management program maximizing interest returns (all funds)	\$419,027	\$458,134	\$606,588	\$255,800
Personnel Assigned:	4.0 FTE	4.0 FTE	4.5 FTE	2.5 FTE
	Director of Finance	Director of Finance	Director of Finance	Director of Finance
	Internal Auditor	Internal Auditor	Internal Auditor	
	Treasury Coord.	Treasury Coord.	Treasury Coord.	Treasury Coord.
	Mapping Systems Tech	Mapping Systems Tech	Mapping Systems Tech	
			Admin. Assist. II (.5)	Admin. Assist. II (.5)
Financial Information:	Actual FY 2004	Budget FY 2005	Actual FY 2005	Recommended FY 2006
Direct Revenue				
None	\$ -	\$ -	\$ -	\$ -
Total Direct Revenue	\$ -	\$ -	\$ -	\$ -
Direct Expenditures				
Salary & Benefits	\$ 317,716	\$ 366,655	\$ 367,771	\$ 245,726
Maintenance & Operating	\$ 205,830	\$ 350,060	\$ 241,638	\$ 292,303
Total Direct Expenditures	\$ 523,546	\$ 716,715	\$ 609,409	\$ 538,029
Net Revenues Over Expenditures	\$ (523,546)	\$ (716,715)	\$ (609,409)	\$ (538,029)

DEPARTMENT OF FINANCE

Internal Services *(represented in yellow on the organizational chart)*

The internal services arm of the Department of Finance includes Accounting, Budgeting, and Procurement Services, each further defined as:

Accounting Services: Accounting services records the City's financial transactions. Responsibilities include financial reporting and cash disbursement activities related to accounts payable and payroll. The accounting function also provides timely financial data for the purpose of compiling management and public reports which reflect the financial condition of the City in accordance with Generally Accepted Accounting Principles.

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

Performance Measurements	Actual FY 2004	Projected FY 2005	Actual FY 2005	Projected FY 2006
Audited CAFR to be published within 180 days of fiscal year end	10/22/04	11/1/04	Undetermined	12/1/05
CAFR to receive GFOA Certificate of Achievement for Excellence in Financial Reporting	Pending	Yes	Yes	Yes
Annual Citizen's Report received GFOA Outstanding Achievement in Popular Annual Financial Reporting	Yes	Yes	Yes	Yes
# of External audit management comments received	Pending	2	2	3
% of Budgeted employees participating in direct deposit	88%	90%	91.5%	93%
Budget document received GFOA Distinguished Budget Award	Yes	Yes	Yes	Yes
Excellence in Procurement Award received from NIGP	Yes	Yes	Undetermined	Yes
Satisfaction rate of Financial Liaison Program	Not Measured	Meets Expectations 90%	Meets Expectations 100%	Meets Expectations 100%
Percentage of departments within appropriated salary & benefit budget	100%	100%	88.2%	100%
Percentage of departments within appropriated maintenance & operating budget	100%	100%	100%	100%
Percent of completed capital projects within budget	78.4%	85%	81.2%	90%
Average # of vendor responses to Bids/Requests for Proposals	3.6	4	4.4	6
Percentage of re-bids	14.80%	15%	17.20%	10%
Average # of days from Council approval to notice to proceed	30	25	30	30
Percentage increase in # of contracts managed	not measured	15%	17.70%	15%
Percentage increase in vendor database	18.49%	10.00%	14.21%	18.00%

DEPARTMENT OF FINANCE

Internal Services *(represented in yellow on the organizational chart)*

continued

Personnel Assigned:	Accounting Services - 5 FTE	Accounting Services - 5 FTE	Accounting Services - 6 FTE	Accounting Services - 6 FTE
	Deputy Director	Deputy Director	Deputy Director	Deputy Director
			Chief Accountant	Chief Accountant
	Accountant II (2)	Accountant II (2)	Accountant II	Accountant II (2)
	Accountant I	Accountant I	Accountant I	
			Mapping System Tech	Mapping System Tech
	Accounts Payable Technician	Accounts Payable Technician	Accounts Payable Technician	Accounts Payable Technician
	Budget & Procurement - 4.5 FTE	Budget & Procurement - 4.5 FTE	Budget & Procurement - 5 FTE	Budget & Procurement - 5 FTE
	Budget Manager	Budget Manager	Budget & Procurement Manager	Budget & Procurement Manager
	Budget Analyst - 1.5	Budget Analyst (1.5)	Sr. Budget & Procurement Analyst	Sr. Budget & Procurement Analyst
	Procurement Manager	Procurement Manager	Budget & Procurement Analyst (3)	Budget & Procurement Analyst (3)
	Accountant II	Accountant II		
Total Personnel Assigned Internal Services:	9.5 FTE	9.5 FTE	11.0 FTE	11.0 FTE
Financial Information:	Actual FY 2004	Budget FY 2005	Actual FY 2005	Recommended FY 2006
Direct Revenue				
Performance Reporting Grant	\$ 30,000	\$ -	\$ -	\$ -
Total Direct Revenue	\$ 30,000	\$ -	\$ -	\$ -
Direct Expenditures				
Salary & Benefits	\$ 557,920	\$ 610,658	\$ 580,212	\$ 751,516
Maintenance & Operating	\$ 120,525	\$ 183,222	\$ 198,155	\$ 218,983
Total Direct Expenditures	\$ 678,445	\$ 793,880	\$ 778,367	\$ 970,499
Net Revenues Over Expenditures	\$ (648,445)	\$ (793,880)	\$ (778,367)	\$ (970,499)

DEPARTMENT OF FINANCE

External Services *(represented in blue on the organizational chart)*

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

Performance Measurements	Actual FY 2004	Projected FY 2005	Actual FY 2005	Projected FY 2006
% of bills generated on time	90%	95%	95%	99%
% of bills collected on time	80%	90%	90%	95%
# of Real estate tax bills generated	12,287	12,600	12,931	13,731
# of Personal property tax bills generated	2,241	2,300	2,640	2,700
# of Liens processed	122	150	86	80
# of Sanitation customers serviced	9,711	9,700	10,090	10,290
% of Delinquent sanitation accounts	<10%	< 10%	< 10%	< 10%

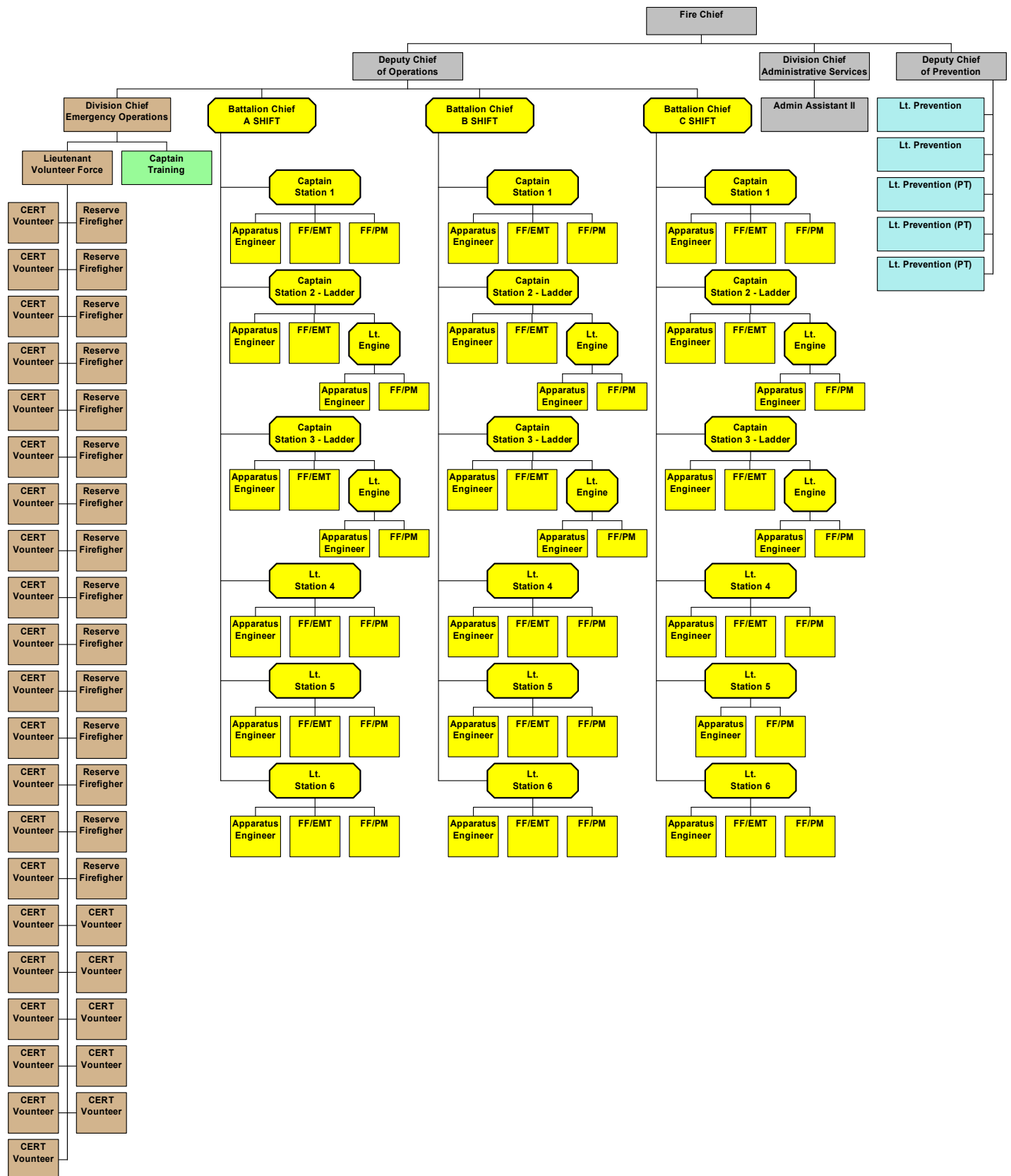
Personnel Assigned:	10.5 FTE	10.0 FTE	6.5 FTE	6.5 FTE
Financial Services Manager	Financial Services Manager	Financial Services Manager	Financial Services Manager	Financial Services Manager
Tax Billing Coord	Tax Billing Coord	Tax Billing Coord	Tax Billing Coord	Tax Billing Coord
Utility Billing Coord	Utility Billing Coord	Utility Billing Coord	Utility Billing Coord	Utility Billing Coord
Customer Service Coord	Customer Service Coord	Customer Service Coord	Customer Service Coord	Customer Service Coord
A/R Coord	A/R Coord	A/R Coord	A/R Representative	A/R Representative
A/R Representative	A/R Representative	A/R Representative	Financial Services Rep	Financial Services Rep
Financial Services Rep (2.5)	Financial Services Rep (2)	Financial Services Rep (2)	Financial Services Rep	Financial Services Rep
Meter Reader	Meter Reader	Meter Reader		
Land Mgmt Rep				
		2 PT Data Entry Clerk	Data Entry Clerk (.5)	Data Entry Clerk (.5)

Financial Information:	Actual FY 2004	Budget FY 2005	Actual FY 2005	Recommended FY 2006
Direct Revenue				
Water & Sewer Charges	\$ 3,462,221	\$ 3,579,137	\$ 3,461,512	\$ -
Solid Waste Charges	\$ 1,653,658	\$ 1,692,000	\$ 2,243,864	\$ 1,804,806
Ad Valorem Tax	\$ 11,211,088	\$ 10,406,494	\$ 12,203,063	\$ 12,003,437
Local Option Sales Tax *	\$ 7,285,998	\$ 7,005,405	\$ 7,658,398	\$ 7,464,726
Motor Vehicle Tax	\$ 1,229,440	\$ 1,211,672	\$ 1,239,066	\$ 1,300,000
Intangible Tax	\$ 409,250	\$ 382,000	\$ 280,410	\$ 400,000
Real Estate Transfer Tax	\$ 144,569	\$ 135,000	\$ 138,565	\$ 155,000
Franchise Tax	\$ 2,509,663	\$ 3,180,000	\$ 2,783,164	\$ 3,330,000
Hotel/Motel Tax	\$ 2,341,936	\$ 967,400	\$ 984,514	\$ 1,055,200
Alcoholic Beverage Excise Tax	\$ 965,019	\$ 1,015,000	\$ 1,031,654	\$ 1,125,000
Insurance Premium Tax	\$ 1,497,158	\$ 1,542,073	\$ 1,622,512	\$ 1,625,000
Financial Institution Tax	\$ 176,782	\$ 215,000	\$ 251,861	\$ 206,000
Rents and Royalties	\$ 17,500	\$ 14,000	\$ 19,200	\$ -
Misc Receivable Revenue	\$ 85,536	\$ 54,000	\$ 131,148	\$ 37,000
Total Direct Revenue	\$ 32,989,817	\$ 31,399,181	\$ 34,048,931	\$ 30,506,169
Direct Expenditures				
Salary & Benefits	\$ 472,478	\$ 476,604	\$ 402,581	\$ 414,163
Maintenance & Operating	\$ 1,840,188	\$ 1,845,751	\$ 1,823,332	\$ 1,897,192
Total Direct Expenditures	\$ 2,312,666	\$ 2,322,355	\$ 2,225,913	\$ 2,311,355
Net Revenues Over Expenditures	\$ 30,677,151	\$ 29,076,826	\$ 31,823,018	\$ 28,194,814

* Due to the timing of revenue receipts for LOST, the fiscal year revenue represents 10 months of the current fiscal year and 2 months of the previous fiscal year.

ORGANIZATIONAL CHART

City of Alpharetta
Fire and Emergency Services



FIRE AND EMERGENCY SERVICES

City of Alpharetta

Mission Statement:

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

Goals and Objectives:

- STAFFING: maintain a minimum “on duty” staffing level of not less than 22 firefighters at all times;
- FIREFIGHTER CERTIFICATION: assure that all career firefighters are certified at the National Professional Qualifications Firefighter 2 level;
- CAREER DEVELOPMENT: maintain a minimum of 240 hours of training and career development for each career firefighter each year;
- APPARATUS RESPONSE: place the first due fire apparatus on the scene of an emergency within four minutes of dispatch at least 90% of the time;
- STRUCTURE FIRE RESPONSE: place a minimum of 12 firefighters on the scene of a structure fire within eight minutes of dispatch at least 90% of the time;
- ADVANCE LIFE SUPPORT STANDARD: place an advance life support paramedic on the scene of a medical emergency within four minutes of dispatch at least 90% of the time;
- PUBLIC EDUCATION: present programs of fire safety education to 80% of all preschool children and 95% of all first and fourth grade students who reside within the City; and
- FIRE PREVENTION: conduct a fire safety inspection and/or design a pre-fire plan for every non-residential occupancy twice yearly.

Fire and Emergency Services - General Fund

ACCOUNT DESCRIPTION	ACTUALS FY 2004	REVISED BUDGET FY 2005	RECOMMENDED FY 2006	PROJECTED FY 2007	PROJECTED FY 2008
Salaries / Benefits	\$ 5,108,578	\$ 5,595,567	\$ 6,406,010	\$ 6,679,203	\$ 6,964,172
Professional Development	\$ 38,351	\$ 56,406	\$ 94,735	\$ 95,682	\$ 96,639
Professional Fees	\$ 36,021	\$ 42,464	\$ 74,200	\$ 74,942	\$ 75,691
Equipment R & M	\$ 26,734	\$ 22,389	\$ 41,200	\$ 41,612	\$ 42,028
Vehicle R & M	\$ 153,893	\$ 227,283	\$ 170,000	\$ 178,500	\$ 187,425
Grounds R&M	\$ -	\$ -	\$ 3,000	\$ 3,030	\$ 3,060
Communications	\$ 67,159	\$ 64,244	\$ 70,175	\$ 70,877	\$ 71,586
Advertising	\$ 2,980	\$ 3,390	\$ 3,500	\$ 3,535	\$ 3,570
Printing	\$ 1,067	\$ 5,010	\$ 5,000	\$ 5,050	\$ 5,101
Travel	\$ 4,111	\$ 7,654	\$ 8,300	\$ 8,383	\$ 8,467
Maintenance Contracts	\$ 21,377	\$ 52,406	\$ 61,743	\$ 63,595	\$ 65,503
General Supplies	\$ 106,493	\$ 96,060	\$ 112,250	\$ 113,373	\$ 114,506
Uniforms	\$ 66,906	\$ 108,215	\$ 176,800	\$ 178,568	\$ 180,354
Food/Meals	\$ 401	\$ 4,040	\$ 2,000	\$ 2,020	\$ 2,040
Utilities	\$ 61,299	\$ 65,745	\$ 68,447	\$ 70,500	\$ 72,615
Non-recurring Expenditure	\$ 233	\$ 955	\$ -	\$ -	\$ -
Machinery & Equipment	\$ 30,126	\$ 38,320	\$ 44,002	\$ 37,630	\$ 37,630
Grants	\$ 581	\$ -	\$ -	\$ -	\$ -
	\$ 5,726,310	\$ 6,390,148	\$ 7,341,362	\$ 7,626,500	\$ 7,930,387

Employee Summary:
FISCAL YEAR

	2002	2003	2004	2005	2006 Proposed
	78	82	85	85	97.5

FIRE AND EMERGENCY SERVICES

Administration Division *(represented in gray on the organizational chart)*

Statement of Service: The administration division of the Fire Department provides for the general supervision of all activities in the department in order to effectively and efficiently assemble and distribute Fire Department resources in protecting the lives and property of the citizens of Alpharetta. These resources include prevention, education, suppression, training, and emergency management.

Performance Measurements	Actual FY 2004	Projected FY 2005	Actual FY 2005	Projected FY 2006
Fire Department annual turnover percentage	0.02%	0.40%	0.77%	1.00%
# of Purchase orders processed	53	70	72	75
Average # of procurement card transactions processed per month	55	80	68	75
# of Other financial transactions processed	546	550	470	450

Personnel Assigned:	4.0 FTE	4.0 FTE	5.0 FTE	5.0 FTE
Fire Chief	Fire Chief	Fire Chief	Fire Chief	Fire Chief
Admin Asst. II	Admin Asst. II	Admin Asst. II	Admin Asst. II	Admin Asst. II
Deputy Chief of Operations	Deputy Chief of Operations	Deputy Chief of Operations	Deputy Chief of Operations	Deputy Chief of Operations
Deputy Chief of Prevention	Deputy Chief of Prevention	Deputy Chief of Prevention	Deputy Chief of Prevention	Deputy Chief of Prevention
			Fire Services Administrator	Fire Services Administrator

Financial Information:	Actual FY 2004	Budget FY 2005	Actual FY 2005	Recommended FY 2006
Direct Revenue				
Emergency Services Contract	\$ 294,000	\$ -	\$ -	\$ -
Total Direct Revenue	\$ 294,000	\$ -	\$ -	\$ -
Direct Expenditures				
Salary & Benefits	\$ 672,181	\$ 419,824	\$ 500,308	\$ 536,736
Maintenance & Operating	\$ 65,815	\$ 106,847	\$ 106,756	\$ 130,258
Total Direct Expenditures	\$ 737,996	\$ 526,671	\$ 607,064	\$ 666,994
Net Revenues Over Expenditures	\$ (443,996)	\$ (526,671)	\$ (607,064)	\$ (666,994)

FIRE & EMERGENCY SERVICES

Fire Suppression Division *(represented in yellow on the organizational chart)*

Statement of Service: The purpose of fire suppression is to maintain an effective force of highly trained personnel and equipment to provide emergency response to occurrences of fire, explosion, hazardous and toxic materials release, and medical emergencies.



Performance Measurements	Actual FY 2004	Projected FY 2005	Actual FY 2005	Projected FY 2006
# of Incident responses	4,909	4,788	5,119	5,300
# of Fire incident responses	149	136	133	150
# of Residential fires	42	42	37	40
# of Medical incident responses	2,570	2,550	2,801	2,900
Average response time	0:04:01	0:04:00	0:04:08	0:04:00
Total # of apparatus' responding	6,975	6,500	4,353	5,000
Average \$\$ loss per dwelling fire	\$5,366	\$5,000	\$9,872	\$7,000
Percent of property saved	99.62%	95.00%	87.43%	90.00%
# of Fire deaths	0	0	2	0
Personnel Assigned:	72.0 FTE	75.0 FTE	74.0 FTE	86.0 FTE
	Battalion Chief (3)	Battalion Chief (3)	Battalion Chief (3)	Battalion Chief (3)
	Fire Captain (9)	Fire Captain (9)	Fire Captain (9)	Fire Captain (9)
	Fire Lieutenant (6)	Fire Lieutenant (12)	Fire Lieutenant (12)	Fire Lieutenant (15)
	FF/Paramedic (15)	FF/Paramedic (15)	FF/Paramedic (15)	FF/Paramedic (18)
	FF II (41)	FF/EMT (15)	FF/EMT (14)	FF/EMT (17)
		Apparatus Engineer (21)	Apparatus Engineer (21)	Apparatus Engineer (24)
Financial Information:	Actual FY 2004	Budget FY 2005	Actual FY 2005	Recommended FY 2006
Direct Revenue				
None	\$ -	\$ -	\$ -	\$ -
Total Direct Revenue	\$ -	\$ -	\$ -	\$ -
Direct Expenditures				
Salary & Benefits	\$ 4,047,212	\$ 4,813,811	\$ 4,740,688	\$ 5,398,185
Maintenance & Operating	\$ 171,068	\$ 197,210	\$ 221,360	\$ 353,747
Total Direct Expenditures	\$ 4,218,280	\$ 5,011,021	\$ 4,962,048	\$ 5,751,932
Net Revenues Over Expenditures	\$ (4,218,280)	\$ (5,011,021)	\$ (4,962,048)	\$ (5,751,932)

FIRE & EMERGENCY SERVICES

Training Division *(represented in green on the organizational chart)*

Statement of Service: The training function in the Fire Department provides for the development and maintenance of essential job skills for all Fire Department staff in order to provide a highly skilled suppression and prevention workforce.

Performance Measurements	Actual FY 2004	Projected FY 2005	Actual FY 2005	Projected FY 2006
Total staff hours spent in internal training programs	28,620	37,000	30,558	35,000
# of Alpharetta Fire training hours at RAPSTC*	5,046	9,000	9,733	10,000
Average internal training hours per staff	358	450	402	450
% of industry required training hours met by AFES (Firefighter & EMS training required =276 per yr per firefighter)	68% above industry requirement	45% above industry requirement	50% above industry requirement	60% above industry requirement
% of Firefighters NPQ Firefighter I certified**	100%	100%	100%	100%
% of Firefighters NPQ Firefighter II certified	18%	35%	30%	40%
# of Fire Officers certified as an Instructor I	23	33	33	33
# of Fire Officers certified as an Instructor II	6	15	12	20
# of National Professional Programs offered at RAPSTC	2	6	1	4
# of Personnel trained as EMT at RAPSTC	0	6	0	6
% of Personnel trained in HazMat Operation	100%	100%	100%	90%
% of Personnel trained in Rope Operation	10%	30%	40%	50%
% of Personnel trained in Rapid Intervention Team Tactics	20%	50%	80%	90%
* RAPSTC = Roswell / Alpharetta Public Safety Training Center				
** NPQ = National Professional Qualifications				
Personnel Assigned:	1.0 FTE	1.0 FTE	1.0 FTE	1.0 FTE
	Training Coord	Training Coord	Training Coord	Training Coord
Financial Information:	Actual FY 2004	Budget FY 2005	Actual FY 2005	Recommended FY 2006
Direct Revenue				
None	\$ -	\$ -	\$ -	\$ -
Total Direct Revenue	\$ -	\$ -	\$ -	\$ -
Direct Expenditures				
Salary & Benefits	\$ 57,329	\$ 68,435	\$ 67,530	\$ 71,848
Maintenance & Operating	\$ 36,534	\$ 67,784	\$ 47,836	\$ 65,035
Total Direct Expenditures	\$ 93,863	\$ 136,219	\$ 115,366	\$ 136,883
Net Revenues Over Expenditures	\$ (93,863)	\$ (136,219)	\$ (115,366)	\$ (136,883)

FIRE & EMERGENCY SERVICES

Office of Emergency Management (*represented in brown on the organizational chart*)

Statement of Service: The Emergency Management/Special Operations Division provides for coordinating mitigation, preparedness, response, and recovery operations, as well as Homeland Security for the City. The division provides planning and logistics for emergency preparedness for the City and represents the City in regional preparedness activities.

Performance Measurements	Actual FY 2004	Projected FY 2005	Actual FY 2005	Projected FY 2006
Date of most current Emergency Operations Plan	12/1/05	12/1/05	12/1/05	12/1/05
# of Active Fire Reservist	17	24	37	55
Hours of Emergency Management Activation	100	100	106	100
# of Public Relations events attended	20	25	25	30
# of City events staffed	50	50	25	25
# of CERT members trained	100	100	45	60
Representation on Regional boards/committees	4	5	5	5
* CERT = Community Emergency Response Team				
Personnel Assigned:	1.0 FTE	1.0 FTE	1.0 FTE	2.0 FTE
	Technical Services Coord	Emergency Operations Mgr.	Emergency Operations Mgr.	Battalion Chief
		24 Reservists	24 Reservists	Lt. - CERT Program 24 Reservists
Financial Information:	Actual FY 2004	Budget FY 2005	Actual FY 2005	Recommended FY 2006
Direct Revenue				
Citizen's Corp Grant	\$ 8,347	\$ -	\$ -	\$ -
Total Direct Revenue	\$ 8,347	\$ -	\$ -	\$ -
Direct Expenditures				
Salary & Benefits	\$ 62,632	\$ 63,425	\$ 61,943	\$ 130,406
Maintenance & Operating	\$ 48,935	\$ 147,084	\$ 108,904	\$ 117,192
Total Direct Expenditures	\$ 111,567	\$ 210,509	\$ 170,847	\$ 247,598
Net Revenues Over Expenditures	\$ (103,220)	\$ (210,509)	\$ (170,847)	\$ (247,598)

FIRE & EMERGENCY SERVICES

Fire Prevention Division (*represented in blue on the organizational chart*)

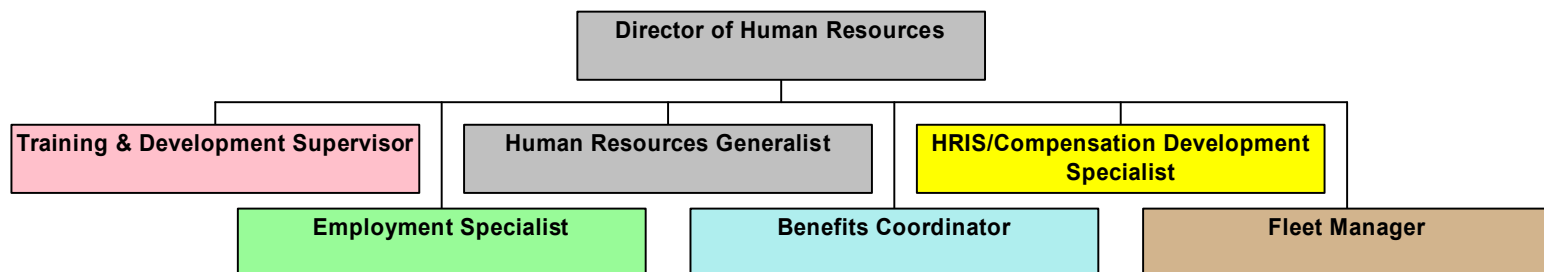
Statement of Service: Fire prevention services provide for public safety by attempting to reduce the incidence and effects of fires by developing and enforcing fire safety codes and ordinances and by educating and informing the public in effective safety practices.

Performance Measurements	Actual FY 2004	Projected FY 2005	Actual FY 2005	Projected FY 2006
# of Building plans reviewed	591	600	643	700
# of Existing building inspections conducted	4,646	6,500	5,753	6,500
# of New building inspections conducted	759	600	909	1,200
# of Fire safety programs conducted	203	400	299	400
# of Fire permits issued	196	160	240	275
# of Car safety seat checks	214	200	243	300
Personnel Assigned:	3.5 FTE	3.5 FTE	3.5 FTE	3.5 FTE
	Fire Prevention Officer (3.5)	Fire Prevention Officer (3.5)	Fire Prevention Officer (3.5)	Fire Prevention Officer (3.5)
Financial Information:	Actual FY 2004	Budget FY 2005	Actual FY 2005	Recommended FY 2006
Direct Revenue				
Fireman's Fund Heritage Grant	\$ -	\$ -	\$ 25,000	\$ -
Fire Permits	\$ 4,377	\$ 4,000	\$ 7,162	\$ 4,500
Fire Plan Review	\$ 91,275	\$ 48,000	\$ 100,451	\$ 85,000
Fire Inspection Fees	\$ 3,500	\$ 4,000	\$ 2,688	\$ 4,000
Total Direct Revenue	\$ 99,152	\$ 56,000	\$ 135,301	\$ 93,500
Direct Expenditures				
Salary & Benefits	\$ 223,633	\$ 226,877	\$ 257,956	\$ 268,834
Maintenance & Operating	\$ 210,878	\$ 278,851	\$ 303,640	\$ 269,120
Total Direct Expenditures	\$ 434,511	\$ 505,728	\$ 561,596	\$ 537,954
Net Revenues Over Expenditures	\$ (335,359)	\$ (449,728)	\$ (426,295)	\$ (444,454)

ORGANIZATIONAL CHART

City of Alpharetta

Human Resources Department



HUMAN RESOURCES

City of Alpharetta

Mission Statement:

The mission of the Department of Human Resources is to provide a human approach to human concerns, through strategic planning, leadership, and guidance in developing a work culture that promotes organizational and individual productivity. The Human Resources Department approaches their mission using the following guiding principles:

- To promote and recruit the best qualified people, recognizing and encouraging the value of diversity in the work place.
- To provide a competitive salary and superior benefits package.
- Offer a work atmosphere that is healthy and safe and one that is also conscious of long-term family and community goals.
- Provide opportunities for personal and professional growth and career development to reach each employee's full potential.
- To inspire and encourage a high level of employee morale through recognition, effective communication and constant feedback;
- To establish, administer and effectively communicate sound policies, rules, and practices that treat employees with dignity and equality while maintaining compliance with employment and labor laws.

Goals & Objectives:

- Continue to automate internal HR functions and design a process to determine individual employee productivity.
- Finalize selection and implement new HRIS system , applicant tracking and employee self- service and related systems that will continue to improve the efficiencies between HR and payroll.
- Enhance E - learning to assess individual employee development needs, provide employees feedback and monitor employee development progress.
- Determine the future direction of City retirement/pension programs based on the analysis of an actuarial study.
- Conduct annual benefits cost analysis to provide up to date trends on comparisons to other cities/counties.
- Create comprehensive quarterly risk management reports to analyze trends and create safety prevention and loss reduction programs.

HUMAN RESOURCES

City of Alpharetta

Human Resources - General Fund

ACCOUNT DESCRIPTION	ACTUALS FY 2004	REVISED BUDGET FY 2005	RECOMMENDED FY 2006	PROJECTED FY 2007	PROJECTED FY 2008
Salaries / Benefits	\$ 495,369	\$ 516,778	\$ 590,935	\$ 616,213	\$ 642,584
Professional Development	\$ 11,770	\$ 16,608	\$ 19,274	\$ 19,467	\$ 19,661
Professional Fees	\$ 49,418	\$ 98,380	\$ 96,509	\$ 97,474	\$ 98,449
Employee Recruitment	\$ 13,787	\$ 7,992	\$ 9,175	\$ 9,175	\$ 9,175
Equipment R & M	\$ -	\$ 1,019	\$ 500	\$ 505	\$ 510
Vehicle R & M	\$ 335	\$ 1,750	\$ 1,100	\$ 1,155	\$ 1,213
Communications	\$ 3,049	\$ 3,745	\$ 4,816	\$ 4,864	\$ 4,913
Advertising	\$ 38,249	\$ 27,331	\$ 14,000	\$ 14,140	\$ 14,281
Printing	\$ 2,398	\$ 4,020	\$ 3,450	\$ 3,485	\$ 3,519
Travel	\$ 5,325	\$ 8,048	\$ 6,875	\$ 6,944	\$ 7,013
Maintenance Contracts	\$ -	\$ 10,510	\$ 10,036	\$ 10,337	\$ 10,647
General Supplies	\$ 11,623	\$ 8,542	\$ 13,055	\$ 13,186	\$ 13,317
Utilities	\$ -	\$ 6,030	\$ 6,579	\$ 6,776	\$ 6,980
Food/Meals	\$ 3,034	\$ 4,035	\$ 6,228	\$ 6,290	\$ 6,353
Non-recurring Expenditures	\$ 382	\$ 376	\$ 500	\$ 505	\$ 510
Employee Recognition	\$ 46,042	\$ 46,858	\$ 51,100	\$ 51,100	\$ 51,100
Employee Wellness	\$ 18,561	\$ 12,385	\$ 26,500	\$ 27,295	\$ 28,114
Machinery & Equipment	\$ 6,359	\$ 9,041	\$ 15,000	\$ 11,574	\$ 11,574
	\$ 705,701	\$ 783,448	\$ 875,632	\$ 900,484	\$ 929,914

Employee Summary:

FISCAL YEAR	2002	2003	2004	2005	2006 Proposed
	6	6	6	6	7

HUMAN RESOURCES

Administration (represented in gray on the organizational chart)

Statement of Service: The administrative function monitors legal compliance and employee relations in order to establish, administer, and effectively communicate sound policies, rules, and practices that will treat all employees equally while maintaining compliance with employment and labor laws.

Performance Measurements	Actual FY 2004	Projected FY 2005	Actual FY 2005	Projected FY 2006
Human Resources Department annual turnover percentage	0.00%	0.00%	0.00%	0.00%
City-wide turnover percentage	0.70%	1.00%	1.14%	2.00%
# of Approved full-time equivalent employees	373	381.5	383	396
HR staff to full-time equivalent employee ratio	1 to 62	1 to 64	1 to 64	1 to 57
Total # full-time equivalents (full-time, part-time, seasonal, and elected)	490	498.5	494	506
HR staff to total full-time equivalent employee ratio	1 to 82	1 to 83	1 to 82	1 to 72
# of HR related strategic initiatives *	83	65	75	75
# of Employee grievances **	18	20	8	10
# of EEOC complaints filed ***	1	1	0	1
# of Compliance/litigation matters handled	20	15	8	10
Personnel Assigned:	1.0 FTE	1.0 FTE	1.0 FTE	2.0 FTE
	Director of HR	Director of HR	Director of HR	Director of HR HR Generalist
Financial Information:	Actual FY 2004	Budget FY 2005	Actual FY 2005	Recommended FY 2006
Direct Revenue				
None	\$ -	\$ -	\$ -	\$ -
Total Direct Revenue	\$ -	\$ -	\$ -	\$ -
Direct Expenditures				
Salary & Benefits	\$ 124,640	\$ 125,864	\$ 126,796	\$ 185,406
Maintenance & Operating	\$ 15,646	\$ 34,302	\$ 51,963	\$ 57,984
Total Direct Expenditures	\$ 140,286	\$ 160,166	\$ 178,759	\$ 243,390
Net Revenues Over Expenditures	\$ (140,286)	\$ (160,166)	\$ (178,759)	\$ (243,390)

HUMAN RESOURCES

Benefits Administration *(represented in blue on the organizational chart)*

Statement of Service: The benefits function provides for a competitive benefits package to help attract and retain the best employees.

Performance Measurements	Actual FY 2004	Projected FY 2005	Actual FY 2005	Projected FY 2006
# of Benefit programs available	20	20	49	54
# of Employees enrolled in group insurance	352	350	353	375
% of Employees enrolled in group insurance	92%	91%	92%	95%
# of Employees enrolled in deferred compensation	287	300	275	300
% of Employees enrolled in deferred compensation	75%	78%	71%	76%
# of Employees seeking EAP services	171	75	218	200
% of Employees seeking EAP services	44%	19.5%	56%	51.0%
# of Employees seeking work/life referral services	78	95	85	95
% of Employees seeking work/life referral services	19%	25%	22%	24%
Annual Health Fair Attendance	302	325	300	350
% of Health Fair Attendance	79%	85%	78%	89
New Benefits/enhancements	8	8	13	10
Personnel Assigned:	1.0 FTE	1.0 FTE	1.0 FTE	1.0 FTE
	Benefits Coord	Benefits Coord	Benefits Coord	Benefits Coord
Financial Information:	Actual FY 2004	Budget FY 2005	Actual FY 2005	Recommended FY 2006
Direct Revenue				
None	\$ -	\$ -	\$ -	\$ -
Total Direct Revenue	\$ -	\$ -	\$ -	\$ -
Direct Expenditures				
Salary & Benefits	\$ 80,387	\$ 81,208	\$ 81,746	\$ 84,497
Maintenance & Operating	\$ 34,729	\$ 59,725	\$ 54,065	\$ 72,031
Total Direct Expenditures	\$ 115,116	\$ 140,933	\$ 135,811	\$ 156,528
Net Revenues Over Expenditures	\$ (115,116)	\$ (140,933)	\$ (135,811)	\$ (156,528)

HUMAN RESOURCES

Compensation Administration (*represented in yellow on the organizational chart*)

Statement of Service: The compensation function provides up-to-date analysis of the job market to help maintain competitive salaries. The HRIS function seeks ways to automate salary administration, wage market data, and employee ease of access to individual records.

Performance Measurements	Actual FY 2004	Projected FY 2005	Actual FY 2005	Projected FY 2006
# of Market wage/benefit surveys requested (min of 20 positions each)	4	8	10	10
# of Classification analyses conducted	48	15	20	25
Annual City Paygrade review conducted	6/4/04	4/1/05	5/1/05	4/1/06
# of Department reorganizations	3	3	2	3
Personnel Assigned:	1.0 FTE	1.0 FTE	1.0 FTE	1.0 FTE
	Human Resources Coordinator	HRIS/Compensation Specialist	HRIS/Compensation Specialist	HRIS/Compensation Specialist
Financial Information:	Actual FY 2004	Budget FY 2005	Actual FY 2005	Recommended FY 2006
Direct Revenue				
None	\$ -	\$ -	\$ -	\$ -
Total Direct Revenue	\$ -	\$ -	\$ -	\$ -
Direct Expenditures				
Salary & Benefits	\$ 68,835	\$ 70,618	\$ 68,842	\$ 73,320
Maintenance & Operating	\$ 17,079	\$ 17,894	\$ 14,687	\$ 5,531
Total Direct Expenditures	\$ 85,914	\$ 88,512	\$ 83,529	\$ 78,851
Net Revenues Over Expenditures	\$ (85,914)	\$ (88,512)	\$ (83,529)	\$ (78,851)

HUMAN RESOURCES

Fleet, Safety, and Risk Management (*represented in brown on the organizational chart*)

Statement of Service: The fleet and risk management function seeks to provide a work atmosphere that is safe, healthy, and secure.

Performance Measurements	Actual FY 2004	Projected FY 2005	Actual FY 2005	Projected FY 2006
# of Unemployment claims filed	0	4	5	5
# of Unemployment claims denied on appeal	0	3	1	2
Amount of unemployment paid	\$0	\$1,500	\$6,473	\$7,000
# of Vehicles in fleet	190	193	197	199
Total # of vehicle accidents	23	30	26	25
# of Worker's Compensation claims	52	25	32	25
Personnel Assigned:	1.0 FTE	1.0 FTE	1.0 FTE	1.0 FTE
	Risk Manager	Risk Manager	Risk Manager	Risk Manager
Financial Information:	Actual FY 2004	Budget FY 2005	Actual FY 2005	Recommended FY 2006
Direct Revenue				
None	\$ -	\$ -	\$ -	\$ -
Total Direct Revenue	\$ -	\$ -	\$ -	\$ -
Direct Expenditures				
Salary & Benefits	\$ 84,701	\$ 85,565	\$ 85,155	\$ 89,205
Maintenance & Operating	\$ 9,476	\$ 17,400	\$ 7,300	\$ 15,686
Total Direct Expenditures	\$ 94,177	\$ 102,965	\$ 92,455	\$ 104,891
Net Revenues Over Expenditures	\$ (94,177)	\$ (102,965)	\$ (92,455)	\$ (104,891)

HUMAN RESOURCES

Employment and Recruitment *(represented in green on the organizational chart)*

Statement of Service: The employment function of the Human Resources Department facilitates programs to continually increase the quality of the workforce through placing and retaining highly qualified individuals who have the educational background, knowledge, and competencies to perform at above average levels.

Performance Measurements	Actual FY 2004	Projected FY 2005	Actual FY 2005	Projected FY 2006
Average cost per hire - Approved Positions	\$6,836	\$7,089	\$7,200	\$7,500
Average cost per hire - Seasonal Positions	\$500	\$1,192	\$1,000	\$1,100
# of Resumes reviewed & logged for qualifications	3500	4850	2500	3000
# of Qualified applications processed	900	1000	800	800
# of New hires - Full-time approved	36	40	42	50
# of New hires - Part-time approved	2	2	5	4
# of New hires - Seasonal	93	97	85	90
# of Internal promotions	23	25	38	30
# of Voluntary separations	83	125	110	120
# of Involuntary separations	3	7	4	5
# of Temporary Staff Requests	3	5	8	10
Personnel Assigned:	1.0 FTE	1.0 FTE	1.0 FTE	1.0 FTE
	Employment Coordinator	Employment & Recruiting Specialist	Employment & Recruiting Specialist	Employment & Recruiting Specialist
Financial Information:	Actual FY 2004	Budget FY 2005	Actual FY 2005	Recommended FY 2006
Direct Revenue				
None	\$ -	\$ -	\$ -	\$ -
Total Direct Revenue	\$ -	\$ -	\$ -	\$ -
Direct Expenditures				
Salary & Benefits	\$ 71,632	\$ 74,856	\$ 73,288	\$ 76,630
Maintenance & Operating	\$ 123,950	\$ 123,082	\$ 102,996	\$ 108,006
Total Direct Expenditures	\$ 195,582	\$ 197,938	\$ 176,284	\$ 184,636
Net Revenues Over Expenditures	\$ (195,582)	\$ (197,938)	\$ (176,284)	\$ (184,636)

HUMAN RESOURCES

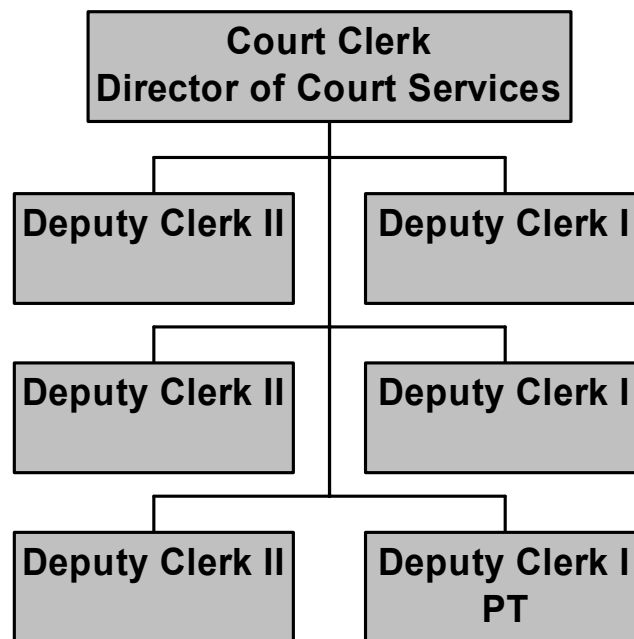
Training and Development *(represented in pink on the organizational chart)*

Statement of Service: The Training and Development function provides systematic training & development programs which promote and develop effective leadership, promote management and employee participation and accountability, and improve job performance through individual and team competencies.

Performance Measurements	Actual FY 2004	Projected FY 2005	Actual FY 2005	Projected FY 2006
% of Employees rated "Outstanding" on annual merit review	39%	42%	11%	10%
% of Employees rated "Exceeds" on annual merit review	46%	48%	81%	75%
% of Employees rated "Meets" on annual performance review	8%	8%	8%	15%
% of Employees on "Performance Improvement Plan"	5%	6%	2%	3%
Total # of employees enrolled in Education Programs	40	40	15	25
Master's Degree			4	10
Bachelor's Degree			4	7
Associate's Degree			3	6
Certificate Programs			4	2
Total # of employees receiving tuition reimbursement	20	33	15	25
Total dollar amount of reimbursement issued	\$8,000	\$33,000	\$22,673	\$40,000
<i>* Employee review percentage not 100% due to the impact of new hires, vacancies, turnover, and leaves of absence.</i>				
Personnel Assigned:	1.0 FTE	1.0 FTE	1.0 FTE	1.0 FTE
	Train/Development Supervisor	Train/Development Supervisor	Train/Development Supervisor	Train/Development Supervisor
Financial Information:	Actual FY 2004	Budget FY 2005	Actual FY 2005	Recommended FY 2006
Direct Revenue				
None	\$ -	\$ -	\$ -	\$ -
Total Direct Revenue	\$ -	\$ -	\$ -	\$ -
Direct Expenditures				
Salary & Benefits	\$ 77,685	\$ 78,670	\$ 77,884	\$ 81,876
Maintenance & Operating	\$ 9,077	\$ 14,263	\$ 16,429	\$ 25,459
Total Direct Expenditures	\$ 86,762	\$ 92,933	\$ 94,313	\$ 107,335
Net Revenues Over Expenditures	\$ (86,762)	\$ (92,933)	\$ (94,313)	\$ (107,335)

ORGANIZATIONAL CHART

City of Alpharetta
Municipal Court



MUNICIPAL COURT SERVICES

City of Alpharetta

Mission Statement:

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

Goals & Objectives:

- Continue to provide professional, quality service;
- Continue efforts of positive communication;
- Purchase a new court system to accomplish the following:
 - Improve revenue collection and reporting
 - Implement document imaging
 - Improve the flow of information from Court to Finance
 - Enhance state reporting and calculations
 - Allow for on-line payment of fines
- Add additional employees as needed;
- Fully develop the court's website; and
- Research additional revenue collection possibilities.

Municipal Court - General Fund

ACCOUNT DESCRIPTION	ACTUALS FY 2004	REVISED BUDGET FY 2005	RECOMMENDED FY 2006	PROJECTED FY 2007	PROJECTED FY 2008
Salaries / Benefits	\$ 350,467	\$ 452,996	\$ 437,670	\$ 456,374	\$ 475,886
Professional Development	\$ 564	\$ 2,635	\$ 5,250	\$ 5,303	\$ 5,356
Professional Fees	\$ 124,189	\$ 134,865	\$ 144,400	\$ 166,060	\$ 190,969
Equipment R & M	\$ -	\$ 2,500	\$ 3,700	\$ 3,737	\$ 3,774
Communications	\$ 9,853	\$ 8,460	\$ 8,460	\$ 8,545	\$ 8,630
Advertising	\$ 25	\$ 2,735	\$ 100	\$ 101	\$ 102
Printing	\$ 4,385	\$ 12,089	\$ 11,250	\$ 11,363	\$ 11,476
Travel	\$ 1,132	\$ 3,505	\$ 5,000	\$ 5,050	\$ 5,101
Maintenance Contracts	\$ 1,866	\$ 4,060	\$ 4,541	\$ 4,677	\$ 4,818
General Supplies	\$ 12,049	\$ 12,695	\$ 13,000	\$ 13,130	\$ 13,261
Uniforms	\$ -	\$ 150	\$ 150	\$ 152	\$ 153
Utilities	\$ 12,819	\$ 9,601	\$ 11,350	\$ 11,691	\$ 12,041
Food/Meals	\$ 66	\$ -	\$ -	\$ -	\$ -
Non-recurring Expenditure	\$ -	\$ 500	\$ -	\$ -	\$ -
Machinery and Equipment	\$ 3,593	\$ 22,340	\$ 1,550	\$ 9,874	\$ 9,874
	\$ 521,008	\$ 669,131	\$ 646,421	\$ 696,055	\$ 741,441

Employee Summary:

FISCAL YEAR	2002	2003	2004	2005	2006 Proposed
	4.5	6	7	7.5	7.5

MUNICIPAL COURT SERVICES

Violations Bureau (represented in gray on the organizational chart)

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

Performance Measurements	Actual FY 2004	Projected FY 2005	Actual FY 2005	Projected FY 2006
Municipal Court annual turnover percentage	0.01%	0.00%	1.12%	1.00%
# of Citations received to process	20,785	24,000	15,290	15,290
Total # of cases disposed	17,274	16,000	15,161	15,200
# of Court cases (cases heard in court session)	12,342	24,000	12,499	12,320
# of Court sessions	210	210	196	210
# of Cases closed on first court visit	12	10	12	15
Annual deposits (Fines & Forfeitures)	\$2,299,327	\$2,000,000	\$1,843,348	\$1,900,000
Personnel Assigned:	7.0 FTE	7.5 FTE	7.5 FTE	7.5 FTE
Municipal Judge		Municipal Judge	Municipal Judge	Municipal Judge
Clerk of Courts		Clerk of Courts	Clerk of Courts	Clerk of Courts
Deputy Clerk II (3)		Deputy Clerk II (3)	Deputy Clerk II (3)	Deputy Clerk II (3)
Deputy Clerk I (2)		Deputy Clerk I (2.5)	Deputy Clerk I (2.5)	Deputy Clerk I (2.5)
Financial Information:	Actual FY 2004	Budget FY 2005	Actual FY 2005	Recommended FY 2006
Direct Revenue				
None	\$ -	\$ -	\$ -	\$ -
Total Direct Revenue	\$ -	\$ -	\$ -	\$ -
Direct Expenditures				
Salary & Benefits	\$ 342,492	\$ 537,396	\$ 387,586	\$ 437,670
Maintenance & Operating	\$ 169,130	\$ 131,735	\$ 191,455	\$ 208,751
Total Direct Expenditures	\$ 511,622	\$ 669,131	\$ 579,041	\$ 646,421
Net Revenues Over Expenditures	\$ (511,622)	\$ (669,131)	\$ (579,041)	\$ (646,421)
* Municipal court assesses and collects fines & forfeiture revenue that is reflected in the annual financial statements as revenue in the originating department, in this case, the Police Department.				

POLICE SERVICES

City of Alpharetta

Police Services Mission Statement:

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

Goals & Objectives:

- Goal – To achieve CALEA Re-accreditation and to maintain the State of Georgia Certification for the department.

Objective – All members of the agency will constantly strive to exemplify and abide by the standards we have set forth in our operating policy, to be ever conscious of the Constitution of the United States of America, the Constitution of the State of Georgia, the Official Code of Georgia, and the City of Alpharetta Ordinances, and to always model our actions in accordance with them.

- Goal – To reduce red light traffic violations in the City.

Objective – To acquire red light camera traffic enforcement and to educate the public on the dangers of traffic violations by the implementation of camera enforcement at five intersections.

- Goal – To establish a Crime Scene Investigator within the department.

Objective – A Crime Scene Investigator benefits the department and the City by providing first level response to a scene where the processing of evidence is required. This processing may be the difference between a conviction in court and not clearing a case. The Alpharetta Police Department plans to acquire an investigator, equip and train them, and utilize that person when needed to process a crime scene and testify in court.

- Goal – To complete the Evidence Storage Facility.

Objective – As the City grows and collects large evidence items, it is necessary to provide secure storage for those items. A large item evidence storage facility has been funded by the 2005 general obligation bond and will be constructed during fiscal year 2006.



Emergency 911 Mission Statement:

To ensure every Communication Officer exemplifies a standard of excellence surpassed by none. Communication Officers can, and will, respond immediately to any situation with professional pride, expert skill, undaunted responsibility and dedicated customer service.

Goals and Objectives:

- Goal – To obtain an ongoing, fully trained and certified staff.

Objective – To fulfill the laws and compliance requirements to operate an Emergency 911 Center that guarantees required standards and excellence to be met by:

- Training five new Communications Officers on new internal training programs, all required external courses and certifications, and all center equipment, troubleshooting and recovery procedures.
- Training newly promoted Senior Communications Officers on the new eight point training guidelines established within the center.
- Completing the CPR re-certifications for nine Communications Officers.
- Grooming and training selected supervisors to be able to take over the responsibilities of the Communications Operations Manager position in times of absence.
- Requiring all supervisors to commit to a developmental training objective that addresses their specific opportunities for improvement, as identified by the Communications Operations Manager.

- Goal – To upgrade center software and equipment.

Objective – To meet continued standards of operational excellence and current technology by:

- Upgrading Meteorlogix to accommodate the required severe weather alerts.
- Upgrading CAD to most current Visionair version
- Replacing radios to accommodate analog and the required digital transmissions.
- Replacing the outdated voice recorder, experiencing performance difficulties, with a new DVD recorder which includes Windows format and tape retrieval, listening, copying and reporting.

- Goal – To actively participate in valid projects that effect the Emergency 911 Center operations.

Objective – To meet the continued requirements of accommodating progress and mandates from a local, state and government involvement by:

- Completing the input of landmarks, addresses, cell towers, update of maps, etc. to accommodate the current annexation efforts in Alpharetta.
- Assisting and supporting Motorola and City Engineering with the move of E911 radio communications to temporary wireless for the duration of the Westside Parkway construction effort and from temporary wireless to the permanent buried fiber upon completion

- Goal – To preserve the integrity and operation of an Emergency 911 Center

Objective – To guarantee that the functions performed in this center mirror the accepted functions that are common to an emergency center by:

- Devising a game plan to identify any functions currently performed in this center that are traditionally performed by other city departments and effect the transfer of those function to the proper entity.
- Carefully reviewing all potential projects requesting 911 Center responsibility to ensure that the functions should be performed as part of a first responder, emergency entity.

POLICE SERVICES

City of Alpharetta

Police Services - General Fund

ACCOUNT DESCRIPTION	ACTUALS FY 2004	REVISED BUDGET FY 2005	RECOMMENDED FY 2006	PROJECTED FY 2007	PROJECTED FY 2008
Salaries-Regular	\$ 5,366,677	\$ 5,699,787	\$ 6,116,663	\$ 6,377,292	\$ 6,649,144
Professional Development	\$ 21,046	\$ 45,795	\$ 95,955	\$ 96,915	\$ 97,884
Professional Fees	\$ 42,523	\$ 69,389	\$ 40,025	\$ 40,425	\$ 40,830
Equipment R & M	\$ 3,164	\$ 20,908	\$ 31,500	\$ 31,815	\$ 32,133
Vehicle R & M	\$ 308,595	\$ 315,108	\$ 332,500	\$ 349,125	\$ 366,581
Facilities R & M	\$ 441	\$ 16,291	\$ -	\$ -	\$ -
Rental Land/Buildings	\$ -	\$ 4,000	\$ 4,500	\$ 4,635	\$ 4,774
Communications	\$ 53,258	\$ 114,251	\$ 114,988	\$ 116,138	\$ 117,299
Advertising	\$ 1,036	\$ 2,909	\$ 3,000	\$ 3,030	\$ 3,060
Printing	\$ 7,219	\$ 15,987	\$ 12,600	\$ 12,726	\$ 12,853
Travel	\$ 19,839	\$ 34,196	\$ 39,850	\$ 40,249	\$ 40,651
Maintenance Contracts	\$ 122,871	\$ 251,825	\$ 603,706	\$ 621,817	\$ 640,472
General Supplies	\$ 101,339	\$ 82,392	\$ 96,750	\$ 97,718	\$ 98,695
Uniforms	\$ 94,860	\$ 87,100	\$ 91,550	\$ 92,466	\$ 93,390
Utilities	\$ 40,012	\$ 42,474	\$ 49,550	\$ 51,037	\$ 52,568
Food/Meals	\$ 1,835	\$ 2,018	\$ 1,900	\$ 1,919	\$ 1,938
Non-recurring Expenditure	\$ 26,382	\$ 2,300	\$ 1,300	\$ 1,313	\$ 1,326
Machinery & Equipment	\$ 32,771	\$ 164,348	\$ 164,840	\$ 100,076	\$ 100,076
	\$ 6,243,868	\$ 6,971,078	\$ 7,801,177	\$ 8,038,694	\$ 8,353,674

Police Services - Emergency 911 Fund

ACCOUNT DESCRIPTION	ACTUALS FY 2004	REVISED BUDGET FY 2005	RECOMMENDED FY 2006	PROJECTED FY 2007	PROJECTED FY 2008
Salaries-Regular	\$ 854,692	\$ 1,104,536	\$ 1,170,284	\$ 1,220,174	\$ 1,272,213
Professional Development	\$ 7,875	\$ 8,278	\$ 7,350	\$ 7,424	\$ 7,498
Professional Fees	\$ 1,453	\$ 27,130	\$ 34,400	\$ 34,744	\$ 35,091
Equipment R & M	\$ -	\$ 30,100	\$ 42,100	\$ 42,521	\$ 42,946
Communications	\$ 135,223	\$ 124,150	\$ 160,622	\$ 162,228	\$ 163,851
Travel	\$ 3,090	\$ 10,137	\$ 11,500	\$ 11,615	\$ 11,731
Printing	\$ -	\$ 200	\$ -	\$ -	\$ -
Maintenance Contracts	\$ 92,591	\$ 112,640	\$ 58,707	\$ 60,468	\$ 62,282
General Supplies	\$ 6,438	\$ 6,583	\$ 8,000	\$ 8,080	\$ 8,161
Uniforms	\$ -	\$ 4,400	\$ 2,500	\$ 2,525	\$ 2,550
Utilities	\$ 5,862	\$ 20,000	\$ 23,100	\$ 23,793	\$ 24,507
Food/Meals	\$ 36	\$ 67	\$ 400	\$ 404	\$ 408
Non-recurring Expenditure	\$ 36	\$ 1,500	\$ 1,000	\$ 1,010	\$ 1,020
Machinery & Equipment	\$ 57,625	\$ 17,950	\$ 54,400	\$ 44,840	\$ 44,840
	\$ 1,164,921	\$ 1,467,671	\$ 1,574,363	\$ 1,619,826	\$ 1,677,098

Police Services - Drug Enforcement Agency Fund

ACCOUNT DESCRIPTION	ACTUALS FY 2004	REVISED BUDGET FY 2005	RECOMMENDED FY 2006	PROJECTED FY 2007	PROJECTED FY 2008
Machinery & Equipment	\$ 8,059	\$ 209,008	\$ 87,521	\$ 65,500	\$ 65,500
	\$ 8,059	\$ 209,008	\$ 87,521	\$ 65,500	\$ 65,500

POLICE SERVICES

Administration Division (represented in gray on the organizational chart)

Statement of Service: Police Administration ensures effective, efficient and responsive services by planning and administering the resources allocated to the various divisions of the department, ensuring activities are managed in a manner which produces a safe and secure City. The Administration division communicates with stakeholders on law enforcement concerns within the City, ensuring all contacts made with the public are professional and at all times personify the highest levels of honor, integrity, ethics, and justice. Police Administration is also responsible for education targeted at the City's adult, youth, residential, and business communities.

Performance Measurements	Actual FY 2004	Projected FY 2005	Actual FY 2005	Projected FY 2006
Police Department turnover %	0.49%	1.50%	1.12%	1.50%
# of Sworn officer positions	74	74	74	75
Maintain CALEA accreditation and State Certification **	Yes	Yes	Yes	Yes
# of Pouring/Serving permits issued	1,200	1,800	1,180	1,200
** CALEA = Commission on Accreditation for Law Enforcement Agencies				

Personnel Assigned:	6.0 FTE	8.0 FTE	8.0 FTE	12.5 FTE
	Chief of Police	Chief of Police	Chief of Police	Chief of Police
	Commander	Deputy Chief	Deputy Chief	Deputy Chief
				Commander
	Sergeant	Sergeant	Sergeant (2)	Sergeant (3)
	Field Training Officer		Field Training Officer	Field Training Officer
		Officer (3)	Officer	Officer (3)
	Payroll/Budget Coord	Payroll/Budget Coord	Accreditation Mgr.	Accreditation Mgr.
	Admin Asst. II	Admin Asst. II	Admin Asst. II	Admin Asst. II
				Accounting Clerk (.5)
Personnel Assigned (Prevention): *	2.0 FTE	4.0 FTE	4.0 FTE	0.0 FTE
		Commander	Commander	
	COPS Officer(2)	Sergeant	Sergeant	
		Officer (2)	Officer (2)	
* The Prevention Division was consolidated with the Administration Division in fiscal year 2006.				

Financial Information:	Actual FY 2004	Budget FY 2005	Actual FY 2005	Recommended FY 2006
Direct Revenue				
Police Services	\$ 38,263	\$ 32,000	\$ 32,545	\$ 24,000
Bullet Proof Vest Grant	\$ 13,035	\$ 19,975	\$ 19,975	\$ 15,000
Total Direct Revenue	\$ 51,298	\$ 51,975	\$ 52,520	\$ 39,000
Direct Expenditures - Admin				
Salary & Benefits	\$ 772,527	\$ 832,960	\$ 957,665	\$ 998,649
Maintenance & Operating	\$ 387,836	\$ 805,570	\$ 314,131	\$ 440,496
Total Direct Expenditures	\$ 1,160,363	\$ 1,638,530	\$ 1,271,796	\$ 1,439,145
Net Revenues Over Expenditures	\$ (1,109,065)	\$ (1,586,555)	\$ (1,219,276)	\$ (1,400,145)

POLICE SERVICES

Criminal Investigation Division *(represented in blue on the organizational chart)*

Statement of Service: The Criminal Investigation division attempts to identify, apprehend, and provide information for conviction of those responsible for criminal acts, thereby reducing the number of crimes committed in the City of Alpharetta.

Performance Measurements	Actual FY 2004	Projected FY 2005	Actual FY 2005	Projected FY 2006
Total crimes reported	3,139	3,320	4,940	5,200
# of Part 1 (violent) crimes reported	1,727	1,775	1,445	1,600

Personnel Assigned:	13.0 FTE	15.0 FTE	15.0 FTE	17.0 FTE
Commander		Commander	Commander	Commander
Sergeant		Sergeant (2)	Sergeant (2)	Sergeant (2)
Detective (4)		Detective (4)	Detective (4)	
Officer (4)		Officer (4)	Officer (5)	Officer (10)
		Crime Analyst	Crime Analyst	Crime Analyst
Evidence Tech (2)		Evidence Tech (2)	Evidence Tech (2)	Evidence Tech (2)
Admin Asst I		Admin Asst I	Admin Asst I	Admin Asst I

Financial Information:	Actual FY 2004	Budget FY 2005	Actual FY 2005	Recommended FY 2006
Direct Revenue				
Confiscation (DEA Fund)	\$ 91,967	\$ 95,000	\$ 106,319	\$ 65,000
Total Direct Revenue	\$ 91,967	\$ 95,000	\$ 106,319	\$ 65,000
Direct Expenditures				
Salary & Benefits	\$ 582,202	\$ 957,501	\$ 1,000,537	\$ 1,096,197
Maintenance & Operating	\$ 29,348	\$ 56,340	\$ 50,060	\$ 77,550
Confiscation Expenditures	\$ 8,059	\$ 209,008	\$ 118,678	\$ 87,521
Grand Total Expenditures	\$ 619,609	\$ 1,222,849	\$ 1,169,275	\$ 1,261,268
Net Revenues Over Expenditures	\$ (527,642)	\$ (1,127,849)	\$ (1,062,956)	\$ (1,196,268)

POLICE SERVICES

Uniform Patrol Division *(represented in yellow on the organizational chart)*

Statement of Service: The Patrol Division responds to calls for police service, conducts initial investigations, provides preventative patrols, and communicates with the public and business community to provide for a city which is free of crime, public disorder, and other disturbances.

Performance Measurements	Actual FY 2004	Projected FY 2005	Actual FY 2005	Projected FY 2006
# of Calls for service	52,056	54,366	45,731	46,000
Personnel Assigned:	49.0 FTE	44.0 FTE	46.0 FTE	46.0 FTE
Commander (4)		Commander (4)	Commander (4)	Commander (4)
Sergeant (8)		Sergeant (8)	Sergeant (8)	Sergeant (8)
Field Training Officer (7)		Field Training Officer (6)	Field Training Officer (8)	Field Training Officer (8)
Patrol Officer (30)		Patrol Officer (26)	Patrol Officer (26)	Officer (26)
Financial Information:	Actual FY 2004	Budget FY 2005	Actual FY 2005	Recommended FY 2006
Direct Revenue				
False Alarm Fines & Registration	\$ 70,533	\$ 78,000	\$ 62,650	\$ 60,000
Fines & Forfeitures	\$ 2,299,327	\$ 2,100,000	\$ 1,843,348	\$ 1,900,000
Total Direct Revenue	\$ 2,369,860	\$ 2,178,000	\$ 1,905,998	\$ 1,960,000
Direct Expenditures				
Salary & Benefits	\$ 3,127,916	\$ 3,037,385	\$ 2,893,381	\$ 3,125,051
Maintenance & Operating	\$ 395,455	\$ 187,242	\$ 138,840	\$ 629,275
Total Direct Expenditures	\$ 3,523,371	\$ 3,224,627	\$ 3,032,221	\$ 3,754,326
Net Revenues Over Expenditures	\$ (1,153,511)	\$ (1,046,627)	\$ (1,126,223)	\$ (1,794,326)

POLICE SERVICES

Traffic Division *(represented in brown on the organizational chart)*

Statement of Service: The Traffic Control unit patrols the streets of Alpharetta, enforcing traffic law in order to provide more efficient traffic flow and streets/highways that are free from motor vehicle accidents.

Personnel Assigned:	10.0 FTE	9.0 FTE	9.0 FTE	8.0 FTE
Commander				
Sergeant		Sergeant	Sergeant	Sergeant
Officer (8)		Officer (8)	Officer (8)	Officer (7)
		School Crossing Guards (8) *	School Crossing Guards (8) *	School Crossing Guards (8) *
* School crossing guards are considered seasonal employees are not counted it the total FTE				
Financial Information:	Actual FY 2004	Budget FY 2005	Actual FY 2005	Recommended FY 2006
Direct Revenue				
Red Light Camera Citations	\$ -	\$ 49,864	\$ -	\$ 500,448
Total Direct Revenue	\$ -	\$ 49,864	\$ -	\$ 500,448
Direct Expenditures				
Salary & Benefits	\$ 535,338	\$ 671,426	\$ 189,640	\$ 704,537
Maintenance & Operating	\$ 18,001	\$ 216,837	\$ 402,840	\$ 530,175
Total Direct Expenditures	\$ 553,339	\$ 888,263	\$ 592,480	\$ 1,234,712
Net Revenues Over Expenditures	\$ (553,339)	\$ (838,399)	\$ (592,480)	\$ (734,264)

POLICE SERVICES

Records Division *(represented in orange on the organizational chart)*

Statement of Service: The Records Division maintains an accurate and accessible record-keeping system so as to be responsive to all needs of the Police Department and the community.

Personnel Assigned:	5.5 FTE	4.5 FTE	4.5 FTE	4.0 FTE
	Records Supervisor	Records Supervisor	Records Supervisor	Records Supervisor
	Records Analyst	Records Analyst	Records Analyst	Records Analyst
	Crime Analyst			
	Admin Asst. I	Admin Asst. I	Admin Asst. I	Admin Asst. I
	PT Data Entry Clerk (3)	PT Data Entry Clerk (3)	PT Data Entry Clerk (3)	PT Data Entry Clerk (2)

Financial Information:	Actual FY 2004	Budget FY 2005	Actual FY 2005	Recommended FY 2006
Direct Revenue				
Police Reports	\$ 36,623	\$ 30,000	\$ 41,124	\$ 35,000
Total Direct Revenue	\$ 36,623	\$ 30,000	\$ 41,124	\$ 35,000
Direct Expenditures				
Salary & Benefits	\$ 242,014	\$ 200,235	\$ 188,554	\$ 192,229
Maintenance & Operating	\$ 9,753	\$ 5,582	\$ 8,546	\$ 7,018
Total Direct Expenditures	\$ 251,767	\$ 205,817	\$ 197,100	\$ 199,247
Net Revenues Over Expenditures	\$ (215,144)	\$ (175,817)	\$ (155,976)	\$ (164,247)

POLICE SERVICES

Emergency 911 Division *(represented in pink on the organizational chart)*

Statement of Service: The Emergency 911 Division monitors all incoming radio and telephone calls for police, fire, and emergency medical services, ensuring an appropriate and expeditious response is directed upon all calls received.

Performance Measurements	Actual FY 2004	Projected FY 2005	Actual FY 2005	Projected FY 2006
Hours of communications training	4,000	1,000	2,060	4,500
# of Incoming emergency calls for service	33,600	34,000	30,000	32,000
# of Non-emergency calls for information	174,000	175,000	86,000	90,000

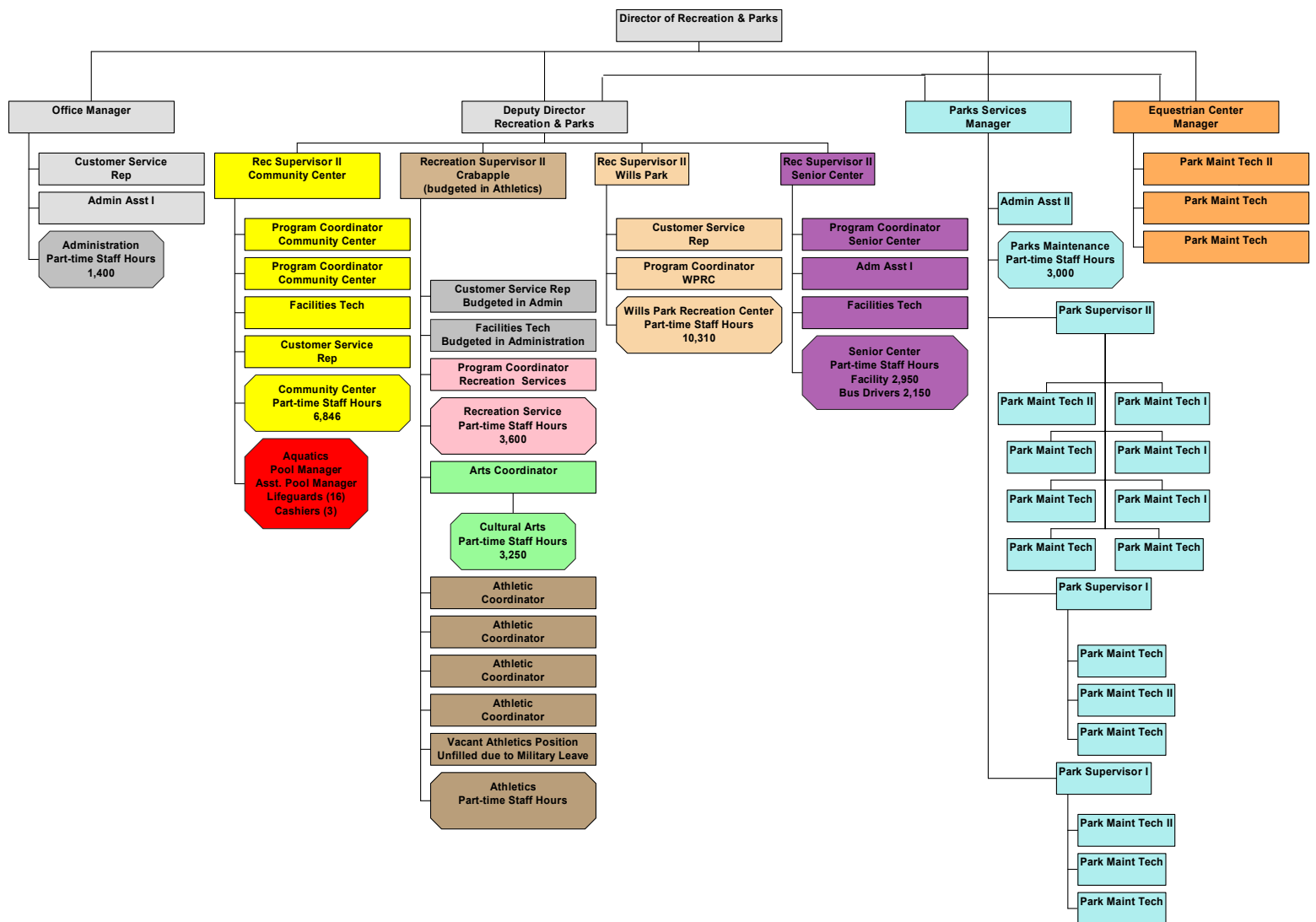
Personnel Assigned:	18.0 FTE	21.0 FTE	21.0 FTE	21.0 FTE
	E911 Manager	Communications Operations Manager	Communications Operations Manager	Communications Operations Manager
	Shift Supervisor(3)	Shift Supervisor(3)	Shift Supervisor(4)	Shift Supervisor(4)
	Sr. Communications Officer (3)	Sr. Communications Officer (3)	Sr. Communications Officer (4)	Sr. Communications Officer (3)
	Communication Officer (11)	Communication Officer (14)	Communication Officer (12)	Communication Officer (13)

Financial Information:	Actual FY 2004	Budget FY 2005	Actual FY 2005	Recommended FY 2006
Direct Revenue				
E-911 Fees	\$ 879,515	\$ 958,456	\$ 912,600	\$ 1,120,431
General Fund Transfer	\$ -	\$ 499,518	\$ 499,518	\$ 451,432
Total Direct Revenue	\$ 879,515	\$ 1,457,974	\$ 1,412,118	\$ 1,571,863
Direct Expenditures				
Salary & Benefits	\$ 831,720	\$ 1,111,457	\$ 1,018,712	\$ 1,170,275
Maintenance & Operating	\$ 310,125	\$ 363,135	\$ 274,413	\$ 404,079
Total Direct Expenditures	\$ 1,141,845	\$ 1,474,592	\$ 1,293,125	\$ 1,574,354
Net Revenues Over Expenditures	\$ (262,330)	\$ (16,618)	\$ 118,993	\$ (2,491)

ORGANIZATIONAL CHART

City of Alpharetta

Recreation and Parks Department



RECREATION & PARKS DEPARTMENT

City of Alpharetta

Mission Statement:

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

Goals and Objectives:

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

Recreation and Parks - General Fund

ACCOUNT DESCRIPTION	ACTUALS FY 2004	REVISED BUDGET FY 2005	RECOMMENDED FY 2006	PROJECTED FY 2007	PROJECTED FY 2008
Salaries / Benefits	\$ 2,717,682	\$ 2,516,010	\$ 2,628,568	\$ 2,741,184	\$ 2,858,679
Seasonal	\$ 253,653	\$ 392,836	\$ 416,158	\$ 416,158	\$ 416,158
Professional Development	\$ 17,759	\$ 20,175	\$ 25,148	\$ 25,399	\$ 25,653
Professional Fees	\$ 738,070	\$ 844,114	\$ 734,920	\$ 742,269	\$ 749,692
Board Member Fees	\$ -	\$ 1,350	\$ 2,700	\$ 2,700	\$ 2,700
Equipment R & M	\$ 34,011	\$ 42,954	\$ 48,550	\$ 49,036	\$ 49,526
Vehicle R & M	\$ 42,319	\$ 61,037	\$ 62,700	\$ 65,835	\$ 69,127
Grounds R & M	\$ 221,930	\$ 228,733	\$ 243,000	\$ 245,430	\$ 247,884
Facilities R & M	\$ 56,734	\$ 152,365	\$ 130,150	\$ 136,658	\$ 143,490
Equipment Rental	\$ 25,271	\$ 27,070	\$ 28,250	\$ 28,533	\$ 28,818
Communications	\$ 47,266	\$ 47,063	\$ 45,565	\$ 46,021	\$ 46,481
Advertising	\$ 5,309	\$ 20,304	\$ 13,925	\$ 14,064	\$ 14,205
Printing	\$ 53,069	\$ 61,483	\$ 63,410	\$ 64,044	\$ 64,685
Travel	\$ 16,208	\$ 22,552	\$ 26,973	\$ 27,243	\$ 27,515
Maintenance Contracts	\$ 249,099	\$ 297,921	\$ 319,111	\$ 328,684	\$ 338,545
General Supplies	\$ 259,965	\$ 234,967	\$ 233,696	\$ 236,033	\$ 238,393
Uniforms	\$ 116,042	\$ 98,156	\$ 92,748	\$ 93,675	\$ 94,612
Utilities	\$ 325,941	\$ 383,450	\$ 378,382	\$ 389,733	\$ 401,425
Food/Meals	\$ 2,281	\$ 12,442	\$ 9,350	\$ 9,444	\$ 9,538
Non-recurring Expenditures	\$ 798	\$ -	\$ -	\$ -	\$ -
Promotional	\$ 9,550	\$ 15,982	\$ 11,935	\$ 12,054	\$ 12,175
Machinery & Equipment	\$ 85,001	\$ 110,470	\$ 65,333	\$ 81,712	\$ 81,712
	\$ 5,277,958	\$ 5,591,434	\$ 5,580,572	\$ 5,755,909	\$ 5,921,013

Employee Summary:

FISCAL YEAR	2002	2003	2004	2005	2006 Proposed
	49	50	50	50	50

RECREATION AND PARKS

Administration Division (represented in gray on the organizational chart)

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

Performance Measurements	Actual FY 2004	Projected FY 2005	Actual FY 2005	Projected FY 2006
Recreation & Parks turnover percentage	1.01%	2.00%	0.84%	2.00%
Maintain CAPRA accreditation *	Yes	Yes	Yes	Yes
Semi-Annual Leisure Guide distribution (per season)	20,000	20,000	20,000	20000
Annual total registration transactions	23,500	22,000	23,791	25,000
# of Part-time hours used	921	1,400	1,400	1,400
# of purchase orders managed	Not measured	150	170	180
* CAPRA = Commission for Accreditation of Parks and Recreation Agencies.				
Personnel Assigned:	7.0 FTE	7.0 FTE	6.0 FTE	6.0 FTE
	Director of Rec/Parks	Director of Rec/Parks	Director of Rec/Parks	Director of Rec/Parks
	Recreation Services Manager	Recreation Services Manager	Recreation Services Manager	Deputy Director
	Recreation Center Supervisor II	Recreation Center Supervisor II		
	Office Manager	Office Manager	Office Manager	Office Manager
	Customer Service Rep (2)	Customer Service Rep (2)	Customer Service Rep (2)	Customer Service Rep (2)
	Admin Asst. I	Admin Asst. I	Admin Asst. I	Admin Asst. I
Financial Information:	Actual FY 2004	Budget FY 2005	Actual FY 2005	Recommended FY 2006
Direct Revenue				
Non-resident Fees	\$ 223,735	\$ 233,012	\$ 229,668	\$ 200,321
Total Direct Revenue	\$ 223,735	\$ 233,012	\$ 229,668	\$ 200,321
Direct Expenditures				
Salary & Benefits	\$ 414,740	\$ 505,953	\$ 446,714	\$ 471,894
Maintenance & Operating	\$ 124,854	\$ 184,302	\$ 207,094	\$ 214,470
Total Direct Expenditures	\$ 539,594	\$ 690,255	\$ 653,808	\$ 686,364
Net Revenues Over Expenditures	\$ (315,859)	\$ (457,243)	\$ (424,140)	\$ (486,043)

RECREATION AND PARKS

Aquatics Division (represented in red on the organizational chart)

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

Performance Measurements	Actual FY 2004 *	Projected FY 2005	Actual FY 2005	Projected FY 2006
% of Days pool facilities were open during pool season (89 days)	100%	100%	98%	98%
Average daily attendance at City pool	200	250	200	225
Hours of lifeguard training per person	15	15	15	15
# of Swim lessons held	86	85	104	102
# of Swim lessons participants	544	529	657	650
(resident / non-resident)	330 / 214	342 / 187	377/280	380/270
Swim teams participants	239	240	239	270
(resident / non-resident)	153 / 86	150 / 90	153/86	165/105
# of Non-competitive special events held	3	3	3	3
# of Swim competitions hosted at City pool	4	4	4	4
Average attendance at non-competitive special events	300	300	300	325
# of Pool passes sold	179	225	186	170
(resident / non-resident)	85 / 94	140 / 85	89/97	85/85
# of Incidents/injuries reported at City pool	2	5	0	2
<i>Pool season spans two fiscal years - actual 2005 figures are to-date figures from May 2004 - June 2005</i>				

Personnel Assigned:	21.0 FTE	23.0 FTE	23.0 FTE	21.0 FTE
Pool Manager		Pool Manager	Pool Manager	Pool Manager
Asst. Manager		Asst. Manager	Asst. Manager	Asst. Manager
Lifeguards (16)		Lifeguards (18)	Lifeguards (18)	Lifeguards (16)
Cashiers (3)		Cashiers (3)	Cashiers (3)	Cashiers (3)

Financial Information:	Actual FY 2004	Budget FY 2005	Actual FY 2005	Recommended FY 2006
Direct Revenue				
Swimming Lessons	\$ 30,196	\$ 25,000	\$ 29,155	\$ 25,000
Swim Team	\$ 19,618	\$ 21,100	\$ 24,705	\$ 21,200
Pool Activity	\$ 55,680	\$ 59,000	\$ 63,127	\$ 54,000
Special Events	\$ -	\$ 500	\$ 690	\$ 500
Total Direct Revenue	\$ 105,494	\$ 105,600	\$ 117,676	\$ 100,700
Direct Expenditures				
Salary & Benefits	\$ 68,162	\$ 81,817	\$ 63,964	\$ 88,539
Maintenance & Operating	\$ 62,086	\$ 87,685	\$ 76,261	\$ 85,400
Total Direct Expenditures	\$ 130,248	\$ 169,502	\$ 140,225	\$ 173,939
Net Revenues Over Expenditures	\$ (24,754)	\$ (63,902)	\$ (22,549)	\$ (73,239)

RECREATION AND PARKS

Athletics Division (*represented in brown on the organizational chart*)

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

Performance Measurements	Actual FY 2004	Projected FY 2005	Actual FY 2005	Projected FY 2006
# of Athletic camps held	15	25	20	18
# of Coaches who attended clinics	250	250	300	325
# of Participants - Adult Basketball 2 Seasons	120	120	183	190
(resident / non-resident)	40/80	45 / 75	48/135	60/130
# of Participants - Adult Roller Hockey 2 Seasons	132	215	202	200
(resident / non-resident)	39/93	90 / 125	43/159	45/155
# of Participants - Adult Softball 3 Seasons	3,876	3000	2,312	2200
(resident / non-resident)	1,159/2,717	900 / 2100	608/1704	600/1600
# of Participants - Teen Basketball 1 Season	60	120	115	120
(resident / non-resident)	20/40	60 / 60	54/61	60/60
# of Participants - Youth Baseball 3 Seasons	454	400	391	425
(resident / non-resident)	216/238	200 / 200	211/180	240/185
# of Participants - Youth Travel Baseball 4 Teams	98	96	82	96
(resident / non-resident)	26/72	50 / 46	25/57	35/61
# of Participants - Youth Basketball 84 Teams	608	608	492	500
(resident / non-resident)	302/306	303 / 305	289/203	300/200
# of Participants - Youth Lacrosse 8 Teams	124	160	95	100
(resident / non-resident)	44/80	60 / 100	32/63	40/60
# of Participants - Youth Roller Hockey 40 Teams	296	284	273	275
(resident / non-resident)	115/184	112 / 172	129/144	138/137
# of Participants - Youth Soccer 81 Teams	590	735	598	600
(resident / non-resident)	331/259	425 / 310	371/227	375/225
# of Participants - Youth Travel Soccer 10 Teams	242	242	297	300
(resident / non-resident)	71/171	71 / 171	86/211	120/180
Adult Programs - % of City resident participation *	30%	39%	26%	30%
Youth Programs - % of City resident participation	46%	61%	51%	55%
# of Part-time hours used	6,034	10,263	10,012	10,000
Average part-time hours used per participant	.91 PT hours per participant	1.7 PT hours per participant	1.87 PT hours per participant	1.87 PT hours per participant

RECREATION AND PARKS

Athletics Division

(continued)

Personnel Assigned:	5.0 FTE	5.0 FTE	7.0 FTE	76.0 FTE
			Recreation Center Supervisor II (2)	Recreation Center Supervisor II (2)
	Athletic Supervisor Athletic Coord (4)	Athletic Supervisor Athletic Coord (4)	Athletic Supervisor Athletic Coord (4)	Athletic Supervisor Athletic Coord (4)
Financial Information:	Actual FY 2004	Budget FY 2005	Actual FY 2005	Recommended FY 2006
Direct Revenue				
Soccer	\$ 32,745	\$ 85,000	\$ 74,389	\$ 70,000
Roller Hockey	\$ 31,730	\$ 35,000	\$ 37,280	\$ 35,000
Youth Basketball	\$ 58,405	\$ 66,400	\$ 51,640	\$ 52,000
WPB Youth Baseball	\$ 43,144	\$ 47,000	\$ 50,450	\$ 58,000
Adult Softball	\$ 72,375	\$ 81,000	\$ 72,865	\$ 67,500
Adult Basketball	\$ 6,460	\$ 10,000	\$ 6,175	\$ 5,000
Lacrosse	\$ 10,235	\$ 18,000	\$ 9,303	\$ 10,000
Building/Field Rental	\$ 3,250	\$ -	\$ 7,598	\$ 6,000
Park Permits	\$ -	\$ -	\$ 1,227	\$ 1,000
Concessions	\$ -	\$ -	\$ 8,476	\$ 7,000
Total Direct Revenue	\$ 258,344	\$ 342,400	\$ 319,402	\$ 311,500
Direct Expenditures				
Salary & Benefits	\$ 318,375	\$ 327,260	\$ 288,123	\$ 413,224
Maintenance & Operating	\$ 338,177	\$ 364,785	\$ 279,395	\$ 285,525
Total Direct Expenditures	\$ 656,552	\$ 692,045	\$ 567,518	\$ 698,749
Net Revenues Over Expenditures	\$ (398,208)	\$ (349,645)	\$ (248,116)	\$ (387,249)

RECREATION AND PARKS

Community Center (*represented in yellow on the organizational chart*)

The Alpharetta Community Center provides a convenient and safe environment for diverse recreational opportunities and services to meet the needs of all populations.

Performance Measurements	Actual FY 2004	Projected FY 2005	Actual FY 2005	Projected FY 2006
# of Participants in dance (resident / non-resident)	470 322/148	700 500 / 200	558 403/155	600 425/175
# of Participants in gymnastics (resident / non-resident)	1,455 945/510	2,300 1552 / 748	2,190 1386/804	2,300 1400/900
# of Participants in instructional sports, including camps (resident / non-resident)	837 475/362	1200 628 / 582	1106 677/429	1200 700/500
# of Special events	9	6	6	5
Average attendance at special events	4,000	2,300	3,855	4,000
Total # of hours Community Center is open per week *	70	70	80	85
Average program participant/hour for Community Center facility	1.86 participants per hr	1.63 participants per hr	1.85 participants per hr	1.83 participants per hr
# of Part-time hours used	6,531	3,050	3,200	3,414
Average part-time hours used per hours open	1.86 PT hours	.83 PT hours	.77 PT hours	.77 PT hours
* Includes recreation activities and facility rentals				

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

Financial Information:	Actual FY 2004	Budget FY 2005	Actual FY 2005	Recommended FY 2006
Direct Revenue				
Gymnastics & Gymnastics Camps	\$ 198,441	\$ 227,098	\$ 254,362	\$ 200,000
Rhythmic Gymnastics	\$ 5,292	\$ 6,000	\$ -	\$ -
Instructional Sports	\$ 80,435	\$ 15,000	\$ 21,002	\$ 32,000
Dance Programs	\$ 51,909	\$ -	\$ -	\$ -
Performing Arts Program	\$ 70,871	\$ 55,000	\$ 67,678	\$ 70,300
SporTykes	\$ 7,802	\$ 44,800	\$ 67,335	\$ 40,000
Special Events	\$ 3,565	\$ 1,830	\$ 12,477	\$ 12,480
Building Rental	\$ 2,326	\$ -	\$ 23,203	\$ 45,000
Total Direct Revenue	\$ 420,641	\$ 349,728	\$ 446,057	\$ 399,780
Direct Expenditures				
Salary & Benefits	\$ 263,016	\$ 270,499	\$ 244,370	\$ 266,189
Maintenance & Operating	\$ 351,934	\$ 402,372	\$ 396,836	\$ 368,608
Total Direct Expenditures	\$ 614,950	\$ 672,871	\$ 641,206	\$ 634,797
Net Revenues Over Expenditures	\$ (194,309)	\$ (323,143)	\$ (195,149)	\$ (235,017)

RECREATION AND PARKS

Cultural Arts *(represented in green on the organizational chart)*

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

Performance Measurements	Actual FY 2004	Projected FY 2005	Actual FY 2005	Projected FY 2006
# of Participants in youth art classes (resident / non-resident)	194 116/78	250 160 / 90	253 168/85	275 175/100
# of Participants in adult art classes (resident / non-resident)	248 169/79	265 175 / 90	187 138/49	200 140/60
# of Participants in summer camp (resident / non-resident)	90 140/150	294 143 / 151	263 133/130	270 135/135
# of Cultural arts special events	3	3	3	3
Average attendance at special events	6,000	6,000	3,000	6,000
Total # of hours Crabapple Recreation Center is open per week	55	62	60	60
Average participant per hour for Crabapple Recreation Center facility	2.3 participants per hr	3.4 participants per hr	1.18 participants per hr	2.16 participants per hr
# of Part-time hours used	2,190	3,175	3,250	3,250
Average part-time hours used per hours open	.76 PT hours	.98 PT hours	1.04 PT hours	1.04 PT hours
* Includes recreation activities for cultural arts, athletic leagues, recreation services programs, facility rentals, and meetings.				

Personnel Assigned:	1.0 FTE	1.0 FTE	1.0 FTE	1.0 FTE
	Arts Coordinator	Arts Coordinator	Arts Coordinator	Arts Coordinator

Financial Information:	Actual FY 2004	Budget FY 2005	Actual FY 2005	Recommended FY 2006
Direct Revenue				
Fulton County Arts Grant	\$ 50,000	\$ 50,000	\$ 40,200	\$ 43,400
Summer Drama Camp	\$ 7,653	\$ 11,400	\$ 15,577	\$ 15,000
Summer Art Camp	\$ -	\$ 30,000	\$ 60,590	\$ 30,000
Fall Arts Program	\$ -	\$ 10,740	\$ 13,282	\$ 15,000
Winter Arts Program	\$ -	\$ 5,540	\$ 4,997	\$ 5,500
Spring Arts Program	\$ 9,201	\$ 5,840	\$ 6,279	\$ 5,000
Special Events	\$ 19,097	\$ 3,040	\$ 1,269	\$ 2,500
Total Direct Revenue	\$ 35,951	\$ 66,560	\$ 101,994	\$ 73,000
Direct Expenditures				
Salary & Benefits	\$ 70,153	\$ 77,447	\$ 73,659	\$ 78,416
Maintenance & Operating	\$ 79,605	\$ 100,569	\$ 66,025	\$ 76,326
Total Direct Expenditures	\$ 149,758	\$ 178,016	\$ 139,684	\$ 154,742
Net Revenues Over Expenditures	\$ (113,807)	\$ (111,456)	\$ (37,690)	\$ (81,742)

RECREATION AND PARKS

Equestrian Center *(represented in orange on the organizational chart)*

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

Performance Measurements	Actual FY 2004	Projected FY 2005	Actual FY 2005	Projected FY 2006
Total # of Equestrian event dates (days)	63	70	71	70
Total # dog show events (days)	46	39	39	40
Total # other event dates (days) hosted at equestrian center	18	11	17	20
Average attendance at equestrian events	55,000	40,000	60,000	60,000
# of Arenas/rings maintained	5	6	6	6
# of Stalls maintained	298	298	298	298
Personnel Assigned:	4.0 FTE	4.0 FTE	4.0 FTE	4.0 FTE
Equestrian Center Manager	Equestrian Center Manager	Equestrian Center Manager	Equestrian Center Manager	Equestrian Center Manager
Parks Maintenance Tech II	Parks Maintenance Tech II	Parks Maintenance Tech II	Parks Maintenance Tech II	Parks Maintenance Tech II
Parks Maintenance Tech (2)	Parks Maintenance Tech (2)	Parks Maintenance Tech (2)	Parks Maintenance Tech (2)	Parks Maintenance Tech (2)
Financial Information:	Actual FY 2004	Budget FY 2005	Actual FY 2005	Recommended FY 2006
Direct Revenue				
Concessions	\$ 10,059	\$ 11,500	\$ 8,045	\$ 10,000
Dog Show	\$ 9,775	\$ 10,500	\$ -	\$ -
Park Permits	\$ 12,352	\$ 12,000	\$ 25,205	\$ 15,000
Equestrian Shows	\$ 181,276	\$ 175,000	\$ 183,400	\$ 185,500
Total Direct Revenue	\$ 213,462	\$ 209,000	\$ 216,650	\$ 210,500
Direct Expenditures				
Salary & Benefits	\$ 162,200	\$ 172,920	\$ 168,190	\$ 172,133
Maintenance & Operating	\$ 183,470	\$ 225,443	\$ 226,681	\$ 238,813
Total Direct Expenditures	\$ 345,670	\$ 398,363	\$ 394,871	\$ 410,946
Net Revenues Over Expenditures	\$ (132,209)	\$ (189,363)	\$ (178,221)	\$ (200,446)

RECREATION AND PARKS

Parks Maintenance Division *(represented in blue on the organizational chart)*

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

Performance Measurements	Actual FY 2004	Projected FY 2005	Actual FY 2005	Projected FY 2006
# of Athletic fields maintained	28	28	28	28
# of Park acres maintained	300	306	306	306
# of Greenway acres maintained	200	200	200	200
# of Playground inspections	56	72	72	72
# of Park/playground injuries	1	0	2	0
# of Athletic field preparations	6863	7,015	7108	7,108
# of Park mowings	40	40	40	40
# of Athletic field mowings	80	80	80	80
# of Buildings maintained	28	28	28	30
# of Restrooms maintained	36	38	38	41
# of Pavilions maintained	7	8	8	8
# of Hours utilized for trash pickup	5061	4,380	4380	4,380
# of Part-time hours used	1106.25	2500	1800	3000
# of Vehicles maintained	12	12	12	12
# of Vehicle-related accidents	not tracked	not tracked	2	0
# of Work days missed due to accidents	not tracked	not tracked	0	0
Personnel Assigned:	20.0 FTE	19.0 FTE	19.0 FTE	19.0 FTE
	Park Services Manager	Park Services Manager	Park Services Manager	Park Services Manager
	Park Supervisor II	Park Supervisor II	Park Supervisor II	Park Supervisor II
	Park Supervisor I(2)	Park Supervisor I(2)	Park Supervisor I(2)	Park Supervisor I(2)
	Park Maintenance Tech II (3)	Park Maintenance Tech II (3)	Park Maintenance Tech II (3)	Park Maintenance Tech II (3)
	Park Maintenance Tech I (3)	Park Maintenance Tech I (3)	Park Maintenance Tech I (3)	Park Maintenance Tech I (3)
	Park Maintenance Tech (8)	Park Maintenance Tech (8)	Park Maintenance Tech (8)	Park Maintenance Tech (8)
	Admin Asst. II	Admin Asst. II	Admin Asst. II	Admin Asst. II
Financial Information:	Actual FY 2004	Budget FY 2005	Actual FY 2005	Recommended FY 2006
Direct Revenue				
None	\$ -	\$ -	\$ -	\$ -
Total Direct Revenue	\$ -	\$ -	\$ -	\$ -
Direct Expenditures				
Salary & Benefits	\$ 829,136	\$ 864,613	\$ 810,787	\$ 909,048
Maintenance & Operating	\$ 773,764	\$ 865,613	\$ 818,066	\$ 902,040
Total Direct Expenditures	\$ 1,602,900	\$ 1,730,226	\$ 1,628,853	\$ 1,811,088
Net Revenues Over Expenditures	\$ (1,602,900)	\$ (1,730,226)	\$ (1,628,853)	\$ (1,811,088)

RECREATION AND PARKS

Recreation Services Division *(represented in pink on the organizational chart)*

Statement of Service: Recreation Services provides a convenient and safe environment for diverse recreational opportunities & services to meet the needs of all populations for activities at the Crabapple Recreation facility.

Performance Measurements	Actual FY 2004	Projected FY 2005	Actual FY 2005	Projected FY 2006
# of Participants in yoga (resident / non-resident)	64 40/24	105 65 / 40	61 41/20	75 50/25
# of Participants in summer camp (resident / non-resident)	256 59/197	253 57 / 196	262 71/191	260 75/185
# of Recreation Services	3	4	2	2
Average attendance at	1,500	2,000	200	200
# of Part-time hours used	2,645	1,875	3,600	3,600
Total # of hours Crabapple Rec Center is open per week	55	62	60	60
Personnel Assigned:	2.0 FTE	1.0 FTE	1.0 FTE	2.0 FTE
	Program Coord (2)	Program Coord	Program Coord	Program Coord Facility Tech
Financial Information:	Actual FY 2005	Budget FY 2005	Actual FY 2005	Recommended FY 2006
Direct Revenue				
Magic Class & Camp	\$ -	\$ 1,140	\$ 3,025	\$ 2,000
Fitness Programs	\$ 30,429	\$ 8,100	\$ 7,218	\$ 5,500
Special Needs Programs	\$ 12,543	\$ 20,480	\$ -	\$ 25,600
Misc Programs	\$ 14,912	\$ 1,892	\$ 3,249	\$ 1,500
Total Direct Revenue	\$ 57,884	\$ 31,612	\$ 13,492	\$ 34,600
Direct Expenditures				
Salary & Benefits	\$ 92,253	\$ 124,975	\$ 130,587	\$ 129,243
Maintenance & Operating	\$ 65,825	\$ 60,704	\$ 27,366	\$ 49,612
Total Direct Expenditures	\$ 158,078	\$ 185,679	\$ 157,953	\$ 178,855
Net Revenues Over Expenditures	\$ (100,194)	\$ (154,067)	\$ (144,461)	\$ (144,255)

RECREATION AND PARKS

Senior Center *(represented in purple on the organizational chart)*

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

Performance Measurements	Actual FY 2004	Projected FY 2005	Actual FY 2005	Projected FY 2006
Total # of Participants per year	32,000	32,400	29,390	30,000
# of Computer classes offered	6 *	120	48	48
Total # of Building rentals	120	113	74	80
Total # of hours Senior Center is open per week **	65	65	70	70
Average participant per hour for Senior Center facility	9.5 participants per hr	9.6 participants per hr	8.1 participants per hr	8.2 participants per hr
# of Part-time hours used - Facility	4,766	2,176	2,200	2,200
Average part-time hours used per hours open - Facility	1.4 PT hours	.64 PT hours	.60 PT hours	.60 PT hours
# of Part-time hours - Bus Drivers	1,765	2,080	2,080	2,080
Total # of Day trips taken	250	250	300	300
Total # of Overnight trips taken using City buses	20	25	10	10
Average part-time hours used per total trips taken - Bus Drivers	6.5 average driver hours per trip	7.6 average driver hours per trip	6.7 average driver hours per trip	6.7 average driver hours per trip
* Computer lab under construction the majority of the year				
** Includes recreation activities and facility rentals.				
Personnel Assigned:	4.0 FTE	4.0 FTE	4.0 FTE	4.0 FTE
	Recreation Supervisor II	Recreation Supervisor II	Recreation Supervisor II	Recreation Supervisor II
	Program Coord	Program Coord	Program Coord	Program Coord
	Admin Asst. I	Admin Asst. I	Admin Asst. I	Admin Asst. I
	Facilities Tech	Facilities Tech	Facilities Tech	Facilities Tech
Financial Information:	Actual FY 2004	Budget FY 2005	Actual FY 2005	Recommended FY 2006
Direct Revenue				
Computer Classes	\$ 2,679	\$ 13,500	\$ 1,095	\$ 5,000
Fitness Program	\$ 998	\$ 800	\$ 3,051	\$ 3,500
North Park Tennis	\$ 11,320	\$ 30,000	\$ 10,904	\$ 10,000
Transportation Fees	\$ 1,358	\$ -	\$ 1,581	\$ 1,500
Building Rental	\$ 6,633	\$ 8,000	\$ 5,694	\$ 6,500
Total Direct Revenue	\$ 22,988	\$ 52,300	\$ 22,325	\$ 26,500
Direct Expenditures				
Salary & Benefits	\$ 226,048	\$ 266,802	\$ 265,100	\$ 272,291
Maintenance & Operating	\$ 88,693	\$ 129,905	\$ 83,742	\$ 76,175
Total Direct Expenditures	\$ 314,741	\$ 396,707	\$ 348,842	\$ 348,466
Net Revenues Over Expenditures	\$ (291,753)	\$ (344,407)	\$ (326,517)	\$ (321,966)

RECREATION AND PARKS

Wills Park Recreation Center (*represented in tan on the organizational chart*)

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

Performance Measurements	Actual FY 2004	Projected FY 2005	Actual FY 2005	Projected FY 2006
# of Participants in aerobics (resident / non-resident)	448 226/222	700 300 / 400	362 101-261	375 120/255
# of Participants in summer camp (resident / non-resident)	1,600 950/650	1,600 1000 / 600	1,600 901/706	1,200 950/250
# of Participants in tennis (resident / non-resident)	502 251/251	600 350 / 250	554 334/220	600 350/250
# of Participants in karate (resident / non-resident)	268 127/141	300 150 / 150	191 100/91	200 100/100
# of Wills Park special events	4	4	4	4
Average attendance at special events	21,000	21,200	25,293	26,000
# of Part-time hours used	7,039	8,780	8,780	7,180
Total # of hours Wills Park Rec Center is open per week	70	70	70	70
Average participant per hour for Wills Park Rec Center	6.5 participants per hr.	6.7 participants per hr.	7.7 participants per hr.	7.8 participants per hr.
Average part-time hours used per hours open	1.93 PT hours	2.41 PT hours	2.41 PT hours	1.97 PT hours
* Includes recreation activities and facility rentals.				

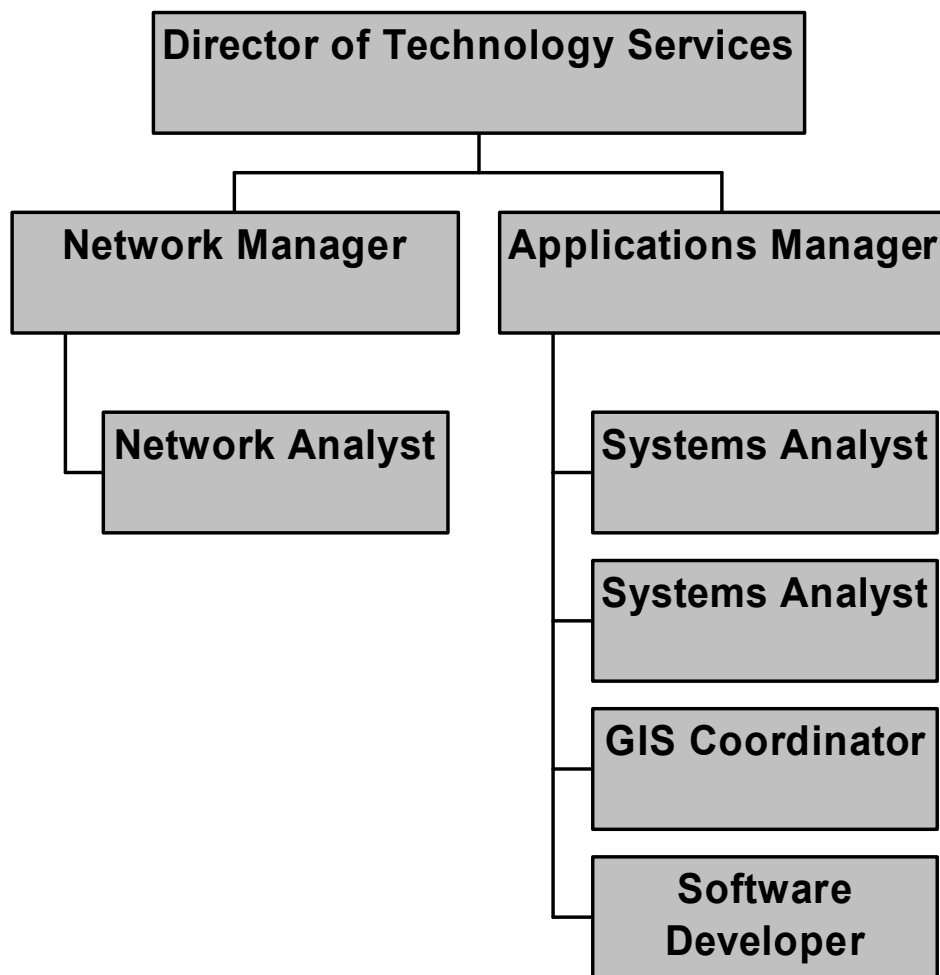
Personnel Assigned:	3.0 FTE	3.0 FTE	3.0 FTE	3.0 FTE
	Recreation Center Supervisor I	Recreation Center Supervisor I	Recreation Center Supervisor II	Recreation Center Supervisor II
	Program Coord	Program Coord	Program Coord	Program Coord
	Customer Service Rep	Customer Service Rep	Customer Service Rep	Customer Service Rep

Financial Information:	Actual FY 2004	Budget FY 2005	Actual FY 2005	Recommended FY 2006
Direct Revenue				
Tennis in the Park Grant	\$ 8,000	\$ -	\$ -	\$ -
Step Aerobics	\$ 26,152	\$ 25,000	\$ 20,796	\$ 25,000
Karate	\$ 22,874	\$ 22,800	\$ 28,654	\$ 25,000
Summer Day Camp	\$ 120,669	\$ 160,000	\$ 153,895	\$ 150,000
Tennis	\$ 56,107	\$ 58,850	\$ 77,572	\$ 52,000
Pilates	\$ -	\$ 4,800	\$ 252	\$ 4,800
Building Rental	\$ 5,588	\$ 1,300	\$ 5,451	\$ 4,700
Park Permits	\$ 9,076	\$ 7,500	\$ 16,267	\$ 7,800
Special Events	\$ 1,187	\$ 2,800	\$ 899	\$ 1,500
Total Direct Revenue	\$ 249,653	\$ 283,050	\$ 303,785	\$ 270,800
Direct Expenditures				
Salary & Benefits	\$ 168,977	\$ 226,860	\$ 210,702	\$ 243,748
Maintenance & Operating	\$ 210,045	\$ 250,910	\$ 233,491	\$ 238,877
Total Direct Expenditures	\$ 379,022	\$ 477,770	\$ 444,193	\$ 482,625
Net Revenues Over Expenditures	\$ (129,369)	\$ (194,720)	\$ (140,408)	\$ (211,825)

ORGANIZATIONAL CHART

City of Alpharetta

Technology Services Department



TECHNOLOGY SERVICES

City of Alpharetta

Mission Statement:

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

Goals and Objectives:

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

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

Technology Services - General Fund

ACCOUNT DESCRIPTION	ACTUALS FY 2004	REVISED BUDGET FY 2005	RECOMMENDED FY 2006	PROJECTED FY 2007	PROJECTED FY 2008
Salaries / Benefits	\$ 523,620	\$ 671,920	\$ 721,725	\$ 752,595	\$ 784,800
Professional Development	\$ 7,939	\$ 9,995	\$ 22,711	\$ 22,938	\$ 23,167
Professional Fees	\$ 5,813	\$ 10,839	\$ 11,000	\$ 11,110	\$ 11,221
Equipment R & M	\$ 3,080	\$ 345	\$ 1,000	\$ 1,010	\$ 1,020
Facility R&M	\$ -	\$ 543	\$ -	\$ -	\$ -
Communications	\$ 122,180	\$ 71,140	\$ 85,740	\$ 86,597	\$ 87,463
Advertising	\$ -	\$ -	\$ 1,000	\$ 1,010	\$ 1,020
Printing	\$ 33	\$ 234	\$ -	\$ -	\$ -
Travel	\$ 3,859	\$ 2,985	\$ 6,125	\$ 6,186	\$ 6,248
Maintenance Contracts	\$ 185,072	\$ 150,932	\$ 153,570	\$ 158,177	\$ 162,922
General Supplies	\$ 26,272	\$ 11,386	\$ 20,150	\$ 20,352	\$ 20,555
Uniforms	\$ -	\$ 350	\$ -	\$ -	\$ -
Utilities	\$ 102	\$ 3,530	\$ 6,579	\$ 6,776	\$ 6,980
Food/Meals	\$ -	\$ 300	\$ 200	\$ 202	\$ 204
Machinery & Equipment	\$ 134,444	\$ 80,549	\$ 26,950	\$ 88,928	\$ 88,928
	\$ 1,012,414	\$ 1,015,048	\$ 1,056,750	\$ 1,155,881	\$ 1,194,529

Employee Summary:

FISCAL YEAR	2002	2003	2004	2005	2006 Proposed
	5.5	5.5	6	8	8

TECHNOLOGY SERVICES

Technology Services (represented in gray on the organization chart)

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

Performance Measurements	Actual FY 2004	Projected FY 2005	Actual FY 2005	Projected FY 2006
Technology Services Department annual turnover percentage	0.01%	0.00%	0.00%	0.00%
# of Workstations supported	369	375	380	390
# of Major applications supported	60	60	66	66
# of Helpdesk calls logged	1,518	1,600	3,485	3,500
# of Training classes held	48	48	49	50
% of Server uptime (based on server hours of 1888 hr/week)	99.89%	99.00%	99.91%	99.90%
Overall service rating - Annual Technology Services Survey (scale of 10)	8.3	8.4	7.8	8
Personnel Assigned:	6.0 FTE	8.0 FTE	8.0 FTE	8.0 FTE
	Director of Technology	Director of Technology	Director of Technology	Director of Technology
	Sr. Network Analyst	Network Manager	Network Manager	Network Manager
	Network Analyst	Network Analyst	Network Analyst	Network Analyst
	Sr. Systems Analyst	Application Manager	Application Manager	Application Manager
	Systems Analyst (2)	Systems Analyst (2)	Systems Analyst (2)	Systems Analyst (2)
		GIS Coordinator	GIS Coordinator	GIS Coordinator
		Software Developer	Software Developer	Software Developer
Financial Information:	Actual FY 2004	Budget FY 2005	Actual FY 2005	Recommended FY 2006
Direct Revenue				
None	\$ -	\$ -	\$ -	\$ -
Total Direct Revenue	\$ -	\$ -	\$ -	\$ -
Direct Expenditures				
Salary & Benefits	\$ 508,616	\$ 671,920	\$ 634,767	\$ 721,725
Maintenance & Operating	\$ 488,761	\$ 343,128	\$ 340,127	\$ 335,025
Total Direct Expenditures	\$ 997,377	\$ 1,015,048	\$ 974,894	\$ 1,056,750
Net Revenues Over Expenditures	\$ (997,377)	\$ (1,015,048)	\$ (974,894)	\$ (1,056,750)

CONTINGENCY

General Fund

ACCOUNT DESCRIPTION	ACTUALS FY 2004	REVISED BUDGET FY 2005	RECOMMENDED FY 2006	PROJECTED FY 2007	PROJECTED FY 2008
Contingency	\$ -	\$ 150,000	\$ 200,000	\$ 200,000	\$ 200,000
Operating Reserve	\$ -	\$ 384,474	\$ -	\$ -	\$ -
Subtotal:	\$ -	\$ 534,474	\$ 200,000	\$ 200,000	\$ 200,000

SPECIAL PROJECTS

General Fund

ACCOUNT DESCRIPTION	ACTUALS FY 2004	REVISED BUDGET FY 2005	RECOMMENDED FY 2006	PROJECTED FY 2007	PROJECTED FY 2008
Police Activity League	\$ 25,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
Friends of Alpharetta Library	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Fulton County Elections	\$ 42,080	\$ -	\$ -	\$ -	\$ -
Subtotal:	\$ 77,080	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000

INSURANCE PREMIUMS

General Fund

ACCOUNT DESCRIPTION	ACTUALS FY 2004	REVISED BUDGET FY 2005	RECOMMENDED FY 2006	PROJECTED FY 2007	PROJECTED FY 2008
Insurance Premiums	\$ 337,840	\$ 473,172	\$ 500,384	\$ 546,089	\$ 596,321
Subtotal:	\$ 337,840	\$ 473,172	\$ 500,384	\$ 546,089	\$ 596,321

Total Non-Departmental:	\$ 414,920	\$ 1,052,646	\$ 745,384	\$ 791,089	\$ 841,321
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CAPITAL PROJECTS FUND

STATEMENT OF PURPOSE:

Pursuant to the Governmental Accounting Standards Board's Codification, Section 1300.106, capital project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds or in trust funds for individuals, private organizations, or other governments). Capital outlays financed from general obligation bond proceeds should be accounted for through a capital projects fund.

BUDGET APPROPRIATION/ALLOCATION

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

Traditionally, capital projects are funded at the time of budget adoption based upon priority. New projects are identified all-year as they are determined. As this occurs, a project summary sheet is initiated which briefly describes the project, with a cost estimate if available. As funding is available, Council nominates the priority for each project and as budget allows, projects that can receive budget appropriations totaling less than the resources available are approved.

Through the annual project identification methods, multi-year forecasting can be completed based upon project priority for non-funded projects. Effects upon operating expenses and future liabilities incurred for the expansion of existing facilities/services, or increased maintenance costs are identified with each project. Traditionally, increases in the maintenance/operating costs associated with capital projects are weighed at the time of project approval and requested within the following year's operating costs.

BUDGETED CAPITAL EXPENDITURES

A summary list of projects appropriated for fiscal year 2006 follows, with detail on each specific project found later within this document. Further, capital projects which have budget appropriations in prior years are administratively carried forward.

BUDGETARY POLICY

In compliance with Georgia Law, the City adopts a legal level of budgetary control at the fund level for each of the capital project funds. Amendments throughout the year are completed based upon City Council/City Administrator directive and customarily are only done if a project priority changes or remaining appropriation exists once the project is completed. The use of capital funds for operating expenses is prohibited and transfers between capital project funds and any other fund is not allowed.

City of Alpharetta

Capital Projects

Fiscal Year 2006 – General Capital Project Fund Projects

<u>Engineering and Public Works</u>	Fire Station Traffic Signals	\$ 200,000
	G.I.S. Data Collection	\$ 151,000
	Records Management Equipment	\$ 40,000
	Sidewalk Projects	\$ 440,546
	Variable Message Boards	\$ 30,000
	Additional Appropriations for Existing Projects:	
	Bridge Repair	\$ 43,000
	Environmental Center Intersection	\$ 283,952
	Hook Street @ Jere Drive Drainage Project	\$ 62,000
	Striping and Traffic Sign Replacement	\$ 200,363
	Traffic Control Equipment	\$ 75,000
<u>Finance</u>	Infrastructure Inventory	\$ 50,000
<u>Fire and Emergency Services</u>	Truck & Equipment Replacement Reserve	\$ 300,000
<u>Human Resources</u>	Security System Upgrades	\$ 23,000
<u>Police Services</u>	E-911 Digital Recorder	\$ 42,000
<u>Recreation and Parks</u>	Crabapple Government Center Repairs	\$ 75,000
	Dog Park	\$ 22,000
	Equestrian Center Repairs	\$ 72,000
	North Park Trail Repairs	\$ 40,000
	Wills Park Concession Stand	\$ 300,000
	Additional Appropriations for Existing Projects:	
	Greenway Maintenance Facility	\$ 206,048
	North Park Artificial Turf	\$ 299,359
<u>Technology Services</u>	IT Strategic Plan Components:	
	Cash Receipt Integration	\$ 20,000
	e-Government System - Occupational Licenses	\$ 25,000
	Fire Department Mobile Computing Devices	\$ 30,000
	IP Telephony	\$ 20,000
	Municipal Court System	\$ 125,000
	Network Development	\$ 20,000
	Police Investigations Unit Mobile Computing	No Cost
	Additional Appropriations for Existing Projects:	
	GIS System	\$ 50,000

Fiscal Year 2006 – Fleet Acquisitions

<u>Engineering and Public Works</u>	Replacement - F-250 Crew Cab 4x4	\$ 40,000
	Replacement - F-150 Crew Cab 4x4	\$ 34,000
<u>Police Services</u>	Replacement - Unmarked SUV	\$ 36,000
	Replacement - Unmarked Van	\$ 20,000
	Replacement - Unmarked Pick-up Truck	\$ 22,000
	Replacement - Marked Crown Victorias (5)	\$ 150,000
	Replacement - Unmarked Crown Victorias (2)	\$ 56,000

City of Alpharetta
Capital Projects

City of Alpharetta
FY 2006 CAPITAL PROJECT
Fire Station Traffic Signals
Engineering & Public Works Department

Scope

Description: This project includes funding to place traffic signals at Fire Stations Three, Five, and Six to allow fire apparatus access to the adjacent roadway for safe entry in responding to emergency calls.

Financial Impact: The financial impact of this project will affect annual signal maintenance and repair as needed, estimated to be less than \$1,000 annually.

Financial Status

Funding Source:	<i>Local:</i>	\$	200,000
	<i>Bond:</i>	\$	-
	<i>Federal:</i>	\$	-
	<i>External:</i>	\$	-
Total Projected Cost:		\$	200,000

City of Alpharetta
FY 2006 CAPITAL PROJECT
GIS Data Collection
Engineering & Public Works Department

Scope

Description: The scope of the this project includes pavement geometry, signal inventory, vehicular speeds/volumes, and conformity to the Georgia Department of Transportation (GDOT). The plan will also ensure that the appropriate data security, responsibility and accountability measures are taken. The GIS plan will be compatible with other local, county, and state agencies.

Financial Impact: There will be an ongoing software subscription maintenance (estimated at \$3,000 per year), equipment upgrades every third year (estimated at \$20,250), anticipated performance review salary increases (estimated at 3% annually), and hardware replacements every fourth year (estimated at \$6,750). Program continuance will require additional capital funds of \$212,000 each year over the next three years . Additional operating costs will impact the general fund, with an average annual expense of \$4,077 in years two and three and \$32,000 in year four, due to the need for equipment upgrades.

Financial Status

Funding Source:	<i>Local:</i>	\$	151,000
	<i>Bond:</i>	\$	-
	<i>Federal:</i>	\$	-
	<i>External:</i>	\$	-
Total Projected Cost:		\$	151,000

City of Alpharetta
Capital Projects

City of Alpharetta
FY 2006 CAPITAL PROJECT
Records Management Hardware and Software
Engineering & Public Works Department

Scope

Description: This project funds a full service document management software package that will augment the records management program that began with the awarded grant from the Georgia Historical Records Advisory Board. This software provides the capabilities of file conversion to a database, file security, full query capabilities for access/analysis of the retained data, and archival file compression.

Financial Impact: There will be an annual operating impact due for this project that includes such items as software maintenance, training, equipment repair and maintenance. The total annual impact on the General Fund is estimated to be \$50,000.

Financial Status

Funding Source:	<i>Local:</i>	\$	40,000
	<i>Bond:</i>	\$	-
	<i>Federal:</i>	\$	-
	<i>External:</i>	\$	-
Total Projected Cost:		\$	40,000

City of Alpharetta
Capital Projects

City of Alpharetta
FY 2006 CAPITAL PROJECT
Sidewalk Projects
Engineering & Public Works Department

Scope

Description: This funding is derived from the portion of the Hotel/Motel tax (16.7%) designated to improving connectivity from lodging establishments to dining and local attractions. Specific sidewalk projects are identified during the fiscal year.

Financial Impact: The funding source from the Hotel/Motel tax is recorded as intergovernmental revenue to the general capital project fund, therefore, having a positive financial impact for the fund in providing a resource for new sidewalk construction. Once new sidewalks are constructed, there is negligible maintenance cost impact on the general fund.

Financial Status

Funding Source:	<i>Local:</i>	\$	-
	<i>Bond:</i>	\$	-
	<i>Federal:</i>	\$	-
	<i>External:</i>	\$	440,546
Total Projected Cost:		\$	440,546

City of Alpharetta
Capital Projects

City of Alpharetta
FY 2006 CAPITAL PROJECT
Variable Message Boards
Engineering & Public Works Department

Scope

Description:

This request is for two variable message boards to be used for traffic control and informational purposes by the traffic division, special events staff, and other applicable uses within the city. Currently, message boards are rented as needed.

Financial Impact:

By owning the variable message boards for use in traffic control and special events, the City will save money by eliminating rental of such boards for these activities. Given the current external rental rates of \$2,000 per day, the City will recover the costs for the message boards in two to three years.

Financial Status

Funding Source:	<i>Local:</i>	\$	30,000
	<i>Bond:</i>	\$	-
	<i>Federal:</i>	\$	-
	<i>External:</i>	\$	-
Total Projected Cost:		\$	30,000

City of Alpharetta

Capital Projects

City of Alpharetta FY 2006 CAPITAL PROJECT Infrastructure Inventory Finance Department

Scope

Description:

In compliance with GASB 34, the City has to identify and capitalize infrastructure. During fiscal year 2005, the City utilized Pictometry software to track and identify everything possible through aerial photography. However, it has been discovered that many infrastructure systems cannot be identified using aerial photography. The funds requested under this capital project will provide the ability for the City to contract with a consulting firm or manage independent contractors to gather this data. Once collected, the data will be placed on a map in the GIS system and then transferred to financial systems for capitalization.

Financial Impact:

This project will have no sustained impact on the operating budget. Current staff and work processes have been designed to accommodate the collection of data on an on-going basis.

Financial Status

Funding Source:	<i>Local:</i>	\$	50,000
	<i>Bond:</i>	\$	-
	<i>Federal:</i>	\$	-
	<i>External:</i>	\$	-
Total Projected Cost:		\$	50,000

City of Alpharetta
Capital Projects

City of Alpharetta
FY 2006 CAPITAL PROJECT
Fire Truck & Equipment Reserve
Fire & Emergency Services Department

Scope

Description: This funding is a reserve for future replacement of fire and emergency service trucks and large equipment.

Financial Impact: The annual financial impact of purchasing large equipment, such as ladder trucks and fire engines, is mitigated by reserving funds each year in anticipation of such purchases.

Financial Status

Funding Source:	<i>Local:</i>	\$	300,000
	<i>Bond:</i>	\$	-
	<i>Federal:</i>	\$	-
	<i>External:</i>	\$	-
Total Projected Cost:		\$	300,000

City of Alpharetta
Capital Projects

City of Alpharetta
FY 2006 CAPITAL PROJECT
Security System Upgrades
Human Resources Department

Scope

Description: This project will upgrade exterior and interior door security at the Crabapple Government Center and Community Development Department facility by installing keyless entry systems and security cameras.

Financial Impact: The annual financial impact includes system monitoring and maintenance costs of approximately \$3,000.

Financial Status

Funding Source:	<i>Local:</i>	\$	23,000
	<i>Bond:</i>		
	<i>Federal:</i>	\$	-
	<i>External:</i>	\$	-
Total Projected Cost:		\$	23,000

City of Alpharetta
Capital Projects

City of Alpharetta
FY 2005 CAPITAL PROJECT
E-911 Digital Recorder
Police Department

Scope

Description: The funding for this project will replace the digital recording system in the Emergency 911 call center in order to maintain audio records for all channels.

Financial Impact: The costs for the annual maintenance for the E-911 digital recording system is currently a budgeted expenditure; therefore, the impact of maintaining the replacement system is anticipated to be minimal.

Financial Status

Funding Source:	<i>Local:</i>	\$	42,000
	<i>Bond:</i>	\$	-
	<i>Federal:</i>	\$	-
	<i>External:</i>	\$	-
Total Projected Cost:		\$	42,000

City of Alpharetta
Capital Projects

City of Alpharetta
FY 2005 CAPITAL PROJECT
Police Investigations Unit Mobile Computing
Technology Services Department

Scope

Description: This project provides mobile laptop communication capability for officers assigned to the Criminal Investigation Division in the Police Department. The project will not have a cost involved due to the integration of the laptops needed with the current workstation replacement schedule in the Police Department.

Financial Impact: The annual impact on the Police Department operating budget will be approximately \$4,000, which includes costs for wireless service for five units. There will also be costs associated for laptop replacements on a four-year rotating replacement schedule.

Financial Status

Funding Source:	<i>Local:</i>	\$	-
	<i>Bond:</i>	\$	-
	<i>Federal:</i>	\$	-
	<i>External:</i>	\$	-
Projected Total Cost:		\$	-

City of Alpharetta
Capital Projects

City of Alpharetta
FY 2006 CAPITAL PROJECT
Crabapple Recreation Center Repairs
Recreation and Parks Department

Scope

Description: This project includes repairs to the stucco on the outside gym walls, gutters repair, sandblasting of metal deck and stairs, paint and seal metal stairs, and repaving of the parking lot.

Financial Impact: This project will have no sustained impact on the operating budget. The maintenance and repair of this existing asset will prevent future major repairs.

Financial Status

Funding Source:	Local:	\$	75,000
	Bond:	\$	-
	Federal:	\$	-
	External:	\$	-
Total Projected Cost:		\$	75,000

City of Alpharetta
Capital Projects

City of Alpharetta
FY 2006 CAPITAL PROJECT
Dog Park
Recreation and Parks Department

Scope

Description: This project will establish a fenced, off-leash dog park where well-behaved canine citizens can exercise in a clean, safe environment without endangering property or wildlife.

Financial Impact: This project will have no sustained impact on the operating budget. Current staff and work processes have been designed to accommodate the maintenance of the park.

Financial Status

Funding Source:	<i>Local:</i>	\$	22,000
	<i>Bond:</i>	\$	-
	<i>Federal:</i>	\$	-
	<i>External:</i>	\$	-
Total Projected Cost:		\$	22,000

City of Alpharetta
Capital Projects

City of Alpharetta
FY 2006 CAPITAL PROJECT
Equestrian Center Repairs
Recreation and Parks Department

Scope

Description: This project replaces the existing light poles at Ring B at the Wills Park Equestrian Center. The current poles were installed in 1979 and are leaning. This appropriation will also fund roof repairs to the maintenance barn.

Financial Impact: This project will have no sustained impact on the operating budget. The maintenance and repair of this existing asset will prevent future major repairs and reduce a safety hazard.

Financial Status

Funding Source:	<i>Local:</i>	\$	72,000
	<i>Bond:</i>	\$	
	<i>Federal:</i>	\$	-
	<i>External:</i>	\$	-
Total Projected Cost:		\$	72,000

City of Alpharetta
Capital Projects

City of Alpharetta
FY 2006 CAPITAL PROJECT
North Park Walkway/Trail Repair
Recreation and Parks Department

Scope

Description: This project includes the removal and replacement of concrete at North Park Fields 1 - 4 from the parking lot to the fields and in the concession/restroom areas. This project also includes repairs to the asphalt walking trail at Field 8.

Financial Impact: This project will have no sustained impact on the operating budget. The maintenance and repair of this existing asset will prevent future major repairs and reduce a safety hazard.

Financial Status

Funding Source:	<i>Local:</i>	\$	40,000
	<i>Bond:</i>	\$	-
	<i>Federal:</i>	\$	-
	<i>External:</i>	\$	-
Total Projected Cost:		\$	40,000

City of Alpharetta
Capital Projects

City of Alpharetta
FY 2006 CAPITAL PROJECT
Wills Park Concession Stand
Recreation and Parks Department

Scope

Description: This project funds the construction of a new concession stand at Wills Park. Wills Park Baseball Association is contributing \$150,000 toward the project. The building will house four areas: storage, meeting room, concessions, and a covered area.

Financial Impact: Additional concession revenue is anticipated to offset the minimal maintenance impact for the new concession stand.

Financial Status

Funding Source:	Local:	\$	300,000
	Bond:	\$	-
	Federal:	\$	-
	External:	\$	-
Total Projected Cost:		\$	300,000

City of Alpharetta
Capital Projects

City of Alpharetta
FY 2005 CAPITAL PROJECT
Cash Receipt Integration
Technology Services Department

Scope

Description: This project was started in fiscal year 2005 and upon completion will integrate the collection of miscellaneous cash receipts across all City departments.

Financial Impact: The anticipated result from the completion of this project is a reduction of staff time spent in duplicate data entry, therefore having an efficiency impact on operations.

Financial Status

Funding Source:	<i>Local:</i>	\$	20,000
	<i>Bond:</i>	\$	-
	<i>Federal:</i>	\$	-
	<i>External:</i>	\$	-
Total Projected Cost:		\$	20,000

City of Alpharetta
Capital Projects

City of Alpharetta
FY 2005 CAPITAL PROJECT
E-Government Based Systems
Technology Services Department

Scope

Description: This project is for the acquisition of a software module to automate the payment of occupational business licenses.

Financial Impact: The annual maintenance for the software associated with this project is estimated to be \$3,000.

Financial Status

Funding Source:	<i>Local:</i>	\$	25,000
	<i>Bond:</i>	\$	-
	<i>Federal:</i>	\$	-
	<i>External:</i>	\$	-
Projected Total Cost:		\$	25,000

City of Alpharetta
Capital Projects

City of Alpharetta
FY 2005 CAPITAL PROJECT
Fire Department Mobile Computing Devices
Technology Services Department

Scope

Description: This project is to provide thirteen mobile computing devices for Fire Department response vehicles, including software, hardware, and first year service costs.

Financial Impact: The cost of providing wireless access for the mobile computing devices is estimated to be \$12,480 per year. Every four years, the laptops are replaced at an estimated cost of \$24,700.

Financial Status

Funding Source:	<i>Local:</i>	\$	30,000
	<i>Bond:</i>	\$	-
	<i>Federal:</i>	\$	-
	<i>External:</i>	\$	-
Total Projected Cost:		\$	30,000

City of Alpharetta
Capital Projects

City of Alpharetta
FY 2006 CAPITAL PROJECT
IP Telephony
Technology Services Department

Scope

Description: This project funds the replacement of the City's current telephone communication structure with IP telephony, which will utilize voice of internet protocol technology. The completion of this project will save the City future expenditures by reducing costs related to the monthly charges for phone lines.

Financial Impact: The completion of this project requires additional funding of \$10,000 per year over the next four years. However, the City will immediately begin to realize savings by reducing costs related to the monthly charges for phone lines. The cost savings is estimated at \$22,500 over the next five years.

Financial Status

Funding Source:	<i>Local:</i>	\$	20,000
	<i>Bond:</i>	\$	-
	<i>Federal:</i>	\$	-
	<i>External:</i>	\$	-
Total Projected Cost:		\$	20,000

City of Alpharetta
Capital Projects

City of Alpharetta
FY 2005 CAPITAL PROJECT
Municipal Court System
Technology Services Department

Scope

Description: This project is the evaluation, selection, and implementation of a new system for municipal courts.

Financial Impact: The completion of this project will cost the city \$5,750 annually in maintenance costs.

Financial Status

Funding Source:	<i>Local:</i>	\$	125,000
	<i>Bond:</i>	\$	-
	<i>Federal:</i>	\$	-
	<i>External:</i>	\$	-
Total Projected Cost:		\$	125,000

City of Alpharetta
Capital Projects

City of Alpharetta
FY 2006 CAPITAL PROJECT
Network Development
Technology Services Department

Scope

Description: This project is the continuation of the development of the City's network through line upgrades and the use of city fiber.

Financial Impact: The completion of this project will save the City future expenditures by reducing communication costs related to providing network lines by approximately \$60,000.

Financial Status

Funding Source:	<i>Local:</i>	\$	20,000
	<i>Bond:</i>	\$	-
	<i>Federal:</i>	\$	-
	<i>External:</i>	\$	-
Total Projected Cost:		\$	20,000

City of Alpharetta
Capital Projects

City of Alpharetta
CAPITAL PROJECT 06 REQUEST
Fleet Program
Non-Departmental

Scope

Description: Purchase of vehicles as part of the City's fleet replacement program resulting from the annual analysis of vehicles in the City's fleet that meet the criteria for retirement/replacement.

Financial Impact: There will not be a financial impact resulting from the fleet replacement. The maintenance and operating costs are included in the fiscal year 2006 budget requests.

Financial Status

Funding Source:	<i>Local:</i>	\$	358,000
	<i>Bond:</i>	\$	-
	<i>Federal: Drug Enforcement Agency Fund</i>	\$	28,000
	<i>External:</i>	\$	-
Total Projected Cost:		\$	386,000

City of Alpharetta

Debt Service Fund

Statement of Purpose:

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

Current Funds:

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

The Legal Debt Limit for the City is equal to 10% of the assessed value of the ad Valorem digest. For fiscal year 2006, the debt limit is \$325,047,846, with current outstanding debt representing 11.68% of capacity (please see chart on page 189). By state law, all general obligation bonds must have voter approval prior to issuance and have a repayment of 40 years or less. The City has complied with these regulations, as well as all laws, as they relate to the issuance of debt. In addition, internal policy on debt issuance has been included within the "Financial Policies" section of this document.

The City acknowledges that current debt structures escalate debt repayments through fiscal year 2011. As a result, in fiscal year 2005 the City began implementation of a long-term financial plan to address the back loaded debt service payment by appropriating \$500,000 of fund balance. The goal of this long-term financial plan was to eliminate the swings in the millage rate that would be necessary to cover debt payments from 2006 through 2012. The primary use of fund balance in fiscal year 2006 will be to continue that long-term financial plan to fund future debt service obligations. The amount of fund balance needed to fund future debt service payments through 2012 was determined using the following assumptions: a level millage rate levy; an average growth in property taxes of 3.5%; current debt service obligations as well as payments for the pending issuance of the approved 2005 bond projects and the potential issuance of new debt in 2012 based upon the long-term capital/community improvement needs; and the collection of impact fee revenue in fiscal years 2006 and 2007. Using these assumptions, it was determined that \$2,525,000 of the current fund balance should be used to continue to accomplish this smoothing effect. This one time contribution to debt service is budgeted in fiscal year 2006 and is anticipated to provide the needed resources for "smoothing" future debt service payments through 2012.

General Obligation Bonds

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

City of Alpharetta

Debt Service Fund

The following bonds are outstanding for which the city has responsibility to repay from this fund:

<u>Bond Issue</u>	<u>Amount</u>	<u>Outstanding Principal June 30, 2005</u>
2003 General Obligation Refunding Bonds Issued February 20, 2003 bearing interest rates of 2.0% to 4.375% payable on May 1, and November 1, serially until fiscal year 2012.	\$13,000,000	\$11,745,000
1998 General Obligation Bond Issued March 11, 1988 bearing interest rates of 3.9% to 5% payable on May 1 and November 1, serially until fiscal year 2013.	\$24,900,000	\$19,875,000
1995-A General Obligation Bond Issued May 10, 1995 bearing interest rates of 4.5% to 5.6% payable on May 1 and November 1, serially to fiscal year 2012.	\$17,000,000	Refunded with 2003 Bond
1995-B General Obligation Bond Issued May 10, 1995 bearing interest rates of 4.0% to 5.15% payable on May 1, and November 1, serially to fiscal year 2012.	\$2,575,000	\$355,000
1992 General Obligation Bond Issued March 1, 1992 bearing interest rates of 3.5% to 6.5% payable on May 1, and November 1, serially to fiscal year 2010.	\$19,000,000	\$8,925,000
Total Outstanding		<u>\$40,900,000</u>

Note Obligations

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

Revenue Bonds

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

City of Alpharetta

Debt Service Fund

The annual requirements to the City's agreement with the Development Authority for repayment of this bond as of June 30, 2005 are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2006	\$ 76,725	\$ 62,419	\$ 139,144
2007	\$ 80,025	\$ 59,343	\$ 139,368
2008	\$ 83,325	\$ 56,096	\$ 139,421
2009	\$ 86,625	\$ 52,653	\$ 139,278
2010	\$ 89,925	\$ 48,989	\$ 138,914
Thereafter	\$ 1,011,450	\$ 230,111	\$ 1,241,561
Total	\$ 1,428,075	\$ 509,611	\$ 1,937,686

Statistics:

	<u>Fiscal Year 2005</u>	<u>Fiscal Year 2004</u>	<u>Fiscal Year 2003</u>
Millage Rate	7.00	7.00	7.00
General Government	4.55	4.70	4.75
Bonded Debt	2.45	2.30	2.25

DEBT RETIREMENT SCHEDULE (IN SUMMARY) FOR FUTURE FISCAL YEARS (BONDS AND NOTES):

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2006	\$ 4,856,725	\$ 2,007,637	\$ 6,864,362
2007	\$ 5,405,025	\$ 1,804,148	\$ 7,209,173
2008	\$ 6,048,325	\$ 1,535,651	\$ 7,583,976
2009	\$ 6,366,625	\$ 1,230,334	\$ 7,596,959
2010	\$ 6,714,925	\$ 903,320	\$ 7,618,245
2011	\$ 7,083,225	\$ 554,866	\$ 7,638,091
2012	\$ 5,032,350	\$ 238,473	\$ 5,270,823
2013	\$ 102,300	\$ 36,411	\$ 138,711
2014	\$ 106,425	\$ 31,662	\$ 138,087
Thereafter	\$ 612,150	\$ 76,088	\$ 688,238
Total	\$ 42,328,075	\$ 8,418,590	\$ 50,746,665

City of Alpharetta

Debt Service Fund

Revenues by Category:

CATEGORY	ACTUALS FY 2004	REVISED BUDGET FY 2005	PROPOSED FY 2006	PROPOSED FY 2007	PROPOSED FY 2008
AD VALOREM TAXES	\$ 5,581,565	\$ 6,049,166	\$ 6,471,256	\$ 6,971,127	\$ 7,498,062
O/T FROM IMPACT FEES	\$ 785,000	\$ 400,000	\$ 525,000	\$ 425,000	\$ -
O/T FROM GENERAL FUND	\$ -	\$ 500,000	\$ 2,525,000	\$ -	\$ -
BUDGETED FUND BALANCE	\$ -	\$ -	\$ 420,000	\$ 1,000,000	\$ 1,650,000
INTEREST EARNINGS	\$ 45,534	\$ 70,000	\$ 45,000	\$ 45,000	\$ 45,000
TOTAL DEBT SERVICE FUND	\$ 6,412,099	\$ 7,019,166	\$ 9,986,256	\$ 8,441,127	\$ 9,193,062

Expenditures by Department:

CATEGORY	ACTUALS FY 2004	REVISED BUDGET FY 2005	RECOMMENDED FY 2005	PROPOSED FY 2007	PROPOSED FY 2008
BOND PRINCIPAL	\$ 3,800,950	\$ 4,309,250	\$ 4,856,725	\$ 5,405,025	\$ 6,048,325
INTEREST	\$ 2,379,191	\$ 2,194,916	\$ 2,007,637	\$ 1,804,148	\$ 1,535,651
ADMINISTRATIVE CHARGES	\$ 5,999	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
TOTAL DEBT SERVICE FUND	\$ 6,186,140	\$ 6,519,166	\$ 6,879,362	\$ 7,224,173	\$ 7,598,976

Computation of Legal Debt Margin

Assessed Value		\$ 3,250,478,464
Debt Limit 10% of Assessed Value		\$ 325,047,846
Amount of Debt Applicable to Debt Limit		
Total General Bonded Debt	\$ 40,900,000	
Less Amount Available for Repayment of Bonds	\$ 2,923,951	\$ 37,976,049
Legal Debt Margin		\$ 287,071,797

Percentage Ratios:

Legal Debt Margin	100%
Debt Application to Debt Limit	11.68%
Legal Debt Margin	88.32%

City of Alpharetta

Alpharetta Convention and Visitor's Bureau

ALPHARETTA CONVENTION & VISITORS BUREAU ANNUAL OPERATING BUDGET JULY 1, 2005 – JUNE 30, 2006

Occupancy Tax Revenue	\$	1,143,045
Interest Income	\$	1,800
Rental Income (20 North Main)	\$	12,000
Coupon in the Box	\$	18,500
Budget Surplus	\$	30,000
State of Georgia Grant	\$	5,000
TOTAL INCOME	\$	1,210,345
Advertising	\$	57,210
Accounting & Legal Fees	\$	17,800
Bank Fees	\$	600
Business License/Taxes	\$	350
Computer Equipment	\$	8,000
Computer Software	\$	17,160
Contingency Fund	\$	75,484
Insurance	\$	3,260
Meeting Expenses	\$	33,050
Membership Dues & Subscriptions	\$	11,399
Office Equipment/Leases	\$	13,675
Office Rent (Utilities, Cleaning, Security	\$	67,800
Office Supplies/Furniture	\$	10,137
Postage & Shipping	\$	4,800
Premiums/Gifts/Retail	\$	26,100
Printing/Production	\$	30,055
Public Relations	\$	400
Research	\$	1,900
Salary & Benefits	\$	594,400
Special Projects	\$	2,500
Sponsorships & Events	\$	37,750
Staff Development	\$	4,745
Taxes/Leased Equipment	\$	2,000
Telephone & ISP	\$	18,600
Tradeshows & Conference Fees	\$	57,505
BUREAU TOTAL EXPENSES	\$	1,096,680
Rent & Utilities (20 North Main)	\$	42,900
Cleaning Service	\$	1,200
Events	\$	1,650
Extermination	\$	320
Office Supplies	\$	1,800
Parking	\$	2,400
Postage	\$	9,600
Staff Salary & Benefits	\$	45,600
Volunteers	\$	1,200
Telephone & ISP	\$	6,600
Pitney Bowes W.C. Postage Meter	\$	280
Pitney Bowes Weight Machine	\$	65
Business License	\$	50
WELCOME CENTER TOTAL EXPENSES	\$	113,665
TOTAL EXPENSES	\$	1,210,345

GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

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

ACCRUAL ACCOUNTING

Method of accounting in which transactions are recorded at the time they are incurred, as opposed to when cash is received or spent.

ADOPTED (APPROVED) BUDGET

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

AD VALOREM TAX:

A tax based on the value of property

APPROPRIATION:

An authorization made by the City Council which permits officials and department heads to incur obligations against and to make expenditures of governmental resources.

ASSESSED VALUATION:

The value placed on property for purposes of taxation. The City of Alpharetta accepts Fulton County's assessment of real and personal property at 100% fair market value.

BOND:

A written promise to pay a specified sum of money (called principal or face value) at a specified future date along with periodic interest paid at a specific percentage of the principal. Bonds are typically used for long-term debt.

BUDGET:

The financial plan for the operation of a department, program or project for the current year or for the duration of the project. *see page 131 for State definition

BUDGET AMENDMENT:

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

BUDGET CALENDAR:

The schedule of key dates or milestones which the City follows in the preparation, adoption, and administration of the budget.

BUDGET RESOLUTION:

The official enactment by the City Council legally authorizing City Officials to obligate and expend resources.

BUDGET OFFICER:

"Budget officer" means that local government officials charged with budget preparation and administration for the local government. The official title of the local government budget officer shall be as provided by local law, charter, ordinance, or appropriate resolution of the governing authority.

GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

(continued)

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

GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

(continued)

EXPENDITURE/EXPENSE:

This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. **“Expenditure”** applies to Governmental Funds, and **“Expense”** to Proprietary Funds.

FIDUCIARY FUND:

Fiduciary Fund means those trust and agency funds used to account “Fiscal year” means the period for which a budget is proposed or a budget ordinance or resolution is adopted for the local government’s general funds, each special revenue fund, if any, and each debt service fund, if any.

FISCAL YEAR;

The time period designated by the City signifying the beginning and ending period for recording financial transactions. The City has specified July 1 to June 30 as its fiscal year. *see page 131 for State definition

FUND:

An independent fiscal and accounting entity with a self-balancing set of accounts. These accounts record cash and other assets together with all related liabilities, obligations, reserves and equities. Funds are segregated so that revenues will be used only for the purpose of carrying out specific activities in accordance with special regulations, restrictions or limitations.

FUND BALANCE (undesignated/unreserved):

Refers to the excess of assets over liabilities and is therefore, generally known as amount available for appropriation.

FUND BALANCE (designated/reserved)

Refers to the excess of assets over liabilities and is designated or reserved for a particular item, e.g. “Fund Balance Reserved for Encumbrances”.

FUND BALANCE (carried forward):

Funds on hand at year end resulting from collections of revenue in excess of anticipations and/or unexpended appropriations which are included as a revenue source in the budget of the ensuing year.

GENERAL FUND:

General fund means the fund used to account for all financial resources except those required to be accounted for in another fund.

GENERAL OBLIGATION BONDS:

Bonds whose principal and interest are paid from property tax for debt service and are backed by the City’s full faith and credit. Approval by referendum vote is required for general obligation bonds to be issued.

GOALS:

A measurable statement of desired conditions to be maintained or achieved.

GOVERNING AUTHORITY:

Governing authority means that official or group of officials responsible for governance of the unit of local government.

GOVERNMENTAL FUNDS:

Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities – except for those accounted for in proprietary funds and fiduciary funds.

LEGAL LEVEL OF CONTROL:

Legal level of control is the lowest level of budgetary detail at which a local government's management or budget officer may not reassign resources without approval of the governing authority. The legal level of control shall be, at a minimum, expenditures for each department for each fund for which a budget is required. This does not preclude the governing authority of a local government from establishing a legal level of control at a more detailed level of budgetary control than the minimum required legal level of control.

MILLAGE RATE:

The ad valorem tax rate expressed in the amount levied per thousand dollars of the taxable assessed value of property. One mill is equal to one dollar per thousand.

MODIFIED ACCRUAL ACCOUNTING:

A basis of accounting in which revenues are recorded when collected within the current period or soon enough thereafter to be used to pay liabilities of the current period and expenditures are recognized when the related liability is incurred.

OBJECTIVES:

Unambiguous statements of performance intentions expressed in measurable terms.

OPERATING BUDGET:

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

PERFORMANCE INDICATORS:

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

PROPRIETARY FUNDS:

Used to account for government's ongoing organizations and activities that are similar to those found in the private sector.

RETAINED EARNINGS:

A fund equity account 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.

SINKING FUND:

A reserve fund accumulated over a period of time for retirement of a debt.

SPECIAL REVENUE FUND:

A fund in which the revenues are designated for use for specific purposes or activities. *see page 131 for State description

TAX DIGEST:

Official list of all property owners, the assessed value (100% of fair market value), and the tax due on their property.

TAXES:

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. Taxes levied by the City of Alpharetta are approved by the City Council and are within limits determined by the State.

UNIT OF LOCAL GOVERNMENT:

Unit of local government, "unit," or "local government" means a municipality, county, consolidated city-county government, or other political subdivision of the state. Such terms do not include any local school district or board of education. For purposes of this paragraph, "county" includes any county officer who is paid in whole or in part on a salary basis and over whom the county governing authority exercises budgetary authority.

WORKING CAPITAL:

A dollar amount reserved in (General Fund) fund balance that is available for unforeseen emergencies, to handle shortfalls caused by revenue declines, and to provide cash liquidity during periods of low cash flow.

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 regulation, restrictions, or limitations.
- (11) “General fund” means the fund used to account for all financial resources except those required to be accounted for in another fund.
- (12) “Governing authority” means that official or group of officials responsible for governance of the unit of local government.

- (13) "Internet service fund" means a fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit or to other governmental units on a cost-reimbursement basis.
- (14) "Legal level of control" means the lowest level of budgetary detail at which a local government's management or budget officer may not reassign resources without approval of the governing authority. The legal level of control shall be, at a minimum, expenditures for each department for each fund for which a budget is required. This does not preclude the governing authority of a local government 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.

- (a) The governing authority shall establish by ordinance, local law, or appropriate resolution a fiscal year for the operations of the local government.
 - (1) Each unit of local government shall adopt and operate under an annual balanced budget for the general fund, each special revenue fund, and each debt service fund in use by the local government. The annual balanced budget shall be adopted by ordinance or resolution and administered in accordance with this article.
 - (2) Each unit of local government shall adopt and operate under a project-length-balanced budget for each capital projects fund in use by the government. The project-length balanced budget shall be adopted by ordinance or resolution in the year that the project initially begins and shall be administered in accordance with this article. The 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 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 two years upon a clear demonstration that conversion of the accounting system of the requesting local government, within the time period specified in this subsection, would be unduly burdensome.
 - (f) The department's implementation of subsection (e) of this Code section shall be subject to Chapter 13 of Title 50, the "Georgia Administrative Procedure Act."

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

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

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

36-81-5. Preparation of proposed budget; submission to governing authority; public review of proposed budget; notice and conduct of budget hearing.

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

- (c) On the date established by each governing authority, the proposed budget shall be submitted to the governing authority for that body's review prior to enactment of the budget ordinance or resolution.
- (d) On the day that the proposed budget is submitted to the governing authority for consideration, a copy of the budget shall be placed in a public location which is convenient to the residents of the unit of local government. The governing authority shall make every effort to provide convenient access to the residents during reasonable business hours so as to accord every opportunity to the public to review the budget prior to adoption by the governing authority. A copy of the budget shall also be made available, upon request, the news media.
- (e) A statement advising the residents of the local unit of government of the availability of the proposed budget shall be published in a newspaper of general circulation within the jurisdiction of the governing authority. The notice shall be published during the week in which the proposed budget is submitted to the governing authority. In addition, the statement shall also advise the residents that a public hearing will be held at which time any persons wishing to be heard on the budget may appear. The statement shall be a prominently displayed advertisement or news article and shall not be placed in that section of the newspaper where legal notices appear.
- (f) At least one week prior the meeting of the governing authority at which adoption of the budget ordinance or resolution will be considered, the governing authority shall conduct a public hearing, at which time any persons wishing to be heard on the budget may appear.
- (g) (1) The governing authority shall give notice of the time and place of the budget hearing required by subsection (f) of this Code section at least one week before the budget hearing is held. The notice shall be published in a newspaper of general circulation within the jurisdiction of the governing authority. The statement shall be a prominently displayed advertisement or news article and shall not be placed in that section of the newspaper where legal notices appear.
- (2) The notice required by paragraph (1) of this subsection may be included in the statement published pursuant to subsection (e) of this Code section in lieu of separate publication of the notice.
- (h) Nothing in this Code section shall be deemed to preclude the conduct of further budget hearings if the governing body deems such hearings necessary and complies with the requirements of subsection (e) of this Code section.

36-81-6. Adoption of budget ordinance or resolution; form of budget.

- (a) On date after the conclusion of the hearing required in subsection (f) of Code Section 36-81-5, the governing authority shall adopt a budget ordinance or resolution making appropriations in such sums as the governing authority may deem sufficient, whether greater or less than the sums presented in the proposed budget. The budget ordinance or resolution shall be adopted at a public meeting which shall be advertised in accordance with the procedures set forth in subsection (e) of Code Section 36-81-5 at least one week prior to the meeting.
- (b) The budget may be prepared in any form that the governing authority deems most efficient in enabling it to make the fiscal policy decisions embodied in the budget, but such budget shall be subject to the provisions of this article.