

# Alpharetta

GEORGIA ♦ USA



# Budget Narrative

**Fiscal Year 2020**

(July 1, 2019 through June 30, 2020)

*City of Alpharetta, GA*

Prepared by:  
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# **Annual Operating & Capital Budget Narrative**

for Fiscal Year 2020

(July 1, 2019 through June 30, 2020)

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# MAYOR AND CITY COUNCIL

## Mayor and City Council

DONALD MITCHELL  
CITY COUNCIL (POST 1)



DMitchell@alpharetta.ga.us

BEN BURNETT  
CITY COUNCIL (POST 2)



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KAREN RICHARD  
CITY COUNCIL (POST 3)



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JIM GILVIN  
MAYOR



JGilvin@alpharetta.ga.us

### Mission Statement

*TO MAKE A POSITIVE DIFFERENCE in the community by efficiently managing public resources and providing effective services and leadership that exceed the expectations of our citizens.*

JOHN HIPES  
CITY COUNCIL (POST 4)



JHipes@alpharetta.ga.us

JASON BINDER  
CITY COUNCIL (POST 5)



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DAN MERKEL  
CITY COUNCIL (POST 6)



DMerkel@alpharetta.ga.us

# VISION

## Vision

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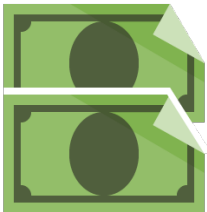
Our Community Vision is to advance Alharetta as a signature City by:



*Offering the highest quality of environment for our residents and businesses;*



*Fostering strong sense of community including safety and security;*



*Providing a business climate that attracts the top echelon companies.*

Our Community Vision serves as the guiding principles for the planning and operation of our city government and each department structures its mission, goals and objectives to facilitate achievement of our mission. The icons set forth above are used throughout the Budget Narrative to identify the link between the city's Community Vision and the goals and objectives of our various departmental divisions/projects.



# EXECUTIVE MANAGEMENT TEAM

## Executive Management Team



BOB REGUS  
CITY ADMINISTRATOR



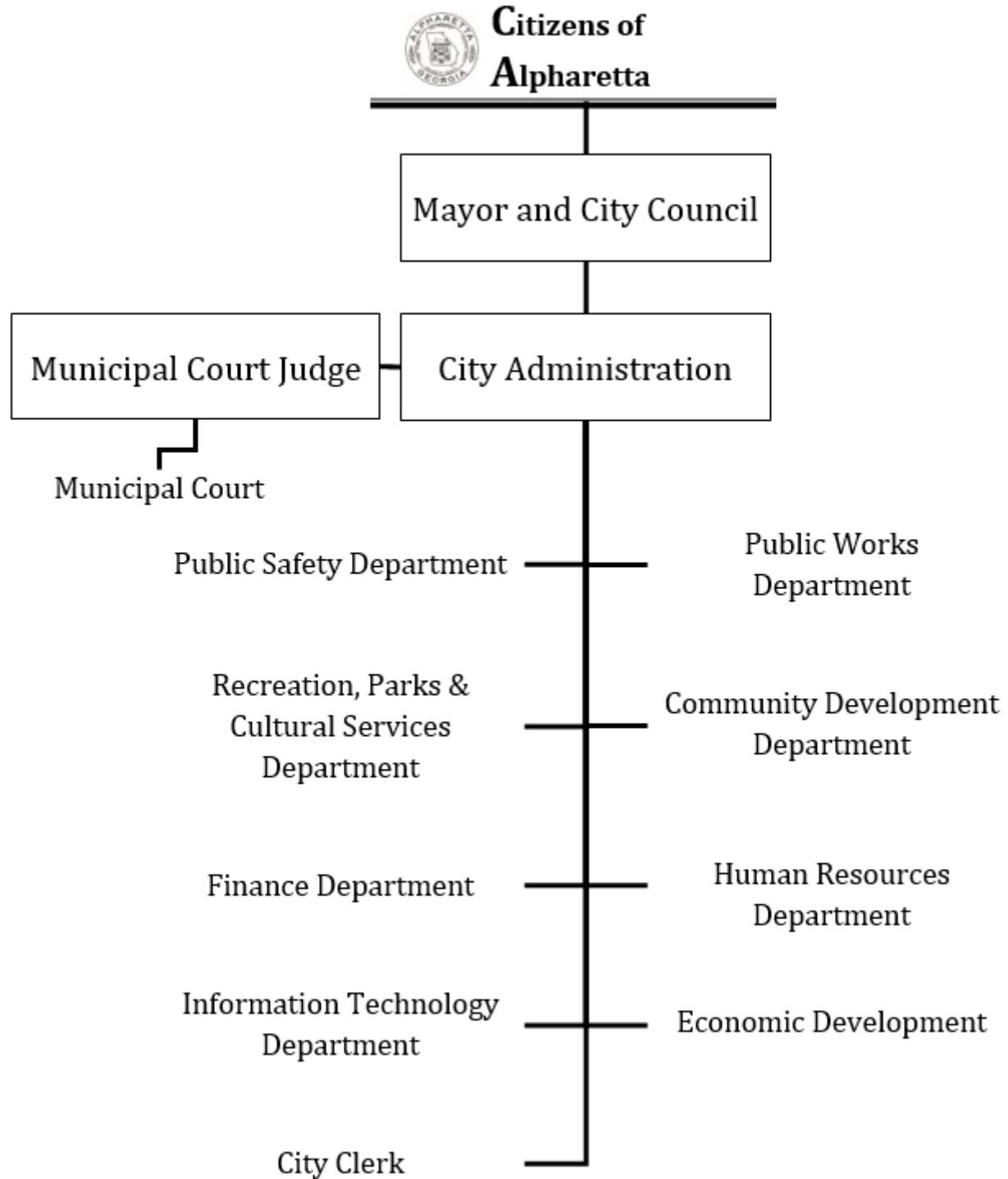
BRegus@alpharetta.ga.us

### EXECUTIVE STAFF

James Drinkard	<a href="mailto:JDrinkard@alpharetta.ga.us">JDrinkard@alpharetta.ga.us</a>	Assistant City Administrator
Barry Zimmerman	<a href="mailto:BLz@zimmermanattys.com">BLz@zimmermanattys.com</a>	Chief Judge
John Robsion	<a href="mailto:JRobison@alpharetta.ga.us">JRobison@alpharetta.ga.us</a>	Director of Public Safety
Pete Sewczwicz	<a href="mailto:PSewczwicz@alpharetta.ga.us">PSewczwicz@alpharetta.ga.us</a>	Director of Public Works
Morgan Rodgers	<a href="mailto:MRodgers@alpharetta.ga.us">MRodgers@alpharetta.ga.us</a>	Director of Recreation, Parks & Cultural Services
Kathi Cook	<a href="mailto:KCook@alpharetta.ga.us">KCook@alpharetta.ga.us</a>	Director of Community Development
Thomas G. Harris	<a href="mailto:THarris@alpharetta.ga.us">THarris@alpharetta.ga.us</a>	Director of Finance
Cris Randall	<a href="mailto:CRandall@alpharetta.ga.us">CRandall@alpharetta.ga.us</a>	Director of Human Resources
Randy Bundy	<a href="mailto:RBundy@alpharetta.ga.us">RBundy@alpharetta.ga.us</a>	Director of Information Technology
Erin Cobb	<a href="mailto:ECobb@alpharetta.ga.us">ECobb@alpharetta.ga.us</a>	City Clerk

# ORGANIZATIONAL STRUCTURE

## Organizational Structure



## Reader's Guide

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The City of Alpharetta Budget Narrative is intended to provide information at both the detailed and summary level – information that can be used by both citizens (as an informational tool) and city employees (as an operational tool) alike. Following is a brief description of the information included in each section of this document.

### Introduction and Overview

#### **Transmittal Letter**

Comprehensive introduction to the city's fiscal year 2020 budget.

#### **About Alpharetta**

Brief history of our city and detail of our governmental structure, Mission, and Vision (i.e. Strategic Priorities).

### Financial Structure, Policy, and Process

#### **Financial Accounting Structure**

Information on our financial accounting structure including classification (e.g. Governmental vs. Proprietary), descriptions, and a graph of all city funds.

#### **Financial Reporting**

Comprehensive listing of our financial reporting products aimed at ensuring the information needs of the government, authorities, regulatory agencies, and citizens/stakeholders are met.

#### **Budget Process**

Information on our budget basis and structure, budget process, and performance measurement program.

### Financial Summaries

#### **Citywide Budget Summaries**

Information on the overall (i.e. all appropriated funds) fiscal year 2020 budget. Included are schedules that provide readers with revenue and expenditure summaries from several different perspectives including fund, revenue source, expenditure category, and expenditures by department. A detailed multi-year personnel listing by department is also provided.

#### **General Fund Summary**

Information on the fiscal year 2020 budget for the General Fund. Included are schedules that provide readers with revenue and expenditure summaries/narratives from several different perspectives including: fund summary; statement of budgetary comparisons (i.e. FY 2019 and FY 2020); statement of revenues, expenditures, and

## READER'S GUIDE

changes in fund balance (FY 2016 through the FY 2022 forecast period); and a detailed narrative of revenue and expenditure trends including historical information.

### **Special Revenue/Enterprise/Internal Service Fund Summaries**

Information on the fiscal year 2020 budget for the Special Revenue/Enterprise/Internal Service Funds. Included are schedules set forth by Fund that provide readers with revenue and expenditure summaries/narratives from several different perspectives including: fund summaries; statements of budgetary comparisons (i.e. FY 2019 and FY 2020); and statements of revenues, expenditures, and changes in fund balance (FY 2016 through the FY 2022 forecast period).

## Capital and Debt

### **Capital Project Fund Summaries**

Information on our capital budgeting process and capital funding methodology as well as a detailed capital improvement listing.

### **Debt Service Fund Summary**

Listing and description of the city's outstanding debt obligations (including debt schedules) and the debt service requirements.

## Departmental Information

### **Department Summaries**

Detailed non-financial and financial information about each department's activities (General Fund only) including: departmental mission statement; goals and objectives and how they link with the city's vision/strategic priorities; revenue and expenditure summary and fiscal year 2020 budget narrative; changes in personnel; and performance measurement.

## Appendix

### **Financial Management Policies**

Excerpts of our financial management policies including: budgeting, capital improvement plan, revenue, capital asset, inventory, accounting, auditing, financial reporting, debt management, grant management, etc.

### **Community Profile**

Demographic, economic, and statistical data of our city.

### **Glossary**

Definition of the many terms used in city government/budget process.

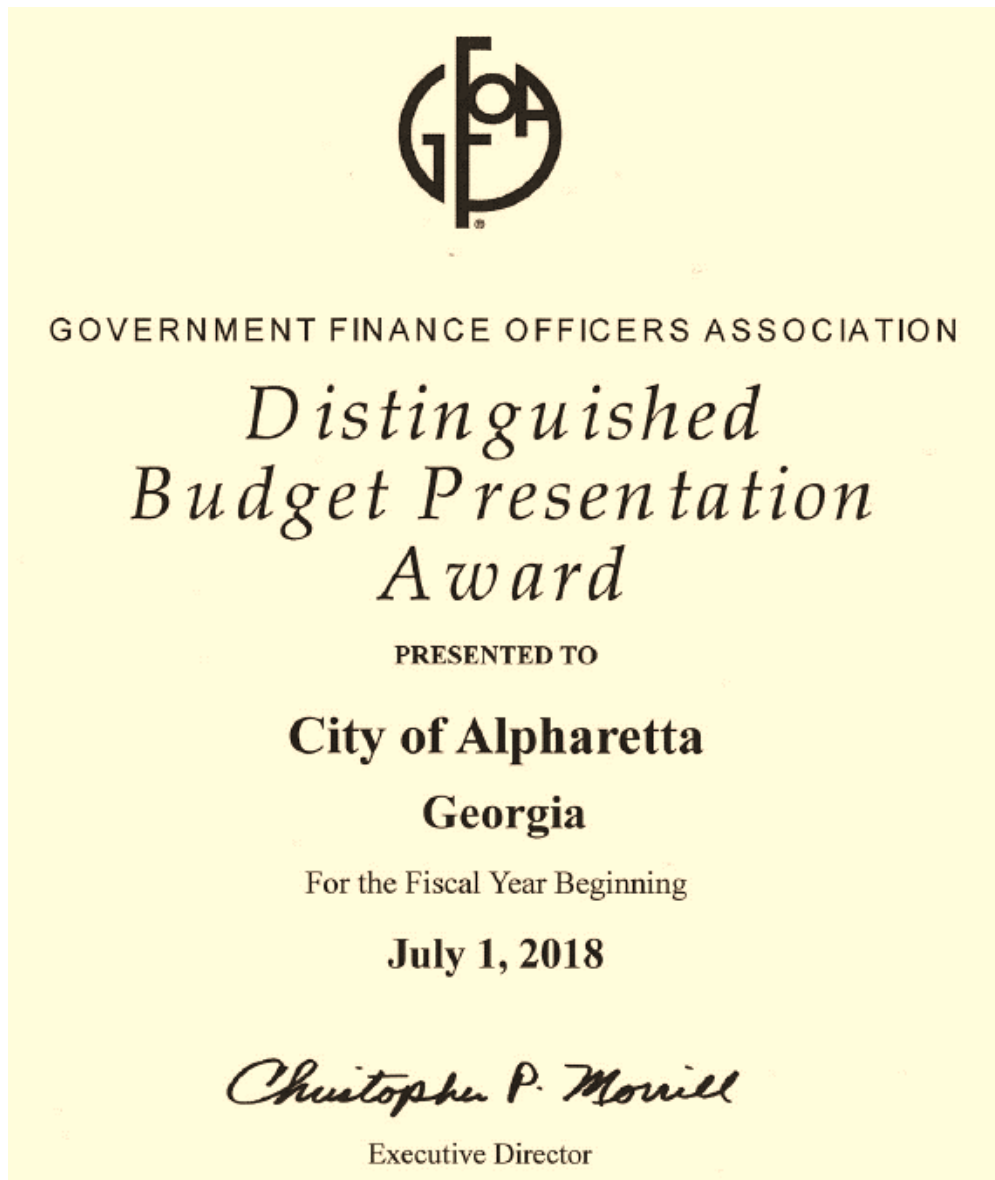
# READER'S GUIDE

## Acronyms and Abbreviations

ABC	Alpharetta Business Community
BRC	Budget Review Committee
CAFR	Comprehensive Annual Financial Report
CF	Carryforward
CIP	Capital Improvement Plan
CO	Change Order
CPI	Consumer Price Index
CY	Current Year
DCA	Department of Community Affairs (Georgia)
DEA	Drug Enforcement Administration (Federal)
DOR	Department of Revenue (Georgia)
DSF	Debt Service Fund
E-911	Emergency 911
EPD	Georgia Environmental Protection Division
FT	Full-Time
FTE	Full-Time Equivalent
FY	Fiscal Year
GAO	General Accounting Office (Federal)
GAAP	Generally Accepted Accounting Principals
GAAS	Generally Accepted Auditing Standards
GAGAS	Generally Accepted Governmental Auditing Standards
GASB	Governmental Accounting Standards Board
GDOT	Georgia Department of Transportation
GF	General Fund
GFOA	Government Finance Officers Association
GO Bonds	General Obligation Bonds
HX	Homestead Exemption
IT	Information Technology Department
LOST	Local Option Sales Tax
M&O	Maintenance and Operations
MPP	Minimum Premium Plan
NTV	Net Taxable Value
O.C.G.A.	Official Code of Georgia Annotated
OMB	Office of Management and Budget (Federal)
PAFR	Popular Annual Financial Report
PO	Purchase Order
PT	Part-Time
PY	Prior-Year
SWAT	Special Weapons and Tactics (team)
TV	Taxable Value



GFOA Distinguished Budget Presentation Award



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Alpharetta, Georgia for its annual budget for the fiscal year beginning July 1, 2018. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



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ALPHARETTA, GA 30009  
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June 3, 2019

To the City Council and Citizens of Alpharetta:

We are pleased to present our Annual Operating and Capital Budget (line-item budget detail) for Fiscal Year 2020 (the “Budget”) of the City of Alpharetta, Georgia. Our recommendations are based on direction provided at the City Council Retreat as well as a thorough review of our current financial status, revenue trends, economic data, and our standard of providing top level service while maintaining our focus on keeping Alpharetta an affordable option for our citizens and stakeholders.

This budget is the culmination of years of financial stewardship by the City Council, City Administrator, city departments, and includes the following:

- Tax-burden reductions for our homeowners and business owners including:
  - Maintenance of the city’s \$40,000 homestead exemption which saves our homeowners \$2.7 million annually. This savings equates to a 1.1 mill reduction for the average homeowner (see section entitled *Taxpayer Savings* for more information).
  - Maintenance of the city’s millage rate at 5.750 mills (flat with FY 2019) including funding \$4.8 million from General Fund operations for recurring capital initiatives (e.g. milling and resurfacing of city streets; traffic equipment replacement; drainage maintenance; etc.).
- Forecasted funding totaling \$34 million for capital investment within our city (includes the \$4.8 million in recurring capital discussed above) and described in detail under the *Capital and Debt* section of this document.
- Continuation of the same high service levels our citizenry, business owners, and stakeholders expect from our city.
- Expanded service levels within multiple departments are available for your review and described in detail under the Operating Initiatives section of this transmittal letter.

MAYOR  
JIM GILVIN

MAYOR PRO TEM  
DONALD MITCHELL

COUNCIL MEMBERS  
JASON BINDER  
BEN BURNETT  
JOHN HIPES  
DAN MERKEL  
KAREN RICHARD

CITY ADMINISTRATOR  
ROBERT J. REGUS

# INTRODUCTION AND OVERVIEW

## Budget Process and Overview

The Fiscal Year 2020 Budget process was refined through an update of the city’s financial condition which was presented during the City Council retreat (February 10-11, 2019). 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 the budget review process.

As provided monthly to the City Council through the Financial Management Reports, the Finance Department has closely monitored our revenue and expenditure trends, indicating spending would continue to be closely managed for FY 2019 to ensure operations are funded at an acceptable level while also maximizing available funding for recurring capital initiatives (e.g. milling and resurfacing of city streets, stormwater maintenance, etc.). Accordingly, the Finance Department analyzed departmental spending needs and calculated target budgets for each department. City departments responded to the direction provided by the Finance Department and submitted base operating budgets (non-personnel) for each activity and program in line with current revenue estimates that cover the city’s primary cost drivers (e.g. personnel compensation, healthcare, etc.).

The FY 2020 Budget is balanced for all funds and totals \$141 million with the breakdown by fund type as follows:

FUNDS BY TYPE	\$	
General Fund	\$75,291,843	
Special Revenue Funds	15,945,768	(1)
Debt Service Fund	5,351,086	
Capital Project Funds	30,492,500	(1)
Solid Waste Fund	4,180,762	
Risk Management Fund	1,507,300	
Medical Insurance Fund	7,686,909	
OPEB Funds	641,000	
Total	\$141,097,168	

*(1) Amounts contained herein represent new appropriations for FY 2020. Unexpended FY 2019 appropriations for City Council approved projects are re-appropriated annually pursuant to city policy.*

Several of the major points of the FY 2020 Budget are as follows.

- The FY 2020 Budget is based on maintenance of the city’s millage rate at 5.750 mills. The net tax digest (e.g. after exemptions) is anticipated to decline due to implementation of the floating homestead exemption approved by voters in November 2018.

The property tax revenue estimates are net of the city’s homestead exemptions (including the new floating homestead exemption) which is estimated to save our



## INTRODUCTION AND OVERVIEW

homeowners around \$5 million annually. The city's homestead exemptions go great lengths in keeping Alpharetta an affordable place to live and retire.

- Operating expenditures of the General Fund are up 2.9% over FY 2019. This figure includes the operating initiative funding for FY 2020. After adjusting for operating initiative funding, **the base operational budget growth totals 1.5%**.
  - Management of personnel and compensation program to align with current market environment:
    - ✓ Staffing level at 452 full-time equivalents "FTE" (including the 8.5 FTE positions added as part of the operating initiative funding for FY 2020).
    - ✓ Continuation of a performance-based merit program of 3% on April 1, 2020, per authorized/funded position (estimated cost of \$250,000 citywide). This merit program is contingent upon a mid-year review of revenue trends to determine if sufficient funding is available.
    - ✓ Coverage of group insurance premiums (5% premium increase; \$321,198 incremental budget impact citywide for existing positions).
    - ✓ Coverage of Pension (Defined Benefit) costs that grow annually at a rate approximating salary growth (3% for FY 2020).
- Targeted growth (4.8% or \$741,627) in departmental maintenance and operations budgets (General Fund) that is primarily attributable to approved operating initiatives<sup>1</sup> and includes the following:
  - Increase in professional services of \$293,031 due primarily to: (1) estimated staffing and management costs for the 2019 municipal election (managed through Fulton County; \$150,000 including advertising needs); and (2) programming of Tech Alpharetta operational funding (\$100,000) into the operating budget (previously funded the capital allocations).
  - Increase in maintenance contracts of \$79,269 due primarily to 2020 Operating Initiative funding for a License Plate Recognition Grant Program.
  - Increase in professional services (IT) of \$525,709 due primarily to the addition of ThinkGard database backup services (previously funded through periodic capital investment), full-recognition of Microsoft Enterprise licensing costs (FY 2019 appropriation was understated and, as a result, was funded in-part through one-time capital funding), and Operating Initiative funding (Cloud IT Services, Microsoft Azure, DUO Security Service, Patch Management

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<sup>1</sup> Please refer to the Operating Initiatives section of this letter for detailed information.

## INTRODUCTION AND OVERVIEW

Software, SpamHero Software, HRIS Management Software, Budget Preparation Software, etc.).

- Increase in fuel costs of \$57,450 due to fluctuations in fuel pricing through the Fulton County Fuel depot.
  - Increase in legal services costs of \$60,000 due to growth in service needs due to construction projects (right-of-way acquisitions, etc.) and an increase in contract drafting/review requests.
  - All other departmental maintenance and operations budget accounts declined roughly -4% based on a review of expenditure trends coupled with a forecast of operational service priorities.
- The departmental operating capital/lease budget primarily represents funding for the city's capital lease obligations (fire trucks, police tasers, etc.) coupled with minor maintenance capital needs. The capital lease for the Work Order Management software (CityWorks) was fully paid during FY 2019.
  - The Other Uses category includes the following: contingency (approximately 1% of the operating budget); Risk Management claims funding (this allocation represents funding for insurance premiums; funding for claims and administration/brokerage fees has been allocated to departments through the personnel services category); and funding of debt service on the Gwinnett Technical College contribution (Alpharetta campus).

Please refer to the *Financial Summaries* section of this document for (1) multi-year revenue/expense statements on both a citywide and individual fund basis (e.g. Special Revenue Funds, Enterprise Fund, etc.) as well as (2) a personnel listing by department. Also, the *Departmental Information* section contains multi-year revenue/expense statements by department (e.g. Finance, Public Safety, etc.) within the General Fund along with a listing of personnel by position as well as any changes from FY 2019.

# INTRODUCTION AND OVERVIEW

## Budget and Millage Rate Hearings

As set forth under Georgia law and the City of Alpharetta Code, citizen input is solicited during the process of adopting the budget through publicly advertised meetings as follows.

DATE	ACTION
April 22, 2019	Distribute 2020 Mayor’s Recommended Budget
May 6, 2019	Council Meeting
May 13, 2019	Council Meeting
May 20, 2019	Council Meeting
May 28, 2019	Public Hearing and Council Meeting (Budget) <i>1<sup>st</sup> reading of Budget Ordinance</i>
	<i>1<sup>st</sup> reading of Millage Rate Ordinance</i>
June 3, 2019	Public Hearing and Council Meeting (Budget) <i>2<sup>nd</sup> reading of Budget Ordinance</i>
	<i>2<sup>nd</sup> reading of Millage Rate Ordinance</i>

## Budget Issues and Priorities

The FY 2020 Budget formalizes numerous key financial factors which have been themes for several years within the government.

- ✓ Bond ratings;
- ✓ Sustainability of existing services;
- ✓ Cost of government;
- ✓ Taxpayer savings;
- ✓ Debt service payments;
- ✓ Expansion of departmental service levels;
- ✓ Maintaining an effective capital improvement program;
- ✓ Proper use of fund balance; and
- ✓ Funding recurring capital from operating budget

### **Bond Ratings**

The city’s AAA bond rating was reaffirmed by Moody’s and Standard & Poor’s (“S&P”) during July 2016 in conjunction with the sale of \$51 million (par) of City of Alpharetta General Obligation Bonds, Series 2016, for improvements aimed at alleviating traffic congestion, expanding sidewalk connectivity, improving park amenities, extending the Big Creek Greenway north to connect with Forsyth County’s Greenway, and securing parkland for future active and passive park systems.

## INTRODUCTION AND OVERVIEW

The AAA rating represents the highest rating available to municipalities and translates to significant savings to our citizens and stakeholders through reduced borrowing costs. This rating demonstrates the strongest creditworthiness relative to other US municipal or tax-exempt issuers and reflects the city's current sound financial position as well as strong financial management practices guiding our ongoing decision making. These practices are supported by formal policies to guide budget and procurement practices, capital investment, and debt management. Other positive factors include a relatively strong economic base, moderate debt burden, and manageable capital needs. The FY 2020 Budget is mindful of these factors and the importance of maintaining the highest rating, not only for our citizens but also our bondholders. Alpharetta is one of only 221 (Moody's)/336 (S&P) cities in the United States to earn a AAA bond rating.

S&P raised the city's Financial Management Assessment score from "good" to "strong" based on the city's formalized long-term financial projections (operations and capital) during 2016. Moody's reaffirmed the city's AAA bond rating in March 2018 and noted: *"Alpharetta's credit position is superior, and its Aaa rating far surpasses the median rating of Aa3 for cities nationwide. Notable credit factors include a very strong wealth and income profile, an extensive tax base, a robust financial position and affordable debt and pension liabilities"*.

### **Sustainability of Existing Services**

The City Council, City Administration, and City Departments have displayed impressive financial stewardship over the years through an established philosophy of budgetary evaluation. This philosophy entails reviewing the needs of the city relative to a standard that services and associated costs should not be appropriated unless they are justified as strategic goals of the organization that serve to accomplish our guiding principles.

This philosophy is the foundation of our budget process as evidenced by the Finance Department's direction to departments that base operating budgets should be submitted in line with the city's revenue trends. City departments responded to the direction provided by the Finance Department and submitted base operating budgets (non-personnel) for each activity and program in-line with current revenue estimates that cover the city's primary cost drivers (e.g. personnel compensation and healthcare).

### **Cost of Government**

The city has historically acknowledged the need to provide a taxation rate commensurate with the government's level of service. The FY 2020 Budget is based on maintenance of the city's millage rate at 5.750 mills. As of the date of this letter, the City has not received a 2019 Tax Digest from the Tax Commissioner of Fulton County.

# INTRODUCTION AND OVERVIEW

The portion of the millage rate funding debt service (Debt Service Fund) is estimated to decrease from 0.98 mills in FY 2019 to 0.93 mills in FY 2020. Estimated growth in the property tax digest (while the overall tax digest is declining, there is growth above the conservative estimates contained in the adopted 2019 Budget), coupled with available cash in the Debt Service Fund, allows for a reduction in the millage rate dedicated for debt service. The FY 2020 Budget proposes to program the debt service millage reduction into the General Fund to augment its recurring capital program (\$250,000 growth from \$4.5 million to \$4.8 million).

Fiscal Year	Operating Millage Levy	Debt Service Millage Levy	Total Millage Levy	% Increase (Decrease)
2020	4.820	0.930	5.750	0.0%
2019	4.770	0.980	5.750	0.0%
2018	4.720	1.030	5.750	0.0%
2017	4.620	1.130	5.750	0.0%
2016	5.000	0.750	5.750	0.0%
2015	4.950	0.800	5.750	0.0%
2014	4.870	0.880	5.750	0.0%
2013	4.820	0.930	5.750	0.0%
2012	4.215	1.535	5.750	0.0%
2011	4.215	1.535	5.750	0.0%
2010	4.215	1.535	5.750	0.0%
2009	4.215	1.535	5.750	-8.0%
2008	4.508	1.740	6.248	-5.3%
2007	4.150	2.450	6.600	-5.7%
2006	4.550	2.450	7.000	0.0%
2005	4.700	2.300	7.000	0.0%
2004	4.750	2.250	7.000	-3.2%
2003	4.900	2.330	7.230	-3.3%
2002	5.060	2.420	7.480	-5.1%
2001	4.930	2.950	7.880	0.0%
2000	5.170	2.710	7.880	

The portion of the millage rate funding operations and recurring capital investment (General Fund) is estimated to increase from 4.77 mills in FY 2019 to 4.82 mills in FY 2020. Property tax revenue estimates for FY 2020 total \$23.5 million (excluding motor vehicle taxes). Of this amount, \$4.8 million is included for a recurring capital program (e.g. milling and resurfacing of city streets; traffic equipment replacement; drainage maintenance; etc.). The capital funding will be transferred to the Capital Projects Fund and Stormwater Capital Fund to properly account for the capital improvement activities.

**Taxpayer Savings**

The FY 2020 millage rate, coupled with the city’s substantial Homestead Exemptions, goes great lengths in keeping Alpharetta an affordable place to live and strategically positions us relative to neighboring areas.

The city’s multiple homestead exemptions are estimated to save homeowners around \$5 million annually and go great lengths in keeping Alpharetta an affordable place to live and retire.

# INTRODUCTION AND OVERVIEW

The Alpharetta Mayor and City Council have approved two additional homestead exemption measures that will be subject to voter approval on the November 2019 ballot:

- \$5,000 increase to the City’s base Homestead Exemption (increasing it from \$40,000 to \$45,000) that would take effect in FY 2021 (estimated to save our homeowners over \$300,000 annually); and
- Removing the income restriction for residents age 65 and older to qualify for the existing \$10,000 additional senior homestead exemption which will also take effect in FY 2021 (estimated to save our homeowners over \$70,000 annually).

### Debt Service Payments

The city’s primary method of funding large scale capital projects is through the issuance of bonds (e.g. general obligation bonds, Development Authority bonds, etc.). General obligation bonds have been issued to fund numerous large-scale projects including public safety facilities, parks and recreation facilities, and transportation improvements that continue to define Alpharetta as a desirable community to work and live. The Alpharetta Development Authority, a component unit of the city that is focused on economic development within our borders, issued bonds in 2016 to fund construction of our state-of-the-art Conference Center. These bonds are funded by a portion of the Hotel/Motel Tax.

Principal and interest payments for fiscal year 2020 are budgeted at \$6.6 million with the following forecast: 2021 - 2041<sup>2</sup>: \$7.2 million (annual average). These figures include city and Development Authority obligations and span multiple Funds.

### Expansion of Departmental Service Levels (Operating Initiatives)

Operating initiative funding totals \$1 million for FY 2020 has been programmed into the General Fund and E-911 Fund budgets.

Operating Initiatives not recommended for funding total \$159,721 (E-911 Fund).

	General Fund		911 Fund		
<b>Funds Available for Operating Initiatives:</b>	<b>\$ 879,688</b>	<b>\$ 133,837</b>			
<b>Operating Initiatives:</b>			<b>Total</b>	<b>Capital Impact</b>	
City Administration	\$ 6,500	\$ -	\$ 6,500	\$ -	
Community Development	152,077	-	152,077	138,000	
Human Resources	32,000	-	32,000	-	
Finance	50,000	-	50,000	-	
Public Safety	272,390	133,837	406,227	54,250	
Information Technology	316,721	-	316,721	(500,000)	
Recreation, Parks & Cultural Services	50,000	-	50,000	-	
	<b>\$ 879,688</b>	<b>\$ 133,837</b>	<b>\$ 1,013,525</b>	<b>\$ (307,750)</b>	
<b>Non-Allocated:</b>	<b>\$ -</b>	<b>\$ -</b>			

<sup>2</sup> Represents the final maturity of the Series 2016 Alpharetta Parks and Transportation Bonds issued in FY 2017.

# INTRODUCTION AND OVERVIEW

## **Funded Operating Initiatives**

- **General Fund**

### **City Administration**

#### **Recognition of City Committees and Boards: \$6,500**

This request is for funding to recognize the citizens that serve on City Committees and Boards (approximately 9 Committees/Boards totaling over 70 participants). Recognition will involve multiple facets including an annual recognition event.

### **Community Development Department**

#### **Code Enforcement Officers (2.0 FTE): \$152,077 (operations); \$138,000 (capital)**

This request is for two (2) Code Enforcement Officer positions within Community Development aimed at transferring the Alcohol and Spa Services/Massage licensing from the Police Department to Community Development.

Benefits of this reorganization include the following:

- Centralized Service – Currently, the business owner/agent must navigate multiple departments/locations to inquire about, apply for, and receive a license for alcohol sales/spa services. This move gives the customer one centralized location point for these services.
- Reallocation of these duties from Police Officers frees them up to focus on active police work instead of administrative duties.

Operational costs total \$152,077 and includes \$146,177 for salary/benefits and \$5,900 for general operations (e.g. cell phone, iPad, desktop PC, uniforms, etc.). Capital costs total \$138,000 and include the acquisition of two (2) F-150 pickup trucks (\$50,000) and the buildout of an existing shell space including furniture (\$88,000).

### **Human Resources Department**

#### **HRIS Software: \$32,000**

Software as a service subscription for HRIS/Talent Management platform. Improves workflow and speeds hiring process, allows for better data-driven decision making, reduces paperwork, enhances compliance and legally defensible processes, streamlines onboarding of new hires, improves ability to track employee development and direct training throughout the employee

## INTRODUCTION AND OVERVIEW

lifecycle, improves documentation and performance evaluation. Selection of the actual HRIS/Talent Management platform would be made by the new Human Resources Director. The intent is to identify/preserve funding so that acquisition and launch can occur during FY 2020.

### **Finance Department**

#### **Budget Preparation Software: \$50,000**

This request is for the purchase and implementation of budget preparation software aimed at improving efficiencies in the budget process by moving away from manual spreadsheets and the staff time inherent in updating/managing/reporting on said spreadsheets. Approval of this funding will enable the City to release an RFP seeking a “state of the art” integrated budgeting system to address multiple requirements including: personnel costing/forecasting, operations, and capital budgeting; long-range financial planning (capital); etc. A component of this project will involve leveraging available resources to update other components of the Finance Department’s software capabilities (e.g. payroll).

### **Public Safety Department**

#### **Assistant Fire Marshals (1.5 FTE; 1 new and upgrade from PT to FT): \$122,210 (net operations); \$54,250 (capital)**

This request is for the addition of one (1) new Assistant Fire Marshal position and the upgrading of the existing part-time Assistant Fire Marshall position to full-time to help meet forecasted growth in plan reviews and inspections.

Based on the national study performed for the National Fire Protection Association (NFPA), it would take 7-8 fire inspectors to perform the current workload in the City of Alpharetta. This workload does not include all the additional work affiliated with annual inspections, such as: plan review, fire investigations, community AED program, and public education events. The Fire Marshall’s Office currently has 5.5 FTE (Fire Marshal, Deputy Fire Marshal, 3 full-time Assistant Fire Marshals, and one part-time Assistant Fire Marshal).

With the growth of commercial and multifamily residential construction, the Fire Marshal’s office is struggling to keep pace with the demands of fire plan reviews and the annual business inspections. In 2018, the fire inspectors completed 100% of plan reviews in a 10-day turnaround period to stay consistent with Alpharetta’s customer service expectation. However, this has caused the ISO requirement and State Fire Marshal recommendation of annual inspection compliance of 100% to drop to below 75%. This request will help ensure that the fire marshal office is completing 100% annual inspections and



## INTRODUCTION AND OVERVIEW

meeting the 10-day turnaround for plan reviews. The fire inspectors also complete same day service for all construction site inspections to ensure there is no delay of project progress in Alpharetta.

Operational costs total \$142,210 and includes \$136,710 for salary/benefits and \$5,500 for general operations (e.g. equipment for new position including cell phone, iPad, associated cellular service, uniform, desktop PC, handheld radio, etc.). It is anticipated that these positions will reduce overtime usage within the Fire Marshall's Office by \$20,000 resulting in a net operational impact of \$122,210. Capital costs total \$54,250 and include the acquisition of one (1) pickup truck with associated upfitting costs and radio.

### **Evidence Technician (1.0 FTE): \$82,860**

This request includes the addition of an Evidence Technician position (1 FTE) that, along with the existing Evidence Custodian, would bring dedicated evidence staffing to 2 positions which is necessary to maintain the current level of service and meet set standards.

Currently, of the two positions in Evidence, one is a civilian Evidence Custodian and the other is a certified Crime Scene Technician who is a sworn and POST certified Peace Officer. This Officer is currently doing the duties of a second Evidence Custodian. This requested change will allow the sworn Officer to become engaged in Investigative duties as a Detective and Crime Scene Technician.

The duties of the Evidence Technician include: evidence processing; security of evidence and private property; maintaining chain of evidence; courtroom testimony; drug identification; required inspections; audits and inventories; court ordered destructions and sales of property; transportation of evidence to GBI and District Attorney's office; return of property to proper owners; etc. Once properly trained and certified, the Evidence Technician will work with the Crime Scene Technician to process large or serious crime scenes and will work for and is supervised by the Evidence Custodian.

Operational costs total \$82,860 and includes \$79,660 for salary/benefits and \$3,200 for general operations (e.g. cell phone, iPad, desktop PC, uniforms, etc.).

### **License Plate Recognition Camera Program: \$67,320**

This request is for rental agreement funding between the City of Alpharetta and Georgia Power to enable license plate recognition (LPR) cameras to be placed at strategic locations within the City. This will allow for the detection and apprehension of wanted vehicles and persons, traffic violators, and suspects involved in serious crimes including burglaries, entering autos, and

## INTRODUCTION AND OVERVIEW

other serious crimes. The agreement includes LPR cameras, mounting hardware, power connections, communication hardware and service, maintenance and repair, and access to the Vigilant LPR database which we currently subscribe. The agreement can be terminated at any time with a 30-day notice.

Statistical data will be collected indicating the number of identified wanted persons and vehicles, the number of apprehensions that result, and the number of crimes that are solved based upon data captured from LPR cameras.

FY 2020 includes the intersections of GA 400 northbound at Mansell Road, Haynes Bridge Road, and Old Milton Parkway. Depending on program performance, future expansion would include the GA 400/Windward Parkway intersection and other areas deemed priorities.

### **Information Technology Department**

#### **CityWorks IT Administrator position (1.0 FTE): \$124,721**

This request is for one (1) CityWorks IT Administrator position within the Information Technology Department. As the Public Works, Community Development, and Recreation and Parks Departments continue to refine their operations around CityWorks, it has become apparent that a dedicated position is needed to properly support the system. A brief timeline and synopsis of needs and solutions can be found below:

#### CityWorks Implementation History:

- 2013 - Hiring of Azteca and Timmons Group for design, configuration and implementation with the focus on Public Works, Community Development, and Recreation and Parks.
- Four years of existing staff supporting the implementation and use: both from IT and the other Departments.
- Implementation was highly customized to include data capture beyond the normal CityWorks standards. Particular efforts were made in the Community Development aspect (PLL) to help replicate or replace the previous implementation of Permits Plus.
- AMS (Asset Management System) and PLL was implemented simultaneously and the city was one of the very first sites for PLL use.

## INTRODUCTION AND OVERVIEW

### Core Issues with Existing System:

- Periodic Maintenance Releases – unique configurations are non-standard with the general release updates causing bugs and system anomalies.
- Frequency of expected updates from Azteca:
  - 2 to 3 Releases per year is a minimum level of implementation;
  - 3 to 6 Add-Ons/additional features and capabilities that are developed for CityWorks.
- Integrations – after performing upgrade, integrations with other systems (MUNIS/Firehouse/See-Click-Fix/ePlan) can cause failures/break and have to be re-developed with Timmons.
- Staff time from IT and other Departments is insufficient to properly address the above issues.

### Solution for Addressing CityWorks Needs:

- CityWorks Account Manager recommends a full-time staff position to properly support the system.
  - Maintenance and release implementations/integrations;
  - Fully customize and streamline capabilities and features of CityWorks.
  - Redevelop integrations of APIs.
- Other implementation sites for CityWorks have on-site fulltime staff (ex: City of Augusta with 2 full time staff).

### Recommendations for 2020 Budget to Address the CityWorks Support Needs:

- CityWorks dedicated full-time position based in the Information Technology Department to address the above identified needs:
- Full-time dedicated focus on City of Alpharetta implementation and needs.
  - Institutional Knowledge.
  - Availability as needed for implementations – weekends, nights, etc.
  - Manage User Groups, Departmental Testing, Productivity Increase, Test Environment Developed.

## INTRODUCTION AND OVERVIEW

- The alternative that is not recommended by staff includes the Contractor Option with Timmons Group (Quotes indicate \$200,000/Year Plus)

Operational costs for the new position total \$124,721 and include \$121,721 for salary/benefits and \$3,000 for general operations (e.g. computer, cell phone, associated cellular service, operational budget allocation, etc.).

### **Cloud Services (onsite server/data storage equipment replacement): \$100,000**

This request is for estimated cloud data storage costs in lieu of onsite servers and storage equipment. Cloud Services such as Microsoft Azure or Amazon AWS provide the ability to move virtual servers in an onsite data center to the cloud to provide, in some cases, economy of scale and security that is of higher value. These services can also provide some failover capability for the cloud services and onsite services. The goal in the early years is to have a mix of onsite server/storage equipment coupled with leveraging of cloud servers. The future goal is to move all functionality to the cloud when it is proven to be operationally and economically beneficial to do so.

There is a companion Capital Initiative (\$500,000) to provide one-time funding for replacement of equipment. Should this operating initiative move forward, the capital initiative will be removed. This initiative will free the city from having to fund large server and data storage equipment initiatives periodically through the capital budget.

### **Microsoft Azure: \$36,000**

This request is for annual licensing and maintenance costs associated with implementation of Microsoft Azure.

Azure Active Directory (Azure AD) is Microsoft's multi-tenant, cloud-based directory and identity management service. Azure AD combines core directory services, advanced identity governance, and application access management. Azure AD also offers a rich, standards-based platform that enables developers to deliver access control to their applications, based on centralized policy and rules.

For IT Admins, Azure AD provides an affordable, easy to use solution to give employees and business partners' single sign-on (SSO) access to thousands of cloud SaaS Applications like Office365, Salesforce.com, Dropbox, and Concur.

Azure AD also includes a full suite of identity management capabilities including multi-factor authentication, device registration, self-service

## INTRODUCTION AND OVERVIEW

password management, self-service group management, privileged account management, role-based access control, application usage monitoring, rich auditing and security monitoring and alerting. These capabilities can help secure cloud-based applications, streamline IT processes, cut costs and help ensure that corporate compliance goals are met.

The City would operate based on a Hybrid Model. This enables us to synchronize on-premises directory objects with Azure AD while still managing our users on-premises.

Using Azure AD, we would look to use with or replace in the immediate future:

- AirWatch Device Enrollment
- Office 365 Single-Sign on
- Two Factor Authentication options
- Replace ADSelfService for self-service password management
- Used in conjunction with ADAuditPlus for user account login audit information.

### **DUO Security Service: \$25,000**

Duo Security provides Multi-Factor Authentication (MFA), endpoint visibility to check that your user's devices meet security standards before granting access, adaptive authentication and policy enforcement to grant or block access attempts by users or devices, and remote access and seamless secure single sign-on to cloud and on-premises applications and servers. This initiative completes the additional licensing of the remaining City of Alpharetta users besides Public Safety and Information Technology which already is licensed.

### **Patch Management Software: \$16,000**

Patch Management is the process of repairing system vulnerabilities which are discovered after the infrastructure components have been released on the market. Since the components which make up network infrastructure and information systems are not perfect when they are released on the market makes patch distribution all that much more important. Patch management is preventative, and the number of vulnerabilities discovered over an extended period can seriously compromise the integrity and security of information. Cost estimate includes funding for the base software and licensing.

## INTRODUCTION AND OVERVIEW

### **SpamHero Software: \$15,000**

Unlike other spam filtering systems that rely on fancy algorithms that spammers can easily defeat, SpamHero's rule-based system features millions of rules that are constantly updated and maintained by live superheroes and robots 24/7. SpamHero is a product that will work with Office 365 spam filters to more effectively eliminate spam from the City of Alpharetta systems. Cost estimate includes funding for the base software and licensing.

### **Recreation, Parks and Cultural Services Department**

#### **Special Needs Grant Programs: \$50,000**

This request is for program grant funding for city partnership agencies and organizations that deliver programs directly to individuals and/or families with special needs. Each agency that receives funding would provide a detailed list of deliverables that would be used to determine funding for the following year.

- **E-911 Fund**

### **Public Safety Department**

#### **Communication Officers (3.0 FTE): \$133,837 (net)**

This request includes the addition of three personnel in the role of Communications Officer as recommended by the Council sponsored Center for Public Safety Management study. An increase in operator availability equates to increased customer service, decreased call answer time, and greater Fire and Police responder safety.

The Alpharetta E911 Division is currently budgeted with 29 full-time equivalent (FTE) positions. The E911 Division is administered by a Division Chief who is a direct report to the Director of Public Safety. Administrative staff includes a Quality Assurance Chief, a Quality Assurance Officer, and a 911 Manager who is responsible for the day-to-day operations of the Emergency Communications Center (ECC). Each of the four shifts include a Supervisor, a Senior Communications Officer (who functions as the shift training officer), and four Communications Officers (Telecommunications Specialists). An additional Communications Officer FTE is allocated as a "swing" position to cover short-term vacancies on any shift. ECC staff are scheduled to work an average of 42 hours per week. They work 12-hour shifts on a rotating schedule of 2 days on, 2 days off, 3 days on, 2 days off, 2 days on, 3 days off. The staff work permanent days or nights, which facilitates better sleep patterns for the

## INTRODUCTION AND OVERVIEW

employees. This work schedule is a best practice and the most efficient in the 911 industry.

The minimum staff on each shift is four members; however, there are times, particularly at night, where staffing drops to three. This is a risky practice, since a surge in service demand can occur at any time. It also precludes the staff from taking necessary breaks for meals, bathroom visits and de-stressing after a particularly serious call. Optimally, an emergency communications center of this size and call volume should have a supervisor, an assistant supervisor (trainer), two call takers, one fire/EMS radio dispatcher, one police radio dispatcher, and one teletype/NCIC/records position on duty at all times. Seven positions on each shift would provide a staffing factor for leave and training; would facilitate consistent staffing; and would allow employees to take much needed breaks during their 12 hours of work. CPSM recommends that the Alpharetta E911 Division add three FTEs to provide seven personnel per shift. The minimum staffing level for each shift would remain at four. These additional personnel will assist 911 management toward evaluating other staffing models such as a swing shift and variable staffing schedules determined by historical system load in the future.

Operational costs associated with the addition of 3 FTE total \$233,837 and consist solely of salary/benefits (includes overtime reduction set forth above). Overtime savings are estimated at \$100,000 resulting in a net operational impact of \$133,837.

### **Operating Initiatives NOT Funded**

- **E-911 Fund**

#### **Public Safety Department**

##### **Administrative Assistant II (1.0 FTE): \$75,089**

This request is for the addition of an Administrative Assistant II (1 FTE). The 911 center proposes to increase staffing in an administrative role to provide the following: GCIC Compliance, Warrant tracking, Validation, Payroll and financial process back up for 911 and Public Safety. Currently there is no backup personnel in Public Safety for finance and payroll processing, which this position would fill that gap. It could also spend significant time within the 911 center processing GCIC compliant materials. Currently, State mandatory compliance with GCIC detracts from training and quality improvement initiatives. Operational costs total \$73,089 and consist solely of salary/benefits. Operational costs total \$75,089 and includes \$73,089 for

## INTRODUCTION AND OVERVIEW

salary/benefits and \$2,000 for general operations (e.g. phone, desktop PC, etc.).

### **Communications Quality Assurance Officer (1.0 FTE): \$84,632**

This request is for the addition of a Quality Assurance Officer (1 FTE). Quality Assurance goes together with training and continuing education. Currently, the Quality Improvement Unit (QIU) section divides these duties between two full time personnel, while 3 part-time personnel (OT for specifically trained 911 personnel) handle a small number of call reviews to assist with quality assurance. These duties are prioritized daily depending on the urgency, availability, and personnel requirements allotted. It was discovered during 2018 that QIU often struggled with daily call review quotas while keeping track of current training, new hire training, accreditation requirements, and protocol upgrades. Call takers make the best use of their feedback from call reviews when this information is delivered to them in a timelier manner. When call reviews are completed several days after that call taker has processed that call, they lack the ability to recall the specific call in question. Existing personnel are often already overworked from working required overtime on the 911 floor, leaving their feedback for 911 personnel lacking in substance.

It is deemed that adding an additional full-time Quality Assurance Officer would greatly benefit the 911 center in providing personnel specialized in protocol call review who can submit feedback to call takers, while providing the QIU manager information and research to create and deliver specific training to correct job performance deficiencies and keep 911 personnel proficient in their jobs.

Another goal of the QIU section is to strive for CALEA Accreditation for the 911 Center. As part of the CALEA Accreditation process, additional job performance reviews would need to be conducted pertaining to radio transmissions by 911 personnel, to ensure professionalism, courtesy, and consistency is maintained. This will add further workload to the QIU division. The additional full-time QIU position would eliminate the need for other 911 personnel to work extra OT to cover those duties and focus more on 911 dispatch duties alone.

Operational costs total \$84,632 and includes \$81,632 for salary/benefits and \$3,000 for general operations (e.g. phone, desktop PC, uniforms, etc.).



# INTRODUCTION AND OVERVIEW

## **General Fund Non-Allocated Reserve**

An additional \$320,312 has been reserved within the General Fund to assist in funding initiatives as directed by the City Council.

## **Maintaining an Effective Capital Improvement Program (Capital Initiatives)**

The FY 2020 Capital Plan includes funding of \$34 million for capital initiatives. As part of the capital planning process, departments submitted capital/one-time initiative funding requests totaling \$30 million. Recommended capital projects total \$14.7 million, with an additional \$19.8 million set aside for future capital initiatives.

FY 2020 Capital Improvement Program										
Source and Use										
	General Fund	Impact Fee Fund	E-911 Fund	DEA Fund	Hotel/Motel Fund	T-SPLOST Fund	2016 Bond Fund	Subtotal (3)	Other Sources (4)	Total
<b>Sources:</b>										
Available Fund Balance	\$ 5,537,018	\$ 1,595,128	\$ 119,000	\$ 130,000	\$ 814,470	\$ 4,372,820	\$ 1,325,912	\$ 13,894,348	\$ -	\$ 13,894,348
(1) Recurring Capital Program	2,229,250	-	-	-	-	-	-	2,229,250	-	2,229,250
(1) Recurring Stormwater Capital Program	2,550,000	-	-	-	-	-	-	2,550,000	-	2,550,000
Pay-as-you-go Capital Investment	-	-	-	-	671,037	11,400,000	-	12,071,037	-	12,071,037
(5) Available Fund Balance (Capital Fund)	3,000,000	-	-	-	-	-	-	3,000,000	-	3,000,000
(2) Other Sources	77,500	-	-	-	-	-	-	77,500	600,000	677,500
	<b>\$ 13,393,768</b>	<b>\$ 1,595,128</b>	<b>\$ 119,000</b>	<b>\$ 130,000</b>	<b>\$ 1,485,507</b>	<b>\$ 15,772,820</b>	<b>\$ 1,325,912</b>	<b>\$ 33,822,135</b>	<b>\$ 600,000</b>	<b>\$ 34,422,135</b>
<b>Uses:</b>										
(2) Capital/Grant-Matching	\$ 12,564,650	\$ 191,900	\$ 119,000	\$ 130,000	\$ 1,045,000	\$ -	\$ -	\$ 14,050,550	\$ 600,000	\$ 14,650,550
	<b>\$ 12,564,650</b>	<b>\$ 191,900</b>	<b>\$ 119,000</b>	<b>\$ 130,000</b>	<b>\$ 1,045,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,050,550</b>	<b>\$ 600,000</b>	<b>\$ 14,650,550</b>
<b>Non-Allocated:</b>										
Future Capital/Grant Initiatives	\$ 829,118	\$ 1,403,228	\$ -	\$ -	\$ 440,507	\$ 15,772,820	\$ 1,325,912	\$ 19,771,585	\$ -	\$ 19,771,585

(1) Represents funding programmed within the General fund budget to cover recurring capital needs (e.g. milling & resurfacing of city roadways, fleet replacement, etc.).

(2) All Capital Initiative funding will be transferred and accounted for within the Capital Projects Fund, Stormwater Capital Fund, Impact Fee Fund, E-911 Fund, T-SPLOST Capital Fund, Hotel/Motel Fund, and Operating Grant Fund.

(3) Represents capital appropriations included in the base FY 2020 Budget.

(4) Represents capital appropriations that will be appropriated upon (1) receipt of the funds or (2) receipt of executed grant agreements or comparable documentation in accordance with the FY 2020 Budget Ordinance. Source includes LMIG Grant.

(5) Represents the FY 2019 Non-Allocated balance within the Capital Project Fund.

Please refer to the *Capital and Debt* section for a detailed listing of capital initiatives by funding source.

## **Proper Use of Fund Balance**

General Fund - Based on audited financial statements for the year ended June 30, 2018, the city's fund balance totaled \$24.6 million. Of this amount, approximately \$6.1 million was appropriated in the FY 2019 Budget for capital/one-time initiatives and \$14 million has been designated as an emergency account based on a conservative policy of 21% of total appropriations (i.e. roughly 2½ months of operating expenditures). It has been the city's policy to utilize the remaining fund balance above the emergency requirement for one-time capital expenditures. Available capital/one-time initiative funding resulting from FY 2018 operations totals \$4.5 million.

# INTRODUCTION AND OVERVIEW

To insulate the City from the rising cost of asphalt, the FY 2020 Budget includes an additional \$1 million from the FY 2019 estimated fund balance to augment milling and resurfacing (bringing the total milling and resurfacing project funding to \$5.1 million for FY 2020).

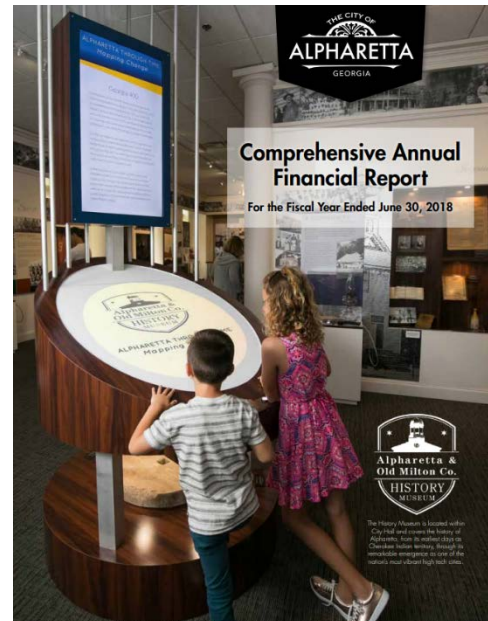
## **Funding Recurring Capital from Operating Budget**

FY 2020 includes appropriations totaling \$4.8 million within the General Fund for recurring capital initiatives (e.g. milling and resurfacing of city streets; traffic equipment replacement; drainage maintenance; etc.). By programming the recurring capital program into the operating budget, the city is announcing to its citizens and stakeholders that capital investment in our roads and infrastructure is a priority that should be funded with certainty as opposed to relying on fund balance which may or may not be accumulated.

In closing, this budget is committed to continuing our focus on providing effective and efficient savings to our citizens and stakeholders.

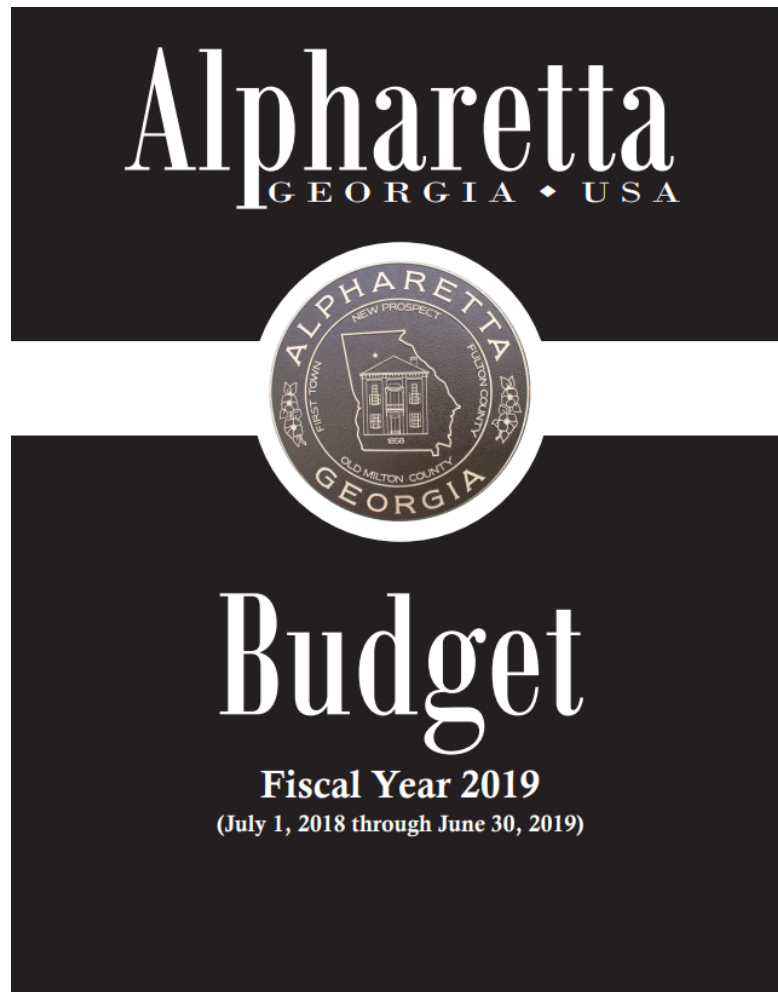
## **Awards and Acknowledgements**

**Financial Reporting:** The Government Finance Officers Association (“GFOA”) awarded a Certificate of Achievement for Excellence in Financial Reporting to the city for our Comprehensive Annual Financial Report (“CAFR”) for the fiscal year ended June 30, 2018. This program recognizes those governments that go beyond the minimum requirements of generally accepted accounting principles to prepare CAFR’s that represent the spirit of transparency and full disclosure.



**Citizens Reporting:** The city also received the GFOA Popular Annual Financial Reporting Award (“PAFR”) for our annual citizens’ report for the fiscal year ended June 30, 2017. This program recognizes those governments that produce high quality popular annual financial reports specifically designed to be readily accessible and easily understandable to the general public and other interested parties without a background in public finance.

## INTRODUCTION AND OVERVIEW



**Budgetary Reporting:** Last but certainly not least, the city also received the GFOA Distinguished Budget Presentation Award for its annual budget narrative for the fiscal year ended June 30, 2019. This program recognizes those governments that prepare budget documents of the very highest quality that reflect both the guidelines established by the National Advisory Council on State and Local Budgeting and the GFOA's recommended practices on budgeting.

In closing, while this budget is conveyed on behalf of the Mayor, this document is due in large part to the diligent work of staff, as well as the constructive management provided by the City Council and the feedback provided by our citizenry. We would like to thank our elected officials for their effective leadership and commitment to continuing our Signature City status in the region, despite the many demands on their time and interests.

This budget is committed to continuing our focus on providing effective and efficient savings to our citizens and stakeholders.

Respectfully Submitted,

Jim Gilvin  
Mayor

Robert J. Regus  
City Administrator

Thomas G. Harris  
Finance Director

## ABOUT ALPHARETTA

### About Alpharetta



### History<sup>3</sup>

From the North Georgia Mountains to the Chattahoochee River along a Cherokee Indian trail, a tiny village named *New Prospect Campground* was formed. This village made up of tents, a log school, and an arbor became a trading post where Indians and settlers exchanged their goods. The surrounding countryside provided excellent farmland,

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.

Alpharetta and Milton County can trace their history to the time of the Cherokee Indian Nation resettlement in the 1830’s. First, drawn by the promise of free Indian lands, a few somewhat itinerant settlers moved into the area. These first pioneers were soon followed by permanent farmers and merchants who were the fortunate winners of the land lotteries of the early 1830’s.

The first permanent landmark in the area was the New Prospect Campground, often referred to as the “Methodist Campground”. This campground was located next to a natural spring just north of the present “downtown” section of Alpharetta. A “Camp Meeting” in that era was the social and cultural highlight of the year for the families living on isolated farms with few travel options.

On December 11, 1858, Alpharetta was legally chartered. Prior to July of that year, the town was known as the “Town of Milton”. The original town charter provided that the city could pass a tax on every grocery store, retailing liquor store, hallway and billiard table of not more than \$25.00 per year. Another provision of that charter was the right to levy a tax of \$25.00 on every show that may be exhibited within the city. The first report of the city Trustees showed a balance of \$1,302.00 for fiscal year 1859.

A courthouse and jail were soon constructed, and with building costs being what they were, the final bill for the completed facility was \$2,400.00. This building served as a landmark for

<sup>3</sup> The information contained within this section is based upon original research by Anne Rogers Ferguson and accessed via the City of Alpharetta website.

## ABOUT ALPHARETTA

the city limits because, according to the charter, the limits were to extend in a one-half mile radius from the Courthouse.

By the time of the Civil War, Alpharetta had grown to a fair-sized town with three hotels, several mercantile shops, numerous churches and a school. The farms around the area were for the most part small family farms and most of the farmers were not slave owners.

In 1863, an epidemic of smallpox spread through town. In one instance, 16 cases of the disease were recorded in two families alone. Guards were hired to keep people from leaving their quarantine and thereby spreading the sickness further.

Many of these early records are incomplete because as the left flank of the Union Army passed through Milton County, the original Courthouse was burned. In fairness, it was never established whether it was burned by the Union Troops or by retreating Confederate soldiers. In any case, one enterprising citizen, a Dr. O.P. Skeleton salvaged many of the court documents and carried them to a hiding place in Jackson County and promptly billed the city \$30.00 for "services rendered". Later, the city paid O.P.'s friend, John Webb, \$60.00 to bring them back.

As the Civil War ended, Alpharetta, along with the rest of the South, suffered a period of economic hardship. These "hard times" tended to draw folks together and a sense of community identity began to grow. As hard as these times were, Milton County fared better than many areas. Since the area was populated primarily by small farms and merchants, the collapse of the "Plantation" economy had nowhere near the impact as in other communities.

In the next decades, growth in Milton County was steady, but never spectacular. The area was hampered by the lack of a railroad, around which most growth in those times was centered. The nearest railroad dead-ended at the river in Roswell. It is ironic that in those times a railroad was so important, but today the absence of a noisy and dangerous railroad track is considered desirable for community development.

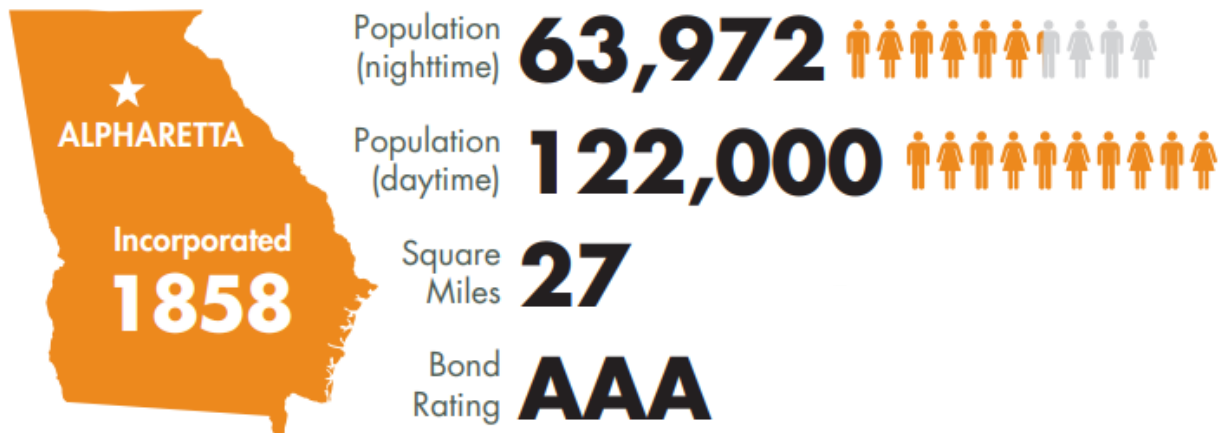
When the depression of the early 1930's devastated the nation's economy, Milton County found itself near bankruptcy. In order to save the area from disaster, it was decided that a merger of Milton County with Fulton County would be to everyone's advantage. It was because of this merger that the first roads began to be paved. Until that time, the only paved roads in the area were State Highway 19 (now Highway 9) and 120 (now Old Milton Parkway).

Today, Alpharetta represents one of fourteen incorporated cities/towns within Fulton County and is one of the fastest growing communities in the South. Its environment is considered ideal for raising families and living a quality lifestyle free from the problems found in so many similar sized cities.

Located approximately 25 miles north of the City of Atlanta, Alpharetta occupies a land area of approximately 27 square miles and serves an estimated population of 122,000 (daytime)

## ABOUT ALPHARETTA

and 63,972 (nighttime). Population growth has been fueled in part by the city's strong economic base as well as the annexation of surrounding communities. With the recent incorporation of the City of Milton and the City of John's Creek, all unincorporated areas within north Fulton County have been absorbed. As such, future growth will be through internal development and redevelopment as opposed to annexation.



### Government

The City of Alpharetta (“city”) operates under a strong mayoral form of government, whereby the mayor possesses all the executive and administrative powers granted to the government under the constitution and laws of the State of Georgia and the city charter. Policy making and legislative authority are vested in the governing council, consisting of the mayor and six (6) council members, all elected on a non-partisan basis. The mayor is chosen by popular vote. City Council members run for a specific post, but they are elected by a citywide vote. The city’s elected officials serve four (4) year terms which begin on January 2<sup>nd</sup> immediately following the date of election into office. Council members elected 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 a succeeding term. Elections are held every two (2) years and are conducted by the Fulton County Board of Elections. The Mayor and City Council appoint a City Administrator to carry out the day to day operations of the city.

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 relationships with private operators.

## ABOUT ALPHARETTA

The City relies heavily on its dedicated volunteers that provide their expertise and time through serving on our various board and commissions which include:

- **Code Enforcement Board**

The Local Code Enforcement Board, hereinafter referred to as the “CEB”, is a state-enabled body created by the Mayor and Council pursuant to O.C.G.A. 36-74-1 The CEB consists of nine members, seven primary members and two alternates, who shall be residents of the City. All members are appointed by the City Council. All meetings are open to the public.

- **Design Review Board**

The Design Review Board is a body created by Ordinance by the Mayor and Council. The Board consists of seven members and two alternates, who shall be residents of the City, appointed by the City Council. Each member of the Council including the Mayor appoints one member and the entire body appoints the alternates. The members of the Board are appointed for four-year terms and serve at the will of the Council member appointing them. The Board meets on the third Friday of the month at 9:00 a.m. at City Hall. All meetings are open to the public.

- **Development Authority**

The Development Authority is a state-enabled body created by the Mayor and Council pursuant to O.C.G.A. The Board consists of seven members, who shall be residents of the City, appointed by the City Council. The members of the Board are appointed for four-year terms. The Board meets quarterly (January, April, July and October). Additional meetings are scheduled as needed. All meetings are open to the public.

- **Natural Resources Commission**

The Alpharetta Natural Resources Commission is created by the Mayor and Council and consists of nine members, seven primary members and two alternates, who shall be residents of the City. All members are appointed by the City Council. All meetings are open to the public.

- **Planning Commission**

The Planning Commission is a body created by Ordinance by the Mayor and Council. The Commission consists of seven members and two alternates, who shall be residents of the City, appointed by the City Council. Each member of the Council, including the Mayor, appoints one member and the entire body appoints the alternates. The members of the Planning Commission are appointed for four-year terms and serve at the will of the Council member appointing them. The

## ABOUT ALPHARETTA

Commission meets on the first Thursday of the month at 6:30 p.m. at City Hall. All meetings are open to the public.

- **Recreation Commission**

The Recreation Commission is a state-enabled body created by the Mayor and Council pursuant to O.C.G.A. sections 36-64-1 through 36-64-14. The Commission consists of a minimum of five and a maximum of nine members, appointed by the Mayor. All members must be residents of the City, except one member may come from the Milton High School district. The members of the Board are appointed for five-year terms. The Board meets on the second Tuesday of each month at 7:00 p.m. in Council Chambers at City Hall. All meetings are open to the public.

- **Board of Zoning Appeals**

The Board of Appeals is a body created by Ordinance by the Mayor and Council. The Board consists of seven members and two alternates, who shall be residents of the City, appointed by the City Council. Each member of the Council including the Mayor appoints one member and the entire body appoints the alternates. The members of the Board are appointed for four-year terms and serve at the will of the Council member appointing them. The Board meets as needed on the third Thursday of the month at 5:30 p.m. at City Hall. All meetings are open to the public.

- **Historic Preservation Commission**

The Historic Preservation Commission is a body created by Ordinance by the Mayor and Council. The Commission consists of seven (7) members who shall be residents of the City, appointed by the City Council. The Mayor and each Council Member shall appoint one (1) member to the Historic Preservation Commission, to serve concurrently with and at the pleasure of the Mayor or Council Member making the appointment. At least four (4) members of the Historic Preservation Commission shall have demonstrated special interest, experience, or education in history, architecture, or historic preservation.

All meetings and hearings are held in the City Hall Council Chambers (2 Park Plaza, Alpharetta, GA 30009) and are open to the public. City residents and stakeholders are encouraged to attend.

All meetings are subject to change. Please confirm the dates/times on the city's website: <http://www.alpharetta.ga.us>.



# ABOUT ALPHARETTA

## Mission<sup>4</sup>

To make a positive difference in the community by efficiently managing public resources and providing effective services and leadership that exceed the expectations of our citizens.

## Vision<sup>5</sup>

Our Community Vision is to advance Alpharetta as a signature City by:

Strategic Priorities	Offering the highest quality of environment for our residents and businesses;
	Fostering strong sense of community including safety and security; and
	Providing a business climate that attracts the top echelon companies.



Our Community Vision serves as the guiding principles for the planning and operation of our city government and each department structures its mission, goals and objectives to facilitate achievement of our mission.

In summary, our vision for the future guides the city's decision-making process. As you read this document, you will notice that direct linkages are identified between the city's vision/strategic priorities and departmental goals & objectives as well as the projects set forth in the Capital Improvement Plan. When funding initiatives (e.g. annual departmental budgets) are brought before the City Council for consideration, discussion is centered on how the initiatives link with the city's vision for the future.

<sup>4</sup> The Mission Statement details our City's reason for existence and embodies our philosophies, goals, ambitions, and character.

<sup>5</sup> The Vision Statement represents what we want our City to become and details how the City's future will look if we continue to achieve our Mission.

# FINANCIAL ACCOUNTING STRUCTURE

## Financial Accounting Structure

The accounting policies of the city shall conform to the generally accepted accounting principles (“GAAP”) as applicable to local governments.

The diverse nature of governmental operations and the necessity of assuring legal compliance preclude recording and summarizing all governmental financial transactions and balances in a single entity. From an accounting and financial management viewpoint, a governmental unit is a combination of several distinctly different fiscal and accounting entities, each having a separate set of accounts and functioning independently of each other.

Each accounting entity is accounted for in a separate “fund”. A fund is defined as a fiscal accounting entity with a self-balancing set of accounts recording cash and other financial resources together with 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.

The city’s accounting records for governmental funds are maintained on a modified accrual basis with the revenues being recorded when available and measurable and expenditures being recorded when the services or goods are received, and the liabilities are incurred. Accounting records for the city’s proprietary and fiduciary funds are maintained on an accrual basis.

### Fund Classification

The city’s accounting system is organized and operated on a “fund” basis and each fund is classified in one of three categories:

CLASSIFICATION	FUND TYPE
Governmental Funds	General Fund
	Special Revenue Funds
	Debt Service Fund
	Capital Project Funds
Proprietary Funds	Enterprise Fund
	Internal Service Funds
Fiduciary Funds	Pension Trust Fund
	Other Post Employment Benefit (OPEB) Trust Fund

# FINANCIAL ACCOUNTING STRUCTURE

## **Governmental Funds**

These funds are accounting segregations of financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used; current liabilities are assigned to the fund from which they are to be paid; and the differences between governmental fund assets and liabilities is referred to as “Fund Balance”. The primary measurement focus is “flow of current financial resources”. In other words, are there more or less resources than can be spent soon as a result of transactions of the period? Increases in resources are reported in the operating statement as revenues or other financing sources, and decreases are reported as expenditures or other financing uses.

## **Proprietary Funds**

These funds are sometimes referred to as “income determination,” “non-expendable”, or “commercial type” funds and are used to account for a government’s on-going organizations and activities which are like those often found in the private sector. All assets, liabilities, equities, revenues, expenses, and transfers relating to the government’s business and quasi-business activities, where net income and capital maintenance are measured, are accounted for through proprietary funds. The generally accepted accounting principles are those applicable to similar businesses in the private sector, and the measurement focus is the economic condition of the fund as a result of the events and transactions of the period. Events and transactions that improve the economic position of a proprietary fund are reported as revenues or gains in the operating statement. Those events and transactions that diminish the economic position are reported as expenses or losses.

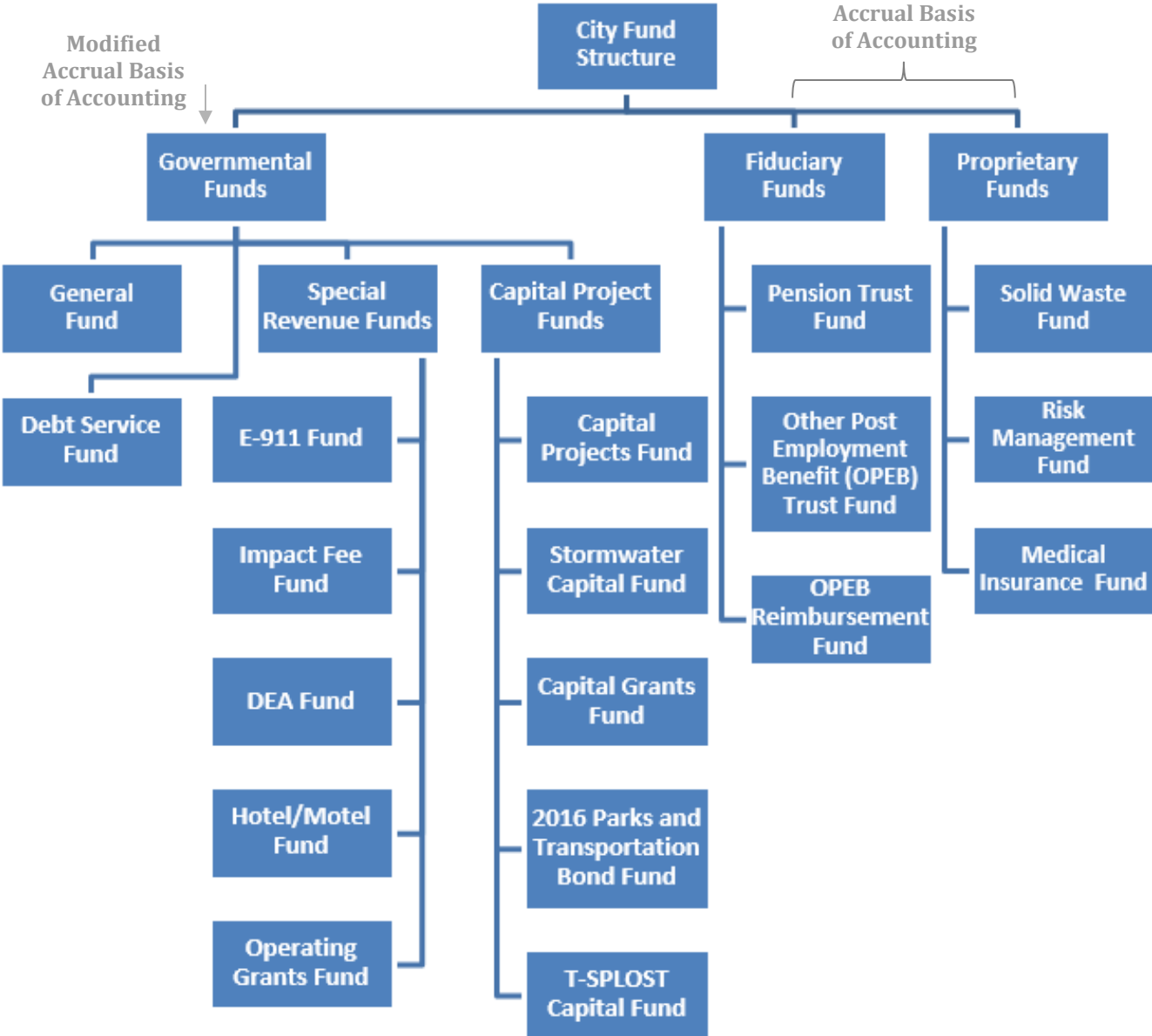
## **Fiduciary Funds**

These funds are used to account for assets held by the city in a trustee capacity or as an agent for other governmental units and for other funds.

# FINANCIAL ACCOUNTING STRUCTURE

## Fund Structure

The city uses 12 governmental funds, 3 proprietary funds, and 3 fiduciary funds as detailed below.



# FINANCIAL ACCOUNTING STRUCTURE

## Fund Descriptions

The following section provides a narrative on each of the city's 18 funds:

### **General Fund (Governmental Fund)**

The General Fund is the principal operating fund of the city and includes governmental activities such as police, fire, recreation, transportation, and other general governmental functions that are primarily funded with property taxes, utility taxes, franchise fees, state shared revenues, and charges for services, such as recreation program fees.

The General Fund utilizes the modified accrual basis of budgeting and accounting. Under the modified accrual basis, revenues are recorded when both available and measurable. Expenditures are recognized when the liability is incurred, except for: (1) principal and interest on general long-term debt which are recognized when due; and (2) annual employee leave and claims/judgments for litigation and self-insurance which are recorded in the period due and payable.

The General Fund maintains a fund balance reservation of 21% of operating expenditures (approximately \$14 million as of audited fiscal-year-ending September 30, 2018). Additionally, the city maintains a budgetary contingency equal to 1% of operating expenditures aimed at mitigating budget impacts associated with minor revenue variances and unanticipated expenditures. Fund balance in excess of the reserve designation is utilized to assist in funding of the city's capital improvement plan. The FY 2020 budget includes a carryforward of excess fund balance totaling \$5.5 million.

The city understands the importance of programming appropriations in the operating budget for on-going renewal & replacement of capital initiatives. FY 2020 includes appropriations totaling \$4.8 million within the General Fund to cover recurring capital initiatives (e.g. milling & resurfacing of city streets, traffic equipment maintenance, fleet replacement, stormwater repair and maintenance, etc.). By programming the capital program into the operating budget, the city is announcing to its citizens and stakeholders that capital investment in our roads and infrastructure is a priority that should be funded with certainty as opposed to relying on fund balance which may or may not be accumulated. The capital funding will be transferred from the General Fund into the Capital Project Fund and Stormwater Capital Fund where the projects will be accounted for.

While debt service on voter-approved debt is funded through the Debt Service Fund, debt service on other obligations (i.e. Alpharetta Development Authority revenue bonds that are backed by the City through Intergovernmental Agreement) resides in each applicable Fund based on the identified funding source. As an example, the General Fund includes debt service for the Series 2013 Alpharetta Development Authority revenue bonds which were issued to fund a portion of the costs associated with the new Alpharetta campus of Gwinnett

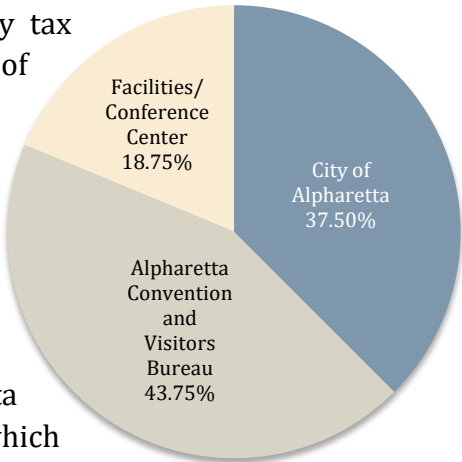
# FINANCIAL ACCOUNTING STRUCTURE

Technical College. The Hotel/Motel Fund also includes debt service associated with Alpharetta Development Authority revenue bonds (discussed in the following section).

### **Special Revenue Funds (Governmental Funds)**

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for specific purposes. All special revenue funds utilize the modified accrual basis of budgeting and accounting.

- **E-911 Fund:** This fund accounts for fees received from users, or potential users, of the city’s Emergency 911 System. The fee equals \$1.50 monthly and is paid directly from wired, wireless (including prepaid cards), and voice-over-internet-protocol telecommunication providers, with expenditures occurring to maintain and run the system within the government. The city also provides emergency dispatch services to the City of Milton through an Intergovernmental Agreement. Funding under this agreement is based on remittance of Milton’s E-911 service fees and is accounted for within the E-911 Fund. The Public Safety Department manages the E-911 Program.
- **Impact Fee Fund:** This fund accounts for fees assessed upon development activity. These fees are collected to pay for system improvements (recreation/parks, streets, and public safety) as detailed within the city’s impact fee ordinance. The Community Development Department manages the Impact Fee Program.
- **Drug Enforcement Agency (DEA) Fund:** This fund accounts for revenues received from the enforcement of drug laws and the confiscation of property from drug offenders’ arrests that can be used by public safety to aid in drug enforcement activity. Funds cannot be used to supplant the Public Safety Department’s normal operational budget. The Public Safety Department manages the DEA Program.
- **Hotel/Motel Fund:** This fund accounts for occupancy tax collections from area hotels and motels for the purpose of promoting conventions, tourism, and trade shows, while providing funds to facilitate economic vitality in downtown areas. Currently, the city levies a hotel/motel occupancy tax of 8% on total rental charges. The chart to the right details the resulting revenue distribution. The Conference Center portion of the hotel/motel occupancy tax remains in the Fund to pay debt service costs associated with the Alpharetta Development Authority’s Series 2016 Revenue Bonds<sup>6</sup> which



<sup>6</sup> The City is obligated via Interlocal Agreement to fund the debt service on this obligation.

## FINANCIAL ACCOUNTING STRUCTURE

were issued in 2016 to fund construction of a state-of-the-art conference center at the Avalon Development.

- **Operating Grants Fund:** This fund accounts for resources received from federal, state, and local grants awarded to the city. Matching funds, which represents the city's financial investment, are also recorded within this fund. This fund accounts for operational grants only. Capital grant proceeds are recorded within the Capital Grants Fund. All operating grant funds follow the life-to-date budgeting process whereby budget is carried forward annually to cover Council approved projects. As such, only new appropriations are reflected in the annual budget document. Existing appropriations are reflected in the city's monthly financial management reports and can be accessed at [www.alpharetta.ga.us](http://www.alpharetta.ga.us).

### **Debt Service Fund (Governmental Fund)**

This fund accumulates financial resources for the repayment of the city's voter-approved debt obligations including.

- **General Obligation Bonds, Series 2012;**
- **General Obligation Refunding Bonds, Series 2014** (advanced refunded the callable portion of the Series 2006 GO Bonds); and
- **General Obligation Bonds, Series 2016.**

The Debt Service Fund utilizes the modified accrual basis of budgeting and accounting.

### **Capital Project Funds (Governmental Fund)**

These funds are used to account for the acquisition and construction of major items, such as buildings, infrastructure, parks, streets, and other major capital facilities. The city has six (6) capital project funds: Capital Project Fund (general capital projects); Stormwater Capital Fund (stormwater/drainage projects); Capital Grant Fund (account for capital grant proceeds); Conference Center Bond Fund (account for proceeds from the Series 2016 Development Authority Revenue Bonds – Conference Center construction); 2016 Parks and Transportation Bond Fund (account for proceeds from GO Bonds, Series 2016, which were issued in July 2016); and the T-SPLOST Capital Fund. All capital project funds follow the life-to-date budgeting process whereby budget is carried forward annually to cover Council approved projects. As such, only new appropriations are reflected in the annual budget document. Existing appropriations are reflected in the city's monthly financial management reports and can be accessed at [www.alpharetta.ga.us](http://www.alpharetta.ga.us). The capital project funds utilize the modified accrual basis of budgeting and accounting.

- **Capital Project Fund:** This fund accounts for the acquisition and construction of major items, such as buildings, infrastructure, parks, streets, and other major capital facilities, with a value in excess of \$25,000. Funding for these capital improvements

## FINANCIAL ACCOUNTING STRUCTURE

typically come primarily from a transfer of available fund balance within the General Fund. Appropriations are perpetual with only new appropriations recognized in the annual budget.

- **Stormwater Capital Fund:** This fund accounts for stormwater/drainage maintenance, repair, and/or improvement projects with a value in excess of \$25,000. Funding for these capital improvements typically come primarily from a transfer of available fund balance within the General Fund. Appropriations are perpetual with only new appropriations recognized in the annual budget.
- **Capital Grants Fund:** This fund accounts for resources received from federal, state, and local grants awarded to the city. Matching funds, which represents the city's financial investment, are also recorded within this fund. This fund accounts for capital grants only. Operating grant proceeds are recorded within the Operating Grant Fund.
- **2016 Parks and Transportation Bond Fund:** This fund will account for the proceeds and associated expenditures resulting from the issuance of voter approved general obligation bonds, series 2016. Fund appropriations will be perpetual with only new appropriations recognized in the annual budget.
- **T-SPLOST Capital Fund:** This fund accounts for the collection of T-SPLOST (Transportation Special Purpose Local Option Sales Taxes) revenue and the expenditure on eligible transportation improvements and congestion mitigation initiatives. Fund appropriations are perpetual with only new appropriations recognized in the annual budget.

### **Proprietary Funds**

The city maintains two different proprietary fund types. Enterprise Funds are used to account for business-type activities whose operations are primarily funded by customer fees. Internal Service Funds are used to accumulate and allocate costs internally among the city's various functions. Proprietary Funds utilize the accrual basis of budgeting and accounting.

- **Solid Waste Fund (Enterprise Fund):** This fund accounts for fees received from users of the city's solid waste program (i.e. garbage and trash collection). Services are provided on a user charge basis and managed through a contract with a private operator. The Finance Department manages the Solid Waste Program including billing, collection, and customer service functions.
- **Risk Management Fund (Internal Service Fund):** This fund is used to account for expenses related to providing and administering the general liability, automotive liability, workers' compensation and property insurance coverage for the city.



## FINANCIAL ACCOUNTING STRUCTURE

- **Medical Insurance Fund (Internal Service Fund):** This fund accounts for activity under the City's Minimum Premium Plan (MPP) in accordance with Generally Accepted Accounting Principles.

Accounting rules dictate the creation of an Internal Service Fund to track activity under an MPP. As such, this fund does not represent new costs. Rather, it represents a flow of funds from the Operating Funds (e.g. employer/employee premiums) that does have the effect of grossing-up the totals as the appropriations are reflected in multiple Funds. Under the MPP, the City and the medical insurer (CIGNA) agree that the City will be responsible for paying all claims up to an agreed-upon aggregate level, with the insurer responsible for the excess. The insurer will continue to process claims and administrative services. Through the MPP arrangement, the City is able to reduce premium taxes while maintaining coverage benefits. The MPP is still a fully insured medical plan.

### **Fiduciary Funds**

These funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds utilize the accrual basis of accounting and are appropriated in the annual budget (excluding the Pension Trust Fund) and reflected in the city's monthly financial management reports which can be accessed at [www.alphaletta.ga.us](http://www.alphaletta.ga.us).

- **Pension Trust Fund:** This fund accounts for assets of the city's defined benefit pension plan. The assets in this fund cannot be used to support government programs or activities.
- **Other Post Employment Benefit (OPEB) Trust Fund and Reimbursement Fund:** The OPEB Health Fund represents activity associated the other post-employment benefit plan (OPEB). Eligible retirees are offered the same health and prescription drug coverage as active employees. Each fiscal year, the city determines the Plan benefits and premium rate for participants (active and retirees). However, unlike active employees, retirees pay 100% of the blended premium afforded to the city. Therefore, as the retiree makes the full premium payment, the city's only exposure is the accounting treatment of this implicit rate subsidy caused by the difference in the blended rate offered to the retiree and his/her actual age adjusted premium. Coverage expires at age 65. OPEB related funding for FY 2020 totals \$60,000.

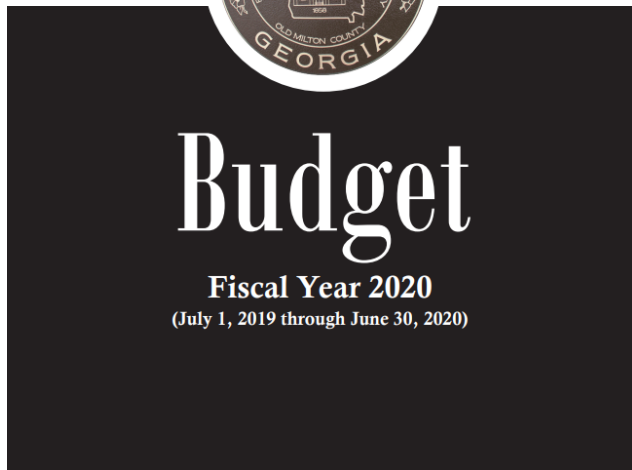
The OPEB Reimbursement Fund accounts for the post-employment healthcare benefit and is funded through City operations (roughly 2% of payroll or \$581,000).

# FINANCIAL REPORTING

## Financial Reporting

The Finance Department provides detailed financial reporting to meet the information needs of the government, authorities, regulatory agencies, and citizens/ stakeholders. 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.

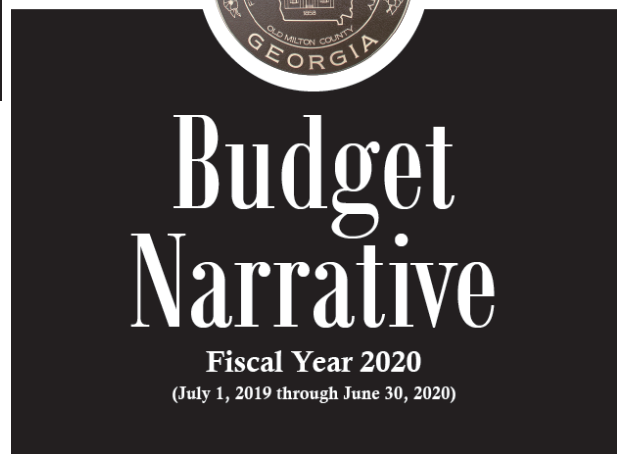
### Operating and Capital Budget Documents<sup>7</sup> (June-August)



The *Operating and Capital Budget (budget narrative)* is prepared as a companion to the line-item budget and provides our elected officials, citizenry, and stakeholders with a complete, clear, and understandable budget narrative that facilitates the transparency of our budgeting and financial processes.

The city annually prepares and publishes two (2) related budget documents.

The *Operating and Capital Budget (line-item budget detail)* is presented to the City Council as part of the budget adoption process. This document includes all specific line-item appropriations that compose the budget and aids in the financial administration of the city.

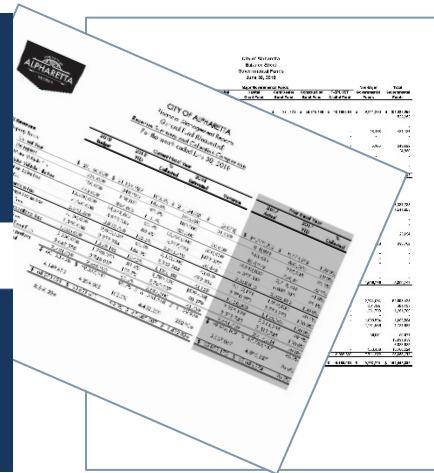
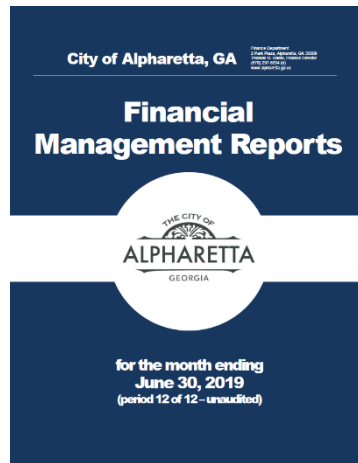


<sup>7</sup> Available for download from the City's website: [www.alpharetta.ga.us](http://www.alpharetta.ga.us).

# FINANCIAL REPORTING

## Financial Reporting to the City Council<sup>8</sup> (monthly)

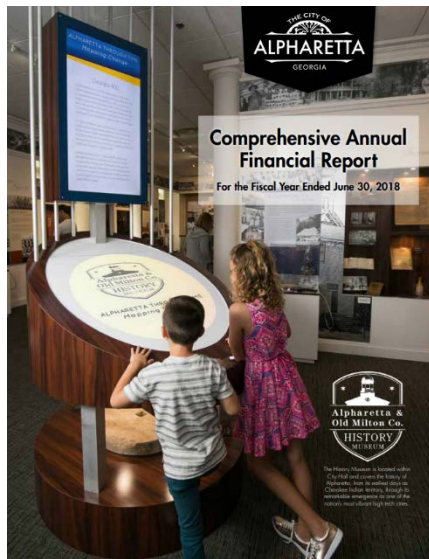
On a monthly basis, the Finance Department prepares and presents detailed revenue and expenditure statements for all city operating funds (including prior year comparisons for the General Fund). In addition, this report shall include: (1) a detailed capital project report including prior-year activity; (2) all checks issued in dollar amounts over \$5,000; (3) all



purchase orders with an estimated cost of over \$5,000 but less than \$50,000; (4) status of current year bid's/RFP's.

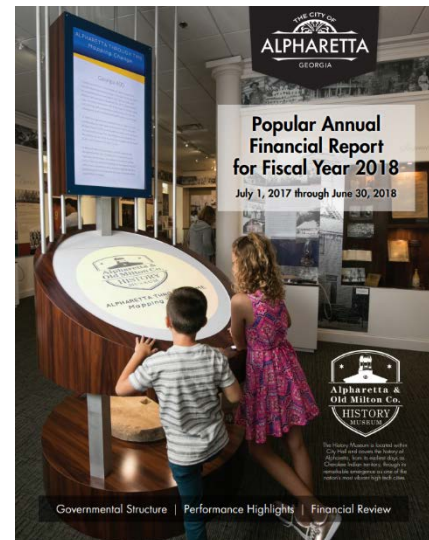
## Comprehensive Annual Financial Report<sup>9</sup> (November-December)

In conjunction with the annual independent audit, the city prepares and publishes a Comprehensive Annual Financial Report (CAFR) that effectively communicates the complete financial affairs of the city to all interested readers.



## Annual Citizens Report<sup>10</sup> (November-December)

The Finance Department also prepares and publishes an annual report to citizens, businesses and stakeholders with descriptive information about our organizational structure, city departments, service delivery, and financial condition. The focus is on providing information that is readily accessible and easily understandable to the general public and other interested parties.



<sup>8</sup> Available for download from the City's website: [www.alpharetta.ga.us](http://www.alpharetta.ga.us).

<sup>9</sup> Available for download from the City's website: [www.alpharetta.ga.us](http://www.alpharetta.ga.us).

<sup>10</sup> Available for download from the City's website: [www.alpharetta.ga.us](http://www.alpharetta.ga.us).

## Budget Process

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The annual budget serves as the foundation for the city's financial plan and assists in control of the financial stability and health of the government. The Mayor and Council are legally required to adopt a balanced budget (i.e. revenues = expenditures) no later than the close of the fiscal year. The city's fiscal year runs from July 1<sup>st</sup> through June 30<sup>th</sup>, with the official fiscal year taken from the year ending date. For example, the FY 2020 Budget Narrative is prepared for the fiscal year commencing July 1, 2019 and ending June 30, 2020.

### Annual Budget Process

Responsibility for funding recommendations contained within the annual budget rests with the Budget Review Committee ("BRC"), comprised of the Mayor, City Administrator, and Finance Director. The BRC maintains the primary responsibility of ensuring that funding requests are in alignment with the city's strategic priorities (set by Mayor and City Council) and by extension, the strategic vision for the future. Additionally, the BRC performs a detailed review of revenues and expenditures that culminates in the Mayor's recommended budget which is presented annually to the City Council for discussion and adoption during April-June.

### Budget Methodology

The city's budget is created under a hybrid performance-based budgeting system. This type of budgeting system blends the traditional historical financial trend model with the performance-based model of identifying a particular level of performance for each type of service/program and the resources necessary to operate it, as well as describes the structure of the departments and the programs into which they are divided.

Beginning with each department's mission statement, which sets the direction for the department's activities, goals and objectives are developed that support the department's mission and, by extension, the city's strategic priorities. Goals and objectives should be SMART – Specific, Measurable, Achievable, Relevant, and Timed. Ultimately, the goals and objectives should result in departmental efficiency/effectiveness improvements which are then reflected in the appropriations process.

Departments, in partnership with the Finance Department, then develop a projected budget based on the previous year's budget/actual expenditure trend and amend for any new initiatives or discontinued/non-recurring initiatives.

The departmental budget is separated into the following components:

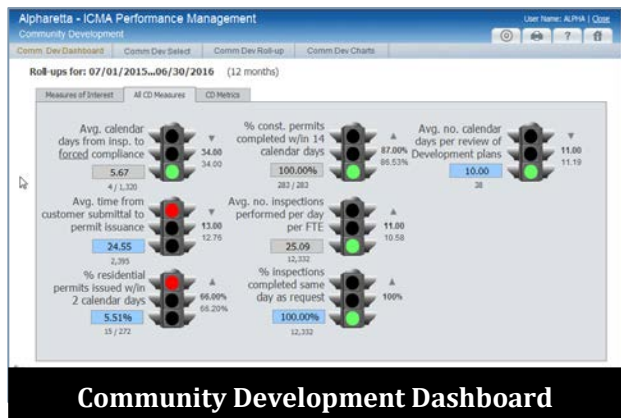
- *Mission Statement* – the statement must identify the particular purpose for the department and how it relates to the city's overall mission.

# BUDGET PROCESS

- *Goals & Objectives* – a listing of the fundamental goals and objectives which aid the department in achieving its mission. Goals stretch and challenge the department, but they must also be SMART. Direct linkages are identified between the city’s strategic priorities and departmental goals & objectives.
- *Program/Expenditure Summary* – the budget for the department presented on both a department-wide and individual program basis and summarized by expenditure category:
  - Personal Services: salaries, overtime, and other compensation related expenditures.
  - Maintenance & Operations: professional fees, repair & maintenance, general supplies, communications, and other operational related expenditures.
  - Capital: departmental machinery & equipment expenses.
- *New Initiatives* – new services and/or capital investment.
- *Statement of Service and Performance Measures* – multi-year summary of departmental performance measurements.

## Performance Measurement

The city views its performance measurement system as a priority and is continuing to develop and refine performance data and benchmarks. The city’s performance measurement team is implementing a proprietary software application to assist in the tracking, analysis and reporting of performance measurement data and the comparison of core measures from identified benchmark cities (e.g. cities with similar characteristics). As you review the departmental sections of this document, you will notice refined measures for our Public Safety and Information Technology Departments that follow the city’s updated model.



Community Development Dashboard

## Council Retreat (January-February)

The budget preparation process commences annually in January/February with the City Council Retreat, including City Administration and key department personnel. The Retreat provides the dedicated time necessary for the City Council and executive staff to discuss the strategic issues facing the city and the associated effects on the upcoming budget. Discussion topics include any and all strengths, weaknesses, opportunities, threats, etc., facing the city

## BUDGET PROCESS

and typically are categorized as follows: millage rates and property taxation; revenue generation/diversification; capital renewal/replacement and improvement; base-level service and operations; personnel compensation; service and operation improvements; bond issues in connection with capital improvement initiatives; etc. The Retreat provides the strategic framework and guiding priorities for the upcoming budget process.

### Budget Preparation and Analysis (February-April)

In February, the Finance Department distributes a budget calendar and target budgets to departments for the coming year which is based on revenue forecasts and projections of current year expenditures, as well as the two prior year's actual expenditures. Included in the target budget are: line-items for salaries and benefits (e.g. pension, health insurance, etc.); the department's current year's goals and objectives; and Capital Improvement Program worksheets (i.e. current year updates to the city's capital improvement plan).

#### Fiscal Year 2020 Update

*Operating expenditures of the General Fund are up 2.9% over FY 2019. This figure includes expanded service levels within multiple departments (detailed within the Transmittal Letter). After adjusting for the expanded service levels, the base operational growth totals 1.5%.*

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 staff forecasts the personnel services funding requirements (e.g. salary and benefits) for the upcoming budget. Departments are requested to submit a forecast of personnel-driven operational 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 are directed to review their operations and provide a forecast of appropriations required to maintain current service levels.

Phase three, the final phase of data collection, includes funding requests for improvements to current service levels as well as new programs or services and capital improvement projects.

#### Fiscal Year 2020 Update

*Expanded service levels within multiple departments were approved for FY 2020 and are detailed within the Transmittal Letter.*

As departments formulate their expenditure requests, the Finance Department is preparing the corresponding revenue analysis and forecast. Revenue sources across all funds are analyzed using the expert judgment of department directors and staff, trend analysis, and economic forecasts to compile revenue estimates that are both accurate and conservative. The city maintains a conservative revenue forecasting philosophy aimed at mitigating the over-appropriation of expenditures based on

#### Fiscal Year 2020 Update

*Revenue collections are forecasted to grow by 2% due primarily to increases in local option sales taxes, franchise fees, insurance premium taxes, etc.*

## BUDGET PROCESS

inflated revenue estimates. Additionally, the city's aggressive pay-as-you-go capital program is supported by the conservative revenue philosophy through a level supply of excess fund balance (i.e. fund balance in excess of the city's 21% fund balance reserve) available for one-time capital investment.

Budget requests are completed by every department and submitted to the Finance Department where the data is assembled into a central repository reporting system.

Both expenditure requests and revenue projections are calculated and formatted for presentation to the Mayor and City Administrator for initial review. During these meetings, discussion is focused on appropriations necessary to maintain current service levels. Appropriation growth in excess of a reasonable CPI figure will be thoroughly analyzed to determine the primary growth factors (e.g. fuel, utilities, and other items subject to volatile price fluctuations) and brainstorm ways to mitigate the increased costs. Additionally, new programs, services, improvements to current services, and capital improvement projects are discussed in terms of how the initiatives link with departmental goals and objectives and by extension, the city's strategic priorities and vision for the future.

Upon completion of the departmental meetings, the BRC reviews base budgets within the context of the conservative revenue forecast and makes the necessary adjustments to balance the budget. Funding for new programs, services, or improvements to current services is prioritized based on a needs assessment and balanced against the goal of reducing the tax burden on our citizenry and stakeholders (e.g. millage rates). Funding for capital improvement projects is contained both within the general operational budget (recurring capital which is transferred from the General Fund into the Capital Projects Fund or Stormwater Capital Fund) as well as the companion capital project budget (one-time funding from excess fund balance). The consolidated balanced budget (i.e. operations and capital) is then prepared for presentation to the City Council.

### City Council Budget Workshops (May-June)

City Council budget workshops are held in May-June. The workshops typically commence with distribution of the Mayor's proposed budget which includes the following:

- Transmittal letter that summarizes the budget including current service levels, new initiatives, strengths/weaknesses/opportunities/threats facing the organization, and how the budget addresses those issues identified during the City Council Retreat;
- Departmental performance measurement listing; and
- Departmental budget detail including a multi-year expenditure summary (current year and two prior years); project summary listing; and budget detail comparison that provides specific line-item allocations for the current and proposed budget years.

# BUDGET PROCESS

The Finance Director conducts public presentations, as needed, to summarize the budget and discuss the underlying economic growth trends. Discussion will focus on the strategic issues facing the organization for the upcoming budget year and the next several years and how this budget positions the city to respond in a prudent and proactive manner (e.g. periods of slowing economic growth, etc.). The City Council takes a lead role in analyzing the budget within the context of the city’s strategic vision for the future.

## Budget Adoption (June)

The budget and millage rate(s) are adopted via Ordinance through a public hearing process as provided under State law.

## Budget Calendar



### City of Alpharetta Fiscal Year 2020 Budget Calendar

<b>January 22-25</b>	Budget kickoff meetings Budget target data distributed to departments <ul style="list-style-type: none"> <li>- Phase II (maintenance and operations)</li> <li>- Phase III (capital requests and budget initiatives)</li> <li>- Performance Measurement (“PM”) template                         <ul style="list-style-type: none"> <li>• FY 2018 actual vs. target (results)</li> <li>• FY 2019 year-to-date actual</li> <li>• FY 2019 target</li> <li>• FY 2020 target</li> </ul> </li> <li>- Departmental organizational charts</li> <li>- Departmental goals and objectives</li> </ul> Service summary by Division/Function funded within Budget Target
<b>February 10-11</b>	City Council Retreat
<b>February 14</b>	Due to Finance: <ul style="list-style-type: none"> <li>- Phase II and III Budget data</li> <li>- Updated PM data</li> <li>- Updated organizational charts</li> <li>- Updated goals and objectives</li> <li>- Service summary by Division/Function</li> </ul>
<b>March-April</b>	Mayor, City Administrator and Finance Director Budget overview meetings
<b>April 22</b>	City Council Meeting <ul style="list-style-type: none"> <li>- Distribute Mayor’s Recommended FY 2020 Operating and Capital Budget (line-item detail)</li> </ul>
<b>May 6/13/20</b>	City Council Meeting <ul style="list-style-type: none"> <li>- Finance Department presentation                         <ul style="list-style-type: none"> <li>• FY 2020 Budget work session (operating and capital)</li> </ul> </li> </ul>
<b>May 28</b>	Public Hearing City Council Meeting <ul style="list-style-type: none"> <li>1<sup>st</sup> reading of Budget Ordinance</li> <li>1<sup>st</sup> reading of Millage Rate Ordinance</li> </ul>
<b>June 3</b>	Public Hearing City Council Meeting <ul style="list-style-type: none"> <li>2<sup>nd</sup> reading of Budget Ordinance</li> <li>2<sup>nd</sup> reading of Millage Rate Ordinance</li> </ul>



# BUDGET PROCESS

## Budget Basis and Structure

The city’s budget is developed on a modified accrual basis. State law requires that the city’s budget be balanced – revenues equal expenditures.

Under the modified accrual basis, revenues are recorded when both available and measurable. Certain fines and forfeitures, however, are recorded when received, as they are not susceptible to accrual. Expenditures are recognized when the liability is incurred, except for: (1) principal and interest on general long-term debt which are recognized when due; and (2) annual employee leave and claims/judgments for litigation and self-insurance which are recorded in the period due and payable.

The legal level-of-control resides at the department level within a given fund. As such, reallocation of appropriations between line-items is acceptable within a given department with the following exceptions:

- Salary and benefit savings due to vacancies are restricted from reallocation to cover operating expenditures except in the case of funding temporary labor assistance; and
- Capital appropriations are restricted to the specific purpose set forth in the budget and cannot be reallocated except through approval by City Administration and/or the City Council.

Budget amendments that cross departments must be approved in advance by the City Council. As such, these amendments are typically brought for consideration by City Council during the mid-year budget review process.



## Citywide Budget Summaries

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### Overview

The *Citywide Budget Summaries* section is intended to provide readers with an overall understanding of the city's fiscal year 2020 budget. The following schedules provide readers with revenue and expenditure summaries from several different perspectives including:

- **Citywide Budget Summary by Fund**

This section provides a summary/narrative of FY 2020 budget data by fund type (e.g. General Fund, Special Revenue Funds, etc.). Please refer to the *Financial Accounting Structure* section of this document for detailed information about the city's financial structure and fund types.

- **Citywide Budget Summary by Revenue Source**

This section provides a summary/narrative of FY 2020 budget data by revenue source (i.e. Property Taxes, Other Taxes, Charges for Services, etc.). Please refer to the specific Fund Summaries section (e.g. General Fund Summary, Special Revenue Fund Summaries, etc.) of this document for more detailed information about the city's various revenue sources.

- **Citywide Budget Summary by Department Expenditures**

This section provides a summary/narrative of FY 2020 budget data by department expenditures (e.g. City Administration, Public Safety, etc.). Please refer to the *Departmental Summaries* section of this document for more detailed information about each department's expenditures.

- **Citywide Budget Summary by Expenditure Category**

This section provides a summary/narrative of FY 2020 budget data by expenditure category (e.g. Personnel Services, Maintenance & Operations, etc.).

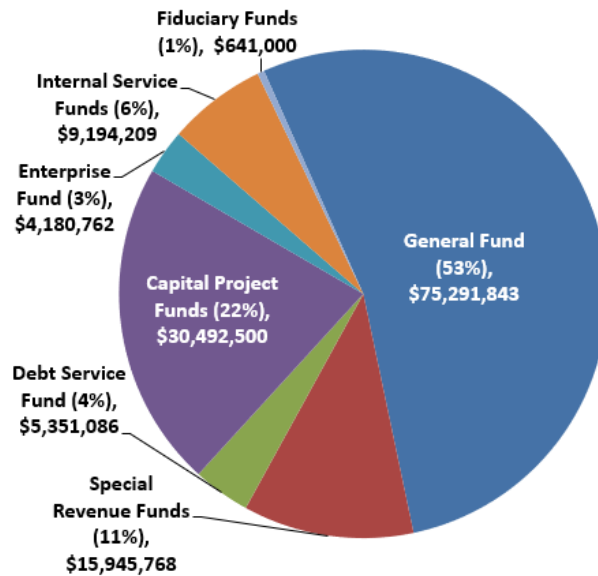
- **Citywide Statement of Revenues, Expenditures, and changes in Fund Balance**

This schedule provides citywide (all funds) revenue and expenditure data for fiscal years 2016-2020 including changes in fund balance.

# CITYWIDE BUDGET SUMMARIES

## Summary by Fund Type

FY 2020 Citywide Budget  
totals \$141 Million



The Fiscal Year 2020 budget for all funds totals \$141 million. The city budget includes appropriations for the following fund types:

**General Fund:** The city's General Fund is its largest fund and includes governmental activities such as police, fire, recreation, and other general governmental functions that are primarily funded with property taxes, utility taxes, franchise fees, and charges for services, such as recreation program fees.

**Special Revenue Funds:** These Funds are established to account for revenues that are restricted by statute, ordinance, or resolution for a specific purpose. The city currently utilizes the following special revenue funds: E-911 Fund; Impact Fee Fund; Drug Enforcement Agency Fund; Hotel/Motel Fund; and the Operating Grants Fund.

**Debt Service Fund:** This Fund is utilized to account for debt service requirements of the city's general government debt obligations.

**Capital Project Funds:** These Funds are used for various citywide capital projects. Projected

funding for FY 2020 is from fund balance, T-SPLOST collections, and transfers from other funds. Unspent appropriations from fiscal year 2019 will be re-appropriated to continue previously approved projects.

**Enterprise Fund:** This Fund is a self-supporting entity that derives its revenue primarily from charges levied on the users of its services, much like private enterprises. The city utilizes an enterprise fund to account for operations of its solid waste system.

**Internal Service Fund:** These Funds are used to accumulate and allocate costs internally among the city's various functions. The city utilizes a Risk Management Fund (administering general liability, automotive liability, workers' compensation and property insurance coverage) and Medical Insurance Fund (account for activity under the Minimum Premium Plan in accordance with GAAP).

**Fiduciary Funds:** These Funds are used to account for resources held for the benefit of parties outside the government and include the OPEB Funds.

# CITYWIDE BUDGET SUMMARIES

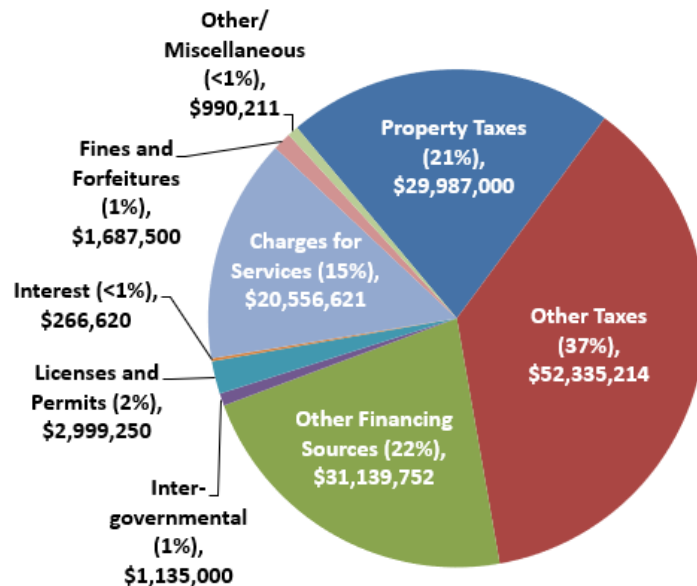
## Summary by Fund

	Revenues	Expenditures	Balanced Budget
<b>General Fund</b>	<b>\$ 75,291,843</b>	<b>\$ 75,291,843</b>	√
<b>Special Revenue Funds:</b>			
E-911 Fund	\$ 4,311,120	\$ 4,311,120	√
Impact Fee Fund	1,595,128	1,595,128	√
Drug Enforcement Agency (DEA) Fund	425,050	425,050	√
Hotel/Motel Fund	9,614,470	9,614,470	√
	<b>\$ 15,945,768</b>	<b>\$ 15,945,768</b>	√
<b>Debt Service Fund</b>	<b>\$ 5,351,086</b>	<b>\$ 5,351,086</b>	√
<b>Capital Project Funds:</b>			
Capital Projects Fund	\$ 10,843,768	\$ 10,843,768	√
Stormwater Capital Fund	2,550,000	2,550,000	√
T-SPLOST Capital Fund	15,772,820	15,772,820	√
2016 Bond Fund	1,325,912	1,325,912	√
	<b>\$ 30,492,500</b>	<b>\$ 30,492,500</b>	√
<b>Enterprise Fund:</b>			
Solid Waste Fund	\$ 4,180,762	\$ 4,180,762	√
<b>Internal Service Funds:</b>			
Risk Management Fund	\$ 1,507,300	\$ 1,507,300	√
Medical Insurance Fund	7,686,909	7,686,909	√
	<b>\$ 9,194,209</b>	<b>\$ 9,194,209</b>	√
<b>Fiduciary Funds:</b>			
OPEB Trust Fund	\$ 60,000	\$ 60,000	√
OPEB Reimbursement Fund	581,000	581,000	√
	<b>\$ 641,000</b>	<b>\$ 641,000</b>	√
<b>Total</b>	<b>\$ 141,097,168</b>	<b>\$ 141,097,168</b>	√

# CITYWIDE BUDGET SUMMARIES

## Summary by Revenue Source

FY 2020 Citywide Budget  
totals \$141 Million



The chart above segments the FY 2020 budget by revenue source and includes the following:

**Property Taxes:** Ad Valorem tax on real/personal property owned within the city. The adopted millage rate for FY 2020 totals 5.750 mills and is composed of the following: Operating Millage Rate of 4.82 mills (used to fund general city operations and the recurring capital program); and a Debt Service Millage Rate of 0.93 mills (used to fund debt service on voter approved general obligation bonds).

**Other Taxes:** Includes local option sales taxes (i.e. LOST), T-SPLOST collections (transportation special purpose local option sales taxes), franchise fees (fees charged to utility companies operating within the city that allow for the use of public right-of-ways), hotel/motel taxes, business and occupational taxes, etc.

**Licenses and Permits:** Includes building permit fees, occupancy permit fees, alcohol

beverage permit fees, development permits and related fees, etc.

**Intergovernmental:** Includes federal, state, and local grant funding as well as revenue sharing associated with intergovernmental agreements.

**Charges for Services:** Includes recreation user fees, planning and development fees, fire plan review fees, special event fees, solid waste fees, employer/employee premium fees; etc.

**Fines and Forfeitures:** Includes municipal court fines, code enforcement board fines, etc.

**Interest:** Includes investment earnings on city funds.

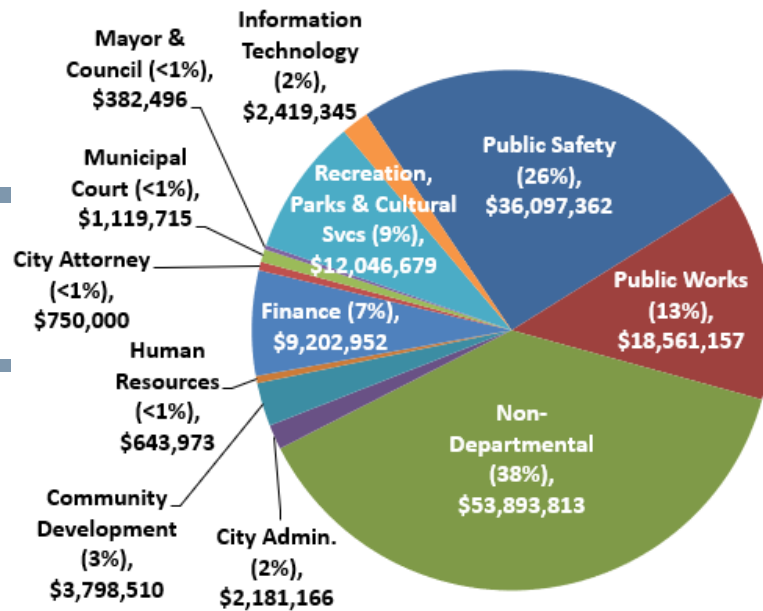
**Other/Miscellaneous:** Includes the sale of surplus assets, donations, and other miscellaneous revenues.

**Other Financing Sources:** Includes inter-fund transfers and budgeted fund balance.

# CITYWIDE BUDGET SUMMARIES

## Summary by Department Expenditures

FY 2020 Citywide Budget  
totals \$141 Million



The chart above segments the FY 2020 budget by department/functional unit and includes the following:

**Mayor and City Council**

**City Administration**

**Community Development**

**Public Works**

**Finance**

**Human Resources**

**Information Technology**

**Legal Services**

**Municipal Court**

**Public Safety**

**Recreation, Parks and Cultural Services**

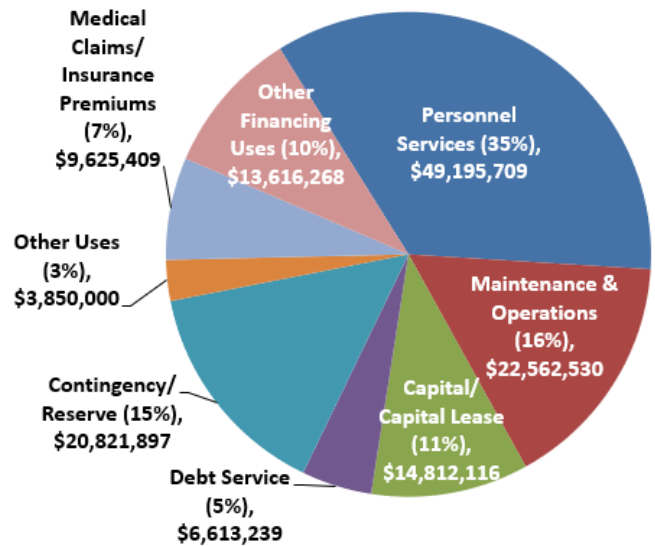
**Non-Departmental** (interfund transfers, contingency/reserves, Hotel/Motel Fund distributions, debt service, Medical Insurance Fund activity, etc.)

Please refer to the *Departmental Information* section of this document for specific information on each department including mission, goals and objectives, financial summary, and performance measures.

# CITYWIDE BUDGET SUMMARIES

## Summary by Expenditure Category

FY 2020 Citywide Budget  
totals \$141 Million



The chart above segments the FY 2020 budget by expenditure category and includes the following:

**Personnel Services:** Includes expenses for salaries, wages, and related employee benefits provided for all persons employed by the city whether on a full-time, part-time, temporary, or seasonal basis. Employee benefits include employer contribution for health insurance, pension, social security, workers compensation, other post-employment benefits, etc.

**Maintenance and Operations:** Includes expenses for goods and services associated with city's provision of services. Examples include professional fees, repair & maintenance, utilities, travel and training, etc.

**Capital:** Includes expenses for the acquisition of capital assets (e.g. building improvements, machinery and equipment, vehicle replacement/acquisition, etc.).

**Debt Service:** Includes expenses related to the repayment of the city's voter approved

debt obligations (e.g. principal and interest payments, debt service fees, etc.).

**Medical Claims/Insurance Premiums:** Includes medical insurance premiums (employer/employee) and associated expenditures (administration, claims, and reserves) under the city's Minimum Premium Plan. There is a grossing-up effect with the Medical Insurance Fund as the employer premium expenses are also reflected in the Operating Funds (e.g. General Fund, E911 Fund, etc.).

**Other Uses:** Includes Hotel/Motel Tax disbursements to the Alpharetta Convention & Visitors Bureau as well as expenses related to donations/contributions.

**Contingency/Reserves:** Includes General Fund contingency appropriations and reserve appropriations across multiple funds (Impact Fee Fund, Capital Projects Fund, Medical Insurance Fund, etc.).

**Other Financing Uses:** Includes interfund transfers for items such as grant matches, capital improvements, etc.

# CITYWIDE BUDGET SUMMARIES

## Consolidated Summary (Revenues by Source/Expenditures by Department)

	Special Revenue Funds					Capital Project Funds		
	General Fund	E-911 Fund	Impact Fee Fund	DEA Fund	Hotel/Motel Fund	Debt Service Fund	Capital Projects Fund	Stormwater Capital Fund
<b>REVENUES:</b>								
Property Taxes	\$ 24,902,000	\$ -	\$ -	\$ -	\$ -	\$ 5,085,000	\$ -	\$ -
Local Option Sales Taxes/T-SPL0ST	16,450,000	-	-	-	-	-	-	-
Other Taxes	15,685,214	-	-	-	8,800,000	-	-	-
Licenses and Permits	2,999,250	-	-	-	-	-	-	-
Intergovernmental Revenue	110,000	1,025,000	-	-	-	-	-	-
Charges for Services	4,139,150	3,150,000	-	-	-	-	-	-
Fines and Forfeitures	1,687,500	-	-	-	-	-	-	-
Interest Earnings	200,000	17,120	-	-	-	12,000	-	-
Other/Miscellaneous	281,711	-	-	-	-	-	77,500	-
<i>subtotal</i>	<b>\$ 66,454,825</b>	<b>\$ 4,192,120</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,800,000</b>	<b>\$ 5,097,000</b>	<b>\$ 77,500</b>	<b>\$ -</b>
<b>Other Financing Sources</b>								
Interfund Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,766,268	\$ 2,550,000
Interfund Transfer from Hotel/Motel Fund	3,300,000	-	-	-	-	-	-	-
Budgeted Fund Balance	5,537,018	119,000	1,595,128	425,050	814,470	254,086	3,000,000	-
<i>subtotal</i>	<b>\$ 8,837,018</b>	<b>\$ 119,000</b>	<b>\$ 1,595,128</b>	<b>\$ 425,050</b>	<b>\$ 814,470</b>	<b>\$ 254,086</b>	<b>\$ 10,766,268</b>	<b>\$ 2,550,000</b>
<b>Total Revenues</b>	<b>\$ 75,291,843</b>	<b>\$ 4,311,120</b>	<b>\$ 1,595,128</b>	<b>\$ 425,050</b>	<b>\$ 9,614,470</b>	<b>\$ 5,351,086</b>	<b>\$ 10,843,768</b>	<b>\$ 2,550,000</b>
<b>EXPENDITURES:</b>								
Mayor and City Council	\$ 382,496	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City Administration	2,018,666	-	-	-	-	-	162,500	-
Legal Services	750,000	-	-	-	-	-	-	-
Community Development	3,435,510	-	-	-	95,000	-	268,000	-
Public Works	8,955,157	-	36,150	-	-	-	7,019,850	2,550,000
Finance	3,548,890	-	-	-	-	-	-	-
Public Safety	29,771,142	4,311,120	155,750	425,050	-	-	1,434,300	-
Human Resources	643,973	-	-	-	-	-	-	-
Municipal Court	1,119,715	-	-	-	-	-	-	-
Recreation, Parks and Cultural Services	10,266,679	-	-	-	950,000	-	830,000	-
Information Technology	2,119,345	-	-	-	-	-	300,000	-
Non-Departmental	-	-	-	-	3,000	5,000	-	-
Insurance Premiums (Risk Fund)	667,500	-	-	-	-	-	-	-
Medical Claims/Premiums/Benefits	-	-	-	-	-	-	-	-
Contingency	685,000	-	-	-	-	-	-	-
Non-Allocated (Reserve)	320,312	-	1,403,228	-	440,507	-	829,118	-
Alpharetta Convention and Visitors Bureau	-	-	-	-	3,850,000	-	-	-
Debt Service (Principal and Interest)	291,190	-	-	-	975,963	5,346,086	-	-
<i>subtotal</i>	<b>\$ 64,975,575</b>	<b>\$ 4,311,120</b>	<b>\$ 1,595,128</b>	<b>\$ 425,050</b>	<b>\$ 6,314,470</b>	<b>\$ 5,351,086</b>	<b>\$ 10,843,768</b>	<b>\$ 2,550,000</b>
<b>Other Financing Uses</b>								
Interfund Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ 3,300,000	\$ -	\$ -	\$ -
Interfund Transfer to Capital Funds	10,316,268	-	-	-	-	-	-	-
<i>subtotal</i>	<b>\$ 10,316,268</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,300,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures</b>	<b>\$ 75,291,843</b>	<b>\$ 4,311,120</b>	<b>\$ 1,595,128</b>	<b>\$ 425,050</b>	<b>\$ 9,614,470</b>	<b>\$ 5,351,086</b>	<b>\$ 10,843,768</b>	<b>\$ 2,550,000</b>



# CITYWIDE BUDGET SUMMARIES

	Enterprise							TOTAL
	Capital Project Funds		Fund	Internal Service Funds		Fiduciary Funds		
	T-SPLST Capital Fund	2016 Bond Fund	Solid Waste Fund	Risk Management Fund	Medical Insurance Fund	OPEB Trust Fund	OPEB Reimb. Fund	
<b>REVENUES:</b>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,987,000
Local Option Sales Taxes/T-SPLST	11,400,000	-	-	-	-	-	-	27,850,000
Other Taxes	-	-	-	-	-	-	-	24,485,214
Licenses and Permits	-	-	-	-	-	-	-	2,999,250
Intergovernmental Revenue	-	-	-	-	-	-	-	1,135,000
Charges for Services	-	-	4,080,762	1,499,800	7,686,909	-	-	20,556,621
Fines and Forfeitures	-	-	-	-	-	-	-	1,687,500
Interest Earnings	-	-	20,000	7,500	-	10,000	-	266,620
Other/Miscellaneous	-	-	-	-	-	50,000	581,000	990,211
<i>subtotal</i>	\$ 11,400,000	\$ -	\$ 4,100,762	\$ 1,507,300	\$ 7,686,909	\$ 60,000	\$ 581,000	\$ 109,957,416
<b>Other Financing Sources</b>								
Interfund Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,316,268
Interfund Transfer from Hotel/Motel Fund	-	-	-	-	-	-	-	3,300,000
Budgeted Fund Balance	4,372,820	1,325,912	80,000	-	-	-	-	17,523,484
<i>subtotal</i>	\$ 4,372,820	\$ 1,325,912	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 31,139,752
<b>Total Revenues</b>	<b>\$ 15,772,820</b>	<b>\$ 1,325,912</b>	<b>\$ 4,180,762</b>	<b>\$ 1,507,300</b>	<b>\$ 7,686,909</b>	<b>\$ 60,000</b>	<b>\$ 581,000</b>	<b>\$ 141,097,168</b>
<b>EXPENDITURES:</b>								
Mayor and City Council	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 382,496
City Administration	-	-	-	-	-	-	-	2,181,166
Legal Services	-	-	-	-	-	-	-	750,000
Community Development	-	-	-	-	-	-	-	3,798,510
Public Works	-	-	-	-	-	-	-	18,561,157
Finance	-	-	4,180,762	832,300	-	60,000	581,000	9,202,952
Public Safety	-	-	-	-	-	-	-	36,097,362
Human Resources	-	-	-	-	-	-	-	643,973
Municipal Court	-	-	-	-	-	-	-	1,119,715
Recreation, Parks and Cultural Services	-	-	-	-	-	-	-	12,046,679
Information Technology	-	-	-	-	-	-	-	2,419,345
Non-Departmental	-	-	-	-	-	-	-	8,000
Insurance Premiums (Risk Fund)	-	-	-	675,000	-	-	-	1,342,500
Medical Claims/Premiums/Benefits	-	-	-	-	7,641,909	-	-	7,641,909
Contingency	-	-	-	-	-	-	-	685,000
Non-Allocated (Reserve)	15,772,820	1,325,912	-	-	45,000	-	-	20,136,897
Alpharetta Convention and Visitors Bureau	-	-	-	-	-	-	-	3,850,000
Debt Service (Principal and Interest)	-	-	-	-	-	-	-	6,613,239
<i>subtotal</i>	\$ 15,772,820	\$ 1,325,912	\$ 4,180,762	\$ 1,507,300	\$ 7,686,909	\$ 60,000	\$ 581,000	\$ 127,480,900
<b>Other Financing Uses</b>								
Interfund Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,300,000
Interfund Transfer to Capital Funds	-	-	-	-	-	-	-	10,316,268
<i>subtotal</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,616,268
<b>Total Expenditures</b>	<b>\$ 15,772,820</b>	<b>\$ 1,325,912</b>	<b>\$ 4,180,762</b>	<b>\$ 1,507,300</b>	<b>\$ 7,686,909</b>	<b>\$ 60,000</b>	<b>\$ 581,000</b>	<b>\$ 141,097,168</b>

# CITYWIDE BUDGET SUMMARIES

## Consolidated Summary (Revenues by Source/Expenditures by Category)

	Special Revenue Funds					Capital Project Funds		
	General Fund	E-911 Fund	Impact Fee Fund	DEA Fund	Hotel/Motel Fund	Debt Service Fund	Capital Projects Fund	Stormwater Capital Fund
<b>REVENUES:</b>								
Property Taxes	\$ 24,902,000	\$ -	\$ -	\$ -	\$ -	\$ 5,085,000	\$ -	\$ -
Local Option Sales Taxes/T-SPLOST	16,450,000	-	-	-	-	-	-	-
Other Taxes	15,685,214	-	-	-	8,800,000	-	-	-
Licenses and Permits	2,999,250	-	-	-	-	-	-	-
Intergovernmental Revenue	110,000	1,025,000	-	-	-	-	-	-
Charges for Services	4,139,150	3,150,000	-	-	-	-	-	-
Fines and Forfeitures	1,687,500	-	-	-	-	-	-	-
Interest Earnings	200,000	17,120	-	-	-	12,000	-	-
Other/Miscellaneous	281,711	-	-	-	-	-	77,500	-
<i>subtotal</i>	<b>\$ 66,454,825</b>	<b>\$ 4,192,120</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,800,000</b>	<b>\$ 5,097,000</b>	<b>\$ 77,500</b>	<b>\$ -</b>
<b>Other Financing Sources</b>								
Interfund Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,766,268	\$ 2,550,000
Interfund Transfer from Hotel/Motel Fund	3,300,000	-	-	-	-	-	-	-
Budgeted Fund Balance	5,537,018	119,000	1,595,128	425,050	814,470	254,086	3,000,000	-
<i>subtotal</i>	<b>\$ 8,837,018</b>	<b>\$ 119,000</b>	<b>\$ 1,595,128</b>	<b>\$ 425,050</b>	<b>\$ 814,470</b>	<b>\$ 254,086</b>	<b>\$ 10,766,268</b>	<b>\$ 2,550,000</b>
<b>Total Revenues</b>	<b>\$ 75,291,843</b>	<b>\$ 4,311,120</b>	<b>\$ 1,595,128</b>	<b>\$ 425,050</b>	<b>\$ 9,614,470</b>	<b>\$ 5,351,086</b>	<b>\$ 10,843,768</b>	<b>\$ 2,550,000</b>
<b>EXPENDITURES:</b>								
Personnel Services	\$ 46,093,129	\$ 2,727,686	\$ -	\$ 295,050	\$ -	\$ -	\$ -	\$ -
Maintenance and Operations	16,233,655	1,387,657	-	-	3,000	5,000	-	-
Capital/Capital Lease	684,789	195,777	191,900	130,000	1,045,000	-	10,014,650	2,550,000
<b>Other</b>								
Insurance Premiums (Risk Fund)	667,500	-	-	-	-	-	-	-
Medical Claims/Premiums/Benefits	-	-	-	-	-	-	-	-
Contingency	685,000	-	-	-	-	-	-	-
Non-Allocated (Reserve)	320,312	-	1,403,228	-	440,507	-	829,118	-
Alpharetta Convention and Visitors Bureau	-	-	-	-	3,850,000	-	-	-
Debt Service (Principal and Interest)	291,190	-	-	-	975,963	5,346,086	-	-
<i>subtotal</i>	<b>\$ 64,975,575</b>	<b>\$ 4,311,120</b>	<b>\$ 1,595,128</b>	<b>\$ 425,050</b>	<b>\$ 6,314,470</b>	<b>\$ 5,351,086</b>	<b>\$ 10,843,768</b>	<b>\$ 2,550,000</b>
<b>Other Financing Uses</b>								
Interfund Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ 3,300,000	\$ -	\$ -	\$ -
Interfund Transfer to Capital Funds	10,316,268	-	-	-	-	-	-	-
<i>subtotal</i>	<b>\$ 10,316,268</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,300,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures</b>	<b>\$ 75,291,843</b>	<b>\$ 4,311,120</b>	<b>\$ 1,595,128</b>	<b>\$ 425,050</b>	<b>\$ 9,614,470</b>	<b>\$ 5,351,086</b>	<b>\$ 10,843,768</b>	<b>\$ 2,550,000</b>

# CITYWIDE BUDGET SUMMARIES

	Enterprise							TOTAL
	Capital Project Funds		Fund	Internal Service Funds		Fiduciary Fund		
	T-SPLOST Capital Fund	2016 Bond Fund	Solid Waste Fund	Risk Management Fund	Medical Insurance Fund	OPEB Trust Fund	OPEB Reimb. Fund	
<b>REVENUES:</b>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,987,000
Local Option Sales Taxes/T-SPLOST	11,400,000	-	-	-	-	-	-	27,850,000
Other Taxes	-	-	-	-	-	-	-	24,485,214
Licenses and Permits	-	-	-	-	-	-	-	2,999,250
Intergovernmental Revenue	-	-	-	-	-	-	-	1,135,000
Charges for Services	-	-	4,080,762	1,499,800	7,686,909	-	-	20,556,621
Fines and Forfeitures	-	-	-	-	-	-	-	1,687,500
Interest Earnings	-	-	20,000	7,500	-	10,000	-	266,620
Other/Miscellaneous	-	-	-	-	-	50,000	581,000	990,211
<i>subtotal</i>	\$ 11,400,000	\$ -	\$ 4,100,762	\$ 1,507,300	\$ 7,686,909	\$ 60,000	\$ 581,000	\$ 109,957,416
<b>Other Financing Sources</b>								
Interfund Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,316,268
Interfund Transfer from Hotel/Motel Fund	-	-	-	-	-	-	-	3,300,000
Budgeted Fund Balance	4,372,820	1,325,912	80,000	-	-	-	-	17,523,484
<i>subtotal</i>	\$ 4,372,820	\$ 1,325,912	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 31,139,752
<b>Total Revenues</b>	<b>\$ 15,772,820</b>	<b>\$ 1,325,912</b>	<b>\$ 4,180,762</b>	<b>\$ 1,507,300</b>	<b>\$ 7,686,909</b>	<b>\$ 60,000</b>	<b>\$ 581,000</b>	<b>\$ 141,097,168</b>
<b>EXPENDITURES:</b>								
Personnel Services	\$ -	\$ -	\$ 79,844	\$ -	\$ -	\$ -	\$ -	\$ 49,195,709
Maintenance and Operations	-	-	4,100,918	832,300	-	-	-	22,562,530
Capital/Capital Lease	-	-	-	-	-	-	-	14,812,116
<b>Other</b>								
Insurance Premiums (Risk Fund)	-	-	-	675,000	-	-	-	1,342,500
Medical Claims/Premiums/Benefits	-	-	-	-	7,641,909	60,000	581,000	8,282,909
Contingency	-	-	-	-	-	-	-	685,000
Non-Allocated (Reserve)	15,772,820	1,325,912	-	-	45,000	-	-	20,136,897
Alpharetta Convention and Visitors Bureau	-	-	-	-	-	-	-	3,850,000
Debt Service (Principal and Interest)	-	-	-	-	-	-	-	6,613,239
<i>subtotal</i>	\$ 15,772,820	\$ 1,325,912	\$ 4,180,762	\$ 1,507,300	\$ 7,686,909	\$ 60,000	\$ 581,000	\$ 127,480,900
<b>Other Financing Uses</b>								
Interfund Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,300,000
Interfund Transfer to Capital Funds	-	-	-	-	-	-	-	10,316,268
<i>subtotal</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,616,268
<b>Total Expenditures</b>	<b>\$ 15,772,820</b>	<b>\$ 1,325,912</b>	<b>\$ 4,180,762</b>	<b>\$ 1,507,300</b>	<b>\$ 7,686,909</b>	<b>\$ 60,000</b>	<b>\$ 581,000</b>	<b>\$ 141,097,168</b>

# CITYWIDE BUDGET SUMMARIES

## Citywide Statement of Revenues, Expenditures, and changes in Fund Balances (all Funds)

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual
<b>Beginning Fund Balance: (1)</b>	\$ 39,905,679	\$ 66,667,782	\$ 113,592,794
<b>Revenues:</b>			
Property Taxes	\$ 25,841,451	\$ 27,262,172	\$ 27,920,695
Local Option Sales Taxes	14,953,985	17,412,634	26,669,576
Other Taxes	21,007,620	21,707,751	22,359,684
Licenses and Permits	3,814,821	4,222,432	3,403,611
Intergovernmental	8,870,676	12,733,728	3,774,694
Charges for Services	19,249,441	19,141,229	19,825,138
Fines and Forfeitures	2,453,134	2,464,715	2,054,812
Interest	216,586	580,921	1,196,845
Other Revenue	1,135,333	1,333,466	802,209
	<u>\$ 97,543,047</u>	<u>\$ 106,859,048</u>	<u>\$ 108,007,264</u>
<b>Expenditures:</b>			
Mayor and City Council	\$ 321,095	\$ 319,279	\$ 292,533
City Administration	1,893,792	1,980,803	2,181,453
Legal Services	726,165	650,104	725,172
Community Development (2)	5,356,302	5,736,634	6,539,525
Engineering and Public Works (3)	7,364,019	7,335,950	9,148,293
Finance (4)	13,869,947	9,449,899	10,101,837
Public Safety	29,140,486	29,474,387	32,422,596
Human Resources	393,603	368,722	367,541
Municipal Court	955,841	953,791	983,191
Recreation, Parks and Cultural Services	8,129,640	8,368,856	10,851,639
Information Technology	1,520,628	1,546,560	1,602,409
Capital Outlay (4)	23,107,198	43,351,552	33,287,622
Non-Departmental:			
Contingency	84,663	114,541	45,697
Reserve for Future Capital	-	-	-
Debt Service	3,850,338	6,200,915	6,667,182
Insurance Premiums (Risk fund)	607,000	640,000	665,000
Medical/OPEB	46,415	4,373,048	5,264,739
Other	136,743	408,651	13,300
	<u>\$ 97,503,875</u>	<u>\$ 121,273,691</u>	<u>\$ 121,159,729</u>
<b>Other Financing Sources (Uses):</b>			
Proceeds from the sale of Capital Assets	\$ 1,293,189	\$ 5,261,522	\$ 154,052
Proceeds from Bond/Capital Lease	25,429,742	56,078,133	504,024
Payment to Refunding Escrow	-	-	-
Transfers In	12,184,381	13,218,136	16,897,064
Transfers Out	(12,184,381)	(13,218,136)	(16,897,064)
	<u>\$ 26,722,931</u>	<u>\$ 61,339,655</u>	<u>\$ 658,076</u>
<b>Ending Fund Balance: (5)</b>	<u><u>\$ 66,667,782</u></u>	<u><u>\$ 113,592,794</u></u>	<u><u>\$ 101,098,406</u></u>
<i>Changes in Fund Balance (actual/est.)</i>	\$ 26,762,103	\$ 46,925,012	\$ (12,494,388)

# CITYWIDE BUDGET SUMMARIES

	FY 2019 Amended Budget	FY 2020 Adopted Budget
<b>Beginning Fund Balance: (1)</b>	\$ 101,098,406	\$ 88,856,321
<b>Revenues:</b>		
Property Taxes	\$ 30,466,000	\$ 29,987,000
Local Option Sales Taxes	26,750,000	27,850,000
Other Taxes	23,329,500	24,485,214
Licenses and Permits	2,704,250	2,999,250
Intergovernmental	1,460,000	1,172,500
Charges for Services	20,428,249	20,556,621
Fines and Forfeitures	2,337,500	1,687,500
Interest	459,947	272,620
Other Revenue	996,068	821,244
	<b>\$ 108,931,514</b>	<b>\$ 109,831,949</b>
<b>Expenditures:</b>		
Mayor and City Council	\$ 364,389	\$ 382,496
City Administration	1,963,439	2,018,666
Legal Services	690,000	750,000
Community Development (2)	6,925,060	7,285,510
Engineering and Public Works (3)	10,058,024	8,991,307
Finance (4)	9,776,801	10,311,652
Public Safety	33,693,494	34,663,062
Human Resources	505,846	643,973
Municipal Court	1,096,466	1,119,715
Recreation, Parks and Cultural Services	11,338,656	11,311,679
Information Technology	1,742,223	2,119,345
Capital Outlay (4)	16,861,738	12,564,650
Non-Departmental:		
Contingency	1,711,913	1,005,312
Reserve for Future Capital	7,783,327	17,927,850
Debt Service	6,735,066	6,613,239
Insurance Premiums (Risk fund)	1,385,733	1,342,800
Medical/OPEB	7,642,755	6,532,909
Other	8,000	8,000
	<b>\$ 120,282,930</b>	<b>\$ 125,592,165</b>
<b>Other Financing Sources (Uses):</b>		
Proceeds from the sale of Capital Assets	\$ 119,313	\$ 125,467
Proceeds from Bond/Capital Lease	-	-
Payment to Refunding Escrow	-	-
Transfers In	15,669,787	13,616,268
Transfers Out	(16,679,769)	(13,616,268)
	<b>\$ (890,669)</b>	<b>\$ 125,467</b>
<b>Ending Fund Balance: (5)</b>	<b>\$ 88,856,321</b>	<b>\$ 73,221,572</b>
<i>Changes in Fund Balance (actual/est.)</i>	<i>\$ (12,242,085)</i>	<i>\$ (15,634,749)</i>

- (1) This schedule includes two distinct presentations of financial data. Fiscal Years (FYs) 2016-2018 include actual financial activity for all City Funds. FY's 2019-2020 include budgeted appropriations for those city Funds that experienced new appropriations in the given year.
- (2) This schedule assigns disbursements for *Alpharetta Business Community* and *Alpharetta Convention & Visitor's Bureau* to the Community Development Department.
- (3) T-SPLOST tax collections and expenditures began in FY 2017.
- (4) This schedule assigns all capital outlay for FY's 2019-2020 to the Capital Outlay account as opposed to the budgetary schedules within this document that assign said capital outlay to the responsible department (e.g. Public Safety, Public Works, etc.).
- (5) Pursuant to the city's financial management policies, fund balance in excess of the city's 21% Fund Balance Reserve can be used for one-time capital initiatives. The fund balance utilized for the FY 2019-2020 budgets represent amounts in excess of the city's 21% Fund Balance Reserve (General Fund), Impact Fee fund balance to be used for allowable initiatives (e.g. Wills Park Improvements, Wayfinding Signage, etc.), DEA Fund balance, etc. Additionally, the budgetary presentation for FYs 2019-2020 assume all appropriations will be spent; historically, a portion of the appropriations will go unspent which will augment the fund balance (i.e. the actual reduction in fund balance will be lower than what is presented).

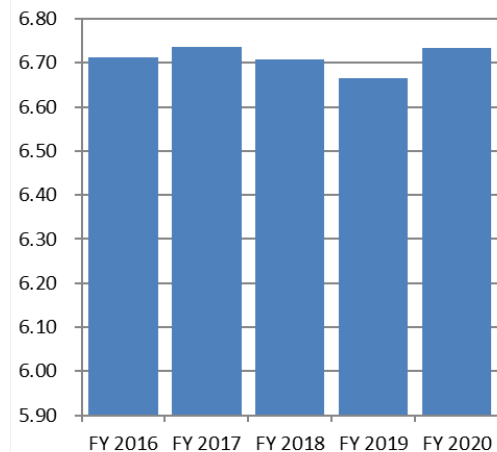
# CITYWIDE BUDGET SUMMARIES

## Personnel Listing by Department

	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Actual FY 2020	Variance
<b>Detail by Department:</b>						
<b>General Fund</b>						
Mayor & City Council	7.0	7.0	7.0	7.0	7.0	-
City Administration	11.0	10.0	10.0	8.0	7.0	(1.0)
Community Development	23.0	26.0	26.0	28.0	30.0	2.0
Public Works	55.0	52.0	52.0	52.0	52.0	-
Finance	21.5	21.5	21.5	21.5	21.5	-
Public Safety	218.5	219.0	221.0	221.0	223.5	2.5
Human Resources	2.0	2.0	2.0	3.0	3.0	-
Municipal Court	9.0	9.0	9.0	8.0	8.0	-
Recreation, Parks and Cultural Svcs	51.0	51.0	51.0	51.0	51.0	-
Information Technology	11.0	11.0	11.0	11.0	12.0	1.0
<b>subtotal</b>	<b>409.0</b>	<b>408.5</b>	<b>410.5</b>	<b>410.5</b>	<b>415.0</b>	<b>4.5</b>
<b>E-911 Fund (Special Revenue Fund)</b>						
Public Safety	25.0	29.0	29.0	29.0	32.0	3.0
Information Technology	1.0	1.0	1.0	1.0	1.0	-
<b>subtotal</b>	<b>26.0</b>	<b>30.0</b>	<b>30.0</b>	<b>30.0</b>	<b>33.0</b>	<b>3.0</b>
<b>DEA Fund (Special Revenue Fund)</b>						
Public Safety	3.0	3.0	3.0	3.0	3.0	-
<b>Solid Waste Fund (Enterprise Fund)</b>						
Finance	1.0	1.0	1.0	1.0	1.0	-
<b>Full-Time-Equivalent (FTE) Positions</b>	<b>439.0</b>	<b>442.5</b>	<b>444.5</b>	<b>444.5</b>	<b>452.0</b>	<b>7.5</b>
<b>City of Alpharetta Population</b>	<b>65,403</b>	<b>65,699</b>	<b>66,255</b>	<b>66,685</b>	<b>67,118</b>	
	<i>Census Est.</i>	<i>Census Est.</i>	<i>Census Est.</i>	<i>Staff Est.</i>	<i>Staff Est.</i>	

### Employees per 1,000 Residents

The chart to the right provides an illustration of the number of employees per 1,000 residents. During this time frame, the city has increased its service delivery capabilities and has managed to maintain the ratio through effective and efficient management practices. Personnel growth was as follows: 2017 = +4 Emergency Communications Officers for E-911, +0.5 upgrade of the Fingerprint Technician to full-time status, and -1 for the elimination of the Grants Administrator position; 2018 = +1 Police Officer (alcoholic license beverage compliance), +1 Assistant Fire Marshall; 2019 = -1 for the elimination of one vacant Deputy Clerk II position, and +1 Human Resources Director; 2020 = +2 Code Enforcement Officers, +1 Assistant Fire Marshal. +0.5 upgrade of the Assistant Fire Marshall to full-time status, +1 Evidence Technician, +1 CityWorks IT Administrator, and +3 Emergency Communications Officers for E-911.



# GENERAL FUND SUMMARY

## General Fund Summary

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### Overview

The *General Fund Summary* section is intended to provide readers with an overall understanding of the city's fiscal year 2020 General Fund budget. The following schedules provide readers with revenue and expenditure summaries/narratives from several different perspectives including:

- **General Fund Summary**

This section provides a brief description of the General Fund as well as charts segmenting revenues by source (e.g. Property Taxes, Licenses & Permits, etc.) and expenditures by department (e.g. City Administration, Public Safety, etc.).

- **Statement of Budgetary Comparisons**

This statement provides a detailed comparison of revenues and expenditures for fiscal years 2019 and 2020. Revenues are presented by source and expenditures are presented by category (i.e. Personnel Services, Maintenance & Operations, Capital, etc.).

- **Statement of Revenues, Expenditures, and changes in Fund Balances**

This statement provides a historical comparison of revenues and expenditures for fiscal years 2016-2020 as well as a forecast for fiscal years 2021-2022. Also included are changes in the city's fund balance. As previously noted, fund balance in excess of the city's 21% emergency reserve is used to fund non-recurring capital expenditures.

The financial forecast utilizes revenue collection patterns (historical and current patterns; as adjusted for seasonal fluctuations) adjusted to reflect the current economic slowdown as well as departmental expenditure mandates as provided by the City Council (e.g. spending growth in line with a reasonable CPI factor, increase in capital funding through the operating budget, etc.).

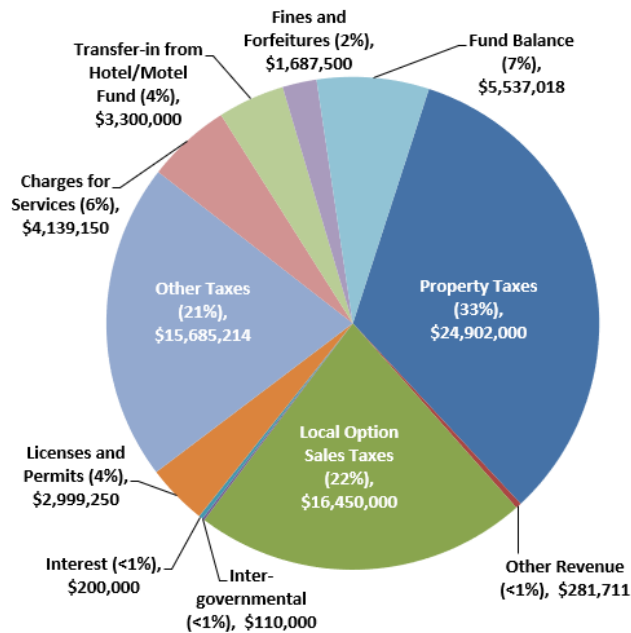
- **Budget Narrative**

This section provides a narrative of General Fund revenue and expenditure trends including historical information.

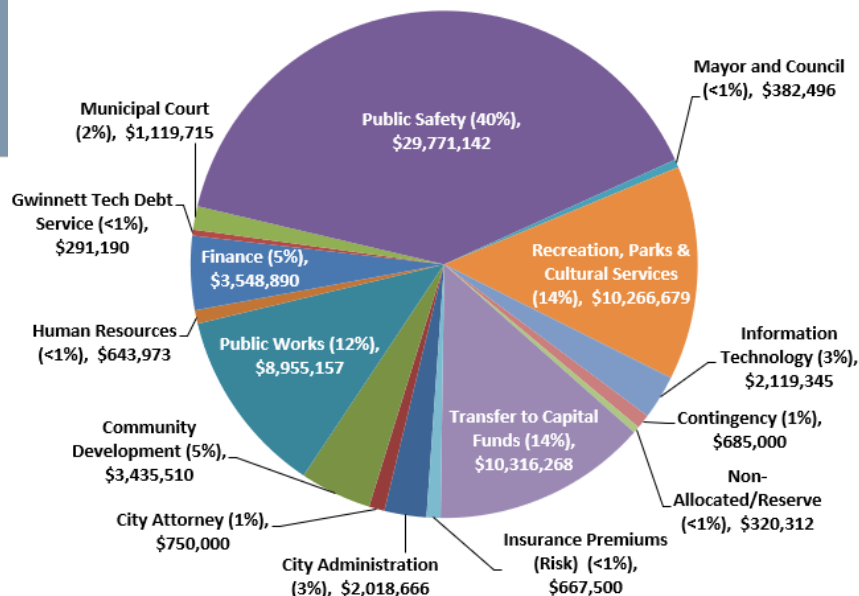
# GENERAL FUND SUMMARY

The General Fund is the city's largest fund and includes governmental activities such as police, fire, recreation, and other general governmental functions that are primarily funded with property taxes, utility taxes, franchise fees, state shared revenues, and charges for services, such as recreation program fees.

## Summary by Revenue Source



## Summary by Department Expenditures



FY 2020 General Fund Budget totals \$75 Million



# GENERAL FUND SUMMARY

## Statement of Budgetary Comparisons

	FY 2019 AMENDED BUDGET	FY 2020 RECOMMENDED BUDGET	\$ Variance	% Variance
<b>Revenues:</b>				
Property Taxes:				
Current Year	\$ 24,080,000	\$ 23,500,000	\$ (580,000)	-2.4%
Motor Vehicle	115,000	95,000	(20,000)	-17.4%
Motor Vehicle Title Tax Fee	900,000	1,025,000	125,000	13.9%
Prior Year/Delinquent	237,000	282,000	45,000	19.0%
Local Option Sales Tax	15,650,000	16,450,000	800,000	5.1%
Other Taxes:				
Franchise Fees	6,200,000	6,570,000	370,000	6.0%
Insurance Premium Tax	3,900,000	4,200,000	300,000	7.7%
Alcohol Beverage Excise Tax	2,200,000	2,300,000	100,000	4.5%
Other Taxes	2,429,500	2,615,214	185,714	7.6%
Licenses & Permits	2,704,250	2,999,250	295,000	10.9%
Intergovernmental	510,000	110,000	(400,000)	-78.4%
Charges for Services	3,721,992	4,139,150	417,158	11.2%
Fines & Forfeitures	1,987,500	1,687,500	(300,000)	-15.1%
Interest	150,000	200,000	50,000	33.3%
Other Revenues	317,790	281,711	(36,079)	-11.4%
Other Financing Sources:				
Interfund Transfer (Hotel/Motel Fund)	3,225,000	3,300,000	75,000	2.3%
<b>Total Operating Revenues</b>	<b>\$ 68,328,032</b>	<b>\$ 69,754,825</b>	<b>\$ 1,426,793</b>	<b>2.1%</b>
Fund Balance Carryforward	6,100,065	5,537,018		
<b>Total Revenues</b>	<b>\$ 74,428,097</b>	<b>\$ 75,291,843</b>		
<b>Expenditures (by Category):</b>				
Personnel Services:				
Salaries	\$ 27,980,293	\$ 29,307,901	\$ 1,327,608	4.7%
Group Insurance	8,008,808	8,506,331	497,523	6.2%
Pension (Defined Benefit)	2,599,935	2,675,532	75,597	2.9%
Pension (401A)	1,803,549	1,935,988	132,439	7.3%
OPEB/Post Employment Healthcare	593,514	566,864	(26,650)	-4.5%
Miscellaneous Benefits	2,916,427	3,100,513	184,086	6.3%
<i>subtotal</i>	<b>\$ 43,902,526</b>	<b>\$ 46,093,129</b>	<b>\$ 2,190,603</b>	<b>5.0%</b>
Maintenance and Operations:				
Professional Services	\$ 2,918,106	\$ 3,211,137	\$ 293,031	10.0%
Repair/Maintenance	1,695,541	1,703,985	8,444	0.5%
Maintenance Contracts	2,397,441	2,476,710	79,269	3.3%
Professional Services (IT)	1,437,923	1,963,632	525,709	36.6%
General Supplies	1,043,557	1,050,277	6,720	0.6%
Utilities	2,834,704	2,734,925	(99,779)	-3.5%
Fuel	441,650	499,100	57,450	13.0%
Legal Services	690,000	750,000	60,000	8.7%
Miscellaneous	2,033,106	1,843,889	(189,217)	-9.3%
<i>subtotal</i>	<b>\$ 15,492,028</b>	<b>\$ 16,233,655</b>	<b>\$ 741,627</b>	<b>4.8%</b>
Capital/Lease:				
FireTruck/Cardiac Monitor/Taser Lease	\$ 628,550	\$ 631,289	\$ 2,739	0.4%
Work Order Software Lease	76,943	-	(76,943)	-100.0%
Miscellaneous	60,000	53,500	(6,500)	-10.8%
<i>subtotal</i>	<b>\$ 765,493</b>	<b>\$ 684,789</b>	<b>\$ (80,704)</b>	<b>-10.5%</b>
Other Uses:				
Contingency	\$ 1,711,913	\$ 685,000	\$ (1,026,913)	-60.0%
Insurance Premiums (Risk Fund)	689,500	667,500	(22,000)	-3.2%
Gwinnett Tech Contribution (Debt Svc)	286,590	291,190	4,600	1.6%
<i>subtotal</i>	<b>\$ 2,688,003</b>	<b>\$ 1,643,690</b>	<b>\$ (1,044,313)</b>	<b>-38.9%</b>
<b>Total Operating Expenditures</b>	<b>\$ 62,848,050</b>	<b>\$ 64,655,263</b>	<b>\$ 1,807,213</b>	<b>2.9%</b>
Non-Allocated (Reserve)		320,312		
Interfund Transfer:				
Capital Project/Grant Funds	11,580,047	10,316,268		
<b>Total Expenditures</b>	<b>\$ 74,428,097</b>	<b>\$ 75,291,843</b>		
<i>Personnel (full-time-equivalent)</i>	410.5	415.0		

# GENERAL FUND SUMMARY

## Statement of Revenues, Expenditures, and changes in Fund Balance

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Amended Budget	FY 2020 Recommended Budget	FY 2021 Forecast	FY 2022 Forecast
<b>Beginning Fund Balance:</b>	\$ 23,586,068	\$ 27,290,370	\$ 28,460,351	\$ 24,637,083	\$ 18,537,018	\$ 13,000,000	\$ 13,617,691
<b>Revenues:</b>							
Property Taxes	\$ 22,321,490	\$ 21,696,627	\$ 22,681,551	\$ 25,332,000	\$ 24,902,000	\$ 25,400,040	\$ 25,933,441
Local Option Sales Taxes	14,953,985	14,943,853	15,907,320	15,650,000	16,450,000	16,943,500	17,485,692
Other Taxes	14,615,779	14,609,885	14,693,816	14,729,500	15,685,214	15,890,645	16,425,334
Licenses and Permits	3,814,821	4,222,432	3,403,611	2,704,250	2,999,250	3,089,228	3,181,904
Intergovernmental	495,916	422,607	601,978	510,000	110,000	110,000	112,200
Charges for Services	3,767,927	3,714,804	3,399,085	3,721,992	4,139,150	4,258,274	4,381,605
Fines and Forfeitures	2,208,782	2,244,699	1,811,814	1,987,500	1,687,500	1,719,210	1,753,594
Interest	119,786	136,336	227,600	150,000	200,000	200,000	200,000
Other Revenue	181,625	238,610	248,805	198,477	156,244	156,244	156,244
	\$ 62,480,110	\$ 62,229,854	\$ 62,975,580	\$ 64,983,719	\$ 66,329,358	\$ 67,767,140	\$ 69,630,014
<b>Expenditures:</b>							
Mayor and City Council	\$ 321,095	\$ 319,279	\$ 292,533	\$ 364,389	\$ 382,496	\$ 391,503	\$ 400,953
City Administration	1,893,792	1,980,803	2,181,453	1,963,439	2,018,666	2,057,814	2,097,985
Legal Services	726,165	650,104	725,172	690,000	750,000	765,000	780,300
Community Development	2,345,022	2,631,318	2,793,574	3,162,560	3,435,510	3,528,783	3,625,161
Engineering and Public Works	7,364,018	7,335,950	7,770,820	8,821,264	8,955,157	9,212,360	9,320,802
Finance	3,087,059	3,105,132	3,319,528	3,366,136	3,548,890	3,629,813	3,713,179
Public Safety	24,672,611	25,001,343	26,161,349	28,472,171	29,771,142	30,439,436	31,220,120
Human Resources	393,603	368,722	367,541	505,846	643,973	655,975	668,291
Municipal Court	955,841	953,791	983,191	1,096,466	1,119,715	1,143,717	1,168,406
Recreation, Parks & Cultural Services	8,127,231	8,353,856	8,586,625	9,975,553	10,266,679	10,442,443	10,622,921
Information Technology	1,520,628	1,546,560	1,602,409	1,742,223	2,119,345	2,170,861	2,223,944
Adjustments/Reconciliations	(2,958)	-	-	-	-	-	-
Non-Departmental:							
Contingency	84,663	114,541	45,697	1,711,913	685,000	698,700	712,674
(1) Insurance Premiums (Risk Fund)	607,000	640,000	665,000	689,500	667,500	674,175	680,917
Gwinnett Tech Debt Service	290,340	286,940	286,840	286,590	291,190	286,590	291,190
Non-Allocated/Reserve	-	-	-	-	320,312	-	-
Donations/Contributions	45,000	45,000	10,000	-	-	45,000	45,000
	\$ 52,431,110	\$ 53,333,338	\$ 55,791,732	\$ 62,848,050	\$ 64,975,575	\$ 66,142,170	\$ 67,571,843
<b>Other Financing Sources (Uses):</b>							
Proceeds from the sale of Capital Asset:	\$ 168,544	\$ 155,043	\$ 140,546	\$ 119,313	\$ 125,467	\$ 126,722	\$ 127,989
Interfund Transfer:							
Hotel/Motel Fund	2,429,994	2,661,700	2,874,701	3,225,000	3,300,000	3,366,000	3,433,320
Operating Grant Fund	-	(20,000)	(20,000)	(30,000)	-	-	-
Capital Project Fund	(8,943,236)	(8,854,857)	(12,747,363)	(9,675,047)	(7,766,268)	(4,500,000)	(4,590,000)
Stormwater Capital Fund	-	(1,675,000)	(1,255,000)	(1,875,000)	(2,550,000)	-	-
Bond IV Fund	-	6,579	-	-	-	-	-
	\$ (6,344,698)	\$ (7,726,535)	\$ (11,007,116)	\$ (8,235,734)	\$ (6,890,801)	\$ (1,007,278)	\$ (1,028,691)
<b>Ending Fund Balance: (2)</b>	<b>\$ 27,290,370</b>	<b>\$ 28,460,351</b>	<b>\$ 24,637,083</b>	<b>\$ 18,537,018</b>	<b>\$ 13,000,000</b>	<b>\$ 13,617,691</b>	<b>\$ 14,647,171</b>
<i>Changes in Fund Balance (actual/est.)</i>	\$ 3,704,302	\$ 1,169,981	\$ (3,823,268)	\$ (6,100,065)	\$ (5,537,018)	\$ 617,691	\$ 1,029,480
<i>Personnel (full-time-equivalent)</i>	409.0	408.5	410.5	410.5	415.0		

**Notes:**

(1) Represents funding to the Risk Management Fund.

(2) Pursuant to the City's financial management policies, fund balance in excess of the City's current 21% Fund Balance Reserve can be used for one-time capital initiatives. Additionally, the budgetary presentation for fiscal years 2019 and 2020 assumes all appropriations will be spent; historically, a portion of the appropriations will go unspent which will augment the fund balance (i.e. the actual reduction in fund balance will be lower than what is presented above).

# GENERAL FUND SUMMARY

## Budget Narrative

### Revenues

FY 2020 General Fund operating revenues are forecasted to grow by 2%, or \$1.4 million, compared to Amended FY 2019.

The following table compares major revenue categories within the General Fund:

	FY 2019 AMENDED BUDGET	FY 2020 RECOMMENDED BUDGET	\$ Variance	% Variance
<b>Revenues:</b>				
Property Taxes:				
Current Year	\$ 24,080,000	\$ 23,500,000	\$ (580,000)	-2.4%
Motor Vehicle	115,000	95,000	(20,000)	-17.4%
Motor Vehicle Title Tax Fee	900,000	1,025,000	125,000	13.9%
Prior Year/Delinquent	237,000	282,000	45,000	19.0%
Local Option Sales Tax	15,650,000	16,450,000	800,000	5.1%
Other Taxes:				
Franchise Fees	6,200,000	6,570,000	370,000	6.0%
Insurance Premium Tax	3,900,000	4,200,000	300,000	7.7%
Alcohol Beverage Excise Tax	2,200,000	2,300,000	100,000	4.5%
Other Taxes	2,429,500	2,615,214	185,714	7.6%
Licenses & Permits	2,704,250	2,999,250	295,000	10.9%
Intergovernmental	510,000	110,000	(400,000)	-78.4%
Charges for Services	3,721,992	4,139,150	417,158	11.2%
Fines & Forfeitures	1,987,500	1,687,500	(300,000)	-15.1%
Interest	150,000	200,000	50,000	33.3%
Other Revenues	317,790	281,711	(36,079)	-11.4%
Other Financing Sources:				
Interfund Transfer (Hotel/Motel Fund)	3,225,000	3,300,000	75,000	2.3%
<b>Total Operating Revenues</b>	<b>\$ 68,328,032</b>	<b>\$ 69,754,825</b>	<b>\$ 1,426,793</b>	<b>2.1%</b>
Fund Balance Carryforward	6,100,065	5,537,018		
<b>Total Revenues</b>	<b>\$ 74,428,097</b>	<b>\$ 75,291,843</b>		

# GENERAL FUND SUMMARY

## Revenue Forecasting Process

The Finance Department analyzes revenues by source on a monthly basis and compares to the prior five fiscal years to determine the trend and adjust for seasonal fluctuations. A current year revenue estimate is derived from the trend data and is included in the city's monthly financial management report<sup>11</sup>. Trend data also includes non-financial data (e.g. solid waste accounts). The current year estimate, in conjunction with the trend data, is used to formulate the upcoming budget and future forecast values.

Revenue Analysis													
Account Name:		Property Taxes - Current Year			Ad valorem tax consists of an assessed millage rate on real and personal property owned in the City. Real property consists of land, buildings, structures, and improvements affixed to land. Personal property includes machinery, equipment, inventory supplies, and furniture. Taxable personal property also consists of motor vehicles, trailers, campers, mobile homes, boats, air planes, and other like items. The Fulton County Board of Assessors determines the fair market value for a given property. Property tax is then imposed upon the assessed value at 40% of its fair market value.								
Account Number:		10090000-311100/100-0000-311-10-00											
Revenue Category:		Taxes											
MONTH	FY 2013 Actual	FY 2014 Actual	% Change	FY 2015 Actual	% Change	FY 2016 Actual	% Change	FY 2017 Actual	% Change	FY 2018 Actual	% Change	FY 2019 Actual	% Change
July	-	221	-	-	-100.0%	-	-	-	-	3,364	-	1,193	-64.5%
August	-	(221)	-	-	-100.0%	-	-	-	-	(588)	-	(924)	57.1%
September	3,525	13,648	287.2%	61,720	352.2%	12,109	-80.4%	8,618	-28.8%	(2,776)	-132.2%	336,648	-12227.6%
October	2,553,636	2,485,338	-2.7%	2,666,047	7.3%	3,030,714	13.7%	2,484,928	-18.0%	-	-100.0%	3,920,163	-
November	11,902,821	11,955,950	0.4%	11,786,701	-1.4%	12,485,278	5.9%	13,519,628	8.3%	3,009,462	-77.7%	15,238,540	406.4%
December	1,908,878	2,003,101	4.9%	3,275,541	63.5%	4,248,434	29.7%	2,900,526	-31.7%	7,755,660	167.4%	3,888,035	-49.9%
January	316,894	247,860	-21.8%	152,400	-38.5%	140,021	-8.1%	291,218	108.0%	9,405,718	3129.8%	196,460	-97.9%
February	106,714	197,033	84.6%	103,374	-47.5%	257,164	148.8%	109,787	-57.3%	172,362	57.0%	596,607	246.1%
March	301,887	113,105	-62.5%	122,480	8.3%	93,902	-23.3%	116,898	24.5%	324,349	177.5%	158,862	-51.0%
April	177,122	220,449	24.5%	272,661	23.7%	292,420	7.2%	347,971	19.0%	331,865	-4.6%	183,245	-44.8%
May	35,212	205,825	484.5%	90,408	-56.1%	142,835	58.0%	87,865	-38.5%	114,378	30.2%	(56,982)	-149.8%
June	15,823	116,877	638.7%	98,608	-15.6%	12,571	-87.3%	(88,048)	-800.4%	41,134	-146.7%	88,848	116.0%
SUB-TOTAL	17,322,512	17,559,187	1.4%	18,629,941	6.1%	20,715,449	11.2%	19,779,392	-4.5%	21,154,929	7.0%	24,550,694	16.1%
Adj. Period (July)	-	-	-	(2,461)	-	(322,040)	12988.0%	-	-100.0%	-	-	-	-
SUB-TOTAL	-	-	-	(2,461)	-	(322,040)	12988.0%	-	-100.0%	-	-	-	-
TOTAL	17,322,512	17,559,187	1.4%	18,627,480	6.1%	20,393,409	9.5%	19,779,392	-3.0%	21,154,929	7.0%	24,550,694	16.1%
ORIGINAL BUDGET	16,555,000	17,550,000		18,100,000		18,800,000		19,900,000		21,160,000		22,680,000	
AMENDED BUDGET	16,555,000	17,550,000		18,100,000		18,800,000		19,900,000		21,160,000		24,080,000	
% OVER AMENDED BUDGET	0.00%	0.00%		0.00%		0.00%		0.00%		0.00%		6.17%	
Current Period % to Actual	100.00%	100.00%		100.01%		101.58%		100.00%		100.00%		100.00%	
Current Period % to Budget													
Variance: Actual to Budget	767,512	9,187		527,480		1,593,409		(120,608)		(5,071)		470,694	

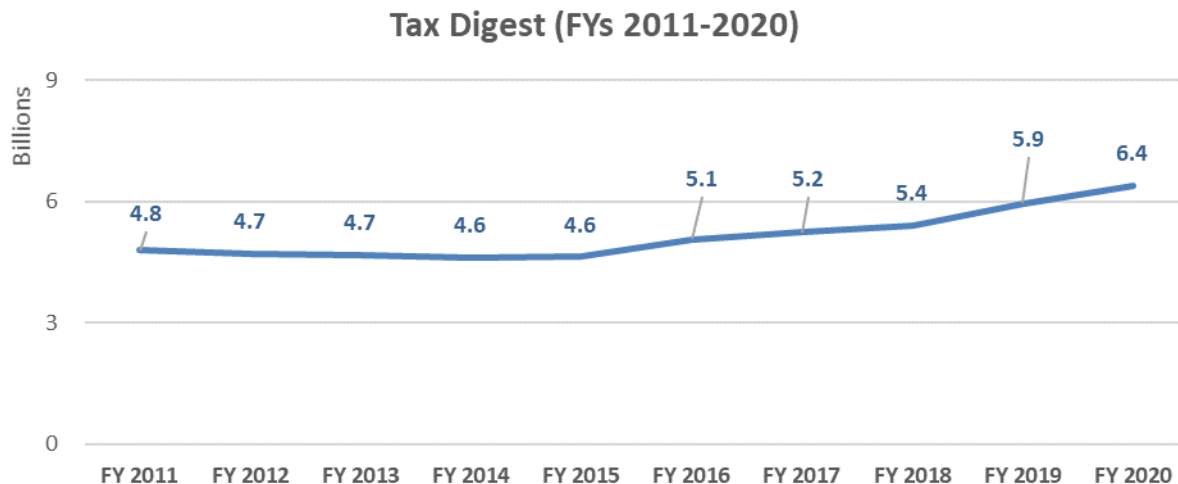
## Property Taxes

Property taxes are calculated based on an assessed millage rate on real and personal property owned within the city. Real property consists of land, buildings, structures, and improvements affixed to land. Personal property includes machinery, equipment, inventory supplies, furniture, motor vehicles, boats, etc. The Fulton County Board of Assessors (the "BOA") determines the fair market value of property (i.e. tax digest) utilizing numerous analytical methods including comparative sales data.

<sup>11</sup> Please refer to the Financial Management Policies (*Section VIII: Financial Reporting*).

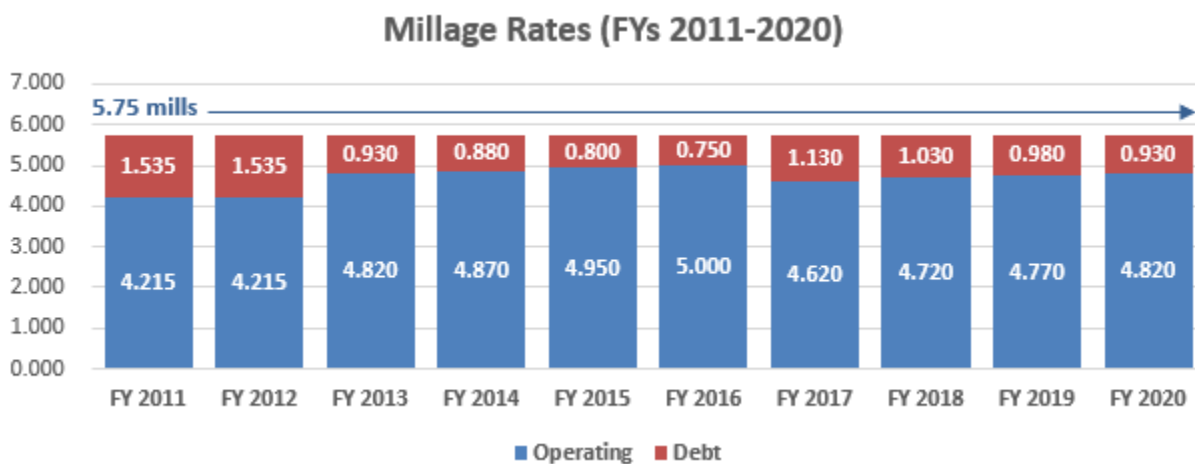
# GENERAL FUND SUMMARY

The chart below illustrates the tax base growth within the city for the last 10 years. These figures are before exemptions (e.g. homestead exemptions) are applied.



In conjunction with the annual budget process, the city adopts a millage rate to be applied to the tax digest in order to determine the taxroll value and, consequently, the property tax billings.

The city has historically acknowledged the need to provide a taxation rate commensurate with the government’s level of service. The chart below illustrates the annual millage rates levied by the city for the last 10 years.



The FY 2020 Budget is based on maintenance of the city’s millage rate at 5.750 mills. The net tax digest (e.g. after exemptions) is anticipated to decline due to implementation of the floating homestead exemption approved by voters in November 2018.

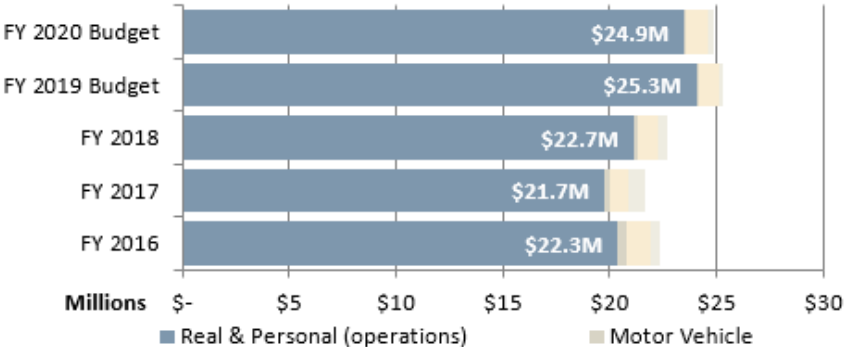
# GENERAL FUND SUMMARY

- The portion of the millage rate funding debt service (Debt Service Fund) is estimated to decrease from 0.98 mills in FY 2019 to 0.93 mills in FY 2020. Estimated growth in the property tax digest, coupled with available cash in the Debt Service Fund, allows for a reduction in the millage rate dedicated for debt service. The FY 2020 Budget proposes to program the debt service millage reduction into the General Fund.
- The portion of the millage rate funding operations and recurring capital investment (General Fund) is estimated to increase from 4.77 mills in FY 2019 to 4.82 mills in FY 2020. Property tax revenue estimates for FY 2020 total \$23.5 million (excluding motor vehicle taxes). Of this amount, \$4.75 million is included for a recurring capital program (e.g. milling and resurfacing of city streets; traffic equipment replacement; drainage maintenance; etc.). The capital funding will be transferred to the Capital Projects Fund and Stormwater Capital Fund to properly account for the capital improvement activities.

The property tax revenue estimates are net of the city’s homestead exemptions (including the new floating homestead exemption) which is estimated to save our homeowners around \$5 million annually. The city’s homestead exemptions go great lengths in keeping Alpharetta an affordable place to live and retire.

Motor vehicle taxes are experiencing declines due to House Bill 386 which phased out motor vehicle taxes on all vehicles titled on or after March 1, 2013. The city is still receiving motor vehicle taxes on vehicles titled before March 1, 2013 until the vehicle is sold/transferred. The city is forecasting motor vehicle revenues to be fully phased-out over the period ending in FY 2024. HB 386 created a Motor Vehicle Title Fee that is intended to partially offset the reduction in motor vehicle taxes. An increase of 14% is forecasted for FY 2020 for motor vehicle title fees from a budget-to-budget standpoint. However, actual collections are estimated at \$1 million in FY 2019 which equates to a revised growth rate of 3%. The main driver for the variances is a revision in the title fee revenue sharing formula (State/Counties/Cities) that increased the local share during 2019 from 46% to 52%.

**Property Tax Collection History (General Fund) in millions**

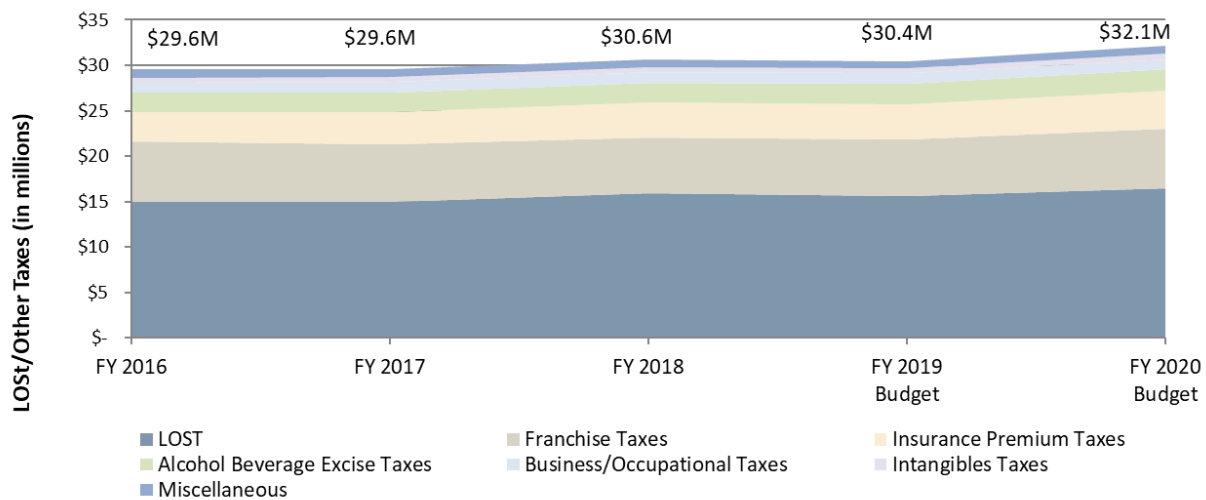


General Fund property taxes are budgeted at \$24 million in FY 2020 and represent approximately 33% of General Fund revenues. The chart to the left depicts a 5-year history of General Fund property tax collections by type.

# GENERAL FUND SUMMARY

## Other Taxes (including LOST)

Other taxes account for 43%, or \$32 million, of total General Fund revenue for FY 2020. Specifically, revenue sources within the Other Taxes category include Local Option Sales Taxes (“LOST”), Franchise Taxes, Insurance Premium Taxes, Alcohol Beverage Excise Taxes, etc. The chart below provides a 5-year history of Other Tax collections by type.



- Local Option Sales Taxes (“LOST”):** This revenue source represents the city’s portion of the 7% sales and use tax collected in Fulton County (not counting T-SPLOST levy) and totals \$16.5 million for FY 2020.

Sales and use tax is collected by the retailer making sales of tangible personal property in Fulton County. LOST is reported and remitted to the Georgia Department of revenue each month for the previous month’s sales. The DOR calculates the distribution and remits the revenue to the city monthly.

The LOST is distributed to municipalities within Fulton County based on population. The rate of distribution is negotiated every 10-years after the decennial U.S. Census. Due to relative population growth (including annexations), the city received an increase in its proportionate distribution in 2013 to 5.84% of the amount shared by local governments (roughly 1% of the 7% sales and use tax levy).

Growth of 5% is forecasted for FY 2020 from a budget-to-budget standpoint. However, actual collections are estimated at \$16.3 million in FY 2019 which equates to a revised growth rate of 1%. Market indicators highlight continued growth in the economy but that has not translated into increased spending on taxable goods/services over the last several years.

- Franchise Taxes:** Growth of 6% is forecasted for FY 2020 from a budget-to-budget standpoint. However, actual collections are estimated at \$6.6 million in FY 2019

## GENERAL FUND SUMMARY

which is essentially flat compared to FY 2020. Franchise Fee revenue is sensitive to fluctuations in usage (e.g. cool summer significantly lessens the need for air conditioning and associated energy usage). As such, budgetary practice is to be conservative with forecasting these collections so as to insulate the operating budget from the associated short-term collection fluctuations inherent in this revenue source. Collections from GA Power, the largest contributor of this revenue source (62% of total franchise fees), totaled \$4.1 million in FY 2019 and represents a \$259,981 increase over the prior year (\$3.9 million was collected in FY 2018). The city also raised the Cable Franchise Fee from 3% to 5% effective January 1, 2019 (\$350,000 revenue growth). These trends indicate that revenue growth from this source will likely exceed the 2020 budget.

Several of the larger franchise agreements include the following: Georgia Power (electric/4% of taxable gross sales); Comcast (cable and communications/5% of gross receipts); BellSouth (communications/3% of gross receipts); etc.

- **Insurance Premium Taxes:** This revenue source represents a percentage of insurers' gross direct premiums on life, accident, and sickness insurance policies written within the State and totals \$4.2 million in FY 2020. Growth of 8% is forecasted for FY 2020 from a budget-to-budget standpoint. However, actual collections during FY 2019 totaled \$4 million which equates to a revised growth rate of 2%.

Insurance premium tax is due on the first day of the calendar year and is collected directly by the city.

- **Alcohol Beverage Excise Taxes:** This revenue source represents taxes levied on dealers and wholesalers of alcoholic beverages within the city and totals \$2.3 million in FY 2020. Growth of 5% is forecasted for FY 2020 from a budget-to-budget standpoint. Due primarily to the continued strong growth in our service and hospitality markets.

### **Licenses & Permits**

Licenses & permits account for 4%, or \$3 million, of total General Fund revenue for FY 2020. Licenses and permit revenues include alcoholic beverage permit fees, development permit and related fees, building permit fees, occupancy permit fees, sign permit fees, etc.

Growth of 11% is forecasted for FY 2020 based on current collection patterns and permit activity. Actual collections are estimated at \$3.6 million in FY 2019 which is greater than the FY 2020 budget. License and Permit revenue is cyclical and sensitive to fluctuations in the market (e.g. construction market, employment market, etc.). As such, budgetary practice is to be conservative with forecasting these collections to insulate the operating budget from the associated short-term collection fluctuations inherent in this revenue source. Additional revenue growth is anticipated above budget forecasts due to the increase of building permit



# GENERAL FUND SUMMARY

fee rates during the 1st quarter of 2019. The largest revenue source is Building Permit Fees (\$1.8 million forecast for FY 2020; \$2.3 million conservatively estimated for FY 2019) which also represents the growth driver as permit issuance is outpacing recent trends. This trend is expected to continue over the next several years with multiple large scale mixed-use (retail, commercial, residential, etc.) developments either under construction (Windward Park) or in the planning phases. Data used in forecasting models (e.g. building permits, certificate of occupancy submissions, etc.) indicate that economic activity will sustain the current revenue forecasts with growth increasing in the short-term.

## **Intergovernmental**

Intergovernmental sources account for <1%, or \$110,000, of total General Fund revenue for FY 2020. This revenue is primarily generated from Intergovernmental Agreements with the City of Milton related to the sharing of public safety capabilities as well as overtime reimbursement through the Federal HIDTA (High Intensity Drug Trafficking Area) program.

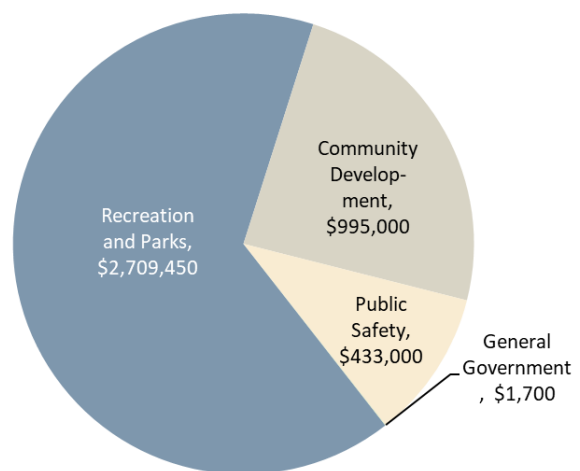
A decrease of -78% is forecasted for FY 2020 due to the termination (4th quarter of 2019) of the Recreation/Parks Mutual Use Agreement with the City of Milton. Milton residents will no longer be eligible for early signups and will not drive program offerings (programs will require majority Alpharetta participation in most cases). Termination of this agreement results in an estimated loss of -\$400,000 but is mitigated through anticipated increases in non-resident fees as Milton participants will now pay non-resident fees to participate in programs (estimated gain of \$260,000 accounted for within the Charges for Services category). It should be noted that as program offerings are focused on Alpharetta participation (as opposed to Alpharetta and Milton participation), overall revenues will decline along with expenses (e.g. program instructors, supplies, etc.)

## **Charges for Services**

Charges for services account for 6%, or \$4.1 million, of total General Fund revenue. Increase of 11% is forecasted for FY 2020 due primarily to the termination of the Recreation/Parks Mutual Use Agreement with the City of Milton described above).

Charges for services include user fees for community development (plan review, planning and development fees, etc.), public safety (plan review, police reports and services, etc.), recreation and parks (program and activity fees, etc.), and special events (Taste of Alpharetta event fees, etc.).

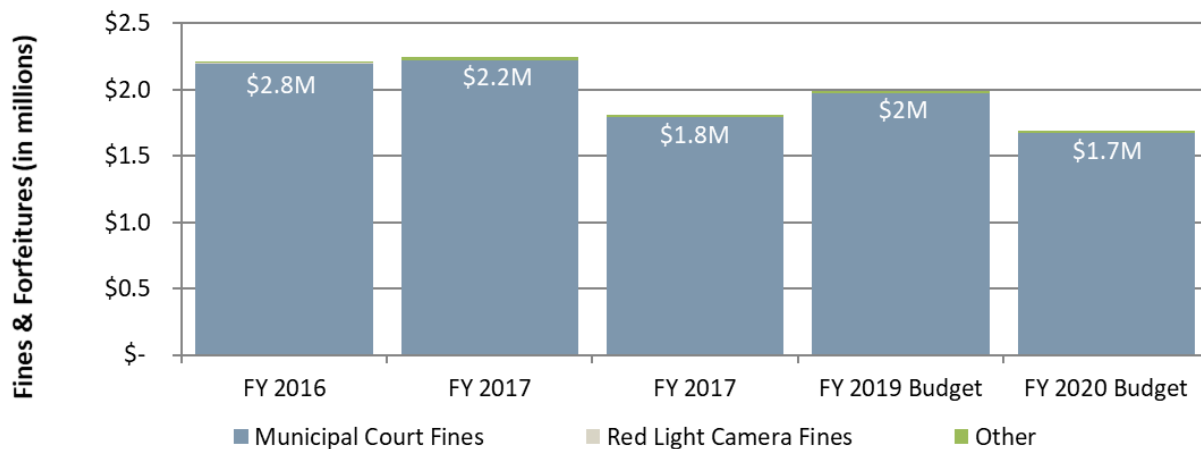
**Charges for Services: \$4.1M**



# GENERAL FUND SUMMARY

## Fines & Forfeitures

Fines & forfeitures account for 2%, or \$1.7 million, of total General Fund revenue for FY 2020. A reduction of -15% is forecasted for FY 2020 from a budget-to-budget standpoint. However, actual collections are estimated at \$1.7 million in FY 2019 which equates to a revised growth rate of 2%. The primary driver of this variance is a continued reduction in court fine revenue (actual collections are down -7% fiscal year-to-date through February 2019) which is driven through a reduction in the corresponding citations. As the Public Safety Department fills vacancies, traffic patrol activities will return to their normal scope; the FY 2020 Budget reflects an increased level of enforcement activity. Fines & Forfeitures include municipal court fines, code enforcement, red light camera citations, etc.



## Interest

Interest earnings account for <1%, or \$200,000, of total General Fund revenue for FY 2020. Increases are forecasted to more accurately reflect the earnings the city is currently receiving on its investments as governed by the city’s investment management policy.

## Other Financing Sources

Other Financing Sources account for 4%, or \$3.3 million, of total General Fund revenue for FY 2020 and consists of the city’s share (40%) of the Hotel/Motel Tax. This revenue source is discussed in more detail within the *Special Revenue Fund Summaries (Hotel/Motel Fund)* section of this document.

## Fund Balance

Carryforward fund balance accounts for 7%, or \$5.5 million, of total General Fund appropriations for FY 2020. Carryforward Fund Balance represents available cash in excess of the city’s 21% emergency reserve. The excess fund balance is used to fund non-recurring capital expenditures as detailed in the transmittal letter as well as the *Capital and Debt* section of this document.

# GENERAL FUND SUMMARY

## **Expenditures**

Operating expenditures of the General Fund are up 2.9% over FY 2019. This figure includes the operating initiative funding for FY 2020<sup>12</sup>. After adjusting for the operating initiative funding, **the base operational growth totals 1.5%**. The following table compares departmental appropriations within the General Fund:

	<b>FY 2019 AMENDED BUDGET</b>	<b>FY 2020 RECOMMENDED BUDGET</b>	<b>\$ Variance</b>	<b>% Variance</b>
<b>Expenditures (by Department):</b>				
Mayor and Council	\$ 364,389	\$ 382,496	\$ 18,107	5.0%
City Administration	1,963,439	2,018,666	55,227	2.8%
Legal Services	690,000	750,000	60,000	8.7%
Community Development	3,162,560	3,435,510	272,950	8.6%
Public Works	8,821,264	8,955,157	133,893	1.5%
Finance	3,366,136	3,548,890	182,754	5.4%
Public Safety	28,472,171	29,771,142	1,298,971	4.6%
Human Resources	505,846	643,973	138,127	27.3%
Municipal Court	1,096,466	1,119,715	23,249	2.1%
Recreation, Parks & Cultural Services	9,975,553	10,266,679	291,126	2.9%
Information Technology	1,742,223	2,119,345	377,122	21.6%
Non-Departmental:				
Contingency	1,711,913	685,000	(1,026,913)	-60.0%
Insurance Premiums (Risk Fund)	689,500	667,500	(22,000)	-3.2%
Gwinnett Tech Contribution (Debt Svc)	286,590	291,190	4,600	1.6%
Donations/Contributions	-	-	-	0.0%
<b>Total Operating Expenditures</b>	<b>\$ 62,848,050</b>	<b>\$ 64,655,263</b>	<b>\$ 1,807,213</b>	<b>2.9%</b>
Non-Allocated (Reserve)		320,312		
Interfund Transfer:				
Capital Project Fund	9,675,047	7,766,268		
Operating Grant Fund	30,000	-		
Stormwater Capital Fund	1,875,000	2,550,000		
<b>Total Expenditures</b>	<b>\$ 74,428,097</b>	<b>\$ 75,291,843</b>		

<sup>12</sup> Please refer to the Operating Initiative section of the Transmittal Letter for more information.

# GENERAL FUND SUMMARY

The following table compares expenditure category appropriations within the General Fund:

	FY 2019 AMENDED BUDGET	FY 2020 RECOMMENDED BUDGET	\$ Variance	% Variance
<b>Expenditures (by Category):</b>				
Personnel Services:				
Salaries	\$ 27,980,293	\$ 29,307,901	\$ 1,327,608	4.7%
Group Insurance	8,008,808	8,506,331	497,523	6.2%
Pension (Defined Benefit)	2,599,935	2,675,532	75,597	2.9%
Pension (401A)	1,803,549	1,935,988	132,439	7.3%
OPEB/Post Employment Healthcare	593,514	566,864	(26,650)	-4.5%
Miscellaneous Benefits	2,916,427	3,100,513	184,086	6.3%
<i>subtotal</i>	<b>\$ 43,902,526</b>	<b>\$ 46,093,129</b>	<b>\$ 2,190,603</b>	<b>5.0%</b>
Maintenance and Operations:				
Professional Services	\$ 2,918,106	\$ 3,211,137	\$ 293,031	10.0%
Repair/Maintenance	1,695,541	1,703,985	8,444	0.5%
Maintenance Contracts	2,397,441	2,476,710	79,269	3.3%
Professional Services (IT)	1,437,923	1,963,632	525,709	36.6%
General Supplies	1,043,557	1,050,277	6,720	0.6%
Utilities	2,834,704	2,734,925	(99,779)	-3.5%
Fuel	441,650	499,100	57,450	13.0%
Legal Services	690,000	750,000	60,000	8.7%
Miscellaneous	2,033,106	1,843,889	(189,217)	-9.3%
<i>subtotal</i>	<b>\$ 15,492,028</b>	<b>\$ 16,233,655</b>	<b>\$ 741,627</b>	<b>4.8%</b>
Capital/Lease:				
Fire Truck/Cardiac Monitor/Taser Leases	\$ 628,550	\$ 631,289	\$ 2,739	0.4%
Work Order Software Lease	76,943	-	(76,943)	-100.0%
Miscellaneous	60,000	53,500	(6,500)	-10.8%
<i>subtotal</i>	<b>\$ 765,493</b>	<b>\$ 684,789</b>	<b>\$ (80,704)</b>	<b>-10.5%</b>
Other Uses:				
Contingency	\$ 1,711,913	\$ 685,000	\$ (1,026,913)	-60.0%
Insurance Premiums (Risk Fund)	689,500	667,500	(22,000)	-3.2%
Gwinnett Tech Contribution (Debt Svc)	286,590	291,190	4,600	1.6%
<i>subtotal</i>	<b>\$ 2,688,003</b>	<b>\$ 1,643,690</b>	<b>\$ (1,044,313)</b>	<b>-38.9%</b>
<b>Total Operating Expenditures</b>	<b>\$ 62,848,050</b>	<b>\$ 64,655,263</b>	<b>\$ 1,807,213</b>	<b>2.9%</b>
Non-Allocated (Reserve)		320,312		
Interfund Transfer:				
Capital Project Fund	9,675,047	7,766,268		
Operating Grant Fund	30,000	-		
Stormwater Capital Fund	1,875,000	2,550,000		
<b>Total Expenditures</b>	<b>\$ 74,428,097</b>	<b>\$ 75,291,843</b>		

# GENERAL FUND SUMMARY

## **Meeting the Internal Needs of Operating Departments**

Several of the major points of the FY 2020 Budget are as follows:

- Management of personnel and compensation program to align with current market environment:
  - Staffing level at 452 full-time equivalents “FTE” (including the 8.5 FTE positions added as part of the operating initiative funding for FY 2020).
  - Continuation of a performance-based merit program of 3% on April 1, 2020, per authorized/funded position (estimated cost of \$250,000 citywide). This merit program is contingent upon a mid-year review of revenue trends to determine if funding is available.
  - Coverage of group insurance premiums (5% premium increase; \$321,198 incremental budget impact citywide for existing positions).
  - Coverage of Pension (Defined Benefit) costs that grow annually at a rate approximating salary growth (3% for FY 2020).
- Targeted growth (4.8% or \$741,627) in departmental maintenance and operations budgets (General Fund) that is primarily attributable to approved 2020 Operating Initiatives and includes the following:
  - Increase in professional services of \$293,031 due primarily to: (1) estimated staffing and management costs for the 2019 municipal election (managed through Fulton County; \$150,000 including advertising needs); and (2) programming of Tech Alpharetta operational funding (\$100,000) into the operating budget (previously funded the capital allocations).
  - Increase in maintenance contracts of \$79,269 due primarily to 2020 Operating Initiative funding for a License Plate Recognition Grant Program.
  - Increase in professional services (IT) of \$525,709 due primarily to the addition of ThinkGard database backup services (previously funded through periodic capital investment), full-recognition of Microsoft Enterprise licensing costs (FY 2019 appropriation was understated and, as a result, was funded in-part through one-time capital funding), and 2020 Operating Initiative funding (Cloud IT Services, Microsoft Azure, DUO Security Service, Patch Management Software, SpamHero Software, HRIS Management Software, Budget Preparation Software, etc.).
  - Increase in fuel costs of \$57,450 due to fluctuations in fuel pricing through the Fulton County Fuel depot.

## GENERAL FUND SUMMARY

- Increase in legal services costs of \$60,000 due to growth in service needs due to construction projects (right-of-way acquisitions, etc.) and an increase in contract drafting/review requests.
- All other departmental maintenance and operations budget accounts declined roughly -4% based on a review of expenditure trends coupled with a forecast of operational service priorities.
- The departmental operating capital/lease budget primarily represents funding for the city’s capital lease obligations (fire trucks, police tasers, etc.) coupled with minor maintenance capital needs. The capital lease for the Work Order Management software (CityWorks) was fully paid during FY 2019.
- The Other Uses category includes the following: contingency (approximately 1% of the operating budget); Risk Management claims funding (this allocation represents funding for insurance premiums; funding for claims and administration/brokerage fees has been allocated to departments through the personnel services category); and funding of debt service on the Gwinnett Technical College contribution (Alpharetta campus).

The departmental budgets are detailed within the *Departmental Information* section of this document.

# SPECIAL REVENUE FUND SUMMARIES

## Special Revenue Fund Summaries

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### Overview

The *Special Revenue Fund Summaries* section is intended to provide readers with an overall understanding of the respective fiscal year 2020 budgets for the city's Special Revenue Funds.

Special Revenue Funds are used to account for revenues that are legally restricted to expenditures for specific uses. All special revenue funds utilize the modified accrual basis of budgeting and accounting.

The following schedules are set forth by Fund and provide readers with revenue and expenditure summaries/narratives from several different perspectives including:

- **Fund Summary**

This section provides a brief description of the Fund as well as charts segmenting revenues by source (e.g. Charges for Services, Licenses & Permits, etc.) and expenditures by use (e.g. Personnel Services, Maintenance & Operations, Capital, etc.).

- **Statement of Budgetary Comparisons**

This statement provides a detailed comparison of revenues and expenditures for fiscal years 2019 and 2020. Revenues are presented by source and expenditures are presented by use.

- **Statement of Revenues, Expenditures, and changes in Fund Balances**

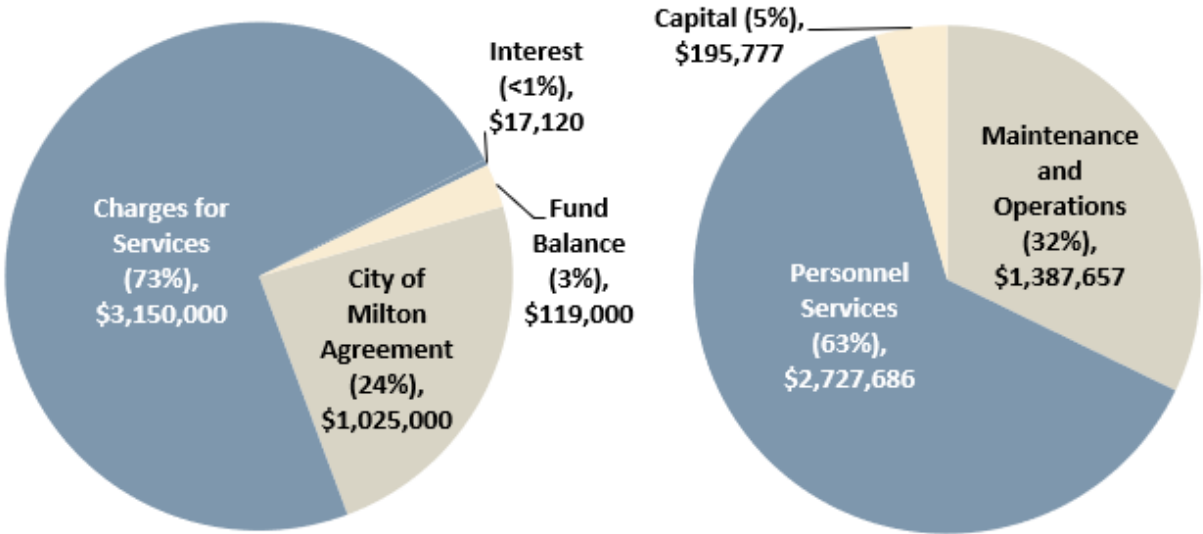
This statement provides a historical comparison of revenues and expenditures for fiscal years 2016-2020 as well as a forecast for fiscal years 2021-2022. Also included are changes in fund balance.

The financial forecast utilizes revenue collection patterns (historical and current patterns; as adjusted for seasonal fluctuations) adjusted to reflect expenditure mandates as provided by the City Council.

# SPECIAL REVENUE FUND SUMMARIES

## Emergency 911 Fund Summary

FY 2020 Budget: \$4,311,120



Revenues by Source
Expenditures by Use

The E-911 Fund accounts for fees received from users, or potential users, of the city’s Emergency 911 System. The fee equals \$1.50 monthly and is paid by wired and wireless telecommunication providers (including prepaid cards) as well as Voice over Internet Protocol (“VOIP”) providers, with expenditures occurring to maintain and run the system within the government. The Public Safety Department manages the E-911 Program.

**Trends**

The FY 2020 Budget for the E-911 Fund totals \$4,311,120 and represents a decrease of -14%, or -\$717,485, compared to FY 2019. The main driver of this variance is the non-allocated reserve (i.e. available fund balance) and capital initiatives (E911 Expansion, VOIP upgrade, etc.) budgeted in FY 2019<sup>13</sup>. After adjusting for the non-allocated reserve, the true operational budget growth is minimal (3%) compared to FY 2019.

The Personnel Services category increased 6%, or \$149,885, due primarily to wage increases associated with the 3.0% performance based merit program scheduled for April 1, 2020 (contingent upon a mid-year review of revenue trends), growth in group insurance

<sup>13</sup> Annually after the year-end accrual period (i.e. September), the city carries-forward available fund balance and places in a Non-Allocated Reserve account. The purpose is to provide elected officials, city staff, citizens, and stakeholders with a transparent view of the funding available for future initiatives. A portion of this Non-Allocated Reserve was used to fund the city’s share of the North Fulton Radio Initiative. The carry-forward for FY 2020 will occur subsequent to adoption of the budget.



## SPECIAL REVENUE FUND SUMMARIES

premiums, growth in risk management claims funding, and the addition of 3 Communication Officer personnel (2020 Operating Initiative <sup>14</sup>) with costs partially offset through a reduction in overtime due to the increased staffing.

Authorized personnel total 33.0 FTEs.

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Variance
Communications Officer	13.0	17.0	17.0	17.0	20.0	3.0
Communications Shift Supervisor	5.0	5.0	4.0	4.0	4.0	-
Communications Quality Assurance Officer	-	-	-	1.0	1.0	-
Division Chief	1.0	1.0	1.0	1.0	1.0	-
Section Chief - Communications Training	1.0	1.0	1.0	1.0	1.0	-
Sr. Communications Officer	5.0	5.0	5.0	4.0	4.0	-
911 Operations Manager	-	-	1.0	1.0	1.0	-
IT Analyst	-	-	-	-	1.0	1.0
Network Analyst II	1.0	1.0	1.0	1.0	-	(1.0)
	26.0	30.0	30.0	30.0	33.0	3.0

The Maintenance and Operations category decreased -9%, or -\$143,248, due primarily to the following activity:

- Decrease in maintenance contract costs of -\$100,641 due primarily to a carryforward of encumbrance appropriations during FY 2019 that will not continue into FY 2020.
- Decrease in communications of -\$20,700 due to the elimination of E911 cost recovery fee obligations under recent state law changes.
- Decrease in professional services of -\$27,649 due primarily to a carryforward of encumbrance appropriations during FY 2019 that will not continue into FY 2020 coupled with one-time CALEA accreditation costs in FY 2019 that will not continue in FY 2020.

The Capital and Other categories include: \$119,000 for capital initiatives <sup>15</sup> (Mobile Dispatch project and Radio Replacements); and \$76,777 to cover lease payments associated with the financing of replacement mobile radios.

<sup>14</sup> Please refer to the Operating Initiative section of the *Transmittal Letter* for more information.

<sup>15</sup> Please refer to the *Capital and Debt* section of this document for detailed information on the capital investment for FY 2020.

# SPECIAL REVENUE FUND SUMMARIES

## Statement of Budgetary Comparisons

	FY 2019 Amended Budget	FY 2020 Recommended Budget	\$ Variance	% Variance
<b>Charges for Services:</b>				
E-911 Service Fees (land lines)	\$ 1,545,000	\$ 1,500,000	\$ (45,000)	-2.9%
E-911 Service Fees (cell phones)	1,420,000	1,450,000	30,000	2.1%
E-911 Service Fees (prepaid cell cards)	140,000	200,000	60,000	42.9%
<b>Intergovernmental:</b>				
City of Milton	950,000	1,025,000	75,000	7.9%
Interest	11,693	17,120	5,427	46.4%
<b>Other Financing Sources: (2)</b>				
Mobile Radio Lease Financing	-	-	-	-
Budgeted Fund Balance ("FB")	961,912	119,000	(842,912)	-87.6%
<b>Total Revenues (All Sources): (1)</b>	<b>\$ 5,028,605</b>	<b>\$ 4,311,120</b>	<b>\$ (717,485)</b>	<b>-14.3%</b>
<b>Personnel Services:</b>				
Salaries	\$ 1,678,963	\$ 1,730,891	\$ 51,928	3.1%
Benefits	898,838	996,795	97,957	10.9%
<b>Maintenance and Operations:</b>				
Communications	448,700	428,000	(20,700)	-4.6%
Maintenance Contracts	594,041	493,400	(100,641)	-16.9%
Professional Services (IT)	252,202	269,115	16,913	6.7%
Utilities	48,091	48,920	829	1.7%
Miscellaneous	187,871	148,222	(39,649)	-21.1%
<b>Capital:</b>				
Capital (3)	553,025	28,000	(525,025)	-94.9%
Capital Lease Payments	83,882	76,777	(7,105)	-
<b>Other Uses: (2),(3)</b>				
Non-Allocated/Reserve	210,332	-	(210,332)	-100.0%
Transfer to Capital Project Fund	-	-	-	0.0%
<b>Total Expenditures (All Uses): (1)</b>	<b>\$ 5,028,605</b>	<b>\$ 4,311,120</b>	<b>\$ (717,485)</b>	<b>-14.3%</b>

<i>Personnel (full-time-equivalent)</i>	<i>30.0</i>	<i>33.0</i>
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**Notes:**

(1) Includes non-operating revenue and expenditures such as Carryforward Fund Balance and Non-Allocated/Reserves. The true operational budget variance after adjusting for non-operating items approximates 3%.

(2) Annually after the year-end accrual period (i.e. September), the city carries-forward available fund balance and places in a Reserve account. The purpose is to provide elected officials, city staff, citizens, and stakeholders with a transparent view of the funding available for future initiatives. The carry-forward for FY 2020 will occur subsequent to adoption of the budget.

(3) Please refer to the Capital Initiative Requests and Operating Initiative Requests section of this document for detailed information.

# SPECIAL REVENUE FUND SUMMARIES

## Statement of Revenues, Expenditures, and changes in Fund Balance

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Amended Budget	FY 2020 Recommended Budget	FY 2021 Forecast	FY 2022 Forecast
<b>Beginning Fund Balance:</b>	\$ 2,150,699	\$ 2,122,858	\$ 1,827,070	\$ 1,851,913	\$ 1,100,333	\$ 981,333	\$ 1,022,064
<b>Revenues:</b>							
Charges for Services	\$ 3,020,347	\$ 2,649,733	\$ 2,918,267	\$ 3,105,000	\$ 3,150,000	\$ 3,213,000	\$ 3,277,260
Interest	5,777	5,508	12,542	11,693	17,120	17,462	17,812
City of Milton Agreement	921,918	936,865	941,752	950,000	1,025,000	1,045,500	1,066,410
Other	-	-	504,106	-	-	-	-
	<u>\$ 3,948,042</u>	<u>\$ 3,592,106</u>	<u>\$ 4,376,667</u>	<u>\$ 4,066,693</u>	<u>\$ 4,192,120</u>	<u>\$ 4,275,962</u>	<u>\$ 4,361,482</u>
<b>Expenditures:</b>							
Public Safety	\$ 3,975,883	\$ 3,887,895	\$ 4,351,824	\$ 4,818,273	\$ 4,311,120	\$ 4,235,231	\$ 4,277,584
	<u>\$ 3,975,883</u>	<u>\$ 3,887,895</u>	<u>\$ 4,351,824</u>	<u>\$ 4,818,273</u>	<u>\$ 4,311,120</u>	<u>\$ 4,235,231</u>	<u>\$ 4,277,584</u>
<b>Adjustments/Reconciliation:</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance: (1)</b>	<u><b>\$ 2,122,858</b></u>	<u><b>\$ 1,827,070</b></u>	<u><b>\$ 1,851,913</b></u>	<u><b>\$ 1,100,333</b></u>	<u><b>\$ 981,333</b></u>	<u><b>\$ 1,022,064</b></u>	<u><b>\$ 1,105,962</b></u>
<b>Changes in Fund Balance</b>							
<i>(actual/est.) (2)(3)</i>	\$ (27,841)	\$ (295,789)	\$ 24,844	\$ (751,580)	\$ (119,000)	\$ 40,731	\$ 83,898

### Notes:

- (1) In order to accurately measure anticipated fund balance usage, this schedule omits the Carryforward Fund Balance and Non-Allocated/Reserve accounts.
- FYs 2016-2017 and 2019 fund balance usage is for multiple one-time capital initiatives including mobile radio replacements, 911 Facility Expansion, replacement of the 911 Phone System with a state-of-the-art VOIP system, emergency communications equipment, and continued funding for the North Fulton Regional Radio System Authority.
- (2) Expansion, replacement of the 911 Phone System with a state-of-the-art VOIP system, emergency communications equipment, and continued funding for the North Fulton Regional Radio System Authority.
- (3) Please refer to the Capital Initiative Requests and Operating Initiative Requests section of this document for detailed information.



# SPECIAL REVENUE FUND SUMMARIES

## Statement of Budgetary Comparisons

	FY 2019 Amended Budget	FY 2020 Recommended Budget	\$ Variance	% Variance
<b>Charges for Services:</b>				
Impact Fees (streets/highways)	\$ 250,000	\$ -	\$ (250,000)	-100.0%
Impact Fees (recreation/parks)	550,000	-	(550,000)	-100.0%
Impact Fees (public safety)	175,000	-	(175,000)	-100.0%
Interest	50,000	-	(50,000)	-100.0%
<b>Other Financing Sources:</b>				
Budgeted Fund Balance	2,744,187	1,595,128	(1,149,059)	-41.9%
<b>Total Revenues (All Sources):</b>	<b>\$ 3,769,187</b>	<b>\$ 1,595,128</b>	<b>\$ (2,174,059)</b>	<b>-57.7%</b>
<b>Non-Departmental/Other Uses:</b>				
Impact Fee Administration	-	-	-	-
Capital	2,174,059	191,900	-	-91.2%
(1) Non-Allocated/Reserve	1,595,128	1,403,228	(191,900)	-12.0%
<b>Total Expenditures (All Uses):</b>	<b>\$ 3,769,187</b>	<b>\$ 1,595,128</b>	<b>\$ (191,900)</b>	<b>-57.7%</b>

**Notes:**

(1) Impact Fee monies are being reserved for future system improvements.

## Statement of Revenues, Expenditures, and changes in Fund Balance

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimated Actual	FY 2020 Recommended Budget	FY 2021 Forecast	FY 2022 Forecast
<b>Beginning Fund Balance:</b>	\$ 1,582,560	\$ 2,927,264	\$ 4,095,456	\$ 2,744,187	\$ 1,595,128	\$ 1,403,228	\$ 2,403,228
<b>Revenues:</b>							
Charges for Services	\$ 1,425,667	\$ 1,449,478	\$ 1,346,589	\$ 975,000	\$ -	\$ 1,000,000	\$ 1,000,000
Interest	10,779	17,834	36,045	50,000	-	-	-
	\$ 1,436,446	\$ 1,467,312	\$ 1,382,634	\$ 1,025,000	\$ -	\$ 1,000,000	\$ 1,000,000
<b>Expenditures:</b>							
Non-Departmental	\$ 17,055	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital	74,688	299,120	2,733,902	2,174,059	191,900	-	-
	\$ 91,743	\$ 299,120	\$ 2,733,902	\$ 2,174,059	\$ 191,900	\$ -	\$ -
<b>Other Financing Sources (Uses):</b>							
Interfund Transfer:							
Debt Service Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance: (1)</b>	<b>\$ 2,927,264</b>	<b>\$ 4,095,456</b>	<b>\$ 2,744,187</b>	<b>\$ 1,595,128</b>	<b>\$ 1,403,228</b>	<b>\$ 2,403,228</b>	<b>\$ 3,403,228</b>
<i>Changes in Fund Balance (actual/est.)</i>	<i>\$ 1,344,704</i>	<i>\$ 1,168,192</i>	<i>\$ (1,351,269)</i>	<i>\$ (1,149,059)</i>	<i>\$ (191,900)</i>	<i>\$ 1,000,000</i>	<i>\$ 1,000,000</i>

**Notes:**

- (1) In order to accurately measure anticipated fund balance usage, this schedule omits the Carryforward Fund Balance and Non-Allocated/Reserve accounts.
- (2) Impact Fee monies for FY's 2016-2017 are being reserved for future system improvements. FY's 2018-2020 includes the appropriation of impact fee monies toward eligible projects.



# SPECIAL REVENUE FUND SUMMARIES

The Personnel Services category increased 3%, or \$7,543, due primarily to wage increases associated with the 3% performance-based merit program schedules for April 1, 2020 (contingent upon a mid-year review of revenue trends), increases in group insurance premiums coupled with the effect of staff turnover (i.e. varying incumbent insurance coverage elections - e.g. family vs. single, etc.), etc.

Included in this Fund is funding for the three police officer positions that were displaced with the creation of the Special Investigations Unit approved in FY 2014.

Authorized personnel total 3 FTEs.

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Variance
Officer	3.0	3.0	3.0	3.0	3.0	-
	3.0	3.0	3.0	3.0	3.0	-

The Capital category includes \$130,000 for the Patrol Rifle Platform System<sup>18</sup>.



**K-9 Unit Demonstration**

<sup>18</sup> Please refer to the *Capital and Debt* section of this document for detailed information on the capital investment for FY 2020.

# SPECIAL REVENUE FUND SUMMARIES

## Statement of Budgetary Comparisons

	FY 2019 Amended Budget	FY 2020 Recommended Budget	\$ Variance	% Variance
Fines and Forfeitures	\$ 300,000	\$ -	\$ (300,000)	0.00%
Interest	600	-	(600)	0.00%
SWAT Equipment (Milton/Roswell Contribution)	142,591	-	(142,591)	100.00%
Other Financing Sources:				
Budgeted Fund Balance	323,177	425,050	101,873	31.52%
<b>Total Revenues (All Sources):</b>	<b>\$ 766,368</b>	<b>\$ 425,050</b>	<b>\$ (341,318)</b>	<b>-44.54%</b>
Personnel Services	\$ 287,507	\$ 295,050	\$ 7,543	2.62%
Maintenance and Operations	41,974	-	(41,974)	0.00%
Capital	33,569	130,000	96,431	287.26%
Other Uses:				
Non-Allocated/Reserve (1)	403,318	-	(403,318)	-100.00%
<b>Total Expenditures (All Uses):</b>	<b>\$ 766,368</b>	<b>\$ 425,050</b>	<b>\$ (341,318)</b>	<b>-44.54%</b>

Notes:

(1) Annually after the year-end accrual period (i.e. September), the city carries-forward available fund balance and places in a Reserve account. The purpose is to provide elected officials, city staff, citizens, and stakeholders with a transparent view of the funding available for future initiatives. The carry-forward for FY 2020 will occur subsequent to adoption of the budget.

## Statement of Revenues, Expenditures, and changes in Fund Balance

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimated Actual	FY 2020 Recommended Budget	FY 2021 Forecast	FY 2022 Forecast
<b>Beginning Fund Balance:</b>	\$ 1,974,755	\$ 1,742,860	\$ 1,450,948	\$ 323,178	\$ 453,319	\$ 28,269	\$ 28,269
<b>Revenues:</b>							
Fines and Forfeitures	\$ 244,352	\$ 220,016	\$ 242,998	\$ 350,000	\$ -	\$ 100,000	\$ 100,000
Interest	1,435	1,216	752	600	-	-	-
Miscellaneous	-	-	110,200	142,591	-	-	-
	\$ 245,786	\$ 221,232	\$ 353,951	\$ 493,191	\$ -	\$ 100,000	\$ 100,000
<b>Expenditures:</b>							
Public Safety	\$ 477,682	\$ 513,144	\$ 1,481,721	\$ 363,050	\$ 425,050	\$ 100,000	\$ 100,000
	\$ 477,682	\$ 513,144	\$ 1,481,721	\$ 363,050	\$ 425,050	\$ 100,000	\$ 100,000
<b>Ending Fund Balance: (1),(2)</b>	<b>\$ 1,742,860</b>	<b>\$ 1,450,948</b>	<b>\$ 323,178</b>	<b>\$ 453,319</b>	<b>\$ 28,269</b>	<b>\$ 28,269</b>	<b>\$ 28,269</b>
<i>Changes in Fund Balance (actual/est.)</i>	\$ (231,895)	\$ (291,912)	\$ (1,127,770)	\$ 130,141	\$ (425,050)	\$ -	\$ -

Notes:

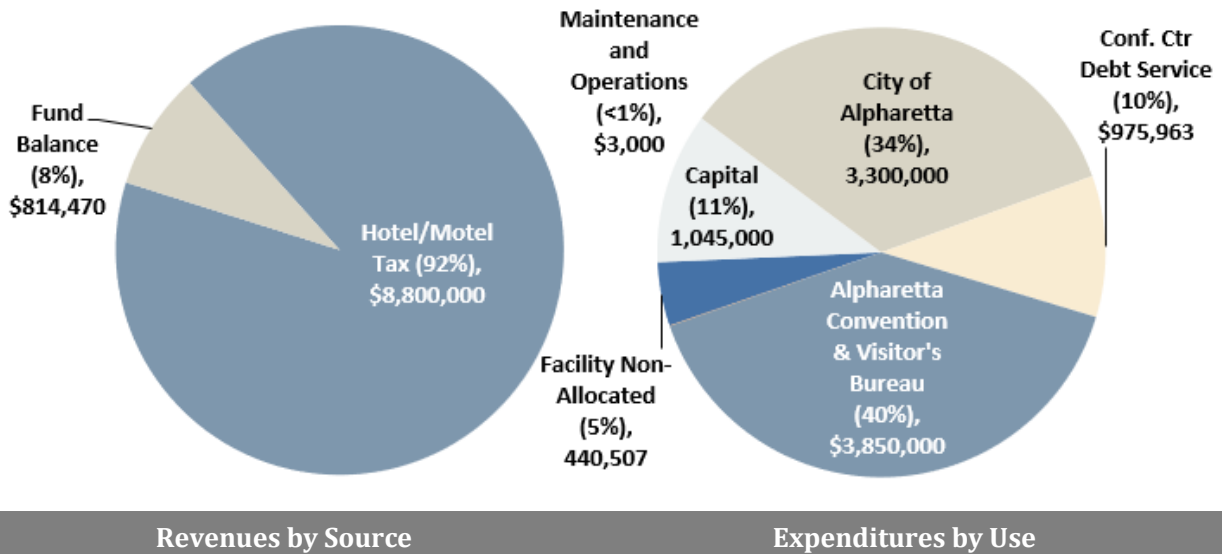
- (1) In order to accurately measure anticipated fund balance usage, this schedule omits the Carryforward Fund Balance and Non-Allocated/Reserve accounts.
- (2) FY 2016-2017 fund balance is being used to equipment, personnel, and the capital lease for Tasers. FY 2018 fund balance was used primarily to fund a portion of the Public Safety Headquarters expansion.



# SPECIAL REVENUE FUND SUMMARIES

## Hotel/Motel Fund Summary

FY 2020 Budget: \$9,614,470



The Hotel/Motel Fund accounts for occupancy tax collections from area hotels and motels for the purpose of promoting conventions, tourism, and trade shows, while providing funds to facilitate economic vitality in downtown areas. The city levies a hotel/motel occupancy tax of 8% on total rental charges. The resulting revenue is distributed as follows: City of Alpharetta (37.5%); Alpharetta Convention & Visitor's Bureau (43.75%); and Facilities (Conference Center/Tourism Product Development; 18.75%).

### Trends

The FY 2020 Budget totals \$9,614,470. This fund accounts for occupancy tax collections from area hotels and motels for the purpose of promoting conventions, tourism, and trade shows, while providing funds to facilitate economic vitality in downtown areas. The city levies a hotel/motel occupancy tax of 8% on total rental charges. The resulting revenue is distributed as follows: City of Alpharetta (37.5% or \$3.3 million); Alpharetta Convention & Visitor's Bureau (43.75% or \$3.9 million); and Tourism Product Development (18.75%). The Tourism Product Development portion of the revenue is dedicated to funding debt service on the Conference Center bonds (\$975,963) with residual monies recommended to fund allowable capital initiatives (Park System Wayfinding Signage \$100,000; Wills Park Master Plan Improvements \$850,000; Downtown Parking Signage \$95,000; and a non-allocated balance of \$440,507 available for future investment)<sup>19</sup>.

<sup>19</sup> This funding is in addition to the \$1.5 million of surplus hotel/motel taxes earmarked for a debt service reserve on the Conference Center bonds. This reserve is fully funded through the Conference Center portion of the tax.

## SPECIAL REVENUE FUND SUMMARIES

The FY 2020 budget includes funding within the Hotel/Motel Fund to cover debt service on the bonds issued to fund construction of the Convention Center. The debt service is fully funded through the hotel/motel tax.

Hotel/Motel Tax collections are forecasted to grow to \$8.8 million (FY 2019 collections are estimated at \$8.6 million) due primarily to an increase in business spending on travel and training.

### Statement of Budgetary Comparisons

	FY 2019 Amended Budget	FY 2020 Recommended Budget	\$ Variance	% Variance
Other Taxes:				
Hotel/Motel Taxes	\$ 8,600,000	\$ 8,800,000	\$ 200,000	2.3%
Interest:	-	-	-	0.0%
Other:				
Budgeted Fund Balance	1,770,515	814,470	(956,045)	0.0%
<b>Total Revenues (All Sources):</b>	<b>\$ 10,370,515</b>	<b>\$ 9,614,470</b>	<b>\$ (756,045)</b>	<b>-7.3%</b>
Other Uses:				
Alpharetta Convention & Visitor's Bureau	\$ 3,762,500	\$ 3,850,000	\$ 87,500	2.3%
City of Alpharetta	3,225,000	3,300,000	75,000	2.3%
Facility Portion of the Hotel/Motel Tax:				
Professional Svcs (Bond Admin Fee)	3,000	3,000	-	0.0%
Series 2016 Bonds (Principal/Interest)	979,963	975,963	(4,000)	0.0%
Alpharetta Arts Center	164,392	-	(164,392)	0.0%
Equestrian Center Foundation Match	250,000	-	(250,000)	200.0%
(1) Park System Wayfinding Signage	51,412	100,000	48,588	300.0%
(1) Wills Park Master Plan Improvements	-	850,000	850,000	400.0%
(1) Downtown Parking Signage	-	95,000	95,000	400.0%
Non-Allocated (Reserve)	814,470	440,507	(373,963)	0.0%
Debt Service Reserve	1,500,000	-	(1,500,000)	-100.0%
<b>Total Expenditures (All Uses):</b>	<b>\$ 10,750,737</b>	<b>\$ 9,614,470</b>	<b>\$ (1,136,267)</b>	<b>-10.6%</b>

#### Notes:

The City of Alpharetta levies a Hotel/Motel occupancy tax of 8% on total rental charges. The resulting revenue is distributed as follows: Alpharetta Convention & Visitor's Bureau (43.75%); City of Alpharetta (37.50%); and Tourism Product Development (18.75%; e.g. Conference Center). The tax was changed from 6% to 8% effective October 1, 2015 to fund construction of a Conference Center.

(1) Please refer to the *Capital and Debt* section of this document for detailed descriptions.

# SPECIAL REVENUE FUND SUMMARIES

## Statement of Revenues, Expenditures, and changes in Fund Balance

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimated Actual	FY 2020 Recommended Budget	FY 2021 Forecast	FY 2022 Forecast
<b>Beginning Fund Balance:</b>	\$ -	\$ 950,567	\$ 1,505,262	\$ 1,770,515	\$ 2,314,470	\$ 1,940,507	\$ 2,660,044
<b>Revenues:</b>							
Other Taxes	\$ 6,391,842	\$ 7,097,865	\$ 7,665,868	\$ 8,600,000	\$ 8,800,000	\$ 9,064,000	\$ 9,335,920
Transfer-In from Conference Center Fund	-	-	-	380,222	-	-	-
	<u>\$ 6,391,842</u>	<u>\$ 7,097,865</u>	<u>\$ 7,665,868</u>	<u>\$ 8,980,222</u>	<u>\$ 8,800,000</u>	<u>\$ 9,064,000</u>	<u>\$ 9,335,920</u>
<b>Expenditures:</b>							
Alpharetta Business Community	\$ 220,403	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -
Alpharetta Convention & Visitor's Bureau	2,790,878	3,105,316	3,353,818	3,762,500	3,850,000	3,965,500	4,084,465
City of Alpharetta	2,429,994	2,661,700	2,874,701	3,225,000	3,300,000	3,399,000	3,500,970
Facility Portion of the Hotel/Motel Tax:							
Professional Svcs (Bond Admin)	-	525	6,525	3,000	3,000	-	-
Facility Debt Service	-	775,629	779,963	979,963	975,963	979,963	975,963
Alpharetta Arts Center	-	-	385,609	164,392	-	-	-
Equestrian Center Foundation Match	-	-	-	250,000	-	979,963	975,963
Park System Wayfinding Signage	-	-	-	51,412	100,000	979,963	975,963
Wills Park Master Plan Imp.	-	-	-	-	850,000	979,963	975,963
Downtown Parking Signage	-	-	-	-	95,000	979,963	975,963
	<u>\$ 5,441,275</u>	<u>\$ 6,543,171</u>	<u>\$ 7,400,615</u>	<u>\$ 8,436,267</u>	<u>\$ 9,173,963</u>	<u>\$ 8,344,463</u>	<u>\$ 8,561,398</u>
<b>Ending Fund Balance:</b>	<u>\$ 950,567</u>	<u>\$ 1,505,262</u>	<u>\$ 1,770,515</u>	<u>\$ 2,314,470</u>	<u>\$ 1,940,507</u>	<u>\$ 2,660,044</u>	<u>\$ 3,434,566</u>
<i>Changes in Fund Balance (actual/est.)</i>	\$ 950,567	\$ 554,695	\$ 265,254	\$ 543,955	\$ (373,963)	\$ 719,537	\$ 774,522

**Notes:**

Revenue is to be distributed to the participating entities based on their relative share. Funding for Tourism Product Development is used for debt service on the Series 2016 Conference Center Bonds or reserved for debt service/future eligible initiatives (fund balance within the Hotel/Motel Fund). Fund Balance totaling \$1.5 million will be retained as a Debt Service Reserve.

Please refer to the *Capital and Debt* section of this document for detailed descriptions on the recommended projects.

## Enterprise Fund Summary

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### Overview

The *Enterprise Fund Summary* section is intended to provide readers with an overall understanding of the fiscal year 2020 budget for the city's Solid Waste Fund.

Enterprise Funds are used to account for business-type activities whose operations are primarily funded by customer fees. The enterprise fund utilizes the accrual basis of budgeting and accounting.

The following schedules provide readers with revenue and expenditure summaries/narratives from several different perspectives including:

- **Fund Summary**

This section provides a brief description of the Solid Waste Fund as well as charts segmenting revenues by source (e.g. Charges for Services, Interest, etc.) and expenditures by use (e.g. Personnel Services, Maintenance & Operations, Capital, etc.).

- **Statement of Budgetary Comparisons**

This statement provides a detailed comparison of revenues and expenditures for fiscal years 2019 and 2020. Revenues are presented by source and expenditures are presented by use.

- **Statement of Revenues, Expenditures, and changes in Fund Balances**

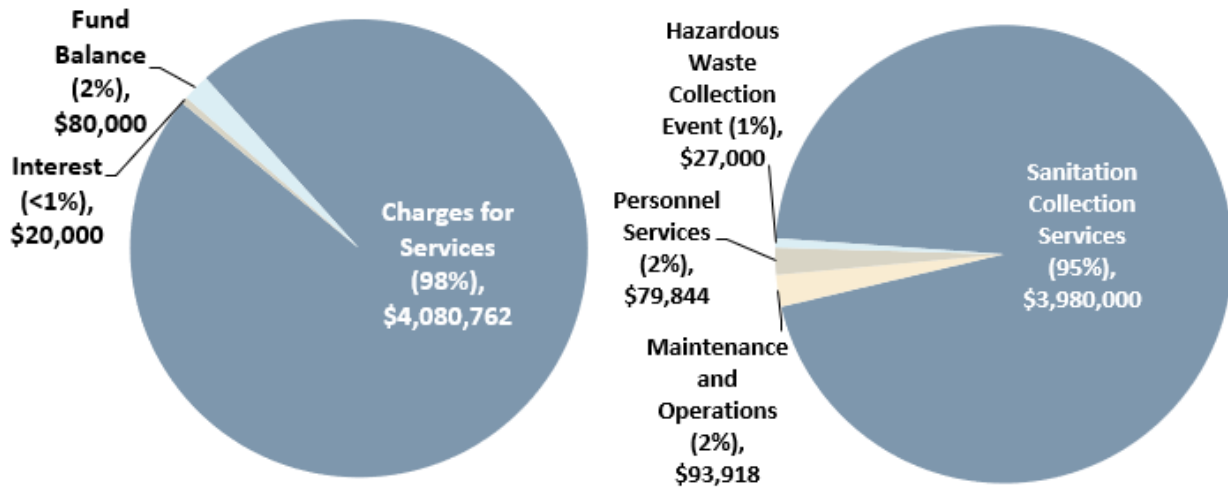
This statement provides a historical comparison of revenues and expenditures for fiscal years 2016-2020 as well as a forecast for fiscal years 2021-2022. Also included are changes in fund balance.

The financial forecast utilizes revenue collection patterns (historical and current patterns; as adjusted for seasonal fluctuations) adjusted to reflect expenditure mandates as provided by the City Council.

# ENTERPRISE FUND SUMMARY

## Solid Waste Fund Summary

FY 2020 Budget: \$4,180,762



Revenues by Source

Expenditures by Use

The Solid Waste Fund accounts for fees received from users of the city’s residential solid waste program (i.e. garbage, yard waste, and recycling collection including glass). Services are provided on a user charge basis and managed through a contract with a private operator. The Finance Department manages the Solid Waste Program including billing, collection, and customer service functions.

Commercial solid waste customers are authorized to contract for commercial solid waste collection and disposal services from any contractor that has obtained a solid waste collection permit from the city.

### **Trends**

The FY 2020 Budget for the Solid Waste Fund totals \$4,180,762 and represents a decrease of -4%, or -\$178,384, compared to FY 2019. The main driver of this variance is the non-allocated reserve (i.e. available fund balance) budgeted in FY 2019<sup>20</sup>. After adjusting for the non-allocated reserve, the operational budget is close to 4% representing the contractual rate/fee growth of the waste hauler coupled with customer base growth.

The Personnel Services category increased 4%, or \$2,935, due primarily to wage increases associated with the 3.0% performance-based merit program scheduled for April 1, 2020

<sup>20</sup> Annually after the year-end accrual period (i.e. September), the city carries-forward available fund balance and places in a Non-Allocated Reserve account. The purpose is to provide elected officials, city staff, citizens, and stakeholders with a transparent view of the funding available for future initiatives. The carry-forward for FY 2020 will occur subsequent to adoption of the budget.

# ENTERPRISE FUND SUMMARY

(contingent upon a mid-year review of revenue trends), growth in group insurance premiums, growth in risk management claims funding, etc.

Authorized personnel total 1.0 FTE and represent the following:

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Variance
Customer Account Representative	1.0	1.0	1.0	1.0	1.0	-
	1.0	1.0	1.0	1.0	1.0	-

The Maintenance and Operations category increased 4%, or \$159,018, due primarily to the contractual rate/fee growth of the waste hauler contract coupled with customer base growth.

## Statement of Budgetary Comparisons

	FY 2019 Amended Budget	FY 2020 Recommended Budget	\$ Variance	% Variance
Licenses and Permits:				
Solid Waste Permits (Penalties/Interest)	\$ -	\$ -	\$ -	0.00%
Charges for Services:				
Solid Waste Collection Fees	3,953,000	4,014,000	61,000	1.54%
Solid Waste Tag Fees	1,000	1,500	500	50.00%
Solid Waste Commercial Hauler Fees	25,000	25,000	-	0.00%
Solid Waste Fees (Penalties/Interest)	30,000	40,000	10,000	33.33%
Bad Check Fees	300	262	(38)	-12.67%
Interest	8,654	20,000	11,346	131.11%
Other:				
Miscellaneous Revenue	-	-	-	0.00%
Other Financing Sources:				
Budgeted Fund Balance	341,192	80,000	(261,192)	-76.55%
<b>Total Revenues (All Sources): (1)</b>	<b>\$ 4,359,146</b>	<b>\$ 4,180,762</b>	<b>\$ (178,384)</b>	<b>-4.09%</b>
Personnel Services:				
Salaries	\$ 39,552	\$ 40,773	\$ 1,221	3.09%
Benefits	37,357	39,071	1,714	4.59%
Maintenance & Operations:				
Professional Fees	3,886,255	4,044,400	158,145	4.07%
Miscellaneous	55,645	56,518	873	1.57%
Capital/Other Uses:				
Non-Allocated/Reserve (2)	340,337	-	(340,337)	-100.00%
<b>Total Expenditures (All Uses): (1)</b>	<b>\$ 4,359,146</b>	<b>\$ 4,180,762</b>	<b>\$ (178,384)</b>	<b>-4.09%</b>
<i>Personnel (full-time-equivalent)</i>	<i>1.0</i>	<i>1.0</i>		

### Notes:

(1) Includes non-operating revenue and expenditures such as Carryforward Fund Balance and Non-Allocated/Reserves. Operational budget growth is 4% after adjusting for non-operating items.

(2) Annually after the year-end accrual period (i.e. September), the city carries-forward available fund balance and places in a Reserve account. The purpose is to provide elected officials, city staff, citizens, and stakeholders with a transparent view of the funding available for future initiatives. The carry-forward for FY 2020 will occur subsequent to adoption of the budget.

# ENTERPRISE FUND SUMMARY

## Statement of Revenues, Expenditures, and changes in Fund Balance

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Amended Budget	FY 2020 Recommended Budget	FY 2021 Forecast	FY 2022 Forecast
<b>Beginning Fund Balance:</b>	\$ 967,766	\$ 1,123,990	\$ 1,133,212	\$ 1,186,192	\$ 1,185,337	\$ 1,105,337	\$ 1,065,545
<b>Revenues:</b>							
Licenses and Permits	\$ 743	\$ 71	\$ 50	\$ -	\$ -	\$ -	\$ -
Charges for Services	3,224,290	3,275,064	3,851,813	4,009,300	4,080,762	4,162,377	4,245,625
Interest	8,598	8,994	19,817	8,654	20,000	20,400	20,808
Miscellaneous Revenue	-	-	(56)	-	-	-	-
	<u>\$ 3,233,631</u>	<u>\$ 3,284,129</u>	<u>\$ 3,871,624</u>	<u>\$ 4,017,954</u>	<u>\$ 4,100,762</u>	<u>\$ 4,182,777</u>	<u>\$ 4,266,433</u>
<b>Expenditures:</b>							
Solid Waste Operations	\$ 3,077,407	\$ 3,274,907	\$ 3,818,643	\$ 4,018,809	\$ 4,180,762	\$ 4,222,570	\$ 4,264,795
	<u>\$ 3,077,407</u>	<u>\$ 3,274,907</u>	<u>\$ 3,818,643</u>	<u>\$ 4,018,809</u>	<u>\$ 4,180,762</u>	<u>\$ 4,222,570</u>	<u>\$ 4,264,795</u>
<b>Other Financing Sources (Uses):</b>							
Interfund Transfer:							
General Fund (subsidy/other)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance: (1)</b>	<u><b>\$ 1,123,990</b></u>	<u><b>\$ 1,133,212</b></u>	<u><b>\$ 1,186,192</b></u>	<u><b>\$ 1,185,337</b></u>	<u><b>\$ 1,105,337</b></u>	<u><b>\$ 1,065,545</b></u>	<u><b>\$ 1,067,183</b></u>
<i>Changes in Fund Balance (actual/est.) (2)</i>	\$ 156,224	\$ 9,222	\$ 52,980	\$ (855)	\$ (80,000)	\$ (39,792)	\$ 1,637

**Notes:**

- (1) In order to accurately measure anticipated fund balance usage, this schedule omits the Carryforward Fund Balance and Non-Allocated/Reserve accounts.
- (2) Fund balance is being utilized in FY 2020 to subsidize operations and maintain sanitation rates at existing levels through April 2020.

## Internal Service Fund Summaries

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### Overview

The *Internal Service Fund Summaries* section is intended to provide readers with an overall understanding of the respective fiscal year 2020 budgets for the city's Internal Service Funds.

Internal Service Funds are used to accumulate and allocate costs internally among the city's various functions and utilizes the accrual basis of budgeting and accounting.

The following schedules provide readers with revenue and expenditure summaries/narratives from several different perspectives including:

- **Fund Summary**

This section provides a brief description of the Fund as well as charts segmenting revenues by source (e.g. Charges for Services, Interest, etc.) and expenditures by use (e.g. Maintenance & Operations, Other, etc.).

- **Statement of Budgetary Comparisons**

This statement provides a detailed comparison of revenues and expenditures for fiscal years 2019 and 2020. Revenues are presented by source and expenditures are presented by use.

- **Statement of Revenues, Expenditures, and changes in Fund Balances**

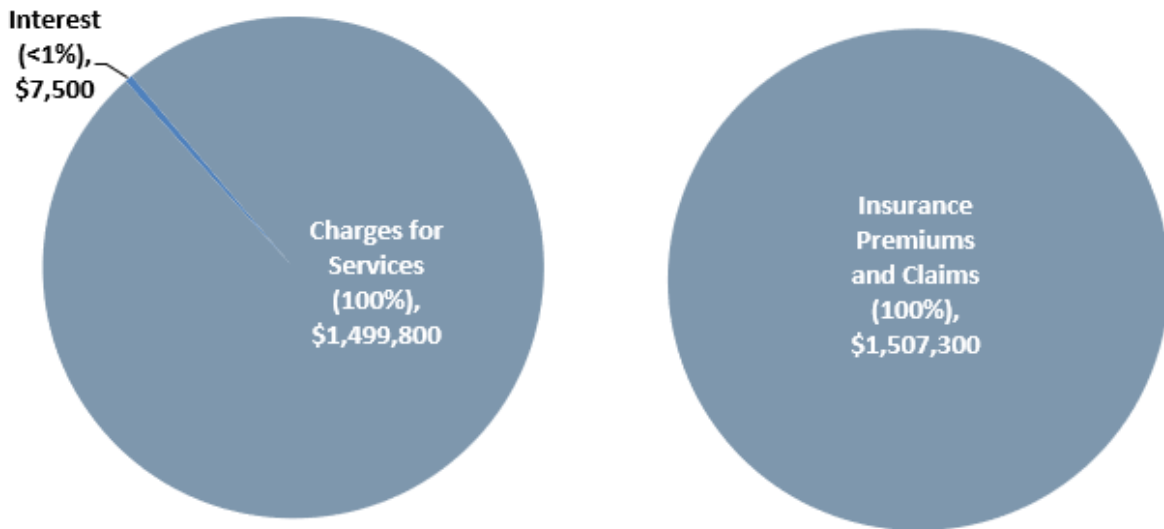
This statement provides a historical comparison of revenues and expenditures for fiscal years 2016-2020 as well as a forecast for fiscal years 2021-2022. Also included are changes in fund balance.



# INTERNAL SERVICE FUND SUMMARIES

## Risk Management Fund Summary

FY 2020 Budget: \$1,507,300



Revenues by Source

Expenditures by Use

The Risk Management Fund accounts for expenses related to providing and administering the general liability, automotive liability, workers' compensation and property insurance coverage for the city. Funding is provided through an (approximate) 2% charge per employee (based on salary) for workers compensation coupled with funding from the General Fund for insurance premiums. The Finance Department manages the Risk Management Program including all workers compensation, general liability, and other insurance claims.

### **Trends**

The FY 2020 Budget for the Risk Management Fund totals \$1,507,300 and represents a decrease of -10%, or -\$165,336, compared to FY 2019. The main driver of this variance is the non-allocated reserve (i.e. available fund balance) budgeted in FY 2019<sup>21</sup>. After adjusting for the non-allocated reserve, the true operational budget growth totals 4%. This growth is driven through insurance premium increases/coverage changes (e.g. vehicle insurance, workers compensation excess liability insurance, etc.) and growth in estimated claims expenses (based on actuarial analysis).

<sup>21</sup> Annually after the year-end accrual period (i.e. September), the city carries-forward available fund balance and places in a Non-Allocated Reserve account. The purpose is to provide elected officials, city staff, citizens, and stakeholders with a transparent view of the funding available for future initiatives. The carry-forward for FY 2020 will occur subsequent to adoption of the budget.

# INTERNAL SERVICE FUND SUMMARIES

## Statement of Budgetary Comparisons

	FY 2019 Amended Budget	FY 2020 Recommended Budget	\$ Variance	% Variance
Charges for Services				
Risk Fund	\$ 1,446,500	\$ 1,499,800	\$ 53,300	3.7%
Interest Earnings	4,000	7,500	3,500	100.0%
Other:				
Budgeted Fund Balance	222,136	-	(222,136)	-100.0%
<b>Total Revenues (All Sources):</b>	<b>\$ 1,672,636</b>	<b>\$ 1,507,300</b>	<b>\$ (165,336)</b>	<b>-9.9%</b>
Maintenance & Operations: (1)				
Professional Services	\$ 132,000	\$ 135,300	\$ 3,300	2.5%
Vehicle Insurance	170,000	170,000	-	0.0%
Fine Arts Insurance	2,500	3,500	1,000	40.0%
Property and Equipment Insurance	100,000	95,000	(5,000)	-5.0%
General Liability Insurance	60,000	60,000	-	0.0%
Law Enforcement Liability Insurance	91,500	92,500	1,000	1.1%
Public Entity Liability Insurance	62,733	65,000	2,267	3.6%
Workers Comp. Excess Liability Insurance	107,000	107,000	-	0.0%
Criminal Liability Insurance	4,500	4,000	(500)	-11.1%
Cyber Liability Insurance	7,000	7,000	-	100.0%
Umbrella Liability Insurance	56,000	56,000	-	0.0%
Medical Services (PS Custody)	35,000	15,000	(20,000)	-57.1%
Claims and Judgments	622,267	697,000	74,733	12.0%
Other Uses: (2),(3)				
Reserve	222,136	-	(222,136)	-100.0%
<b>Total Expenditures (All Uses):</b>	<b>\$ 1,672,636</b>	<b>\$ 1,507,300</b>	<b>\$ (165,336)</b>	<b>-9.9%</b>

### Notes:

(1) Variances are based on current year-to-date premium expenditures and actuarial loss projections for risk claims (workers compensation, general liability, auto liability, etc.).

(2) Includes non-operating revenue and expenditures such as Budgeted Fund Balance and Reserve. The true operational budget variance after adjusting for non-operating accounts approximates 8%.

(3) Annually after the year-end accrual period (i.e. September), the city carries-forward available fund balance and places in a Reserve account. The purpose is to provide elected officials, city staff, citizens, and stakeholders with a transparent view of the funding available for future initiatives. The carry-forward for FY 2020 will occur subsequent to adoption of the budget.

# INTERNAL SERVICE FUND SUMMARIES

## Statement of Revenues, Expenditures, and changes in Fund Balance

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Amended Budget	FY 2020 Recommended Budget	FY 2021 Forecast	FY 2022 Forecast
<b>Beginning Fund Balance:</b>	\$ 367,911	\$ 589,041	\$ 279,335	\$ 222,137	\$ 222,137	\$ 222,137	\$ 244,558
<b>Revenues:</b>							
Charges for Services	\$ 1,262,000	\$ 1,310,000	\$ 1,335,000	\$ 1,446,500	\$ 1,499,800	\$ 1,544,794	\$ 1,591,138
Interest Earnings	3,984	4,754	9,247	4,000	7,500	-	-
Other:							
Insurance Proceeds	25,537	98,274	56,175	-	-	-	-
	<u>\$ 1,291,522</u>	<u>\$ 1,413,028</u>	<u>\$ 1,400,421</u>	<u>\$ 1,450,500</u>	<u>\$ 1,507,300</u>	<u>\$ 1,544,794</u>	<u>\$ 1,591,138</u>
<b>Expenditures:</b>							
Maintenance & Operations:							
Professional Services	\$ 93,457	\$ 121,077	\$ 131,408	\$ 132,000	\$ 135,300	\$ 136,653	\$ 138,020
Vehicle Insurance	135,169	143,111	159,588	170,000	170,000	171,700	173,417
Fine Arts Insurance	-	-	-	2,500	3,500	3,535	3,570
Property and Equipment Insurance	84,628	83,823	92,197	100,000	95,000	95,950	96,910
General Liability Insurance	54,387	56,244	56,626	60,000	60,000	60,600	61,206
Law Enforcement Liability Insurance	93,429	94,931	85,194	91,500	92,500	93,425	94,359
Public Entity Liability Insurance	49,295	57,900	58,077	62,733	65,000	65,650	66,307
Workers Comp. Excess Liability Insurance	87,050	100,239	103,609	107,000	107,000	108,070	109,151
Criminal Liability Insurance	4,075	4,275	3,386	4,500	4,000	4,040	4,080
Cyber Liability Insurance	6,584	6,806	6,394	7,000	7,000	7,070	7,141
Umbrella Liability Insurance	53,602	56,725	52,782	56,000	56,000	56,560	57,126
Medical Services (PS Custody)	6,608	12,408	40,155	35,000	15,000	15,150	15,302
Claims and Judgments	402,107	985,195	668,204	622,267	697,000	703,970	711,010
	<u>\$ 1,070,391</u>	<u>\$ 1,722,734</u>	<u>\$ 1,457,620</u>	<u>\$ 1,450,500</u>	<u>\$ 1,507,300</u>	<u>\$ 1,522,373</u>	<u>\$ 1,537,597</u>
<b>Ending Fund Balance: (1)</b>	<u>\$ 589,041</u>	<u>\$ 279,335</u>	<u>\$ 222,137</u>	<u>\$ 222,137</u>	<u>\$ 222,137</u>	<u>\$ 244,558</u>	<u>\$ 298,099</u>
<i>Changes in Fund Balance (actual/est.) (2)</i>	\$ 221,131	\$ (309,706)	\$ (57,199)	\$ -	\$ -	\$ 22,421	\$ 53,541

**Notes:**

(1) In order to accurately measure anticipated fund balance usage, this schedule omits the Carryforward Fund Balance and Non-Allocated/Reserve accounts.

(2) Available Fund Balance was used in FY's 2017-2018 to supplement the reserve for claims and judgments.



# INTERNAL SERVICE FUND SUMMARIES

## Statement of Budgetary Comparisons

	FY 2019 Amended Budget	FY 2020 Recommended Budget	\$ Variance	% Variance
Charges for Services:				
Medical Insurance Premiums				
Employer Contribution	\$ 6,455,648	\$ 6,972,100	\$ 516,452	8.0%
Employee Contribution	714,809	714,809	-	0.0%
Interest	-	-	-	0.0%
Other Financing Sources:				
Budgeted Fund Balance	1,200,060	-	(1,200,060)	100.0%
<b>Total Revenues (All Sources):</b>	<b>\$ 8,370,517</b>	<b>\$ 7,686,909</b>	<b>\$ (683,608)</b>	<b>-8.2%</b>
Maintenance and Operations				
Medical Premiums	\$ 1,637,589	\$ 1,750,000	\$ 112,411	6.9%
Other				
Medical Claims	5,487,755	5,891,909	404,154	7.4%
Reserve	(254,827)	45,000	299,827	-117.7%
Transfers-Out:				
OPEB Trust Fund	1,500,000	-	(1,500,000)	100.0%
<b>Total Expenditures (All Uses):</b>	<b>\$ 8,370,517</b>	<b>\$ 7,686,909</b>	<b>\$ (683,608)</b>	<b>-8.2%</b>

### Notes:

The Medical Insurance Fund accounts for activity under the City's Minimum Premium Plan (MPP) in accordance with Generally Accepted Accounting Principles.

Accounting rules dictate the creation of an Internal Service Fund to track activity under an MPP. As such, this fund does not represent new costs. Rather, it represents a flow of funds from the Operating Funds (e.g. employer/employee premiums) that does have the effect of grossing-up the totals as the appropriations are reflected in multiple Funds.

Under the MPP, the City and the medical insurer (CIGNA) agree that the City will be responsible for paying all claims up to an agreed-upon aggregate level, with the insurer responsible for the excess. The insurer will continue to process claims and administrative services. Through the MPP arrangement, the City is able to reduce premium taxes while maintaining coverage benefits. The MPP is still a fully insured medical plan.

The FY 2020 Budget totals \$7.7 million and represents premiums (employer and employee) and the associated expenditures (administration, claims, and reserves). The operating funds (e.g. General Fund, E911 Fund, DEA Fund, and Sanitation Fund) all include group insurance expenses that represent the City's costs.

# INTERNAL SERVICE FUND SUMMARIES

## Statement of Revenues, Expenditures, and changes in Fund Balance

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Amended Budget	FY 2020 Recommended Budget	FY 2021 Forecast	FY 2022 Forecast
<b>Beginning Fund Balance:</b>	\$ -	\$ (76,062)	\$ 964,180	\$ 1,200,062	\$ (254,825)	\$ (209,825)	\$ (162,575)
<b>Revenues:</b>							
Charges for Services	\$ 6,558,912	\$ 6,742,079	\$ 6,999,721	\$ 7,170,457	\$ 7,686,909	\$ 8,071,254	\$ 8,474,817
Interest	116	126	119	-	-	-	-
	<u>\$ 6,559,028</u>	<u>\$ 6,742,205</u>	<u>\$ 6,999,839</u>	<u>\$ 7,170,457</u>	<u>\$ 7,686,909</u>	<u>\$ 8,071,254</u>	<u>\$ 8,474,817</u>
<b>Expenditures:</b>							
Medical Premiums	\$ 1,341,840	\$ 1,347,126	\$ 1,506,906	\$ 1,637,589	\$ 1,750,000	\$ 1,837,500	\$ 1,929,375
Medical Claims	5,293,250	4,354,837	5,257,053	5,487,755	5,891,909	6,186,504	6,495,830
	<u>\$ 6,635,089</u>	<u>\$ 5,701,963</u>	<u>\$ 6,763,958</u>	<u>\$ 7,125,344</u>	<u>\$ 7,641,909</u>	<u>\$ 8,024,004</u>	<u>\$ 8,425,205</u>
<b>Other Financing Sources (Uses):</b>							
Interfund Transfer:							
OPEB Trust Fund	\$ -	\$ -	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,500,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Ending Fund Balance:</b>	<u>\$ (76,062)</u>	<u>\$ 964,180</u>	<u>\$ 1,200,062</u>	<u>\$ (254,825)</u>	<u>\$ (209,825)</u>	<u>\$ (162,575)</u>	<u>\$ (112,963)</u>
<i>Changes in Fund Balance (actual/est.)</i>	\$ (76,062)	\$ 1,040,242	\$ 235,881	\$ (1,454,887)	\$ 45,000	\$ 47,250	\$ 49,613

**Notes:**

Available fund balance is being used in FY 2019 to fund implementation of a post-employment healthcare benefit (new for FY 2019).

# FIDUCIARY FUND SUMMARIES

## Fiduciary Fund Summaries

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### Overview

The *Fiduciary Fund Summaries* section is intended to provide readers with an overall understanding of the respective fiscal year 2020 budgets for the Other Post Employment Benefit (OPEB) Funds.

Fiduciary Funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds utilize the accrual basis of accounting.

The following schedules provide readers with revenue and expenditure summaries/narratives from several different perspectives including:

- **Fund Summary**

This section provides a brief description of the Fund as well as charts segmenting revenues by source (e.g. Charges for Services, Interest, etc.) and expenditures by use (e.g. Maintenance & Operations, Other, etc.).

- **Statement of Budgetary Comparisons**

This statement provides a detailed comparison of revenues and expenditures for fiscal years 2019 and 2020. Revenues are presented by source and expenditures are presented by use.

- **Statement of Revenues, Expenditures, and changes in Fund Balances**

This statement provides a historical comparison of revenues and expenditures for fiscal years 2016-2020 as well as a forecast for fiscal years 2021-2022. Also included are changes in fund balance.

### **Fiduciary Funds**

These funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds utilize the accrual basis of accounting and are not normally appropriated in the annual budget but are reflected in the city's monthly financial management reports and can be accessed at [www.alpharetta.ga.us](http://www.alpharetta.ga.us).

- **Pension Trust Fund:** This fund accounts for assets of the city's defined benefit pension plan. The assets in this fund cannot be used to support government programs or activities. This Fund is not appropriated in the annual budget but is reflected in the city's monthly financial management reports and can be accessed at [www.alpharetta.ga.us](http://www.alpharetta.ga.us).
- **Other Post Employment Benefit (OPEB) Trust Fund and Reimbursement Fund:** The OPEB Health Fund represents activity associated the other post-employment

## FIDUCIARY FUND SUMMARIES

benefit plan (OPEB). Eligible retirees are offered the same health and prescription drug coverage as active employees. Each fiscal year, the city determines the Plan benefits and premium rate for participants (active and retirees). However, unlike active employees, retirees pay 100% of the blended premium afforded to the city. Therefore, as the retiree makes the full premium payment, the city's only exposure is the accounting treatment of this implicit rate subsidy caused by the difference in the blended rate offered to the retiree and his/her actual age adjusted premium. Coverage expires at age 65. OPEB related funding for FY 2020 totals \$60,000.

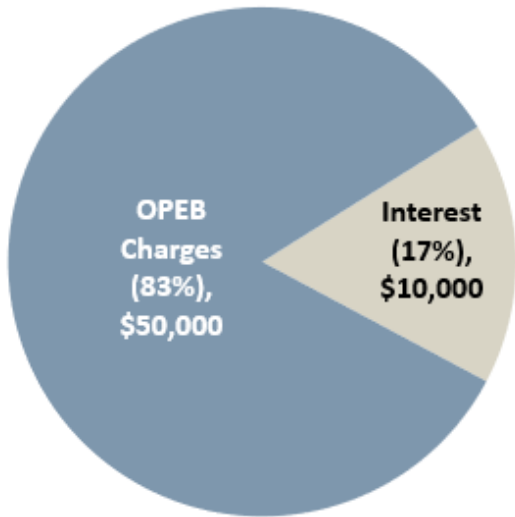
The OPEB Reimbursement Fund accounts for the post-employment healthcare benefit and is funded through City operations (roughly 2% of payroll or \$581,000).



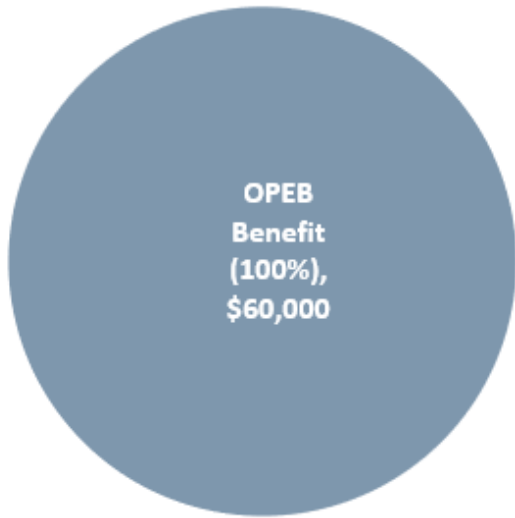
# FIDUCIARY FUND SUMMARIES

## Other Post Employment Benefit (OPEB) Trust Fund Summary

FY 2020 Budget: \$60,000



Revenues by Source



Expenditures by Use

The OPEB Health Fund represents activity associated the other post-employment benefit plan (OPEB). Eligible retirees are offered the same health and prescription drug coverage as active employees. Each fiscal year, the city determines the Plan benefits and premium rate for participants (active and retirees). However, unlike active employees, retirees pay 100% of the blended premium afforded to the city. Therefore, as the retiree makes the full premium payment, the city's only exposure is the accounting treatment of this implicit rate subsidy caused by the difference in the blended rate offered to the retiree and his/her actual age adjusted premium. Coverage expires at age 65. OPEB related funding for FY 2020 totals \$60,000.

# FIDUCIARY FUND SUMMARIES

## Statement of Budgetary Comparisons

	FY 2019 Amended Budget	FY 2020 Recommended Budget	\$ Variance	% Variance
Charges for Services:				
OPEB Trust Funding				
Employer Contribution	\$ 85,000	\$ 30,000	\$ (55,000)	-
Employee Contribution	20,000	20,000	-	-
Interest	-	10,000	10,000	-
Transfer-In				
Medical Insurance Fund	-	-	-	-
<b>Total Revenues (All Sources):</b>	<b>\$ 105,000</b>	<b>\$ 60,000</b>	<b>\$ (45,000)</b>	<b>-</b>
Maintenance and Operations				
OPEB Benefits	\$ 105,000	\$ 60,000	\$ (45,000)	-
Post Employment Healthcare Benefit	-	-	-	-
Reserve	-	-	-	0.0%
<b>Total Expenditures (All Uses):</b>	<b>\$ 105,000</b>	<b>\$ 60,000</b>	<b>\$ (45,000)</b>	<b>-</b>

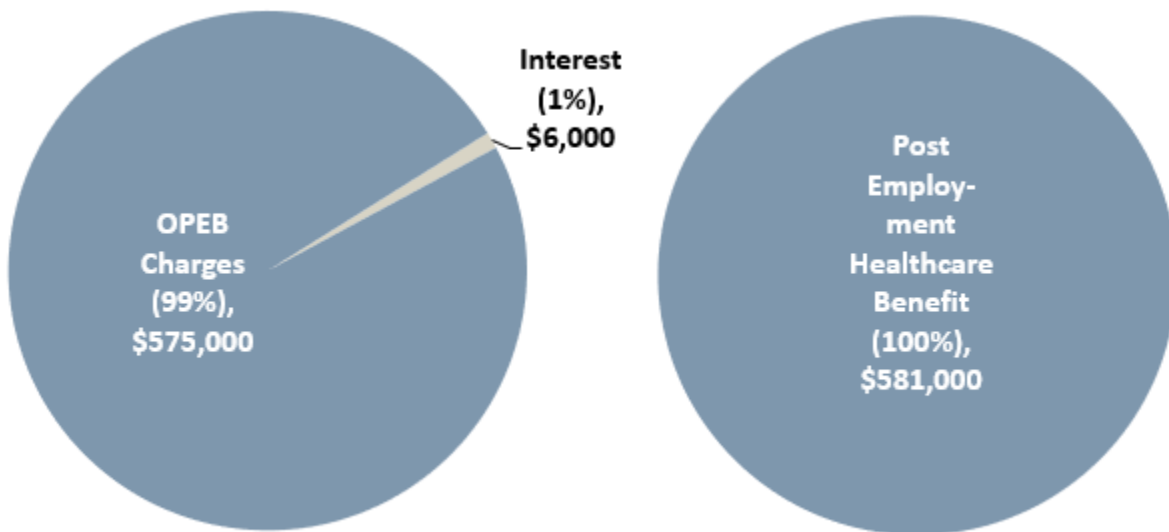
## Statement of Revenues, Expenditures, and changes in Fund Balance

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Amended Budget	FY 2020 Recommended Budget	FY 2021 Forecast	FY 2022 Forecast
<b>Beginning Fund Balance:</b>	\$ 995,157	\$ 1,057,003	\$ 1,130,252	\$ 1,224,157	\$ 1,224,157	\$ 1,224,157	\$ 1,223,657
<b>Revenues:</b>							
OPEB Trust Funding	\$ 105,416	\$ 114,283	\$ 85,200	\$ 105,000	\$ 50,000	\$ 52,500	\$ 55,125
Interest	2,846	6,460	16,391	-	10,000	10,000	10,000
	<u>\$ 108,261</u>	<u>\$ 120,743</u>	<u>\$ 101,591</u>	<u>\$ 105,000</u>	<u>\$ 60,000</u>	<u>\$ 62,500</u>	<u>\$ 65,125</u>
<b>Expenditures:</b>							
OPEB Benefits	\$ 46,415	\$ 47,494	\$ 7,686	\$ 105,000	\$ 60,000	\$ 63,000	\$ 66,150
	<u>\$ 46,415</u>	<u>\$ 47,494</u>	<u>\$ 7,686</u>	<u>\$ 105,000</u>	<u>\$ 60,000</u>	<u>\$ 63,000</u>	<u>\$ 66,150</u>
<b>Other Financing Sources (Uses):</b>							
Interfund Transfer:							
Medical Insurance Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Ending Fund Balance:</b>	<b>\$ 1,057,003</b>	<b>\$ 1,130,252</b>	<b>\$ 1,224,157</b>	<b>\$ 1,224,157</b>	<b>\$ 1,224,157</b>	<b>\$ 1,223,657</b>	<b>\$ 1,222,632</b>
<i>Changes in Fund Balance (actual/est.)</i>	<i>\$ 61,846</i>	<i>\$ 73,249</i>	<i>\$ 93,905</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ (500)</i>	<i>\$ (1,025)</i>

# FIDUCIARY FUND SUMMARIES

## Other Post Employment Benefit (OPEB) Reimbursement Fund Summary

FY 2020 Budget: \$581,000



### Revenues by Source

### Expenditures by Use

Starting with Fiscal Year 2019, the city implemented a new post-employment healthcare benefit to assist our employees in funding one of their primary cost drivers during retirement, healthcare.

Costs for this benefit included a one-time transfer of available funding within the Medical Insurance Fund during FY 2019 (\$1.5 million) and the inclusion of annual funding within departments approximating 2% of payroll (\$581,000 citywide for FY 2020). This benefit will require a minimum 15-year vesting (maximum benefit achieved at 25-years<sup>22</sup>) which will further assist in not only recruitment, but also retention of our most valuable assets, our employee.

<sup>22</sup> Credited years-of-service for current employees will count towards vesting (subject to a maximum of 15-years).

# FIDUCIARY FUND SUMMARIES

## Statement of Budgetary Comparisons

	FY 2019 Amended Budget	FY 2020 Recommended Budget	\$ Variance	% Variance
Charges for Services:				
OPEB Health Reimbursement Benefit				
Employer Contribution	\$ 550,000	\$ 575,000	\$ 25,000	-
Interest	-	6,000	6,000	-
Transfer-In				
Medical Insurance Fund	1,500,000	-	(1,500,000)	-
<b>Total Revenues (All Sources):</b>	<b>\$ 2,050,000</b>	<b>\$ 581,000</b>	<b>\$ (1,469,000)</b>	<b>-</b>
Maintenance and Operations				
OPEB Health Reimbursement Benefit	\$ 2,050,000	\$ 581,000	\$ (1,469,000)	-
Reserve	-	-	-	0.0%
<b>Total Expenditures (All Uses):</b>	<b>\$ 2,050,000</b>	<b>\$ 581,000</b>	<b>\$ (1,469,000)</b>	<b>-</b>

## Statement of Revenues, Expenditures, and changes in Fund Balance

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Amended Budget	FY 2020 Recommended Budget	FY 2021 Forecast	FY 2022 Forecast
<b>Beginning Fund Balance:</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Revenues:</b>							
OPEB Health Reimbursement Benefit	\$ -	\$ -	\$ -	\$ 550,000	\$ 575,000	\$ 603,750	\$ 633,938
Interest	-	-	-	-	6,000	6,000	6,000
	\$ -	\$ -	\$ -	\$ 550,000	\$ 581,000	\$ 609,750	\$ 639,938
<b>Expenditures:</b>							
OPEB Health Reimbursement Benefit	\$ -	\$ -	\$ -	\$ 2,050,000	\$ 581,000	\$ 609,750	\$ 640,238
	\$ -	\$ -	\$ -	\$ 2,050,000	\$ 581,000	\$ 609,750	\$ 639,938
<b>Other Financing Sources (Uses):</b>							
Interfund Transfer:							
Medical Insurance Fund	\$ -	\$ -	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -
<b>Ending Fund Balance:</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Changes in Fund Balance (actual/est.)</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# CAPITAL PROJECT FUND SUMMARIES

## Capital Project Fund Summaries

### Overview

Pursuant to the Governmental Accounting Standards Board's ("GASB") Codification, Section 1300.106, capital project funds are used to account for the acquisition and construction of major items, such as buildings, infrastructure, parks, streets, and other major capital facilities.

The city's capital program has the most visible and long-term effect on the quality of life for our stakeholders. Through an aggressive capital program, improvements to transportation, access to quality cultural and recreational opportunities, partnering with local businesses for continued economic development, and providing infrastructure and assets for public safety are afforded. The foundation of the city's capital program is the ten-year capital project improvement plan ("CIP") which is updated annually. The CIP assists in the planning, acquisition, and financing of capital projects.



Big Creek Greenway



Wills Park

A capital project generally is defined as an expenditure that has an expected useful life of more than three 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, land acquisitions, vehicles, etc. Capital projects are budgeted primarily in the city's capital project funds with the main exception

being those capital renewal & replacement projects that are funded annually in the General Fund (discussed below). Please refer to the *Financial Management Policies* section of this document for more information on the city's Capital Improvement Plan.

The city has five (5) capital project funds: Capital Projects Fund (general capital projects); Stormwater Capital Fund (drainage projects); Capital Grants Fund (account for capital grant proceeds); 2016 Parks and Transportation Bond Fund (account for bond proceeds); and the

## CAPITAL PROJECT FUND SUMMARIES

T-SPLOST Fund (account for collections from the Transportation Special Local Option Sales Tax). For the purposes of this budget document, only the Capital Projects Fund, Stormwater Capital Fund, and T-SPLOST Capital Fund are presented as new appropriation activity was approved for FY 2020. All capital project funds follow the life-to-date budgeting process whereby budget is carried forward annually to cover Council approved projects and remains in full-effect until project completion or re-allocation by City Council. As such, these appropriations are not reflected in this budget document but are reflected in the city's monthly financial management reports and can be accessed at [www.alpharetta.ga.us](http://www.alpharetta.ga.us). The capital project funds utilize the modified accrual basis of budgeting and accounting.

The following section provides a brief narrative of the city's capital project funds.

- **Capital Projects Fund**: This fund accounts for the acquisition and construction of major items, such as buildings, infrastructure, parks, streets, and other major capital facilities, with a value in excess of \$25,000. Funding for these capital improvements typically come primarily from a transfer of available fund balance within the General Fund. Appropriations are perpetual with only new appropriations recognized in the annual budget.
- **Stormwater Capital Fund**: This fund accounts for the acquisition and construction of stormwater/drainage projects with a value in excess of \$25,000. Funding for these capital projects typically come primarily from a transfer of available fund balance within the General Fund. Appropriations are perpetual with only new appropriations recognized in the annual budget.
- **Capital Grants Fund**: This fund accounts for resources received from federal, state, and local grants awarded to the city. Matching funds, which represents the city's financial investment, are also recorded within this fund. This fund accounts for capital grants only. Operating grant proceeds are recorded within the Operating Grants Fund.
- **2016 Parks and Transportation Bond Fund**: This fund accounts for the proceeds and associated expenditures resulting from the issuance of voter approved general obligation bonds, series 2016. This bond issue provides \$52 million in improvements aimed at alleviating traffic congestion, expanding sidewalk connectivity, improving park amenities, extending the Big Creek Greenway north to connect with Forsyth County's Greenway, and securing parkland for future passive and active park systems. Fund appropriations are perpetual with only new appropriations recognized in the annual budget.
- **T-SPLOST Capital Fund**: This fund accounts for the collection of T-SPLOST (Transportation Special Purpose Local Option Sales Taxes) revenue and the expenditure on eligible transportation improvements and congestion mitigation initiatives. Fund appropriations are perpetual with only new appropriations recognized in the annual budget.

# CAPITAL PROJECT FUND SUMMARIES

## Funding Methodology

The city's preferred method for funding capital projects within the CIP shall be through current revenue when available (i.e. pay-as-you-go) or from outside funding sources such as grant funding and related aid. Debt obligations may be issued for capital projects when it is appropriate to achieve a fair allocation of costs between current and future beneficiaries. Funding for the CIP is provided as follows:

- **Proper Use of Fund Balance**

**General Fund:** Based on audited financial statements for the year ended June 30, 2018, the city's fund balance totaled \$24.6 million. Of this amount, approximately \$6.1 million was appropriated in the FY 2019 Budget for capital/one-time initiatives and \$14 million has been designated as an emergency account based on a conservative policy of 21% of total appropriations (i.e. roughly 2½ months of operating expenditures). It has been the city's policy to utilize the remaining fund balance above the emergency requirement for one-time capital expenditures. Available capital/one-time initiative funding resulting from FY 2018 operations totals \$4.5 million.

To insulate the City from the rising cost of asphalt, the FY 2020 Budget includes an additional \$1 million from the FY 2019 estimated fund balance to augment milling and resurfacing (bringing the total milling and resurfacing project funding to \$5.1 million for FY 2020).

- **Funding Recurring Capital from Operating Budget**

FY 2020 includes appropriations totaling \$4.8 million within the General Fund for recurring capital initiatives (e.g. milling and resurfacing of city streets; traffic equipment replacement; drainage maintenance; etc.).

By programming the recurring capital program into the operating budget, the city is announcing to its citizens and stakeholders that capital investment in our roads and infrastructure is a priority that should be funded with certainty as opposed to relying on fund balance which may or may not be accumulated.

- **Debt Funding:** Debt obligations are primarily reserved for large scale capital projects when it is appropriate to achieve a fair allocation of costs between current and future beneficiaries.

## CAPITAL PROJECT FUND SUMMARIES



**Alpharetta Arts Center (Parks/Transportation Bonds, Series 2016)**



**Alpharetta Conference Center (Conference Center Bonds, Series 2016)**



# CAPITAL PROJECT FUND SUMMARIES

## FY 2020 Capital Funding

The FY 2020 Capital Plan includes funding of \$34 million for capital initiatives. As part of the capital planning process, departments submitted capital/one-time initiative funding requests totaling \$30 million. Recommended capital projects total \$14.7 million, with an additional \$19.8 million set aside for future capital initiatives.

	General Fund	Impact Fee Fund	E-911 Fund	DEA Fund	Hotel/Motel Fund	T-SPLOST Fund	2016 Bond Fund	Subtotal (3)	Other Sources (4)	Total
<b>Sources:</b>										
Available Fund Balance	\$ 5,537,018	\$ 1,595,128	\$ 119,000	\$ 130,000	\$ 814,470	\$ 4,372,820	\$ 1,325,912	\$ 13,894,348	\$ -	\$ 13,894,348
(1) Recurring Capital Program	2,229,250	-	-	-	-	-	-	2,229,250	-	2,229,250
(1) Recurring Stormwater Capital Program	2,550,000	-	-	-	-	-	-	2,550,000	-	2,550,000
Pay-as-you-go Capital Investment	-	-	-	-	671,037	11,400,000	-	12,071,037	-	12,071,037
(5) Available Fund Balance (Capital Fund)	3,000,000	-	-	-	-	-	-	3,000,000	-	3,000,000
(2) Other Sources	77,500	-	-	-	-	-	-	77,500	600,000	677,500
	<b>\$ 13,393,768</b>	<b>\$ 1,595,128</b>	<b>\$ 119,000</b>	<b>\$ 130,000</b>	<b>\$ 1,485,507</b>	<b>\$ 15,772,820</b>	<b>\$ 1,325,912</b>	<b>\$ 33,822,135</b>	<b>\$ 600,000</b>	<b>\$ 34,422,135</b>
<b>Uses:</b>										
(2) Capital/Grant-Matching	\$ 12,564,650	\$ 191,900	\$ 119,000	\$ 130,000	\$ 1,045,000	\$ -	\$ -	\$ 14,050,550	\$ 600,000	\$ 14,650,550
	<b>\$ 12,564,650</b>	<b>\$ 191,900</b>	<b>\$ 119,000</b>	<b>\$ 130,000</b>	<b>\$ 1,045,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,050,550</b>	<b>\$ 600,000</b>	<b>\$ 14,650,550</b>
<b>Non-Allocated:</b>										
Future Capital/Grant Initiatives	\$ 829,118	\$ 1,403,228	\$ -	\$ -	\$ 440,507	\$ 15,772,820	\$ 1,325,912	\$ 19,771,585	\$ -	\$ 19,771,585

- (1) Represents funding programmed within the General fund budget to cover recurring capital needs (e.g. milling & resurfacing of city roadways, fleet replacement, etc.). All Capital Initiative funding will be transferred and accounted for within the Capital Projects Fund, Stormwater Capital Fund, Impact Fee Fund, E-911 Fund, T-SPLOST Capital Fund, Hotel/Motel Fund, and Operating Grant Fund.
- (2) Represents capital appropriations included in the base FY 2020 Budget.
- (3) Represents capital appropriations that will be appropriated upon (1) receipt of the funds or (2) receipt of executed grant agreements or comparable documentation in accordance with the FY 2020 Budget Ordinance. Source includes LMIG Grant.
- (4) Represents the FY 2019 Non-Allocated balance within the Capital Project Fund.

## Capital Improvement Plan

A consolidated version of the city's ten-year capital project improvement plan ("CIP") is included below. The CIP forecasts the city's new capital investment over the next ten-year period and consolidates the projects by Department. These figures do not include the city's existing capital initiatives (i.e. initiatives funded prior to FY 2020).

Investment by Department/Entity	Fiscal Years					
	2020 Budget <sup>(1)</sup>	2020 Other <sup>(2)</sup>	2021-2023	2024-2026	2027-2029	Total
General Government	\$ 162,500	\$ -	\$ 440,110	\$ 462,520	\$ 486,290	\$ 1,551,420
Information Technology	300,000	-	1,581,400	993,700	1,154,600	4,029,700
Public Safety	1,839,050	-	3,959,200	4,648,000	6,091,700	16,537,950
Public Works	9,606,000	600,000	50,371,501	25,129,362	24,291,326	109,998,189
Recreation and Parks	1,780,000	-	3,868,200	3,397,200	3,859,300	12,904,700
Community Development	363,000	-	384,700	395,000	538,200	1,680,900
	<b>\$ 14,050,550</b>	<b>\$ 600,000</b>	<b>\$ 60,605,111</b>	<b>\$ 35,025,782</b>	<b>\$ 36,421,416</b>	<b>\$ 146,702,859</b>
Reserve for Future Capital	19,771,585	-	-	-	-	19,771,585
<b>Capital Plan Total</b>	<b>\$ 33,822,135</b>	<b>\$ 600,000</b>	<b>\$ 60,605,111</b>	<b>\$ 35,025,782</b>	<b>\$ 36,421,416</b>	<b>\$ 166,474,444</b>
<b>Net Impact to Operations Budget</b>	<b>\$ 51,900</b>	<b>\$ -</b>	<b>\$ 175,998</b>	<b>\$ 205,652</b>	<b>\$ 234,576</b>	

- (1) Includes funding thru the Capital Project Fund, Impact Fee Fund, E-911 Fund, Hotel/Motel Fund, and T-SPLOST Fund.
- (2) Represents project initiatives that are funded through external sources and will be appropriated once earned/received (land sales, grants, etc.).

# CAPITAL PROJECT FUND SUMMARIES

## FY 2020 Capital Project Listing

The following section provides both a (1) summary list of FY 2020 capital investment and (2) a detailed narrative of each capital project.

	General/ Capital Project Fund (1)	Impact Fee Fund	E-911 Fund	DEA Fund	Hotel/Motel Fund	T-SPLOST Fund	2016 Bond Fund	Total	Other Sources	Total
City Administration										
Economic Development Toolbox (Development Authority)	\$ 87,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 87,500	\$ -	\$ 87,500
Citywide Economic Development Analysis and Strategic Plan	75,000	-	-	-	-	-	-	75,000	-	75,000
<b>Subtotal</b>	<b>\$ 162,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 162,500</b>	<b>\$ -</b>	<b>\$ 162,500</b>
Community Development										
Fleet Replacement (2020 Qty: 2)	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000
Downtown Parking Signage	-	-	-	-	95,000	-	-	95,000	-	95,000
2020 Op Initiative - New Fleet/Space for Code Enf Officers	138,000	-	-	-	-	-	-	138,000	-	138,000
Design Services	80,000	-	-	-	-	-	-	80,000	-	80,000
<b>Subtotal</b>	<b>\$ 268,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 95,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 363,000</b>	<b>\$ -</b>	<b>\$ 363,000</b>
Information Technology										
Technology Replacement (for City departments)	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ 300,000
<b>Subtotal</b>	<b>\$ 300,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 300,000</b>	<b>\$ -</b>	<b>\$ 300,000</b>
Public Safety										
Fleet Replacement (2020 Qty: 16)	\$ 716,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 716,000	\$ -	\$ 716,000
Hazardous Materials Truck and Trailer (replacement)	94,250	155,750	-	-	-	-	-	250,000	-	250,000
Public Safety Server Migration	25,000	-	-	-	-	-	-	25,000	-	25,000
Traffic Preemption System (replacement; year 2 of 2)	150,000	-	-	-	-	-	-	150,000	-	150,000
Public Safety Equipment (replacement)	220,800	-	-	-	-	-	-	220,800	-	220,800
Public Safety SCBA Replacements	98,000	-	-	-	-	-	-	98,000	-	98,000
Exhaust Removal System/Turnout Gear Lockers	76,000	-	-	-	-	-	-	76,000	-	76,000
Mobile Dispatch	-	-	91,000	-	-	-	-	91,000	-	91,000
2020 Operating Initiative - Vehicle for Asst Fire Marshal position	54,250	-	-	-	-	-	-	54,250	-	54,250
Radio Replacement (qty: 10)	-	-	28,000	-	-	-	-	28,000	-	28,000
Patrol Rifle Platform System	-	-	-	130,000	-	-	-	130,000	-	130,000
<b>Subtotal</b>	<b>\$ 1,434,300</b>	<b>\$ 155,750</b>	<b>\$ 119,000</b>	<b>\$ 130,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,839,050</b>	<b>\$ -</b>	<b>\$ 1,839,050</b>
Recreation, Parks & Cultural Services										
Park Enhancements (recurring)	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ 150,000
Park Repairs/Improvements (recurring)	100,000	-	-	-	-	-	-	100,000	-	100,000
Fleet Replacement (Qty: 2 - Bus/Truck)	150,000	-	-	-	-	-	-	150,000	-	150,000
Park Equipment Replacement (recurring)	120,000	-	-	-	-	-	-	120,000	-	120,000
Park System Wayfinding/Signage	-	-	-	-	100,000	-	-	100,000	-	100,000
Northside Sponsorship Activity Grant Improvements	40,000	-	-	-	-	-	-	40,000	-	40,000
Wills Park Master Plan	-	-	-	-	850,000	-	-	850,000	-	850,000
Design Services	20,000	-	-	-	-	-	-	20,000	-	20,000
Greenway Improvements/Repairs	250,000	-	-	-	-	-	-	250,000	-	250,000
<b>Subtotal</b>	<b>\$ 830,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 950,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,780,000</b>	<b>\$ -</b>	<b>\$ 1,780,000</b>

# CAPITAL PROJECT FUND SUMMARIES

	General/ Capital Project Fund (1)	Impact Fee Fund	E-911 Fund	DEA Fund	Hotel/Motel Fund	T-SPLOST Fund	2016 Bond Fund	Total	Other Sources	Total
Public Works										
Traffic Signal System Maintenance (recurring)	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000
Milling and Resurfacing (recurring)	4,500,000	-	-	-	-	-	-	4,500,000	600,000	5,100,000
Traffic Control Equipment (recurring)	100,000	-	-	-	-	-	-	100,000	-	100,000
Maintenance of Traffic Responsive System (recurring)	50,000	-	-	-	-	-	-	50,000	-	50,000
Traffic Striping and Signage (recurring)	200,000	-	-	-	-	-	-	200,000	-	200,000
Traffic Calming Improvements (recurring)	50,000	-	-	-	-	-	-	50,000	-	50,000
Bridge Maintenance (recurring)	175,000	-	-	-	-	-	-	175,000	-	175,000
Traffic Signal Pole Painting and Maintenance (recurring)	50,000	-	-	-	-	-	-	50,000	-	50,000
Tree Planting and Landscape Improvements (recurring)	100,000	-	-	-	-	-	-	100,000	-	100,000
Sidewalk Maintenance and Repair (recurring)	200,000	-	-	-	-	-	-	200,000	-	200,000
Stormwater Pipes/Structure Repair/Maintenance (recurring)	2,200,000	-	-	-	-	-	-	2,200,000	-	2,200,000
Stormwater Drainage Maint. (ponds, BMPs, sweeping, etc.)	150,000	-	-	-	-	-	-	150,000	-	150,000
Stormwater Inspections (recurring)	100,000	-	-	-	-	-	-	100,000	-	100,000
Stormwater Design/Studies (recurring)	100,000	-	-	-	-	-	-	100,000	-	100,000
F-150 Vehicles (replacement; 2020 Qty: 1)	35,000	-	-	-	-	-	-	35,000	-	35,000
Department Pool Vehicles (replacement; 2020 Qty: 1)	35,000	-	-	-	-	-	-	35,000	-	35,000
F-250 Crew Cab Service Truck (replacement; 2020 Qty: 1)	61,000	-	-	-	-	-	-	61,000	-	61,000
Portable Wood Chipper (replacement)	50,000	-	-	-	-	-	-	50,000	-	50,000
Public Safety Facilities - Roof Replacement	365,000	-	-	-	-	-	-	365,000	-	365,000
Fire Station Renovations	125,000	-	-	-	-	-	-	125,000	-	125,000
Public Works Headquarters Renovations (multi-year)	40,000	-	-	-	-	-	-	40,000	-	40,000
City Hall Maintenance (recurring)	15,000	-	-	-	-	-	-	15,000	-	15,000
Alpharetta Court Facility Improvements	70,000	-	-	-	-	-	-	70,000	-	70,000
Old Roswell St. Parking Lot Trash Enclosure	125,000	-	-	-	-	-	-	125,000	-	125,000
HVAC Replacement at Detention Facility	75,000	-	-	-	-	-	-	75,000	-	75,000
Generator Replacement at City Facilities	100,000	-	-	-	-	-	-	100,000	-	100,000
Hopewell Road @ Vaughan Drive Roundabout (Design)	113,850	36,150	-	-	-	-	-	150,000	-	150,000
Pedestrian Safety Improvements (Downtown)	200,000	-	-	-	-	-	-	200,000	-	200,000
Design Services	75,000	-	-	-	-	-	-	75,000	-	75,000
City Hall Beautification	10,000	-	-	-	-	-	-	10,000	-	10,000
<b>Subtotal</b>	<b>\$ 9,569,850</b>	<b>\$ 36,150</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,606,000</b>	<b>\$ 600,000</b>	<b>\$ 10,206,000</b>
<b>TOTAL</b>	<b>\$ 12,564,650</b>	<b>\$ 191,900</b>	<b>\$ 119,000</b>	<b>\$ 130,000</b>	<b>\$ 1,045,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,050,550</b>	<b>\$ 600,000</b>	<b>\$ 14,650,550</b>
<b>NON-ALLOCATED (future capital/one-time)</b>	<b>\$ 829,118</b>	<b>\$ 1,403,228</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 440,507</b>	<b>\$ 15,772,820</b>	<b>\$ 1,325,912</b>	<b>\$ 19,771,585</b>	<b>\$ -</b>	<b>\$ 19,771,585</b>
Budgeted as part of FY 2020 Budget									Budgeted once received	

(1) Capital Initiative funding will be transferred and accounted for within the Capital Projects Fund, Stormwater Capital Fund, and/or Grant Funds.

# CAPITAL PROJECT FUND SUMMARIES

The capital projects include direct linkages with the city’s vision/strategic priorities. As previously discussed, when capital project initiatives are brought before the City Council for consideration, discussion is centered on how the initiatives link with the city’s vision for the future.

**Project:** Economic Development Toolbox  
**Department:** City Administration  
**Strategic Priority:** Offering the highest quality of environment for our residents and businesses




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*Scope*

**Description:** The City of Alpharetta provides local incentives through its economic development toolbox and facilitated by our team of experienced economic development professionals. New or growing businesses that demonstrate a serious economic impact through job creation and capital investment qualify for these programs. The programs funded in this request include the Local Jobs Creation Grant and the Alpharetta360 Video Marketing Fund to name a few.

The 360 Marketing Videos have been influential in marketing the city as a business destination and has been directly responsible for the location of new businesses to the city. To date we have had more than 10,000 unique views on our A360 website and have added in a marketing boosting strategy that has significantly increased our viewership.

**\$ Impact on Operations:** Positive increase in economic activity (e.g. business investment, property values, etc.).

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<i>Financial Status</i>			
<b>Funding Source:</b>	Local:	\$	87,500
	Bond:	\$	-
	Grant:	\$	-
<b>Total Appropriations:</b>		<b>\$</b>	<b>87,500</b>

# CAPITAL PROJECT FUND SUMMARIES

**Project:** Citywide Economic Development Analysis and Strategic Plan  
**Department:** City Administration  
**Strategic Priority:** Providing a business climate that attracts the top echelon companies



**Scope**

**Description:** The last Economic Development Strategy and strategic plan was done in 2011-2012. The relevant life of such a study is 3-5 years and continually needs updating as the economy and environment is constantly changing. Given the amount of development we have had in the last 5 years, a new outside evaluation of the health of the Alpharetta economy, strategic vision and priority of development, and evaluation of current initiatives and business inventory is needed. The scope of the entire economic engine in Alpharetta is too large to be internally evaluated and is best evaluated periodically by an outside agency. The request is to hire an outside economic development consulting agency to perform an economic outlook, economic evaluation of business and industry health within Alpharetta and recommendations for strategic planning initiatives to forward the mission and objectives of the economic development department for the next 3-5 years. This initiative is being split funded by the City (\$37,500) and the Alpharetta Development Authority (\$37,500).

**\$ Impact on Operations:** Positive increase in economic activity (e.g. business investment, etc.).

**Financial Status**

<b>Funding Source:</b>	Local:	\$	37,500
	Bond:	\$	-
	Development Authority:	\$	37,500
<b>Total Appropriations:</b>		\$	<b>75,000</b>

**Project:** Recurring Fleet Replacement (F-150s; Qty: 2)  
**Department:** Community Development  
**Strategic Priority:** Offering the highest quality of environment for our residents and businesses



**Scope**

**Description:** This request is for the replacement of two 2007 Ford F-150s (Unit CD4301 has 44,759 miles, and Unit CD4298 has 24,448 miles and is burning oil) for the Building Safety and Code Enforcement divisions. These vehicles are expected to last in excess of 10-years and/or 130,000 miles. These vehicles warrant replacement based on age and repair history.

**\$ Impact on Operations:** Routine replacement capital - operating costs to decrease due to decline in repairs.

**Financial Status**

<b>Funding Source:</b>	Local:	\$	50,000
	Bond:	\$	-
	Grant:	\$	-
<b>Total Appropriations:</b>		\$	<b>50,000</b>

# CAPITAL PROJECT FUND SUMMARIES

**Project:** Downtown Parking Signage  
**Department:** Community Development  
**Strategic Priority:** Offering the highest quality of environment for our residents and businesses



**Scope**

**Description:** This project is intended to develop and implement a comprehensive parking sign package for Downtown Alpharetta. Major components include monument signage at city parking lots, wayfinding signage directing the traveling public to city lots, and time restriction parking signage. Decorative sign poles and bases will be identified. In addition, a signature logo will be proposed in order to coordinate the entire downtown parking infrastructure. The proposed design guidelines will be presented to the downtown business association and approved by the Design Review Board. Deliverables from this project will include the following:

- Downtown Parking Sign design Guidelines; Installation of monument signage at the two City Surface lots (Old Roswell lot, Roswell/Marietta lot); Wayfinding signage throughout Downtown (Main Street, Academy Street, Roswell Street, Milton Avenue); and Time restricted signage for Milton Avenue (2 hour limit/15 min limit).
- Eligible for funding through Hotel/Motel Taxes (facility portion). The FY 2020 request is for parking signage (on parking decks as well as street-level signs). The remaining sign packages will be requested in future years.

**\$ Impact on Operations:** N/A

**Financial Status**

<b>Funding Source:</b>	Local (Hotel/Motel Fund):	\$	95,000
	Bond:	\$	-
	Grant:	\$	-
<b>Total Appropriations:</b>		\$	<b>95,000</b>

**Project:** New Fleet/Space for new Code Enforcement Officers  
**Department:** Community Development  
**Strategic Priority:** Fostering strong sense of community including safety and security



**Scope**

**Description:** This initiative constitutes the capital component (new fleet and associated upfitting costs as well as construction of office space) of the (2) new Enforcement Licensing Officers position requested in FY 2020 (Operating Initiative). Capital costs total \$138,000 and include the acquisition of two (2) F-150 pickup trucks (\$50,000) and the buildout of an existing shell space including furniture (\$88,000). Please refer to the Operating Initiatives section of this document for a detailed write-up of position duties and justification.

**\$ Impact on Operations:** Costs are estimated at \$5,000 annually for vehicles (fuel, maintenance, etc.) and technology (software licenses).

**Financial Status**

<b>Funding Source:</b>	Local:	\$	138,000
	Bond:	\$	-
	Grant:	\$	-
<b>Total Appropriations:</b>		\$	<b>138,000</b>

# CAPITAL PROJECT FUND SUMMARIES

**Project:** Design Services  
**Department:** Community Development  
**Strategic Priority:** Offering the highest quality of environment for our residents and businesses



**Scope**

**Description:** This request is to provide funding for various studies and professional services that arise each year from Council and/or Department initiatives. Such services may include revisions to Comprehensive Plans, Small Area Plans, project designs such as plazas, landscape architecture, hosting a series of public input sessions, conceptual design standards, etc. These types of studies and professional services are essential and will assist in forecasting the current market environment, recommend standards that will assist in policy decisions, improve project completion timelines and functionality to maintain the high level of performance by City Staff that our citizens and business owners are accustomed to.

**\$ Impact on Operations:** N/A

**Financial Status**

<b>Funding Source:</b>	Local	\$	80,000
	Bond:		
	Grant:	\$	-
<b>Total Appropriations:</b>		\$	<b>80,000</b>

**Project:** Technology Replacement (for City departments)  
**Department:** Information Technology  
**Strategic Priority:** Fostering strong sense of community including safety and security



**Scope**

**Description:** This request is to provide for the annual replacement of technology for all city departments. As in prior-years, funding for technology replacement is placed in one capital project account to allow for more efficient management (as opposed to being spread across multiple departments based on an estimate of replacement needs which may or may not equate to the actual need during the fiscal year). The city currently has 463 computers in operation (262 desktops; 201 laptops). The main component of the FY 2020 request includes funding for the replacement of approximately 120 PCs, 15 cellular phones, 65 iPhones, 56 iPads, and wireless access points throughout city facilities (although actual replacement will be driven by equipment condition).

The current city standards for technology replacement (based on funding availability) are as follows: servers (5-6 years); SANS – Storage (5-6 years); desktop PCs (4 years); laptop PCs (4 years); iPad tablets (3 years); iPhones (3 years); large scale multi-function printers (MFPs) (5-7 years); small scale MFPs (5 years); small printers (3-5 years); desktop UPS (electrical service backup) (3 years); Network UPS (closets) (4 years); Wireless Access Points [WAPs] (5 years); network routers/switched/firewalls (5 years); telephony gateways (5-6 years). Larger replacement initiatives are not included in this appropriation (e.g. CISCO network devices).

**\$ Impact on Operations:** Routine replacement capital - operating costs to decrease due to decline in repairs. Frees-up IT staff to focus on other priorities.

**Financial Status**

<b>Funding Source:</b>	Local	\$	300,000
	Bond:	\$	-
	Grant:	\$	-
<b>Total Appropriations:</b>		\$	<b>300,000</b>

# CAPITAL PROJECT FUND SUMMARIES

**Project:** Recurring Fleet Replacement (2020 Qty: 16)  
**Department:** Public Safety  
**Strategic Priority:** Fostering strong sense of community including safety and security



**Scope**

**Description:** This request is for the forecasted annual replacement of Police and Fire SUVs, light trucks and motorcycles. The replacement need is driven by the mileage and mechanical condition of the vehicles. Emergency response vehicles are expected to last in excess of 110,000 miles; administrative vehicles are generally run somewhat longer. This request includes upfitting costs for new vehicles and stripping costs for old vehicles. Funding levels are anticipated to remain around \$750,000 in the early years and will necessitate keeping a certain number of vehicles past their target mileage.  
 Replacement vehicles to be purchased in FY 2020 include: 1 SUV each for Traffic, K9 and Patrol; 1 F250 for the Fire Battalion Chief; 2 F150s and 2 SUVs for CID; 5 SUVs and 2 F150s for the Admin team and 1 motorcycle.

**\$ Impact on Operations:** Routine replacement capital - operating costs to decrease due to decline in repairs.

		<b>Financial Status</b>	
<b>Funding Source:</b>	Local:	\$	716,000
	Bond:		
	Grant:	\$	-
<b>Total Appropriations:</b>		<b>\$</b>	<b>716,000</b>



# CAPITAL PROJECT FUND SUMMARIES

**Project:** Replacement Hazardous Materials Truck & Trailer  
**Department:** Public Safety  
**Strategic Priority:** Fostering strong sense of community including safety and security




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**Scope**

**Description:** This request is for replacement of the Hazardous Materials truck and trailer. Both the truck and trailer currently in use have exceeded their life expectancy and have needed significant repairs and maintenance. Actually, the department often has to use multiple trucks/trailers to perform this function which is inefficient, time consuming, and negatively impacts response times. The current trailer gross vehicle weight is close to the rating of the trailer based on DOT requirements.

The Alpharetta Hazmat Unit based out of Fire Station 84 is requesting \$250,000 for the purchase and upfit of an F-750 truck and 44' Custom trailer to carry all their gear and transport the Hazmat trained firefighters safely and efficiently to the scene of a Hazmat incident. Their current vehicle is a 1997 Ford F-800 that was absorbed from the Public Works Department. This older vehicle lacks modern safety and efficiency features that are found on current model vehicles. The towing ability of the F-750 is needed to pull the larger 44' custom trailer that was designed by Hazmat Officers. The trailer cost is estimated at \$120,000. The F-750 before the rear cargo bed is approximately \$85,000. The rear bed and upfit of emergency equipment and center console is estimated at \$30,000. The additional \$15,000 is to cover any overages or price increases that may arise during the approval time frame. It is expected that this new vehicle and trailer will be in service for at least twenty (20) years.

Response times will improve with the purchase/consolidation into one truck/trailer unit. As response time and, by extension, service capabilities will increase, impact fees are being used to fund a portion of the acquisition costs. Specifically, funding is provided through Impact Fees (\$155,750) and Fund Balance (\$94,250).

**\$ Impact on Operations:** Routine replacement capital - operating costs to decrease due to decline in repairs.

		<i>Financial Status</i>	
<b>Funding Source:</b>	Local:	\$	94,250
	Impact Fee Fund:	\$	155,750
	Grant:	\$	-
<b>Total Appropriations:</b>		<b>\$</b>	<b>250,000</b>

# CAPITAL PROJECT FUND SUMMARIES

**Project:** Public Safety Server Migration  
**Department:** Public Safety  
**Strategic Priority:** Fostering strong sense of community including safety and security



**Scope**

**Description:** Our current CentralSquare environment was built to the standards of 2008. While it has served us well, in order for us to provide the upmost scalability and resiliently, we need to redesign this environment to 2019 CentralSquare standards. In addition multiple servers are in need of upgrades as end of support from Microsoft is coming due.

Currently our environment consists of the following: BISHOP – OSMCT Server (Server 2016 – 01.11.2027); HAVOK – CentralSquare Mobile Data Server (Server 2016 – 01.11.2027); DEMETER – CAD Application and Database Server (Server 2012 – 10.10.2023 EOS); DIONYSUS – MCT Application and Database Server (Server 2012 – 10.10.2023 EOS); DION – RMS Application and Database Server (Server 2012 – 10.10.2023 EOS); PWYLL – FREEDOM Server (Server 2012 – 10.10.2023 EOS); SATYR- CAD2CAD \ ANIALI Server (Windows 7 – 01.14.2020 EOS); CYCLOPS- COURTTRANS \ PAGEGATE Server (Windows 7 – 01.14.2020 EOS); ARAWN – P2C Server (Server 2008 R2 – 01.14.2020 EOS).

As you can see, there are multiple OS levels as well as different applications that are dependent on multiple servers to be online at the same to be operational. Not only is this a poor design from a high availability standpoint but it also makes it difficult to troubleshoot from an IT perspective.

The proposal is a redesign of our configuration using one OS platform (Windows Server 2019) with Windows Server Clustering and High-Availability. By clustering the database, application, file, and web servers we can provide true 24/7 uptime in the event of a server failure and maintenance.

**\$ Impact on Operations:** Maintenance of the server will be lessened which will free up IT staff time to focus on other priorities.

**Financial Status**

<b>Funding Source:</b>	Local:	\$	25,000
	Bond:	\$	-
	Grant:	\$	-
<b>Total Appropriations:</b>		\$	<b>25,000</b>

# CAPITAL PROJECT FUND SUMMARIES

**Project:** Replacement Traffic Preemption System (Year 2 of 2)  
**Department:** Public Safety  
**Strategic Priority:** Fostering strong sense of community including safety and security



**Scope**

**Description:**

The request is to fund the replacement of the Opticom System which is the equipment that links emergency vehicles (in Alpharetta's case, fire trucks) with traffic signal control boxes. This system allows approaching Fire apparatus to change the traffic signals allowing them to move traffic that is in front of them, or approaching intersections, safely away from the direction the vehicle is traveling. The current system is line-of-sight based with a transmitter in fire trucks hitting a receiver on traffic signal mast arms which triggers a green light for the approaching fire truck. This system is beyond end-of-life and no longer effective.

The proposed replacement is a GPS-based system with several advantages: (a) The GPS link can be programmed for distances well beyond line of sight, allowing a green light to drain traffic well ahead of the approaching emergency vehicle. This speeds response times and improves traffic safety for all motorists. (b) The Signal changes are guided by turn signals on the fire truck so that fewer traffic lights are affected unnecessarily. (c) Again, because the new system is not line-of-sight the receiving antennae can be moved from mast arms to control boxes, reducing damage and lowering maintenance costs. (d) The system is programmable for distances and features, allowing better customization for Alpharetta. This system is for outfitting twelve (12) Fire apparatus and fifty (50) intersections which have been identified for this project.

FY 2019 funding request totaled \$150,000. This request will finalize the project scope.

**\$ Impact on Operations:** Maintenance and software costs are estimated at \$8,000 annually.

<i>Financial Status</i>			
<b>Funding Source:</b>	Local:	\$	150,000
	Bond:	\$	-
	Grant:	\$	-
<b>Total Appropriations:</b>		\$	<b>150,000</b>

# CAPITAL PROJECT FUND SUMMARIES

**Project:** Recurring Public Safety Equipment (Replacement)  
**Department:** Recreation and Parks  
**Strategic Priority:** Offering the highest quality of environment for our residents and businesses



**Scope**

**Description:** This request is for scheduled replacement of equipment that is essential for the safety of firefighters and police officers which has expired, failed inspection, is uneconomical to repair, or otherwise must be taken out of service.

FY 2020 request includes funding for Fire Station replacements for furniture/bedding (\$10,000), fire tools/equipment (\$6,000), and ice machines (\$4,000); personal protective equipment- turnout gear replacement for National Fire Protection Association (NFPA) 10 year service life (\$100,000); PD SWAT equipment (3 helmets = \$3,600; 3 vests = \$16,500, 4 rifles = \$21,100); Replacement workout equipment in 3 fire stations (81, 83 & 84 = \$10,000); replacement of the Fire Marshall's fire extinguisher simulator (\$6,300); replacement of 10 automated external defibrillators (AED) (patrol; \$15,000); replacement of eight computer tablets for ESO (\$16,000); Purchase of reusable LED safety flares versus normal flares (\$6,500); and Police Bike Unit equipment repair/replacement (\$5,800).

**\$ Impact on Operations:** Routine replacement capital - operating costs to decrease due to decline in repairs.

<i>Financial Status</i>			
<b>Funding Source:</b>	Local:	\$	220,800
	Bond:	\$	-
	Grant:	\$	-
<b>Total Appropriations:</b>		<b>\$</b>	<b>220,800</b>

# CAPITAL PROJECT FUND SUMMARIES

**Project:** Recurring Self Contained Breathing Apparatus (Qty: 15)  
**Department:** Public Safety  
**Strategic Priority:** Fostering strong sense of community including safety and security




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**Scope**

**Description:** This request is for scheduled replacement of equipment that is essential for the safety of firefighters and which has expired based on the upcoming 2019 National Fire Protection Association (NFPA) Standard revision or otherwise must be taken out of service and replaced. After 3 NFPA standard revision cycles, which is 10-15 years, Firefighter Self-Contained Breathing Apparatus or SCBA have updated innovation and technology that makes the older SCBA units obsolete and non-compliant with the current NFPA standard.

Alpharetta Fire currently has 33 units that were manufactured under the 1997 or 2002 NFPA standard. Our request is to replace these units over a 2-year period (\$98,000 annually over this period). This project will assure the safety of firefighters and provide each of them with updated technology. Financing arrangements will be considered if it is in the City's best interest.

**\$ Impact on Operations:** Routine replacement capital - operating costs to decrease due to decline in repairs.

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<i>Financial Status</i>			
<b>Funding Source:</b>	Local:	\$	98,000
	Bond:	\$	-
	Grant:	\$	-
<b>Total Appropriations:</b>		<b>\$</b>	<b>98,000</b>

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# CAPITAL PROJECT FUND SUMMARIES

**Project:** Exhaust Removal System/Turnout Gear Lockers  
**Department:** Public Safety  
**Strategic Priority:** Fostering strong sense of community including safety and security




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**Scope**

**Description:** This request is for a vehicle exhaust extraction system at Fire Stations 85 (Mid-Broadwell) and Station 86 (Kimball Bridge). These exhaust systems would replace the overhead filtration capture systems, which do not remove all of the exhaust and particulate being produced by apparatus.

Since the construction of these two fire stations in 2005, the department has considered pursuing the purchase and installation of a vehicle exhaust extraction system in order to protect our station personnel and daily general public visitors from carcinogen exposure and cancer causing effects of vehicle exhaust emissions. Our apparatus generates these emissions during startup, return to quarters and routine pump testing at facilities.

Current changes in health and safety standards have clearly identified that vehicle exhaust emissions, in particular, whole diesel exhaust (PM10) is a cancer causing substance. Agencies documenting the hazards of diesel exhaust include but are not limited to The National Institute of Occupational Safety & Health (NIOSH), The American Conference of General Industrial Hygienists (ACGIH), The U.S. Department of Health (USDOH), The Occupational Safety and Health Administration (OSHA). The above listed agencies have led to the implementation of NFPA 1500 – 2002 Edition Standard 9.1.6 on facility safety regarding exhaust emissions. Guidelines for vehicle exhaust elimination state: “Local exhaust ventilation that remove harmful fumes at their source, hoses at tailpipe or stack exhaust” as listed in the OSHA Health and Safety Fact Sheet; “ Motor vehicles that are operated shall be provided with a source capture system that connects directly to the motor vehicle’s exhaust system. In addition, “recirculation of air is prohibited”, as stated in the IMC Code 2003.

This request also includes funding for the purchase of Turnout Gear Lockers for the storage of the fire personnel turnout gear in the bay area instead of in the inside storage area currently being utilized. The current location is being filtered by the interior HVAC system, which could introduce contaminants to the living space inside the Fire Station.

The proposed system provides not only protection from exhaust emissions but long-term financial savings as well. Savings will be seen in the form of the potential reduction of insurance premiums, reduced building maintenance cost, reduced liability and lower energy bills by enabling the bay doors to remain closed in winter months. Besides protecting our members from exhaust emissions, our department will achieve direct financial savings by reducing energy consumption while complying with the U.S. Green Building Council Standards (USGBC).

Funding offsets will be pursued through various grant opportunities which may offset the costs set forth herein.

**\$ Impact on Operations:** Overall energy usage will go down as vehicle testing/maintenance can be done indoors without the need to open the bay doors (thereby saving on heating and cooling needs).

<b>Financial Status</b>			
<b>Funding Source:</b>	Local:	\$	76,000
	Bond:	\$	-
	Grant:	\$	-
<b>Total Appropriations:</b>		<b>\$</b>	<b>76,000</b>

# CAPITAL PROJECT FUND SUMMARIES

**Project:** Mobile Dispatch  
**Department:** Public Safety  
**Strategic Priority:** Fostering strong sense of community including safety and security



*Scope*

**Description:** Purchase and install the required hardware (2 laptops- one Motorola and one AT&T- 1 will function as a radio and 1 will function as a telephone; hardware in the server room for connections and encryption for a VPN for the laptops) and software to provide portable remote access to 911 telephone system and radio network. In the event of emergency, the 911 center can be immediately replicated in a limited functional capacity until alternate facilities can be arranged (911 personnel will be able to move to any safe location with the laptops and resume limited operations). Both Motorola and AT&T / Intrado West have internet / VPN / Laptop capabilities. Utilizing this mobile platform will also increase efficiencies during special events by providing a 911 center on scene during events. Eligible for funding through E911 funds.

**\$ Impact on Operations:** Software licensing costs are estimated at \$5,000 annually.

*Financial Status*

<b>Funding Source:</b>	E911 Fund:	\$	91,000
	Bond:	\$	-
	Grant:	\$	-
<b>Total Appropriations:</b>		\$	<b>91,000</b>

**Project:** Vehicle for Assistant Fire Marshall Position  
**Department:** Public Safety  
**Strategic Priority:** Fostering strong sense of community including safety and security



*Scope*

**Description:** This initiative constitutes the capital component (new vehicle) of the addition of one (1) new Assistant Fire Marshall position and the upgrading of the existing part-time Assistant Fire Marshall position to full-time as requested in FY 2020 (Operating Initiative). Capital costs total \$54,250 and include the acquisition of one (1) pickup truck with associated upfitting costs and radio. The existing part-time position has all the necessary equipment. This request is solely related to the new Fire Marshall position.

**\$ Impact on Operations:** Costs are estimated at \$2,500 annually for fuel, maintenance, etc.

*Financial Status*

<b>Funding Source:</b>	Local:	\$	54,250
	Bond:	\$	-
	Grant:	\$	-
<b>Total Appropriations:</b>		\$	<b>54,250</b>

# CAPITAL PROJECT FUND SUMMARIES

**Project:** Portable Radio Replacement/Reallocation (Qty: 10)  
**Department:** Public Safety  
**Strategic Priority:** Fostering strong sense of community including safety and security



**Scope**

**Description:** Public Safety has seen an increase in the need in the issuance of portable radios for the purpose of support functions such as SWAT Medic, Arson Investigation, Police E-Squad that have placed a strain in the number of available spare and in service capable radios. Public Safety proposes to purchase lighter, less rugged, portable radios (qty: 10) such as those used in Public Works for the Fire Marshall's office and repurpose those existing radios to Public Safety. Funding is provided through the E911 Fund.

**\$ Impact on Operations:** Routine replacement capital - operating costs to decrease due to decline in repairs.

**Financial Status**

<b>Funding Source:</b>	E911 Fund:	\$	28,000
	Bond:	\$	-
	Grant:	\$	-
<b>Total Appropriations:</b>		\$	<b>28,000</b>

**Project:** Patrol Rifle System  
**Department:** Public Safety  
**Strategic Priority:** Fostering strong sense of community including safety and security



**Scope**

**Description:** This request is for the purchase of 65 rifle platforms at \$2,000 each and will allow the Department to issue the same type of rifle platform (make and model rifle, optics, light system and sling) to Officers. Currently, due to the limited number of Department owned rifles and the number of Officers, the Department allows Officers to the option of carrying an approved rifle that is personally owned or carrying one of the limited number of rifles the Department owns.

The Department has issued Forty (40) rifles to Uniformed Patrol Officers and has zero (0) unassigned and available to Uniform Patrol. Currently, twenty-two (22) Officers carry their own Department approved personal rifles due to their preference in optics, light systems and sling systems which are not supplied by the Department. With the new standardized rifle platform the carry of personal rifles will no longer be needed and the current policy of authorizing the practice will be modified. The estimated number of rifles takes into consideration the 40 issued to Officers, the 22 personal rifles currently being carried and 3 spares - for a total of 65 new standardized rifle platforms. All rifles will be from the same manufacturer with the same optics, light and sling systems. Eligible for funding through DEA forfeiture funds.

**\$ Impact on Operations:** Maintenance costs are minimal and included within the current Armory budget.

**Financial Status**

<b>Funding Source:</b>	DEA Fund	\$	130,000
	Bond:	\$	-
	Grant:	\$	-
<b>Total Appropriations:</b>		\$	<b>130,000</b>



# CAPITAL PROJECT FUND SUMMARIES

**Project:** Recurring Park Enhancements  
**Department:** Recreation, Parks & Cultural Services  
**Strategic Priority:** Fostering strong sense of community including safety and security



*Scope*

**Description:** This funding is for amenities within the parks themselves such as fence replacement and repair, bleacher repair and replacement, new trash cans, new benches, netting replacement and signage not related to wayfinding (such as park rules, dogs on leash, no smoking, etc.) and maintenance shade structures. Each year we are repairing and/or replacing the amenities, plus adding these same amenities to our new parks and downtown areas.

**\$ Impact on Operations:** Routine replacement capital - operating costs to decrease due to decline in repairs.

<i>Financial Status</i>			
<b>Funding Source:</b>	Local:	\$	150,000
	Bond	\$	-
	Grant:	\$	-
<b>Total Appropriations:</b>		<b>\$</b>	<b>150,000</b>

**Project:** Recurring Park Repairs/Improvements  
**Department:** Recreation, Parks & Cultural Services  
**Strategic Priority:** Offering the highest quality of environment for our residents and businesses



*Scope*

**Description:** This funding is for general park repairs and improvements on a smaller scale (non-capital size projects). This account allows us to repair trails throughout the system as they need to be repaired. As an example, FY 2019 funds were used to: (1) replace a section of the asphalt trail in Wills Park; (2) replace/repair the brick sidewalk at the Mansell House due to a trip hazard; (3) pour two patios at the Community Center to improve the flow and usability of our heaviest used facility; (4) add a sidewalk at Cogburn Road Park to improve the flow and remove a large mud hole area near the playground; (5) repair a portion of the boardwalk near Mansell Road; etc. This account is crucial to the Department's ability to respond to the needs and repairs as they arise throughout the year.

**\$ Impact on Operations:** Routine replacement capital - operating costs to decrease due to decline in repairs.

<i>Financial Status</i>			
<b>Funding Source:</b>	Local:	\$	100,000
	Bond:	\$	-
	Grant:	\$	-
<b>Total Appropriations:</b>		<b>\$</b>	<b>100,000</b>

# CAPITAL PROJECT FUND SUMMARIES

**Project:** Recurring Fleet Replacement (Qty: 2)  
**Department:** Recreation, Parks & Cultural Services  
**Strategic Priority:** Fostering strong sense of community including safety and security



*Scope*

**Description:** Replacement criteria is as follows: 1) when the department director determines it is no longer cost effective to retain the vehicle; 2) when either mileage or age reaches or exceeds 10-years of service or 125,000 miles; and 3) motorized equipment damaged in accidents shall be inspected by the Safety/Risk Administrator to determine feasibility of repairs as compared to replacement cost. FY 2020 funding is for replacement of one 2002 Ford Goshen 21 passenger Bus and one 2004 Chevrolet Silverado 1500.

**\$ Impact on Operations:** Routine replacement capital - operating costs to decrease due to decline in repairs.

<i>Financial Status</i>			
<b>Funding Source:</b>	Local:	\$	150,000
	Bond:	\$	-
	Grant:	\$	-
<b>Total Appropriations:</b>		<b>\$</b>	<b>150,000</b>

**Project:** Recurring Park Equipment (Replacement)  
**Department:** Recreation, Parks & Cultural Services  
**Strategic Priority:** Fostering strong sense of community including safety and security



*Scope*

**Description:** This request is for the replacement of a 1995 Ford Tractor, 2000 4100-John Deere Tractor, and 2007 Bobcat UTV. Replacement requested due to age, hours of use, and estimated repair cost.

**\$ Impact on Operations:** Routine replacement capital - operating costs to decrease due to decline in repairs.

<i>Financial Status</i>			
<b>Funding Source:</b>	Local:	\$	120,000
	Bond:	\$	-
	Grant:	\$	-
<b>Total Appropriations:</b>		<b>\$</b>	<b>120,000</b>

# CAPITAL PROJECT FUND SUMMARIES

**Project:** Park System Wayfinding/Signage  
**Department:** Recreation, Parks & Cultural Services  
**Strategic Priority:** Offering the highest quality of environment for our residents and businesses



**Scope**

**Description:** This project is the implementation of the park system wayfinding and signage plan developed in FY 2017. The purpose of the signage plan is to bring uniformity to the numerous signs in our entire park system. The plan defines a specific sign style that will become our “brand” and help park patrons easily identify Alpharetta parks. The plan recommends locations for signs to help visitors locate various amenities in the parks, such as fields, playgrounds, tennis courts, restrooms, etc. Signs within parks will be evaluated and prioritized for replacement. Staff will systematically replace signs using the new guidelines outlined in the plan. Entrance upgrades were listed for all parks in the Master Plan and part of the upgrade includes signage. This is a multi-year initiative. Funding is provided through Hotel/Motel Taxes (facility portion; \$100,000).

**\$ Impact on Operations:** Signage requires minimal repairs and is coverable within the current operating budget.

**Financial Status**

<b>Funding Source:</b>	Hotel/Motel Fund:	\$	100,000
	Bond:	\$	-
	Grant:	\$	-
<b>Total Appropriations:</b>		\$	<b>100,000</b>

**Project:** Northside Sponsorship Activity Grant Improvements  
**Department:** Recreation, Parks & Cultural Services  
**Strategic Priority:** Offering the highest quality of environment for our residents and businesses



**Scope**

**Description:** Northside Hospital is funding a three year sponsorship program focusing on the Health and Wellness aspects of Alpharetta’s parks and programs.

Northside is providing \$50,000.00 per year for three years (began in FY 2019) which includes \$10,000 for operational initiatives and \$40,000 for capital improvements.

Collections for 2020 will be used for construction of a trail-head, fitness site, and associated signage/beautification installations at Wills Park. 100% of funding for these improvements is provided by Northside Hospital.

**\$ Impact on Operations:** Maintenance costs for the new equipment and park sites are estimated at \$5,000 annually.

**Financial Status**

<b>Funding Source:</b>	Grant:	\$	40,000
	Bond:	\$	-
	Grant:	\$	-
<b>Total Appropriations:</b>		\$	<b>40,000</b>

# CAPITAL PROJECT FUND SUMMARIES

**Project:** Wills Park Master Plan  
**Department:** Recreation, Parks & Cultural Services  
**Strategic Priority:** Fostering strong sense of community including safety and security



**Scope**

**Description:** This program provides for the systematic development of Wills Park as outlined in the 2018 Wills Park Master Plan. In 2020 the funds are for the design costs associated with the replacement and relocation of the Wills Park maintenance barn. The new location would be more centrally located allowing closer access to horseshow exhibitors and park users. The maintenance barn would also offer additional rental space opportunities for the Equestrian Center and can serve as a larger horse schooling arena thus assisting with attracting larger horseshows. Also in 2020, construction of gateway entrances and improvements to the dog park to include drainage upgrades are planned. Funding is provided through Hotel/Motel Taxes (facility portion; \$850,000).

**\$ Impact on Operations:** N/A

**Financial Status**

<b>Funding Source:</b>	Hotel/Motel Fund:	\$	850,000
	Bond:	\$	-
	Grant:	\$	-
<b>Total Appropriations:</b>		\$	<b>850,000</b>

**Project:** Design Services  
**Department:** Recreation, Parks & Cultural Services  
**Strategic Priority:** Offering the highest quality of environment for our residents and businesses



**Scope**

**Description:** This request is to provide funding for various studies and professional services that arise each year from Council and/or Department initiatives. Such services may include revisions to Recreation Master Plans, construction plans for recreation amenities including pavilions, gazebos, etc. These types of studies and professional services are essential and will assist in forecasting the current market environment, recommend standards that will assist in policy decisions, improve project completion timelines and functionality to maintain the high level of services our customers are accustomed to.

**\$ Impact on Operations:** N/A

**Financial Status**

<b>Funding Source:</b>	Local:	\$	20,000
	Bond:	\$	-
	Grant:	\$	-
<b>Total Appropriations:</b>		\$	<b>20,000</b>

# CAPITAL PROJECT FUND SUMMARIES

**Project:** Recurring Greenway Improvements Repairs  
**Department:** Recreation, Parks & Cultural Services  
**Strategic Priority:** Offering the highest quality of environment for our residents and businesses



*Scope*

**Description:** This fund will be used to repair, improve and enhance the entire length of the Alpharetta Greenway. This asset is extremely valuable to the City, but is showing its age. Washouts, erosion, heavy use and constant maintenance has taken a toll on the Greenway. Major repairs are needed on the boardwalk portion of the Greenway. Many trees need to be maintained and/or removed to ensure the health of the Greenway and Big Creek.

**\$ Impact on Operations:** Routine replacement capital - operating costs to decrease due to decline in repairs.

*Financial Status*

<b>Funding Source:</b>	Local:	\$	250,000
	Bond:	\$	-
	Grant:	\$	-
<b>Total Appropriations:</b>		\$	<b>250,000</b>

**Project:** Recurring Traffic Signal System Maintenance  
**Department:** Public Works  
**Strategic Priority:** Offering the highest quality of environment for our residents and businesses



*Scope*

**Description:** This request is for the continual maintenance, repair, and upgrading of existing traffic signals throughout the City. This includes vehicular detection systems, pedestrian signals, signal heads, signal cabinets and components, and signal communication systems. This funding request also allows for the replacement of loops removed during the annual milling and resurfacing project.

**\$ Impact on Operations:** Routine capital - maintenance is negligible and included in base operating budget.

*Financial Status*

<b>Funding Source:</b>	Local:	\$	100,000
	Bond:	\$	-
	Grant:	\$	-
<b>Total Appropriations:</b>		\$	<b>100,000</b>

# CAPITAL PROJECT FUND SUMMARIES

**Project:** Recurring Milling and Resurfacing  
**Department:** Public Works  
**Strategic Priority:** Offering the highest quality of environment for our residents and businesses



**Scope**

**Description:** This request is for the on-going maintenance of milling and resurfacing and preservation of city streets. Resurfacing of city streets increases the life expectancy of the roads. Without resurfacing, roadways will deteriorate and be more costly to repair. It is anticipated that this project will be augmented through an LMIG grant (additional \$600,000 that will be appropriated upon grant submission/approval). In FY 2019, the City contracted with Dynatest to complete a full evaluation of the city roadways. Each road receives a Pavement Condition Index score between 0 and 100. This standardized rating system is also used by the Georgia Department of Transportation. Lower scores indicate need for maintenance or reconstruction.

In FY 2020 the City will allocate funding in accordance with the Pavement Condition Index findings and also identify preservation techniques that will best extend the life of our roads. This includes a combination of surface coating techniques, milling and resurfacing, soil cement, etc. Funding to be provided through the following sources: Recurring Capital (\$2,250,000); Fund Balance (\$2,250,000); and LMIG Grant (\$600,000)

**\$ Impact on Operations:** This program decreases roadway maintenance costs as the surface is less susceptible to potholes and road surface deterioration.

<i>Financial Status</i>			
<b>Funding Source:</b>	Local:	\$	4,500,000
	Bond:	\$	-
	Grant:	\$	600,000
<b>Total Appropriations:</b>		\$	<b>5,100,000</b>

**Project:** Recurring Traffic Control Equipment  
**Department:** Public Works  
**Strategic Priority:** Offering the highest quality of environment for our residents and businesses



**Scope**

**Description:** This request is for equipment necessary for traffic control throughout the City. This includes traffic signal communications, traffic monitoring, and temporary traffic control measures. Traffic signal communications enable the intersections to work together and smooth traffic flow. Traffic signal monitoring includes equipment such as traffic cameras and maintenance to the Traffic Control Center. Temporary traffic control equipment includes devices used to detour or delineate traffic flow, such as cones, delineators and barricades, and variable message boards.

**\$ Impact on Operations:** Routine capital - maintenance is negligible and included in base operating budget.

<i>Financial Status</i>			
<b>Funding Source:</b>	Local:	\$	100,000
	Bond:	\$	-
	Grant:	\$	-
<b>Total Appropriations:</b>		\$	<b>100,000</b>

# CAPITAL PROJECT FUND SUMMARIES

**Project:** Recurring Traffic Responsive System Maintenance  
**Department:** Public Works  
**Strategic Priority:** Offering the highest quality of environment for our residents and businesses



**Scope**

**Description:** Since 2018, the Georgia Department of Transportation has upgraded over 100 signals throughout the City with new software (MaxTime) and has worked with the City to develop new Traffic Responsive timing plans along major corridors. All at no cost to the City. This request provides funds to maintain the upgraded traffic signal software and equipment provided and installed by GDOT. Additionally, the funds will be utilized to work with consultants to analyze data collected through these upgrades to continue modifying timing plans and expand the system throughout the City..

**\$ Impact on Operations:** Routine capital - maintenance is negligible and included in base operating budget.

<i>Financial Status</i>			
<b>Funding Source:</b>	Local:	\$	50,000
	Bond:	\$	-
	Grant:	\$	-
<b>Total Appropriations:</b>		<b>\$</b>	<b>50,000</b>

**Project:** Recurring Traffic Striping and Signage  
**Department:** Public Works  
**Strategic Priority:** Offering the highest quality of environment for our residents and businesses



**Scope**

**Description:** This request is for purchase of equipment and material needed for the repair/replacement of traffic striping and signage throughout the City. Repair/replacement of striping consists of the refresh of existing striping due to normal wear and the restriping of roadways after milling and resurfacing. Repair/replacement of traffic signage consists of replacement of existing signage due to normal wear as well as damage. This request also includes equipment/materials needed for fabrication of the city's signage (performed in-house).

**\$ Impact on Operations:** Routine capital - maintenance is negligible and included in base operating budget.

<i>Financial Status</i>			
<b>Funding Source:</b>	Local:	\$	200,000
	Bond:	\$	-
	Grant:	\$	-
<b>Total Appropriations:</b>		<b>\$</b>	<b>200,000</b>

# CAPITAL PROJECT FUND SUMMARIES

**Project:** Recurring Traffic Calming & Intersection Safety Improvements  
**Department:** Public Works  
**Strategic Priority:** Offering the highest quality of environment for our residents and businesses



**Scope**

**Description:** This request is for the identification, design, and implementation of safety improvements primarily in neighborhoods and at high crash rate intersections. Additionally, funds will enable staff to implement necessary traffic calming measures within the city. Projects may consist of roadway striping, signage such as radar signs, and channelization to mitigate existing safety deficiencies. Program will enhance public health and safety for users of the city's transportation system.

**\$ Impact on Operations:** Routine capital - maintenance is negligible and included in base operating budget.

**Financial Status**

<b>Funding Source:</b>	Local:	\$	50,000
	Bond:	\$	-
	Grant:	\$	-
<b>Total Appropriations:</b>		\$	<b>50,000</b>

**Project:** Recurring Bridge Maintenance  
**Department:** Public Works  
**Strategic Priority:** Offering the highest quality of environment for our residents and businesses



**Scope**

**Description:** This request is for the continual performance of required repairs and maintenance measures identified by Georgia Department of Transportation (GDOT) inspectors during their biennial inspections of city owned bridges. Tasks include: the removal of corrosion and repainting of bridge supports; remediation of erosion issues; installation/extension of concrete encasements around piles; cleaning and sealing deck joints; and replacement of failed wing walls. Failure to address these items can lead to further deterioration of bridge conditions. FY 2020: Work items will include repairs to the decorative end treatments of the 5 bridges along Windward Parkway.

**\$ Impact on Operations:** This program decreases bridge maintenance costs as it is less susceptible to surface and structure deterioration.

**Financial Status**

<b>Funding Source:</b>	Local:	\$	175,000
	Bond:	\$	-
	Grant:	\$	-
<b>Total Appropriations:</b>		\$	<b>175,000</b>



# CAPITAL PROJECT FUND SUMMARIES

**Project:** Recurring Traffic Signal Pole Painting and Maintenance  
**Department:** Public Works  
**Strategic Priority:** Offering the highest quality of environment for our residents and businesses



**Scope**

**Description:** This request funds the continued paint maintenance of the city’s traffic signal mast arms and pedestrian signals. Painting will coincide with the expected 7-10 year lifespan of the current signal pole painting plus miscellaneous general maintenance and touchups. Current costs total \$15,000 per intersection. FY 2020 includes funding for 4 intersections.

**\$ Impact on Operations:** Routine capital - maintenance is negligible and included in base operating budget.

<i>Financial Status</i>			
<b>Funding Source:</b>	Local:	\$	50,000
	Bond:	\$	-
	Grant:	\$	-
<b>Total Appropriations:</b>		\$	<b>50,000</b>

**Project:** Recurring Tree Planting and Landscape Improvements  
**Department:** Public Works  
**Strategic Priority:** Offering the highest quality of environment for our residents and businesses



**Scope**

**Description:** This request is for tree pruning, tree removal, tree planting, and landscape improvements within city right-of-ways. The city’s aging tree canopy within right-of-way areas requires pruning and removal to address issues such as pedestrian and vehicular safety, conflicts with street lights, signal head clearance, and intersection sightline clearance. FY 2020 funding will be used for landscaping the two roundabouts on Bethany Road, specifically Bethany @ Mid-Broadwell and Bethany @ Mayfield. Public Works staff will design the landscape plans for both roundabouts to conserve funding. Landscaping will include beautifying the feeder islands as well as the center of the median. Due to the location of these roundabouts, the City will take over maintenance of the landscaping at both roundabouts after final acceptance.

**\$ Impact on Operations:** \$2,000 annually for routine maintenance including landscape maintenance (e.g. fertilizing, pruning, etc.) and irrigation - added to operating budget.

<i>Financial Status</i>			
<b>Funding Source:</b>	Local:	\$	100,000
	Bond:	\$	-
	Grant:	\$	-
<b>Total Appropriations:</b>		\$	<b>100,000</b>

# CAPITAL PROJECT FUND SUMMARIES

**Project:** Recurring Sidewalk Maintenance and Repair  
**Department:** Public Works  
**Strategic Priority:** Offering the highest quality of environment for our residents and businesses



**Scope**

**Description:** This request is for the continual maintenance and repair of the city's sidewalk inventory. Over the last 10 years, the city has expended in excess of \$5 million on sidewalk projects. During that same period of time, the city's sidewalk inventory has also been increased through larger roadway and streetscape projects, through private development, and through annexation.

In FY 2019 the City contracted with Dynatest to complete a sidewalk inventory and evaluate sidewalk conditions. This list will standardize the evaluation process, provide a clear prioritized list of sidewalks needing repair, and tie sidewalk data into the city's GIS and asset management software. Types of repairs (cracking, trip hazard vertical displacements, and spalling) along with location (near schools and parks, along arterial roadways, in the downtown district, etc.) will help determine the repair priority. Dynatest's work is expected to be completed in spring of 2019, so project prioritizations can be used for the FY 2020 budget. Due to the large number and complexity, the City contracts out some of these repairs. This budget item covers the cost of sidewalk repairs completed by outside contractors.

**\$ Impact on Operations:** This program decreases sidewalk maintenance costs as it is less susceptible to surface and structure deterioration.

<b>Financial Status</b>			
<b>Funding Source:</b>	Local:	\$	200,000
	Bond:	\$	-
	Grant:	\$	-
<b>Total Appropriations:</b>		<b>\$</b>	<b>200,000</b>

# CAPITAL PROJECT FUND SUMMARIES

**Project:** Recurring Stormwater Pipes and Structure Repair and Maintenance  
**Department:** Public Works  
**Strategic Priority:** Offering the highest quality of environment for our residents and businesses




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*Scope*

**Description:** This request is for stormwater pipe and structure maintenance, repair/replacement and includes headwall repair projects located on private residential property within our existing maintenance responsibility.  
 This category includes unclogging pipes and structures filled with sediment and debris, repairing pipes by relining, contractual repairs to stormwater structures, and pipe replacement projects. The contractual pipe unclogging and structure repair will be throughout the city based on inspection results.

FY 2020

- Pipe repair or replacement: Lynne Circle and Lantern Ridge.
- Pipe lining projects: Fairfax, Greenmont Walk, Michaela Woods, and Hunters Oaks.
- Headwall repair/replacement: The city maintains headwalls at the end of pipes draining roadway water through residential properties, often discharging to streams, channels, or swales in the back or side yards of homes. Access to these areas is often difficult as it requires removal of fences, landscaping, and large trees. It can also be down steep embankments. Coordination with property owners is critical and the ability of the City to repair these headwalls is directly dependent on the cooperation of the property owners. Due to the work being in close proximity to homes, extra care is needed to maintain the homeowners' privacy and restore the area back to its preconstruction condition to the best of the City's ability to handle future maintenance.

**\$ Impact on Operations:** This program decreases maintenance costs as flooding and erosion will be reduced.

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<i>Financial Status</i>			
<b>Funding Source:</b>	Local:	\$	2,200,000
	Bond:	\$	-
	Grant:	\$	-
<b>Total Appropriations:</b>		<b>\$</b>	<b>2,200,000</b>

# CAPITAL PROJECT FUND SUMMARIES

**Project:** Recurring Stormwater Drainage Maintenance  
**Department:** Public Works  
**Strategic Priority:** Offering the highest quality of environment for our residents and businesses



*Scope*

**Description:** This request is for the continual maintenance and small drainage maintenance work within the city including: (1) small repairs such as grouting, paved inverts, and replacing tops; (2) annual maintenance of the city’s stormceptor units, oil/water separators, and city-owned detention ponds (as required by the Georgia Environmental Protection Division); and (3) Water Quality lab testing (as required by the Georgia Environmental Protection Division).

**\$ Impact on Operations:** This program decreases maintenance costs as flooding and erosion will be reduced.

*Financial Status*

<b>Funding Source:</b>	Local:	\$	150,000
	Bond:	\$	-
	Grant:	\$	-
<b>Total Appropriations:</b>		\$	<b>150,000</b>

**Project:** Recurring Stormwater Inspections  
**Department:** Public Works  
**Strategic Priority:** Offering the highest quality of environment for our residents and businesses



*Scope*

**Description:** The National Pollutant Discharge Elimination System (NPDES) Stormwater Permit requires Alpharetta to complete a number of inspections to protect our stormwater system. These inspections include site visits to private industrial facilities, private carwash and auto body repair shops, city ponds and stormwater management facilities, private ponds and stormwater management facilities, and city maintained storm structures and pipes. These inspections help us identify maintenance repair work, help us prioritize our crews and CIP lists, and help us recognize private violations of the stormwater ordinance. This project includes hiring a private consultant to complete the inspections so that city staff can focus their efforts toward planning, maintenance, and enforcement activities.

**\$ Impact on Operations:** This program decreases maintenance costs as flooding and erosion will be reduced.

*Financial Status*

<b>Funding Source:</b>	Local:	\$	100,000
	Bond:	\$	-
	Grant:	\$	-
<b>Total Appropriations:</b>		\$	<b>100,000</b>

# CAPITAL PROJECT FUND SUMMARIES

**Project:** Recurring Stormwater Design/Studies  
**Department:** Public Works  
**Strategic Priority:** Offering the highest quality of environment for our residents and businesses




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**Scope**

**Description:** This request funds various drainage, flood, and watershed studies that are required by state and federal regulations. Watershed studies identify capital projects to improve water quality in impaired streams. Additional studies include dam breach analysis, bacterial source testing, emergency planning and estimating damage, GIS maintenance, inventory updates, stream delisting, etc. These studies also identify future capital improvement projects or provide specific information that can be used by the city to meet regulatory compliance or further our service to our citizenry.

In December 2018 the City was notified by Georgia EPD that the Lake Windward Dam will be reclassified to a Category 1 dam and that because of the city's ownership of Lake Windward Drive, the city is considered a co-owner of the Lake Windward Dam. Category 1 dams require quarterly inspections and a once yearly engineer of record inspection to be submitted to Georgia EPD.

As co-owners we will need to come to an agreement with Windward for how these services and maintenance are managed. The FY 2020 funding will pay for the City's portion of the dam inspections and maintenance. Any remaining funds will be used to complete a design of a streambank protection project that will help to protect the integrity of our greenway trails identified in the ongoing FY 2018 Big Creek Erosion Study. Such work may consist of removing debris from specific locations, reestablishing a vegetated bank via landscape or gabion walls, removing trees, and/or removing sediment at specific locations.

**\$ Impact on Operations:** N/A

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		<i>Financial Status</i>	
<b>Funding Source:</b>	Local:	\$	100,000
	Bond:	\$	-
	Grant:	\$	-
<b>Total Appropriations:</b>		<b>\$</b>	<b>100,000</b>

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# CAPITAL PROJECT FUND SUMMARIES

**Project:** Recurring Fleet Replacement (F-150 Truck)  
**Department:** Public Works  
**Strategic Priority:** Offering the highest quality of environment for our residents and businesses



**Scope**

**Description:** This request is for the recurring replacement of trucks within the Public Works fleet. These replacements are based on age and/or maintenance/repair costs. These vehicles are expected to last in excess of 10 years and/or 130,000 miles. This request is for the replacement of one 1999 F150 4x4 (unit #81) with 80,762 miles within the Public Works fleet. This vehicle warrants replacement based on age.

**\$ Impact on Operations:** Routine replacement capital - operating costs to decrease due to decline in repairs.

**Financial Status**

<b>Funding Source:</b>	Local:	\$	35,000
	Bond:		
	Grant:	\$	-
<b>Total Appropriations:</b>		\$	<b>35,000</b>

**Project:** Recurring Fleet Replacement (Admin Vehicle)  
**Department:** Public Works  
**Strategic Priority:** Offering the highest quality of environment for our residents and businesses



**Scope**

**Description:** This request is for the recurring replacement of department pool vehicles within the Public Works fleet. These vehicles are not assigned to an individual but are used by a pool of people in the department; additionally, these vehicles are used as replacement vehicles when others are out of service. These replacements are based on age and/or maintenance/repair costs. These vehicles are expected to last in excess of 10 years and/or 130,000 miles.

This request is for the replacement of a 2003 Crown Victoria (Unit #339 with 58,541 miles) within the Public Works fleet. This vehicle warrants replacement based on age. This vehicle also has repair needs. Staff recommends replacing this vehicle with an F150 pickup truck to better serve the needs of the Public Works Fleet. An F150 would allow transportation of staff, while also being capable of towing and hauling as necessary, and occasional emergency use during inclement weather.

**\$ Impact on Operations:** Routine replacement capital - operating costs to decrease due to decline in repairs.

**Financial Status**

<b>Funding Source:</b>	Local:	\$	35,000
	Bond:	\$	-
	Grant:	\$	-
<b>Total Appropriations:</b>		\$	<b>35,000</b>

# CAPITAL PROJECT FUND SUMMARIES

**Project:** Recurring Fleet Replacement (F-250 Crew Cab Service Truck)  
**Department:** Public Works  
**Strategic Priority:** Offering the highest quality of environment for our residents and businesses



*Scope*

**Description:** This request is for the recurring replacement of F-250 trucks within the Public Works fleet. The F-250 replacements are based on age and/or maintenance/repair costs. These vehicles are expected to last in excess of 130,000 miles.

This request is for the replacement of a 2006 F250 Crew Cab 4x4 with Service Bed (unit #500 with 116,230 miles) within the Public Works fleet. This vehicle warrants replacement based on age and repair history. The vehicle has been out of service recently due to multiple issues including fuel system, turbo, etc.

**\$ Impact on Operations:** Routine replacement capital - operating costs to decrease due to decline in repairs.

*Financial Status*

<b>Funding Source:</b>	Local:	\$	61,000
	Bond:		
	Grant:	\$	-
<b>Total Appropriations:</b>		\$	<b>61,000</b>

**Project:** Recurring Equipment Replacement (Portable Wood Chipper)  
**Department:** Public Works  
**Strategic Priority:** Offering the highest quality of environment for our residents and businesses



*Scope*

**Description:** This request is for the replacement of a 1992 Brush Bandit Portable Wood Chipper Machine (26 years old). The 1992 Brush Bandit warrants replacement based on age and maintenance/repair costs. Due to its age, parts are increasingly hard to find and are typically more expensive. This piece of equipment enables staff to clear trees and brush from City right of ways while recycling the debris into usable mulch for use in other projects.

**\$ Impact on Operations:** Routine replacement capital - operating costs to decrease due to decline in repairs.

*Financial Status*

<b>Funding Source:</b>	Local:	\$	50,000
	Bond:	\$	-
	Grant:	\$	-
<b>Total Appropriations:</b>		\$	<b>50,000</b>

# CAPITAL PROJECT FUND SUMMARIES

**Project:** Recurring Public Safety Facilities Roof Replacement  
**Department:** Public Works  
**Strategic Priority:** Fostering strong sense of community including safety and security



**Scope**

**Description:** Roof replacement of the Evidence Building (\$115,000) and the metal roof segment of Fire Station 81 (\$250,000).  
 • Public Safety Headquarters - Evidence Building Roof Restoration (5,800 sq. ft. Roof Replacement 30YR Garland Warranty): The evidence building is the only roof at this location with a non-ballasted, smooth EPDM (rubber) surface at the Public Safety facilities. This roof is actively experiencing leaks. Due to the nature of this facility’s usage, we can choose a couple roofing options: (1) Mod-Bitumen option similar to what the other Public Safety facilities have which provides significant durability but is higher-priced (represents \$115,000 quote herein); or (2) another EPDM roofing option similar to what is being replaced which, while requiring more maintenance (i.e. walking pads to ensure the surface is not punctured, debris cleaning to ensure water doesn’t pool and stretch the membrane, etc.), is a more cost-effective alternative.  
 • Fire Station 82 – Replacement of the metal roof segment at Fire Station 82. This roof was installed in 1990 and totals approximately 4,000 sq.ft. Although the field of the roof is in good shape, the transition at the ridge and eave are showing significant signs of age and are no longer providing adequate water tight protection. This facility is actively experiencing leaks.

**\$ Impact on Operations:** This program decreases facility maintenance and utilities costs (increased energy efficiency).

<i>Financial Status</i>			
<b>Funding Source:</b>	Local:	\$	365,000
	Bond:	\$	-
	Grant:	\$	-
<b>Total Appropriations:</b>		<b>\$</b>	<b>365,000</b>

**Project:** Recurring Facility Renovations (Fire Stations)  
**Department:** Public Works  
**Strategic Priority:** Fostering strong sense of community including safety and security



**Scope**

**Description:** This Request is for the renovation of bathrooms, kitchens, flooring, lighting, appliances, ceiling fans, etc. at various Fire Stations within the City. The renovations will be accomplished over multiple years. FY 2020 request includes Fire Station 81 and 82 which will both receive bathroom and lighting renovations.

**\$ Impact on Operations:** Facility maintenance costs to decrease due to decline in repairs.

<i>Financial Status</i>			
<b>Funding Source:</b>	Local:	\$	125,000
	Bond:	\$	-
	Grant:	\$	-
<b>Total Appropriations:</b>		<b>\$</b>	<b>125,000</b>



# CAPITAL PROJECT FUND SUMMARIES

**Project:** Recurring Facility Renovations (Public Works Headquarters)  
**Department:** Public Works  
**Strategic Priority:** Offering the highest quality of environment for our residents and businesses



**Scope**

**Description:** This request is for renovations at the Public Works Facility. This work will include bathroom renovations, painting in various locations, new carpet /vct as needed, exterior metal repairs, and wall repairs in the bay area. The restrooms are used heavily and are in need of remodeling. The carpet/vct shows wear and tear and walls need repainting. FY 2020 funding will be used to replace the HVAC units and/or continued renovations of the restrooms.

**\$ Impact on Operations:** Facility maintenance costs to decrease due to decline in repairs.

**Financial Status**

<b>Funding Source:</b>	Local:	\$	40,000
	Bond:	\$	-
	Grant:	\$	-
<b>Total Appropriations:</b>		\$	<b>40,000</b>

**Project:** Recurring City Center Maintenance  
**Department:** Public Works  
**Strategic Priority:** Offering the highest quality of environment for our residents and businesses



**Scope**

**Description:** This request is for on-going interior maintenance like replacing cabinetry, painting walls and trim, etc. In addition, repairs to the custom stained moldings throughout the main floor require hiring professionals. FY 2020 funding will be combined with FY 2019 funding for installation of new cabinets, countertops, and appliances within the Community Room. The existing cabinets are beginning to wear and some are coming apart and are in need of repair. These replacements will keep the use of the cabinets in good working order

**\$ Impact on Operations:** Facility maintenance costs to decrease due to decline in repairs.

**Financial Status**

<b>Funding Source:</b>	Local:	\$	15,000
	Bond:	\$	-
	Grant:	\$	-
<b>Total Appropriations:</b>		\$	<b>15,000</b>

# CAPITAL PROJECT FUND SUMMARIES

**Project:** Recurring Court Facility Improvements  
**Department:** Public Works  
**Strategic Priority:** Offering the highest quality of environment for our residents and businesses



**Scope**

**Description:** This request is for installation of new carpet in the Court Room as well as re-upholstery on the benches in the Court Room. It also includes replacement of two HVAC units for the Court Room which are approximately 25 years old.

**\$ Impact on Operations:** Facility maintenance costs to decrease due to decline in repairs.

<i>Financial Status</i>			
<b>Funding Source:</b>	Local:	\$	70,000
	Bond:	\$	-
	Grant:	\$	-
<b>Total Appropriations:</b>		<b>\$</b>	<b>70,000</b>

**Project:** Old Roswell St Parking Lot Trash Enclosure  
**Department:** Public Works  
**Strategic Priority:** Offering the highest quality of environment for our residents and businesses



**Scope**

**Description:** This request is for funding to reconfigure and expand the dumpster enclosures servicing downtown businesses. Business user fees will cover the operational costs associated with the dumpster services.

**\$ Impact on Operations:** Sanitation service costs and site maintenance are estimated at \$20,400 annually.

<i>Financial Status</i>			
<b>Funding Source:</b>	Local:	\$	125,000
	Bond:	\$	-
	Grant:	\$	-
<b>Total Appropriations:</b>		<b>\$</b>	<b>125,000</b>

# CAPITAL PROJECT FUND SUMMARIES

**Project:** Recurring HVAC Replacement (Detention Facility)  
**Department:** Public Works  
**Strategic Priority:** Offering the highest quality of environment for our residents and businesses



*Scope*

**Description:** This request is for the replacement of HVAC units at the Detention Facility. These units are 20+ years in age and have outlasted their lifespan requiring multiple calls-for-service. Replacement of these units should make the building run more efficiently.

**\$ Impact on Operations:** Facility maintenance costs to decrease due to decline in repairs and utility costs to decline due to energy efficiency improvements.

*Financial Status*

<b>Funding Source:</b>	Local:	\$	75,000
	Bond:	\$	-
	Grant:	\$	-
<b>Total Appropriations:</b>		\$	<b>75,000</b>

**Project:** Recurring Generator Replacement (Fire Stations 82/83)  
**Department:** Public Works  
**Strategic Priority:** Offering the highest quality of environment for our residents and businesses



*Scope*

**Description:** This request is for replacement of generators for city facilities. New generators will be natural gas instead of diesel. FY 2020 replacement is for Fire Stations 82 and 83 (both are 25+ years old).

**\$ Impact on Operations:** Facility maintenance costs to decrease due to decline in repairs and utility costs to decline due to energy efficiency improvements.

*Financial Status*

<b>Funding Source:</b>	Local:	\$	100,000
	Bond:	\$	-
	Grant:	\$	-
<b>Total Appropriations:</b>		\$	<b>100,000</b>

# CAPITAL PROJECT FUND SUMMARIES

**Project:** Hopewell Road at Vaughan Drive Roundabout (Design)  
**Department:** Public Works  
**Strategic Priority:** Offering the highest quality of environment for our residents and businesses



**Scope**

**Description:** This request is for funding for the design of a roundabout at the intersection of Hopewell Road and Vaughan Drive. The roundabout would serve to: denote one is entering into Alpharetta; aid in slowing traffic entering into the Downtown area; and assist in turning onto/off of Vaughan Drive. Right-of-Way and Construction costs are estimated at \$100,000 and \$1.5 million respectively and would be part of a future funding request. Eligible for funding through Capital Project Fund (\$113,850) and Impact Fees (\$36,150).

**\$ Impact on Operations:** N/A

**Financial Status**

<b>Funding Source:</b>	Local:	\$	113,850
	Impact Fee Fund:	\$	36,150
	Grant:	\$	-
<b>Total Appropriations:</b>		\$	<b>150,000</b>

**Project:** Pedestrian Safety Improvements (Downtown)  
**Department:** Public Works  
**Strategic Priority:** Offering the highest quality of environment for our residents and businesses



**Scope**

**Description:** This request is for funding to evaluate, design, and construct pedestrian safety improvements at Canton Street/Old Canton Street and neighboring areas in the Downtown utilizing the tools and recommendations set forth in the pedestrian safety study funded in FY 2019. Projects may include pedestrian refuge islands, lighting improvements, midblock crossings, intersection treatments, and signal timing adjustments. Additional improvements may consist of installing signage restricting turning movements and modifying signals to incorporate a leading pedestrian movement. Remaining funds, if any, may be used at the intersection of Mayfield Road and Alpharetta Elementary School and/or surrounding Downtown areas.

**\$ Impact on Operations:** Currently estimated to be minimal. Will be revaluated once the improvements are identified.

**Financial Status**

<b>Funding Source:</b>	Local:	\$	200,000
	Bond:	\$	-
	Grant:	\$	-
<b>Total Appropriations:</b>		\$	<b>200,000</b>

# CAPITAL PROJECT FUND SUMMARIES

**Project:** Design Services  
**Department:** Public Works  
**Strategic Priority:** Offering the highest quality of environment for our residents and businesses



*Scope*

**Description:** This request is for various design services associated with minor projects unable to be completed by city staff. Such services include structural designs and/or evaluations, sub-surface geotechnical investigations, miscellaneous right-of-way/easement research. Utilizing experts in various fields enables city staff to make the appropriate decisions related to resolving construction issues. Additionally, the information gathered by the design professionals allows staff to properly design or address issues in the field.

**\$ Impact on Operations:** N/A

*Financial Status*

<b>Funding Source:</b>	Local:	\$	-
	Bond:	\$	75,000
	Grant:	\$	-
<b>Total Appropriations:</b>		\$	<b>75,000</b>

**Project:** City Hall Beautification  
**Department:** Public Works  
**Strategic Priority:** Offering the highest quality of environment for our residents and businesses



*Scope*

**Description:** This request is for the beautification of City Hall including interior art aesthetics.

**\$ Impact on Operations:** N/A

*Financial Status*

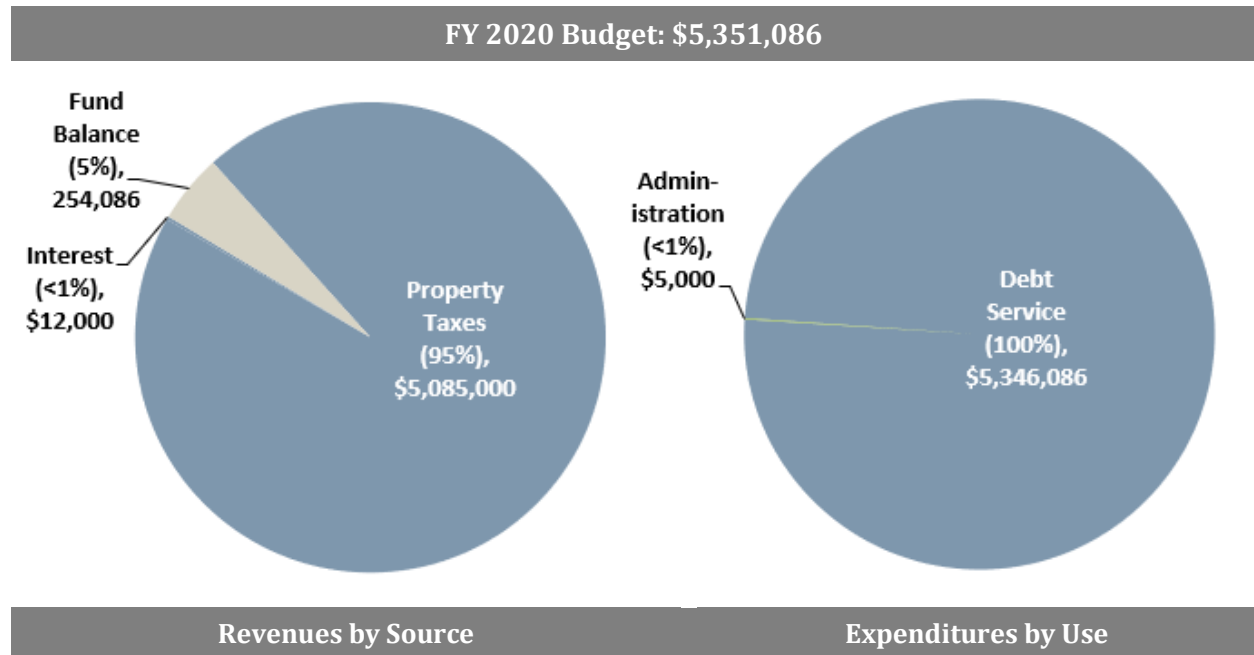
<b>Funding Source:</b>	Local:	\$	10,000
	Bond:		
	Grant:	\$	-
<b>Total Appropriations:</b>		\$	<b>10,000</b>

# DEBT SERVICE FUND SUMMARY

## Debt Service Fund Summary

### Overview

Pursuant to the Governmental Accounting Standards Board's Codification, Section 1300.107, debt service funds are used to account for the accumulation of resources for the payment of principal and interest on general long-term debt.



The city has one debt service fund that accounts for debt service on the following obligations (except where noted) along with the principal amounts outstanding as of June 30, 2019.

<b>GENERAL OBLIGATION (GO) BONDS</b>	<b>\$</b>
GO Bonds, Series 2012	\$ 24,530,000
GO Refunding Bonds, Series 2014	12,220,000
GO Bonds, Series 2016	49,635,000
<b>Total GO Debt</b>	<b>\$ 86,385,000</b>
<b>DEVELOPMENT AUTHORITY</b>	<b>\$</b>
Revenue Bonds, Series 2013 <sup>23</sup>	\$ 3,210,000
Revenue Bonds, Series 2016 <sup>23</sup>	24,520,000
<b>Total Development Authority Debt</b>	<b>\$ 27,730,000</b>

<sup>23</sup> This obligation is funded out of the General Fund (Series 2013) and Hotel/Motel Fund (Series 2016) and shown herein for the purposes of providing a comprehensive overview of all bond debt obligations.

# DEBT SERVICE FUND SUMMARY

## Debt Issuance Methodology

The city's preferred method for funding the acquisition and construction of major items, such as buildings, infrastructure, parks, streets, and other major capital facilities shall be through current revenue when available (i.e. pay-as-you-go) or from outside funding sources such as grant funding and related aid.

General obligation bonds have been issued to fund numerous large-scale projects including public safety facilities, parks and recreation facilities, and transportation improvements that continue to define Alpharetta as a desirable community to work and live.

The city issues general obligation bonds to provide capital improvement funding when the project(s) are of sufficiently large scale and it is appropriate to achieve a fair allocation of costs between current and future beneficiaries.

## Debt Issuance Activity

**GO Bonds, Series 2016:** In May 2016, the voters of the City of Alpharetta approved the issuance of General Obligation Bonds (the "2016 Alpharetta Parks and Transportation Bonds") to fund \$52 million in improvements aimed at alleviating traffic congestion, expanding sidewalk connectivity, improving park amenities, extending the Big Creek Greenway north to connect with Forsyth County's Greenway, and securing parkland for future passive and active park systems.

The 2016 Alpharetta Parks and Transportation Bonds were issued in July 2016 in a par amount of \$52 million (including premium) with a 25-year term and a true-interest cost of 2.83%.

**Development Authority Revenue Bonds, Series 2016:** The purpose of this bond issue was to fund the new state-of-the-art 44,000 square foot Conference Center through a public-private partnership with North American Properties (developer of Avalon). Along with the Conference Center, North American Properties constructed a 330-room Marriott Autograph hotel abutting the Center. North American Properties is operating the Conference Center that includes the largest meeting room in the north Fulton market. Economic impact studies have indicated that a conference center could bring in almost \$23.5 million in visitor spending, generating 545 jobs with more than \$15.7 million in earnings and over \$51.3 million in total economic output annually. The FY 2020 budget includes funding within the Hotel/Motel Fund to cover debt service associated with bonds issued to fund construction of the Center. The debt service is fully funded through the hotel/motel tax.

The Series 2016 Development Authority Revenue Bonds were issued in May 2016 in a par amount of \$25.9 million (including premium) with a 25-year term and a true-interest cost of 2.88%.

## DEBT SERVICE FUND SUMMARY

**GO Bonds, Series 2012:** In November 2011, the voters of the City of Alpharetta approved the issuance of \$29 million in General Obligation Bonds to fund the redevelopment of 22-acres in the heart of Downtown Alpharetta (the “City Center” project). The city’s vision is of a vibrant environment of parks and civic spaces that serve as a gathering place for citizens and attract business and investment to this important area of our community.

The first phase of the development included:

- New Fulton County Library (funded separately through Fulton County);
- 5-acre Public Park;
- Town Square;
- New Alpharetta City Hall; and
- 450+/- space Public Parking Garage.

These components create a place and an atmosphere where people naturally want to be;

drawing residents and visitors to the heart of our community to read a good book, enjoy a family picnic, attend a community event, and enjoy the company of friends and neighbors. While there many will also patronize the unique shops and restaurants that call Downtown Alpharetta home.

The environment created through these civic elements attracted private investment that drove the second phase of the development (mixed-use residential, retail, and office).

The City Center bonds were issued in March 2012 (“General Obligation Bonds, Series 2012”) in a par amount of \$29 million with a 20-year term and a true-interest cost of 2.98%.



**City Hall Ribbon Cutting**



### Bond Ratings

The city’s AAA bond rating was reaffirmed by Moody’s and Standard & Poor’s (“S&P”) during July 2016 in conjunction with the sale of \$51 million (par) of City of Alpharetta General Obligation Bonds, Series 2016, for improvements aimed at alleviating traffic congestion, expanding sidewalk connectivity, improving park amenities, extending the Big Creek Greenway north to connect with Forsyth County’s Greenway, and securing parkland for future active and passive park systems.



## DEBT SERVICE FUND SUMMARY

The AAA rating represents the highest rating available to municipalities and translates to significant savings to our citizens and stakeholders through reduced borrowing costs. This rating demonstrates the strongest creditworthiness relative to other US municipal or tax-exempt issuers and reflects the city's current sound financial position as well as strong financial management practices guiding our ongoing decision making. These practices are supported by formal policies to guide budget and procurement practices, capital investment, and debt management. Other positive factors include a relatively strong economic base, moderate debt burden, and manageable capital needs. The FY 2020 Budget is mindful of these factors and the importance of maintaining the highest rating, not only for our citizens but also our bondholders. Alpharetta is one of only 221 (*Moody's*)/336 (*S&P*) cities in the United States to earn a AAA bond rating.

S&P raised the city's Financial Management Assessment score from "good" to "strong" based on the city's formalized long-term financial projections (operations and capital) during 2016. Moody's reaffirmed the city's AAA bond rating in March 2018 and noted: "*Alpharetta's credit position is superior, and its Aaa rating far surpasses the median rating of Aa3 for cities nationwide. Notable credit factors include a very strong wealth and income profile, an extensive tax base, a robust financial position and affordable debt and pension liabilities*".

### Bond Smoothing

The city's primary method of funding large scale capital projects is through the issuance of bonds (e.g. general obligation bonds, Development Authority bonds, etc.). General obligation bonds have been issued to fund numerous large-scale projects including public safety facilities, parks and recreation facilities, and transportation improvements that

Fiscal Year	Operating Millage Levy	Debt Service Millage Levy	Total Millage Levy	% Increase (Decrease)
2020	4.820	0.930	5.750	0.0%
2019	4.770	0.980	5.750	0.0%
2018	4.720	1.030	5.750	0.0%
2017	4.620	1.130	5.750	0.0%
2016	5.000	0.750	5.750	0.0%
2015	4.950	0.800	5.750	0.0%
2014	4.870	0.880	5.750	0.0%
2013	4.820	0.930	5.750	0.0%
2012	4.215	1.535	5.750	0.0%
2011	4.215	1.535	5.750	0.0%
2010	4.215	1.535	5.750	0.0%

continue to define Alpharetta as a desirable community to work and live. The Alpharetta Development Authority, a component unit of the city that is focused on economic development within our borders, issued bonds in 2016 to fund construction of our state-of-the-art Conference Center. These bonds are funded by a portion of the Hotel/Motel Tax.

Principal and interest payments for fiscal year 2020 are budgeted at \$6.6 million with the following forecast: 2021 - 2041: \$7.2 million (annual average). These figures include city and Development Authority obligations and span multiple Funds.

The table above provides a historical snapshot of millage rate levies.

# DEBT SERVICE FUND SUMMARY

## General Obligation Bond Debt

General Obligation (“GO”) bonds are direct obligations and pledge the full faith and credit of the city. Original issue GO bonds are generally issued as 20/25-year serial bonds. Refunding GO bonds are issued in a maturity not exceeding the maturity of the refunded bonds. The following schedule provides a detailed listing of total debt service requirements of the city’s GO bonds through maturity.

### General Obligation Bonds (All Series)

	<b>Principal</b>	<b>Interest</b>	<b>Total Debt Service</b>
FY 2020	\$ 2,785,000.00	\$ 2,561,085.50	\$ 5,346,085.50
FY 2021	2,855,000.00	2,476,992.50	\$ 5,331,992.50
FY 2022	2,930,000.00	2,405,080.50	\$ 5,335,080.50
FY 2023	3,015,000.00	2,331,266.50	\$ 5,346,266.50
FY 2024	3,100,000.00	2,253,283.50	\$ 5,353,283.50
FY 2025	3,190,000.00	2,173,006.50	\$ 5,363,006.50
FY 2026	3,280,000.00	2,090,327.50	\$ 5,370,327.50
FY 2027	3,455,000.00	1,998,637.50	\$ 5,453,637.50
FY 2028	3,575,000.00	1,900,687.50	\$ 5,475,687.50
FY 2029	3,725,000.00	1,799,287.50	\$ 5,524,287.50
FY 2030	3,875,000.00	1,693,737.50	\$ 5,568,737.50
FY 2031	4,020,000.00	1,558,987.50	\$ 5,578,987.50
FY 2032	4,185,000.00	1,418,287.50	\$ 5,603,287.50
FY 2033	4,340,000.00	1,271,850.00	\$ 5,611,850.00
FY 2034	4,470,000.00	1,141,650.00	\$ 5,611,650.00
FY 2035	4,600,000.00	1,007,550.00	\$ 5,607,550.00
FY 2036	4,740,000.00	869,550.00	\$ 5,609,550.00
FY 2037	4,870,000.00	727,350.00	\$ 5,597,350.00
FY 2038	5,020,000.00	581,250.00	\$ 5,601,250.00
FY 2039	4,675,000.00	430,650.00	\$ 5,105,650.00
FY 2040	4,770,000.00	290,400.00	\$ 5,060,400.00
FY 2041	4,910,000.00	147,300.00	\$ 5,057,300.00
	<b>\$ 86,385,000.00</b>	<b>\$ 33,128,217.50</b>	<b>\$ 119,513,217.50</b>

## DEBT SERVICE FUND SUMMARY

### Development Authority Revenue Bond Debt

**Development Authority Revenue Bonds, Series 2013:** The purpose of this bond issue was to fund a portion of the development, equipping, and construction of Gwinnett Technical College's Alpharetta campus. The Series 2013 Development Authority Revenue Bonds were issued in June 2013 in a par amount of \$4.1 million with a 20-year term and a true-interest cost of 3.13%. The City is obligated to pay 100% of the total principal and interest payments on the bonds. This obligation is funded from the General Fund.

**Development Authority Revenue Bonds, Series 2016:** The purpose of this bond issue was to fund the new state-of-the-art 44,000 square foot Conference Center through a public-private partnership with North American Properties (developer of Avalon). Along with the Conference Center, North American Properties constructed a 330-room Marriott Autograph hotel abutting the Center. North American Properties is operating the Conference Center that includes the largest meeting room in the north Fulton market. Economic impact studies have indicated that a conference center could bring in almost \$23.5 million in visitor spending, generating 545 jobs with more than \$15.7 million in earnings and over \$51.3 million in total economic output annually. The FY 2020 budget includes funding within the Hotel/Motel Fund to cover debt service associated with bonds issued to fund construction of the Center. The debt service is fully funded through the hotel/motel tax.

# DEBT SERVICE FUND SUMMARY

## Development Authority Revenue Bonds (City Portion)

	Principal	Interest	Total Debt Service
FY 2020	\$ 390,000.00	\$ 877,152.50	\$ 1,267,152.50
FY 2021	735,000.00	867,452.50	\$ 1,602,452.50
FY 2022	795,000.00	834,602.50	\$ 1,629,602.50
FY 2023	855,000.00	798,852.50	\$ 1,653,852.50
FY 2024	920,000.00	760,202.50	\$ 1,680,202.50
FY 2025	985,000.00	719,190.00	\$ 1,704,190.00
FY 2026	1,065,000.00	674,777.50	\$ 1,739,777.50
FY 2027	1,140,000.00	626,027.50	\$ 1,766,027.50
FY 2028	1,195,000.00	600,640.00	\$ 1,795,640.00
FY 2029	1,255,000.00	573,802.50	\$ 1,828,802.50
FY 2030	1,310,000.00	544,377.50	\$ 1,854,377.50
FY 2031	1,375,000.00	510,765.00	\$ 1,885,765.00
FY 2032	1,445,000.00	474,050.00	\$ 1,919,050.00
FY 2033	1,525,000.00	429,350.00	\$ 1,954,350.00
FY 2034	1,315,000.00	382,200.00	\$ 1,697,200.00
FY 2035	1,390,000.00	342,750.00	\$ 1,732,750.00
FY 2036	1,465,000.00	301,050.00	\$ 1,766,050.00
FY 2037	1,545,000.00	257,100.00	\$ 1,802,100.00
FY 2038	1,625,000.00	210,750.00	\$ 1,835,750.00
FY 2039	1,710,000.00	162,000.00	\$ 1,872,000.00
FY 2040	1,800,000.00	110,700.00	\$ 1,910,700.00
FY 2041	1,890,000.00	56,700.00	\$ 1,946,700.00
	<b>\$ 27,730,000.00</b>	<b>\$ 11,114,492.50</b>	<b>\$ 38,844,492.50</b>

# DEBT SERVICE FUND SUMMARY

## Legal Debt Margin

The legal debt limit for the city is equal to 10% of the assessed value of the tax digest. For fiscal year 2019, the debt limit is estimated at \$554 million with currently outstanding general obligation debt representing 13% of capacity.

### City Of Alpharetta Legal Debt Margin (last five fiscal years)

	2019*	2018	2017	2016	2015
Debt limit	\$ 639,312,022	\$ 539,563,661	\$ 523,782,560	\$ 505,512,049	\$ 462,485,482
Total net debt applicable to limit	85,682,463	90,056,565	92,558,764	43,270,142	45,562,966
<b>Legal Debt Margin</b>	<b>\$ 553,629,559</b>	<b>\$ 449,507,096</b>	<b>\$ 431,223,796</b>	<b>\$ 462,241,907</b>	<b>\$ 416,922,516</b>
Total net debt applicable to the limit as a percentage of debt limit	13%	17%	18%	9%	10%

#### Legal Debt Margin Calculation for Fiscal Year 2018

Taxable Assessed Value	\$ 5,396,601,616
Add back: Exemptions	996,518,603
<i>Total assessed value</i>	<i>6,393,120,219</i>
Debt limit (10% of total assessed value)	\$ 639,312,022
Debt applicable to limit:	
General obligation bonds	86,385,000
Less: Amount set aside for repayment of general obligation debt	(702,537)
<i>Total net debt applicable to limit</i>	<i>\$ 85,682,463</i>
<b>Legal Debt Margin</b>	<b>\$ 553,629,559</b>

Variance due to the issuance of General Obligation Bonds, Series 2016.

Source: City of Alpharetta Finance Department

\* FY 2019 data represents estimates.

# DEBT SERVICE FUND SUMMARY

## Statement of Budgetary Comparisons

	FY 2019 Amended Budget	FY 2020 Recommended Budget	\$ Variance	% Variance
Property Taxes:				
Property Taxes	\$ 5,090,000	\$ 5,050,000	\$ (40,000)	-0.8%
Delinquent	20,000	20,000	-	0.0%
Motor Vehicle Taxes	24,000	15,000	(9,000)	-37.5%
Interest	10,000	12,000	2,000	20.0%
Other Financing Sources:				
Transfer-In from Impact Fee Fund	-	-	-	0.0%
Budgeted Fund Balance (1)	1,032,049	254,086	(777,963)	-75.4%
<b>Total Revenues (All Sources)</b>	<b>\$ 6,176,049</b>	<b>\$ 5,351,086</b>	<b>\$ (824,963)</b>	<b>-13.4%</b>
Maintenance & Operations:				
Professional Services	\$ 5,000	\$ 5,000	\$ -	0.0%
Debt Service (Principal and Interest):				
City of Alpharetta				
GO Bonds, Series 2012	1,478,950	1,485,350	6,400	0.4%
GO Bonds, Series 2014 (refunding)	1,933,622	1,930,948	(2,674)	-0.1%
GO Bonds, Series 2016	1,930,788	1,929,788	(1,000)	-0.1%
Development Authority of Alpharetta				
Revenue Refunding Bonds, Series 2009	125,153	-	(125,153)	-100.0%
Other Uses:				
Debt Service Reserve (2)	702,536	-	(702,536)	-100.0%
<b>Total Expenditures (All Uses)</b>	<b>\$ 6,176,049</b>	<b>\$ 5,351,086</b>	<b>\$ (824,963)</b>	<b>-13.4%</b>

Notes:

(1) FYs 2019-2020 utilize available fund balance to offset a portion of the debt service requirements.

(2) Annually after the year-end accrual period (i.e. September), the city carries-forward available fund balance and places in a Reserve account. The purpose is to provide elected officials, city staff, citizens, and stakeholders with a transparent view of the funding available for future initiatives. The carry-forward for FY 2020 will occur subsequent to adoption of the budget.

# DEBT SERVICE FUND SUMMARY

## Statement of Revenues, Expenditures, and changes in Fund Balance

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Amended Budget	FY 2020 Recommended Budget	FY 2021 Forecast	FY 2022 Forecast
<b>Beginning Fund Balance:</b>	\$ 845,511	\$ 814,053	\$ 1,250,407	\$ 1,032,050	\$ 702,537	\$ 448,451	\$ 448,451
<b>Revenues:</b>							
Property Taxes (incl. Motor Vehicle)	\$ 3,519,961	\$ 5,565,545	\$ 5,239,144	\$ 5,134,000	\$ 5,085,000	\$ 5,330,993	\$ 5,334,081
Interest	8,578	10,979	20,456	10,000	12,000	6,000	6,000
Other	-	1	-	-	-	-	-
Refunding Bond Proceeds	-	-	-	-	-	-	-
	<u>\$ 3,528,539</u>	<u>\$ 5,576,525</u>	<u>\$ 5,259,600</u>	<u>\$ 5,144,000</u>	<u>\$ 5,097,000</u>	<u>\$ 5,336,993</u>	<u>\$ 5,340,081</u>
<b>Expenditures:</b>							
Professional Services	\$ -	\$ 2,350	\$ 3,300	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Non-Departmental:							
Debt Service	3,559,998	5,137,821	5,474,657	5,468,513	5,346,086	5,331,993	5,335,081
Debt Service Reserve	-	-	-	-	-	-	-
Refunding Bonds (Pmt to Escrow)	-	-	-	-	-	-	-
Refunding Bonds (Issue Costs)	-	-	-	-	-	-	-
	<u>\$ 3,559,998</u>	<u>\$ 5,140,171</u>	<u>\$ 5,477,957</u>	<u>\$ 5,473,513</u>	<u>\$ 5,351,086</u>	<u>\$ 5,336,993</u>	<u>\$ 5,340,081</u>
<b>Other Financing Sources (Uses):</b>							
Interfund Transfer:							
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(1) Capital Project Fund	-	-	-	-	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Ending Fund Balance: (1)</b>	<u>\$ 814,053</u>	<u>\$ 1,250,407</u>	<u>\$ 1,032,050</u>	<u>\$ 702,537</u>	<u>\$ 448,451</u>	<u>\$ 448,451</u>	<u>\$ 448,451</u>
<i>Changes in Fund Balance (actual/est.)</i>	\$ (31,459)	\$ 436,354	\$ (218,357)	\$ (329,513)	\$ (254,086)	\$ -	\$ -

Notes:

(1) FYs 2016-2020 utilize available fund balance to offset a portion of the debt service requirements.

# DEPARTMENT SUMMARIES

## Department Summaries

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### Overview

The *Department Summaries* section is intended to provide detailed financial and non-financial information of the departmental operations funded within the General Fund.

This section segments departmental budgets into the following components:

- *Mission Statement* – the statement must identify the particular purpose for the department and how it relates to the city’s overall mission.
- *Goals & Objectives* – a listing of the fundamental goals and objectives which aid the department in achieving its mission. Goals stretch and challenge the department, but they must also be SMART (Specific, Measurable, Achievable, Relevant, and Timed).  
  
Direct linkages are identified between the city’s vision/strategic priorities and departmental goals & objectives.
- *Revenue/Expenditure Summary* – the budget for the department summarized by expenditure category:
  - Personal Services: salaries, overtime, and other compensation related expenditures.
  - Maintenance & Operations: professional fees, repair & maintenance, general supplies, communications, and other operational related expenditures.
  - Capital: departmental machinery & equipment expenses.
- *New Initiatives* – new services and/or capital investment.
- *Statement of Service and Performance Measures* – multi-year summary of departmental performance measurements.

The city views its performance measurement system as a priority and is continuing to develop and refine performance data and benchmarks. The city’s performance measurement team is implementing a proprietary software application to assist in the tracking, analysis and reporting of performance measurement data. As you review the departmental sections of this document, you will notice refined measures for our Public Safety and Information Technology departments that follow the city’s updated model.



# DEPARTMENT SUMMARIES

## Mayor and City Council

DONALD MITCHELL  
CITY COUNCIL (POST 1)



DMitchell@alpharetta.ga.us

BEN BURNETT  
CITY COUNCIL (POST 2)



BBurnett@alpharetta.ga.us

KAREN RICHARD  
CITY COUNCIL (POST 3)



KRichard@alpharetta.ga.us

JIM GILVIN  
MAYOR



JGilvin@alpharetta.ga.us



**Mission Statement**

*TO MAKE A POSITIVE DIFFERENCE in the community by efficiently managing public resources and providing effective services and leadership that exceed the expectations of our citizens.*

JOHN HIPES  
CITY COUNCIL (POST 4)



JHipes@alpharetta.ga.us

JASON BINDER  
CITY COUNCIL (POST 5)



JBinder@alpharetta.ga.us

DAN MERKEL  
CITY COUNCIL (POST 6)



DMerkel@alpharetta.ga.us

## DEPARTMENT SUMMARIES

### Mayor and City Council

#### **Mission Statement**

To make a positive difference in the community by efficiently managing public resources and providing effective services and leadership that exceed the expectations of our citizens.

#### **Core Values**

***Excellence:*** We believe that expectations are the starting point; not the destination. Every member of the City of Alpharetta Team shall be dedicated to the pursuit of continuous improvement in our results and how they are achieved.

***Stewardship:*** The citizens of Alpharetta have entrusted to us public resources and empowered us to protect, invest, and leverage them for the good and betterment of the community. We shall do so in a manner that reflects the highest ethics, exacting standards, and unwavering principles.

***Integrity:*** The trust of the public is the foundation of our ability to conduct the business of local government and realize the City's mission. Every member of the City of Alpharetta Team shall maintain her or his reputation for honesty, straightforwardness, fair dealing, and a sincere desire to serve in the best interest of the community and citizens of Alpharetta

***Service:*** The City of Alpharetta is committed to efficient, effective, and responsive service delivery that makes a positive difference in the community and the lives of those we serve. We shall proactively address issues and pursue opportunities, act with humility, and deliver more than what is expected.

***Loyalty:*** Through our every word and action we shall serve, protect, and promote the community and citizens of Alpharetta; advance the City's mission; and support and work in unity with those with whom we serve.

#### **Community Vision**

Our Community Vision is to advance Alpharetta as a signature City by:



Offering the highest quality of environment for our residents and businesses;



Fostering strong sense of community including safety and security;



Providing a business climate that attracts the top echelon companies.

# DEPARTMENT SUMMARIES

## Statement of Revenues, Expenditures, and changes in Personnel

### Mayor and City Council General Fund

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Amended Budget	FY 2020 Recommended Budget	FY 2021 Forecast	FY 2022 Forecast
<b>REVENUES</b>							
N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES</b>							
<b>Personnel Services:</b>							
Salaries	\$ 120,000	\$ 120,000	\$ 109,063	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
Group Insurance	135,257	141,640	128,080	158,725	176,360	185,178	194,437
FICA	6,824	6,772	6,615	9,455	9,455	9,455	9,455
Pension (Defined Benefit)	1,845	-	-	-	-	-	-
Pension (401A Contribution/Match)	14,125	15,274	12,844	16,200	16,200	16,200	16,200
Workers Compensation	3,112	3,107	3,027	3,307	3,626	3,699	3,772
OPEB Contribution	397	388	377	2,718	2,642	2,642	2,642
Miscellaneous	3,600	3,845	2,700	3,600	3,600	3,600	3,600
<i>subtotal</i>	<b>\$ 285,160</b>	<b>\$ 291,026</b>	<b>\$ 262,705</b>	<b>\$ 314,005</b>	<b>\$ 331,883</b>	<b>\$ 340,774</b>	<b>\$ 350,106</b>
<b>Maintenance &amp; Operations:</b>							
* Mayor	\$ 8,793	\$ 8,476	\$ 7,782	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
* City Council Post 1	4,460	4,835	4,916	5,000	5,000	5,000	5,000
* City Council Post 2	1,607	1,019	3,936	5,000	5,000	5,000	5,000
* City Council Post 3	5,000	1,809	689	5,000	5,000	5,000	5,000
* City Council Post 4	4,993	4,546	1,954	5,000	5,000	5,000	5,000
* City Council Post 5	1,925	659	1,316	5,000	5,000	5,000	5,000
* City Council Post 6	2,856	3,697	3,395	5,000	5,000	5,000	5,000
Miscellaneous	6,301	3,213	5,840	11,384	11,613	11,729	11,846
<i>subtotal</i>	<b>\$ 35,936</b>	<b>\$ 28,254</b>	<b>\$ 29,828</b>	<b>\$ 50,384</b>	<b>\$ 50,613</b>	<b>\$ 50,729</b>	<b>\$ 50,846</b>
<b>Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL</b>	<b>\$ 321,095</b>	<b>\$ 319,279</b>	<b>\$ 292,533</b>	<b>\$ 364,389</b>	<b>\$ 382,496</b>	<b>\$ 391,503</b>	<b>\$ 400,953</b>
<b>PERSONNEL</b>							
Mayor	1.0	1.0	1.0	1.0	1.0		
City Council	6.0	6.0	6.0	6.0	6.0		
<b>TOTAL</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>		

\* Financial activity is tied to the Post and not the necessarily the current incumbent.

## DEPARTMENT SUMMARIES

### **Budget Narrative**

The Fiscal Year 2020 Budget for Mayor and City Council totals \$382,496 and represents an increase of 5%, or \$18,107 compared to the FY 2019 budget. The Personnel Services category increased 6%, or \$17,878, due primarily to growth in group insurance premiums and changes in insurance coverage elections.

The Maintenance and Operations category is flat with FY 2019. The annual discretionary expense appropriation will remain at \$5,000 for Council Members and \$9,000 for the Mayor.

Authorized personnel totals 7.0 full-time-equivalents (“FTE”) and represent the following:

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Variance
Mayor	1.0	1.0	1.0	1.0	1.0	-
Councilperson Post 1	1.0	1.0	1.0	1.0	1.0	-
Councilperson Post 2	1.0	1.0	1.0	1.0	1.0	-
Councilperson Post 3	1.0	1.0	1.0	1.0	1.0	-
Councilperson Post 4	1.0	1.0	1.0	1.0	1.0	-
Councilperson Post 5	1.0	1.0	1.0	1.0	1.0	-
Councilperson Post 6	1.0	1.0	1.0	1.0	1.0	-
	7.0	7.0	7.0	7.0	7.0	-



The City of Alpharetta is one of the first communities in the region to qualify for the Green Community Certification by the Atlanta Regional Commission. Certification is earned by implementing environmental sustainability practices and policies in 10 categories, ranging from energy efficiency and

green building to transportation and water efficiency.

The City Council adopted the Alpharetta Green City Program in early 2009 as a comprehensive document for all the city’s sustainable policies and practices. A variety of measures are incorporated in the Green City Program, including LEED or EnergyStar certification for all new local government buildings, a green fleet policy, “green” purchasing policies and more. The city received points for its water conservation requirement for new construction, which mandates that any project within the city limits demonstrate how the project will reduce water consumption by at least 10 percent to receive a permit. Other measures implemented by the City of Alpharetta are community incentives for green building and WaterSense homes, a commercial recycling requirement, installation of LED bulbs in all traffic signals and a no-idling policy for government.

# DEPARTMENT SUMMARIES

## City Administration

BOB REGUS  
CITY ADMINISTRATOR

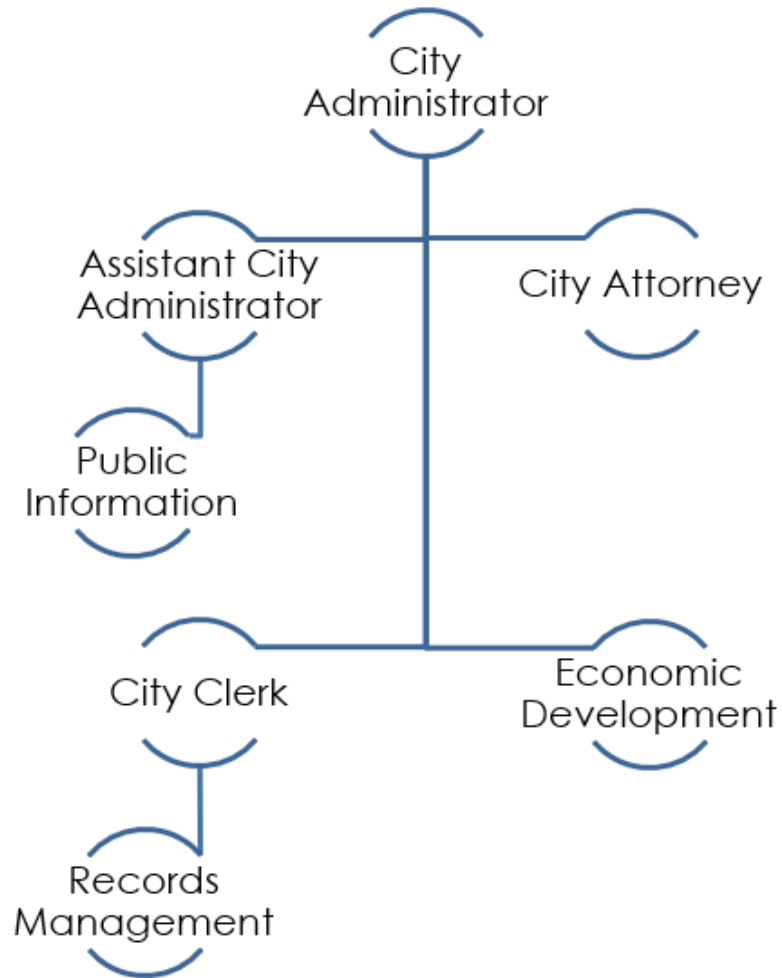


BRegus@alpharetta.ga.us

JAMES DRINKARD  
ASSISTANT CITY  
ADMINISTRATOR



JDrinkard@alpharetta.ga.us



Our Community Vision is to advance Alpharetta as a signature City by:



*Offering the highest quality of environment for our residents and businesses;*



*Fostering strong sense of community including safety and security; and*



*Providing a business climate that attracts the top echelon companies.*

The icons set forth above are used throughout the Budget Narrative to identify the link between the city's Community Vision and the goals and objectives of our various departmental divisions/projects.

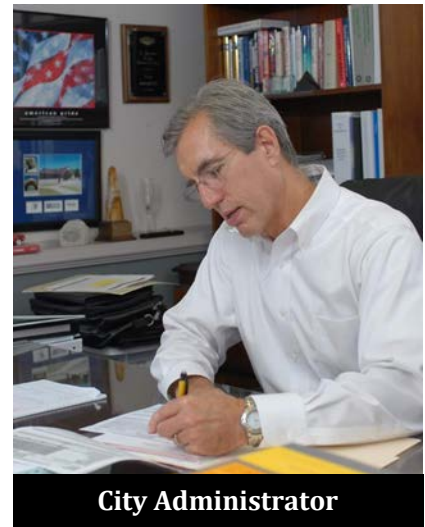
# DEPARTMENT SUMMARIES

## City Administration

*Administration, City Attorney, City Clerk, Public Information, and Economic Development*















### **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.



**City Administrator**

### **Goals and Objectives**

-    ✓ To improve quality of service to citizens of the City of Alpharetta;
-  ✓ To improve morale and promote teamwork among all employees;
-  ✓ To improve coordination and administration of interdepartmental activities;
-    ✓ To promote better communication between all levels of government and the citizens;
-    ✓ To use technology to improve processes for citizen input into facets of governance;
-   ✓ To increase the public/government interaction through the City's website; and
-  ✓ Oversee the Economic Development efforts for the City.

## DEPARTMENT SUMMARIES

### Key Issues

- ✓ Continue the development of a “customer-driven” organizational culture among the staff;
- ✓ Strengthen the relationship between the City Council and staff - building bridges in communication to facilitate the relationship;
- ✓ Continue the informative, cooperative endeavor of providing the best available information 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, ensuring staff meets the expectations of existing and new residents; and
- ✓ Continue efforts toward enhancing the compensation and benefits package to attract and retain the very best employees.



The City of Alpharetta has been awarded the *Certified City of Ethics* designation from the Georgia Municipal Association (“GMA”). This program was created to recognize cities that have adopted principles and procedures that offer guidance on ethical issues, along with a mechanism to resolve complaints at the local level.

The city has also been awarded the *City of Excellence* designation from the GMA in conjunction with Georgia Trend Magazine. This program was created to recognize Georgia’s best managed and most livable cities.



# DEPARTMENT SUMMARIES

## Statement of Revenues, Expenditures, and changes in Personnel

### City Administration General Fund

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Amended Budget	FY 2020 Recommended Budget	FY 2021 Forecast	FY 2022 Forecast
<b>REVENUES</b>							
<b>Licenses and Permits:</b>							
Alcohol Beverage Permits	\$ 11,900	\$ 10,150	\$ 10,150	\$ 6,000	\$ 6,000	\$ 6,180	\$ 6,365
<b>Charges for Services:</b>							
Taste of Alpharetta	-	-	-	-	-	-	-
Other (Events)	1,685	698	1,020	700	700	700	700
<b>Other Revenue:</b>							
Property Leases	-	3,410	-	-	-	-	-
Other	87	7,696	4,648	-	-	-	-
<b>TOTAL</b>	<b>\$ 13,672</b>	<b>\$ 21,953</b>	<b>\$ 15,818</b>	<b>\$ 6,700</b>	<b>\$ 6,700</b>	<b>\$ 6,880</b>	<b>\$ 7,065</b>
<b>EXPENDITURES</b>							
<b>Personnel Services:</b>							
Salaries	\$ 977,997	\$ 976,858	\$ 986,288	\$ 882,243	\$ 807,226	\$ 827,407	\$ 848,092
Overtime	237	-	88	-	-	-	-
Group Insurance	161,437	162,975	165,996	150,011	136,455	143,278	150,442
FICA	66,554	67,303	66,730	69,133	62,090	63,642	65,233
Pension (Defined Benefit)	90,396	87,485	100,437	99,253	80,260	80,260	80,260
Pension (401A Contribution/Matc	70,593	69,274	63,771	69,870	62,854	64,425	66,036
Workers Compensation	26,104	24,582	24,362	27,015	22,417	22,865	23,323
OPEB Contribution	3,390	3,160	3,115	22,789	17,139	17,482	17,831
Miscellaneous	7,445	7,689	7,433	7,760	7,200	7,200	7,200
<i>subtotal</i>	<i>\$ 1,404,153</i>	<i>\$ 1,399,325</i>	<i>\$ 1,418,220</i>	<i>\$ 1,328,074</i>	<i>\$ 1,195,641</i>	<i>\$ 1,226,559</i>	<i>\$ 1,258,417</i>
<b>Maintenance &amp; Operations:</b>							
Professional Services	\$ 93,263	\$ 154,563	\$ 293,534	\$ 179,880	\$ 409,700	\$ 413,797	\$ 417,935
Advertising	91,170	161,923	184,783	176,515	163,200	164,832	166,480
Printing	2,535	2,940	1,342	2,800	3,000	3,030	3,060
Employee Training	22,701	33,828	30,809	23,000	20,100	20,301	20,504
Employee Travel	30,160	37,441	38,585	21,913	12,500	12,625	12,751
General Supplies	124,791	84,830	80,558	79,565	69,390	70,084	70,785
Maintenance Contracts/IT Service:	120,329	86,755	103,360	148,392	142,135	143,556	144,992
Utilities	896	328	178	-	-	-	-
Miscellaneous	3,794	18,869	30,085	3,300	3,000	3,030	3,060
<i>subtotal</i>	<i>\$ 489,639</i>	<i>\$ 581,478</i>	<i>\$ 763,232</i>	<i>\$ 635,365</i>	<i>\$ 823,025</i>	<i>\$ 831,255</i>	<i>\$ 839,568</i>
<b>Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL</b>	<b>\$ 1,893,792</b>	<b>\$ 1,980,803</b>	<b>\$ 2,181,453</b>	<b>\$ 1,963,439</b>	<b>\$ 2,018,666</b>	<b>\$ 2,057,814</b>	<b>\$ 2,097,985</b>
<b>Authorized Personnel</b>	<b>11.0</b>	<b>10.0</b>	<b>10.0</b>	<b>8.0</b>	<b>7.0</b>		



## DEPARTMENT SUMMARIES

### **Budget Narrative**

The FY 2020 Budget for City Administration totals \$2,018,666 and represents an increase of 3%, or \$55,227, compared to FY 2019.

The Personnel Services category decreased -10%, or -\$132,433, due primarily to wage increases associated with the 3.0% performance based merit program scheduled for April 1, 2020, growth in group insurance premiums, growth in risk management claims funding, all of which is offset through the full-year impacts of the elimination of the Internal Audit function (one Internal Auditor position) and Economic Development Director position (fiscal year 2019 budget reflects partial-year funding for both) as well as elimination of the Records Manager position.

Authorized personnel total 7 full-time-equivalents (“FTE”) and represent the following:

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Variance
Assistant City Administrator	1.0	1.0	1.0	1.0	1.0	-
Assistant City Clerk	1.0	1.0	1.0	1.0	1.0	-
City Administrator	1.0	1.0	1.0	1.0	1.0	-
City Clerk	1.0	1.0	1.0	1.0	1.0	-
Economic Development Director**	1.0	1.0	1.0	1.0	-	(1.0)
Economic Development Manager	1.0	1.0	1.0	1.0	1.0	-
Executive Office Coordinator	1.0	1.0	1.0	1.0	1.0	-
Grants Administrator	1.0	-	-	-	-	-
Internal Auditor*	1.0	1.0	1.0	-	-	-
Records Manager*	1.0	1.0	1.0	-	-	-
Web Administrator	1.0	1.0	1.0	1.0	1.0	-
	11.0	10.0	10.0	8.0	7.0	(1.0)

\* Position eliminated during FY 2019 (Internal Auditor)/FY 2020 (Records Manager).

\*\* Position funding removed in FY 2019.

The Maintenance and Operations category increased 30%, or \$187,660, due primarily to the following activity:

- Increase in professional services of \$229,820 due primarily to: (1) estimated staffing and management costs for the 2019 municipal election (managed through Fulton County; \$150,000 including advertising needs); and (2) programming of Tech Alpharetta operational funding (\$100,000) into the operating budget (previously funded the capital allocations).
- All other departmental maintenance and operations budget accounts declined roughly -9% based on a review of expenditure trends coupled with a forecast of operational service priorities including the elimination of the Internal Audit function and a targeted reduction in hospitality, marketing, and promotional needs.

# DEPARTMENT SUMMARIES

## Statement of Revenues, Expenditures, and changes in Personnel

### Legal Services

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Amended Budget	FY 2020 Recommended Budget	FY 2021 Forecast	FY 2022 Forecast
<b>REVENUES</b>							
N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES</b>							
<b>Maintenance &amp; Operations:</b>							
Professional Fees	\$ 726,165	\$ 650,104	\$ 725,172	\$ 690,000	\$ 750,000	\$ 765,000	\$ 780,300
<b>TOTAL</b>	<b>\$ 726,165</b>	<b>\$ 650,104</b>	<b>\$ 725,172</b>	<b>\$ 690,000</b>	<b>\$ 750,000</b>	<b>\$ 765,000</b>	<b>\$ 780,300</b>
<b>PERSONNEL*</b>	-	-	-	-	-	-	-

\* City Attorney services are provided through a contractual arrangement with a private law firm.

### Performance Measurement

The following section provides detailed information on City Administration programs including performance measures and personnel. Please refer to the *Budget Process* section of this document for information on the city's Performance Measurement System as well as an update on the city's move towards benchmarking and dashboard reporting.

# DEPARTMENT SUMMARIES

- **City Administration**

**Statement of Service:** Serves as the administrative head of the municipal government, coordinating municipal functions in order to provide effective, efficient, and responsive services. This office also ensures that ordinances, resolutions and regulations of the City Council and laws of the State of Georgia are enforced and is responsible for public relations activities.

City Administration Performance Measurements	Actual FY 2016	Actual FY 2017	Actual FY 2018	YTD (Dec. 2018) FY 2019	Target FY 2019	Target FY 2020
City Administration Department annual turnover percentage	11.0%	12.0%	0.0%	14.0%	0.0%	0.0%
Number of website hits	622,799	485,734	536,173	263,919	430,000	500,000
Website Unique Visitors	452,000	315,621	332,428	171,801	454,000	350,000
Website Page Views	1,200,000	1,144,182	1,177,294	566,390	1,210,000	1,210,000
% of Website New Visits	N/A	N/A	61%	60%	60%	60%
Facebook Followers	N/A	6,244	7,800	9,764	8,200	10,000
Twitter Followers	N/A	7,505	8,100	8,756	8,500	9,000
<b>Personnel Assigned:</b>	<b>9.0 FTE</b>	<b>8.0 FTE</b>	<b>8.0 FTE</b>	<b>7.0 FTE</b>	<b>7.0 FTE</b>	<b>6.0 FTE</b>
City Administrator	City Administrator	City Administrator	City Administrator	City Administrator	City Administrator	City Administrator
Asst City Admin	Asst City Admin	Asst City Admin	Asst City Admin	Asst City Admin	Asst City Admin	Asst City Admin
Executive Office Coord.	Executive Office Coord.	Executive Office Coord.	Executive Office Coord.	Executive Office Coord.	Executive Office Coord.	Executive Office Coord.
Grants Administrator	N/A	N/A	N/A	N/A	N/A	N/A
Web Administrator	Web Administrator	Web Administrator	Web Administrator	Web Administrator	Web Administrator	Web Administrator
City Clerk	City Clerk	City Clerk	City Clerk	City Clerk	City Clerk	City Clerk
Assistant City Clerk	Assistant City Clerk	Assistant City Clerk	Assistant City Clerk	Assistant City Clerk	Assistant City Clerk	Assistant City Clerk
Records Manager	Records Manager	Records Manager	Records Manager	Records Manager	Records Manager	N/A
Internal Auditor	Internal Auditor	Internal Auditor	Internal Auditor			

## Economic Development

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

City Administration - Economic Development Performance Measurements	Actual FY 2016	Actual FY 2017	Actual FY 2018	YTD (Dec. 2018) FY 2019	Target FY 2019	Target FY 2020
# of Existing business contacts	425	516	425		550	110
# of New projects	9	12	9	11	7	10
# of Major business prospects recruited	1		1		1	2
<b>Personnel Assigned:</b>	<b>2.0 FTE</b>	<b>2.0 FTE</b>	<b>2.0 FTE</b>		<b>2.0 FTE</b>	<b>1.0 FTE</b>
Economic Dev Director	Economic Dev Director	Economic Dev Director	Economic Dev Director		Economic Dev Director	N/A
Economic Dev Manager	Economic Dev Manager	Economic Dev Manager	Economic Dev Manager		Economic Dev Manager	Economic Dev Manager

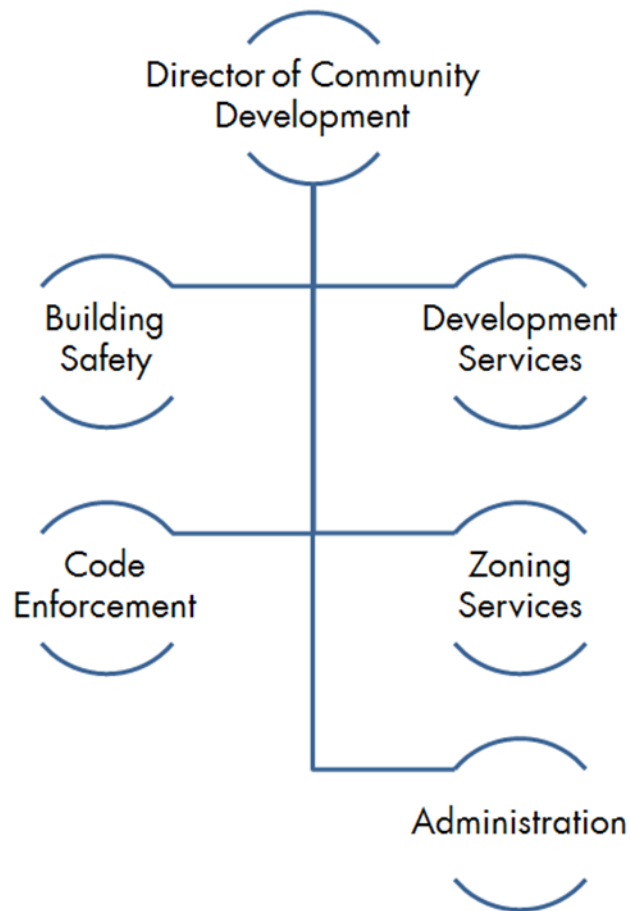
# DEPARTMENT SUMMARIES

## Community Development

KATHI COOK  
DIRECTOR



KCook@alpharetta.ga.us



Our Community Vision is to advance Alpharetta as a signature City by:



*Offering the highest quality of environment for our residents and businesses;*



*Fostering strong sense of community including safety and security; and*



*Providing a business climate that attracts the top echelon companies.*

Our Community Vision serves as the guiding principles for the planning and operation of our city government and each department structures its mission, goals and objectives to facilitate achievement of our mission. The icons set forth above are used throughout the Budget Narrative to identify the link between the city's Community Vision and the goals and objectives of our various departmental divisions/projects.

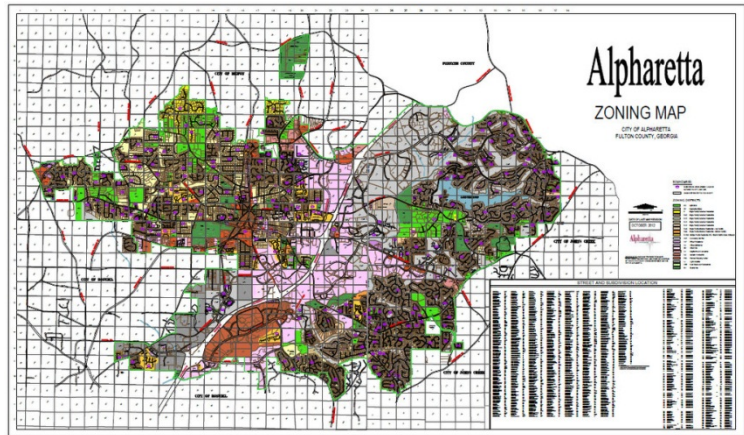
# DEPARTMENT SUMMARIES

## Community Development

*Administration, Building Safety, Development Services, Zoning, and Code Enforcement*

### **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;
- ✓ Provide the highest quality of customer service;
- ✓ Maintain and update demographic, statistical and other data, maps and materials;
- ✓ Process all public hearings in the most efficient manner possible;
- ✓ Maintain and process business licenses for the City; and
- ✓ Collaborate with the Economic Development Division (City Administration) to fulfill the vision of the City of Alpharetta as the preeminent place to live, work, learn and play.

# DEPARTMENT SUMMARIES

## Statement of Revenues, Expenditures, and changes in Personnel

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Amended Budget	FY 2020 Recommended Budget	FY 2021 Forecast	FY 2022 Forecast
<b>REVENUES</b>							
<b>Business Taxes:</b>							
Occupational License Fees	\$ 1,120,353	\$ 1,145,673	\$ 1,132,316	\$ 1,154,000	\$ 1,179,714	\$ 1,215,105	\$ 1,251,559
<b>Licenses &amp; Permits:</b>							
Development Permits/Fees	327,420	418,790	187,353	150,000	200,000	206,000	212,180
Building Permit Fees	2,542,159	2,750,273	2,232,284	1,600,000	1,800,000	1,854,000	1,909,620
Occupancy Permit Fees	207,481	273,780	182,594	185,000	225,000	231,750	238,703
Tree Removal Permit	8,547	8,442	6,421	7,500	7,500	7,725	7,957
Soil Erosion Permit	52,345	74,001	44,362	30,000	30,000	30,900	31,827
Other	52,413	35,635	27,276	29,000	34,000	35,020	36,071
<b>Charges for Services:</b>							
Planning and Development Fees	171,205	135,072	128,040	120,000	125,000	128,750	132,613
Plan Review Fees	839,426	928,784	719,380	700,000	830,000	854,900	880,547
Other	45,520	46,325	44,533	26,000	41,000	42,230	43,497
<b>Fines &amp; Forfeitures</b>							
	3,500	525	2,300	2,000	2,000	2,000	2,000
<b>TOTAL</b>	<b>\$ 5,370,370</b>	<b>\$ 5,817,299</b>	<b>\$ 4,706,861</b>	<b>\$ 4,003,500</b>	<b>\$ 4,474,214</b>	<b>\$ 4,608,380</b>	<b>\$ 4,746,572</b>
<b>EXPENDITURES</b>							
<b>Personnel Services:</b>							
Salaries	\$ 1,388,155	\$ 1,512,712	\$ 1,594,195	\$ 1,769,528	\$ 1,871,700	\$ 1,918,493	\$ 1,966,455
Overtime	1,335	363	2,561	-	-	-	-
Group Insurance	337,631	400,682	455,245	550,164	668,747	702,184	737,294
FICA	100,256	110,541	116,577	134,879	142,903	146,476	150,137
Pension (Defined Benefit)	104,315	114,773	122,992	123,294	138,285	138,285	138,285
Pension (401A Contribution/Matcl)	97,624	120,469	116,905	155,966	161,591	165,631	169,772
Workers Compensation	36,078	40,407	39,325	47,197	53,278	54,344	55,430
OPEB Contribution	4,508	4,946	4,806	36,591	38,179	38,943	39,721
Miscellaneous	408	815	641	1,144	653	653	653
<i>subtotal</i>	<b>\$ 2,070,309</b>	<b>\$ 2,305,707</b>	<b>\$ 2,453,248</b>	<b>\$ 2,818,763</b>	<b>\$ 3,075,336</b>	<b>\$ 3,165,007</b>	<b>\$ 3,257,747</b>
<b>Maintenance &amp; Operations:</b>							
Professional Services	\$ 40,158	\$ 55,715	\$ 85,120	\$ 64,500	\$ 62,500	\$ 63,125	\$ 63,756
Board Member Fees	10,600	11,525	10,855	13,000	12,500	12,625	12,751
Fuel/Repair & Maintenance	11,071	18,363	17,746	20,500	20,500	20,705	20,912
Advertising	19,418	18,383	20,384	22,500	22,000	22,220	22,442
Employee Training	8,728	11,267	11,067	15,500	12,825	12,953	13,083
Employee Travel	10,685	13,846	16,988	17,500	17,450	17,625	17,801
Printing	2,717	2,028	4,923	4,500	5,000	5,050	5,101
Maintenance Contracts/IT Svcs.	130,358	127,983	132,394	142,147	163,799	165,437	167,091
General Supplies	31,582	29,576	35,309	30,099	33,700	34,037	34,377
Utilities	84	-	-	-	-	-	-
Miscellaneous	9,312	36,924	5,540	13,551	9,900	9,999	10,099
<i>subtotal</i>	<b>\$ 274,712</b>	<b>\$ 325,610</b>	<b>\$ 340,325</b>	<b>\$ 343,797</b>	<b>\$ 360,174</b>	<b>\$ 363,776</b>	<b>\$ 367,413</b>
<b>Capital/Other</b>							
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 2,345,022</b>	<b>\$ 2,631,318</b>	<b>\$ 2,793,574</b>	<b>\$ 3,162,560</b>	<b>\$ 3,435,510</b>	<b>\$ 3,528,783</b>	<b>\$ 3,625,161</b>
<b>Authorized Personnel</b>	<b>23.0</b>	<b>26.0</b>	<b>26.0</b>	<b>28.0</b>	<b>30.0</b>		

## DEPARTMENT SUMMARIES

### **Budget Narrative**

The FY 2020 Budget for Community Development totals \$3,435,510 and represents an increase of 9%, or \$272,950 compared to FY 2019.

The Personnel Services category increased 9%, or \$256,573, due primarily to: wage increases associated with the 3.0% performance based merit program scheduled for April 1, 2020 (contingent upon a mid-year review of revenue trends); growth in group insurance premiums; growth in risk management claims funding; and the addition of 2 full-time-equivalent Code Enforcement Officer positions (2020 Operating Initiative<sup>24</sup>).

Authorized personnel total 30 full-time-equivalents (“FTE”) and represent the following:

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Variance
Administrative Assistant II	1.0	1.0	1.0	1.0	1.0	-
Arborist	1.0	1.0	1.0	1.0	1.0	-
Boards Assistant	1.0	1.0	-	-	-	-
Building Inspector	5.0	5.0	4.0	4.0	4.0	-
Building Inspector Manager	-	-	-	1.0	1.0	-
Building Official	1.0	1.0	1.0	1.0	1.0	-
Building Plans Examiner	2.0	2.0	2.0	2.0	2.0	-
Code Enforcement Manager	-	1.0	1.0	1.0	1.0	-
Code Enforcement Officer	3.0	3.0	3.0	3.0	5.0	2.0
Director of Community Development	1.0	1.0	1.0	1.0	1.0	-
Development Services Engineer (Stormwater)	1.0	1.0	1.0	1.0	1.0	-
GIS Specialist/Planner	1.0	1.0	1.0	1.0	1.0	-
Inspectors	-	3.0	3.0	3.0	3.0	-
Office Manager	-	-	-	1.0	1.0	-
Planning and Zoning Coordinator	-	-	1.0	1.0	1.0	-
Permit Technician	1.0	1.0	1.0	2.0	2.0	-
Project Administrator	-	1.0	1.0	1.0	1.0	-
Senior Building Inspector	-	-	1.0	-	-	-
Senior Engineer (Transportation)	1.0	1.0	1.0	1.0	1.0	-
Senior Planner	1.0	1.0	1.0	1.0	1.0	-
Specialized Assistant - Permits Plus	1.0	-	-	-	-	-
Zoning Administrator	1.0	1.0	1.0	1.0	1.0	-
Zoning Enforcement Officer	1.0	-	-	-	-	-
	23.0	26.0	26.0	28.0	30.0	2.0

The Maintenance and Operations category increased 5%, or \$16,377, due primarily to the following activity:

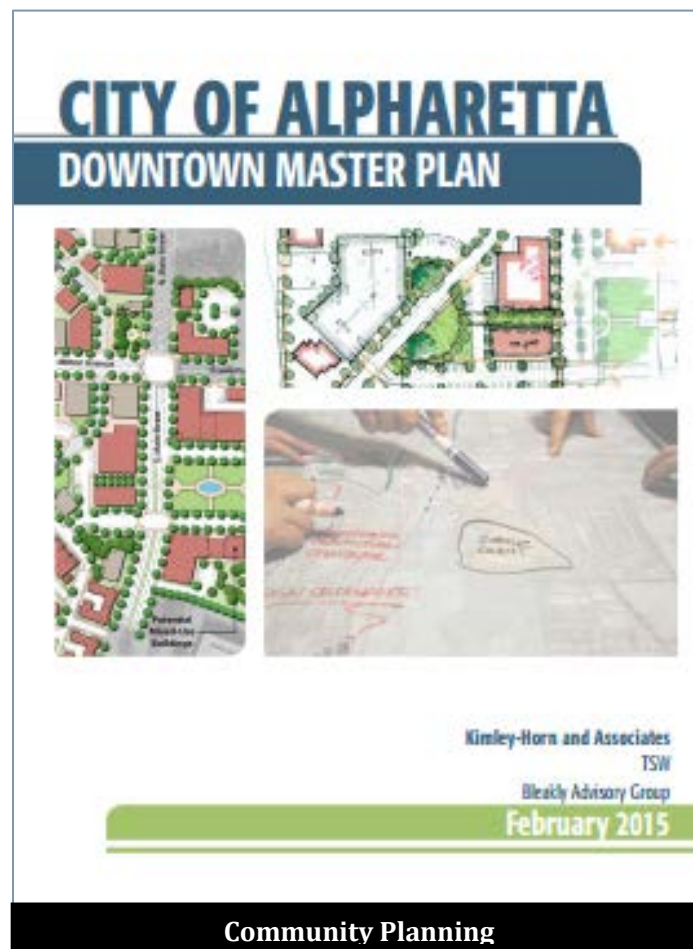
- Increase in professional services (IT) of \$21,545 due primarily to the addition of ThinkGard database backup services (previously funded through periodic capital investment), full-recognition of Microsoft Enterprise licensing costs (FY 2019 appropriation was understated and, as a result, was funded in-part through one-time

<sup>24</sup> Please refer to the Operating Initiative section of the Transmittal Letter for more information.

## DEPARTMENT SUMMARIES

capital funding), and equipment associated with the two new Code Enforcement Officers added for FY 2020.

- Increase in general supplies of \$3,601 based on historical expenditure trends.
- All other departmental maintenance and operations budget accounts declined roughly -2% based on a review of expenditure trends coupled with a forecast of operational service priorities.





# DEPARTMENT SUMMARIES

## Performance Measurement

The following section provides detailed information on Community Development programs including performance measures and personnel. Please refer to the *Budget Process* section of this document for information on the city's Performance Measurement System as well as an update on the city's move towards benchmarking and dashboard reporting.

- **Administration**

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

Community Development - Administration						
Performance Measurements	Actual FY 2016	Actual FY 2017	Actual FY 2018	YTD (Dec. 2018) FY 2019	Target FY 2019	Target FY 2020
# of Special projects managed	16	15	16	13	13	15
<b>Personnel Assigned:</b>	<b>4.0 FTE</b>	<b>4.0 FTE</b>	<b>4.0 FTE</b>		<b>4.0 FTE</b>	<b>4.0 FTE</b>
	Director of Comm Development	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		Office Manager	Office Manager
	Senior Planner	Senior Planner	Senior Planner		Senior Planner	Senior Planner
	Specialized Assistant (Permits Plus)	Project Administrator	Project Administrator		Project Administrator	Project Administrator

## DEPARTMENT SUMMARIES

- **Zoning/Development/Building Safety Services**

**Statement of Service:** These Divisions are tasked with guiding the growth and development of the city in a manner that enhances the quality of life and recognizes the city's historic and natural features.

Community Development - Zoning						
Performance Measurements	Actual FY 2016	Actual FY 2017	Actual FY 2018	YTD (Dec. 2018) FY 2019	Target FY 2019	Target FY 2020
# of New public hearings filed	165	128	145	59	185	150
Total # of public hearings processed	177	123	132	48	187	150
# of parcels annexed	0	0	0	0	0	0
<b>Personnel Assigned:</b>	<b>4.0 FTE</b>	<b>3.0 FTE</b>	<b>3.0 FTE</b>		<b>4.0 FTE</b>	<b>4.0 FTE</b>
Zoning Administrator		Zoning Administrator	Zoning Administrator		Zoning Administrator	Zoning Administrator
GIS Specialist/Planner		GIS Specialist/Planner	GIS Specialist/Planner		GIS Specialist/Planner	GIS Specialist/Planner
Boards Assistant Zoning Enforcement Officer		Boards Assistant	Planning and Zoning Coordinator		Administrative Assistant II	Administrative Assistant II
					Planning and Zoning Coordinator	Planning and Zoning Coordinator

Community Development - Development Services						
Performance Measurements	**Actual FY 2016	*Actual FY 2017	Actual FY 2018	YTD (Dec. 2018) FY 2019	Target FY 2019	Target FY 2020
Private development plans reviewed	163	162	160	82	140	140
Tree permits issued	644	978	878	533	800	800
<b>Personnel Assigned:</b>	<b>3.0 FTE</b>	<b>6.0 FTE</b>	<b>6.0 FTE</b>		<b>6.0 FTE</b>	<b>6.0 FTE</b>
Development Services Senior Engineer - Transportation		Development Services Senior Engineer - Transportation	Development Services Senior Engineer - Transportation		Development Services Senior Engineer - Transportation	Development Services Senior Engineer - Transportation
Services Engineer - Stormwater		Development Services Engineer - Stormwater	Development Services Engineer - Stormwater		Development Services Engineer - Stormwater	Development Services Engineer - Stormwater
Arborist		Inspectors (3) Arborist	Inspectors (3) Arborist		Inspectors (3) Arborist	Inspectors (3) Arborist

\* Department completed a reorganization of three Inspector positions from the Public Works Department in FY 2017 to improve service and availability to our permit customers.

\*\* Possible data loss, due to moving from a manual process to a computer based process (CityWorks)

# DEPARTMENT SUMMARIES

<b>Community Development - Building Safety</b>						
<b>Performance Measurements</b>	<b>Actual FY 2016</b>	<b>Actual FY 2017</b>	<b>Actual FY 2018</b>	<b>YTD (Dec. 2018) FY 2019</b>	<b>Target FY 2019</b>	<b>Target FY 2020</b>
# of New building permits issued	4,727	5,333	5,902	3,033	4,900	4,950
# of Building inspections completed	24,971	24,814	29,786	15,954	24,200	24,400
<b>Personnel Assigned:</b>	<b>9.0 FTE</b>	<b>9.0 FTE</b>	<b>9.0 FTE</b>		<b>10.0 FTE</b>	<b>10.0 FTE</b>
	Building Official	Building Official	Building Official		Building Official	Building Official
	Permit Technician	Permit Technician	Permit Technician		Permit Technicians (2)	Permit Technicians (2)
	Building Plans Examiners (2)	Building Plans Examiners (2)	Building Plans Examiners (2)		Building Plans Examiners (2)	Building Plans Examiners (2)
			Senior Building Inspector		Senior Building Inspector	Senior Building Inspector
	Building Inspectors (5)	Building Inspectors(5)	Building Inspectors (4)		Building Inspectors(4)	Building Inspectors(4)

- **Code Enforcement Services**

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

<b>Community Development - Code Enforcement</b>						
<b>Performance Measurements</b>	<b>**Actual FY 2016</b>	<b>Actual FY 2017</b>	<b>Actual FY 2018</b>	<b>YTD (Dec. 2018) FY 2019</b>	<b>Target FY 2019</b>	<b>Target FY 2020</b>
# of Code enforcement inspections completed	1,599	539	644	310	500	550
<b>Personnel Assigned:</b>	<b>3.0 FTE</b>	<b>4.0 FTE</b>	<b>4.0 FTE</b>		<b>4.0 FTE</b>	<b>6.0 FTE</b>
		Code Enforcement Manager	Code Enforcement Manager		Code Enforcement Manager	Code Enforcement Manager
	Code Enforcement Officers (3)	Code Enforcement Officers (3)	Code Enforcement Officers (3)		Code Enforcement Officers (3)	Code Enforcement Officers (3)

\*\*Due to the new CityWorks software system, the Code Enforcement Officers are tracking violations that require action. These numbers do not reflect proactive daily patrols and interaction with citizens and businesses. The City of Alpharetta's Code Enforcement Officers are taking a more face to face, customer service approach with citizens and businesses, prior to taking any action that requires data entry. (CityWorks was implemented on October 5, 2015)

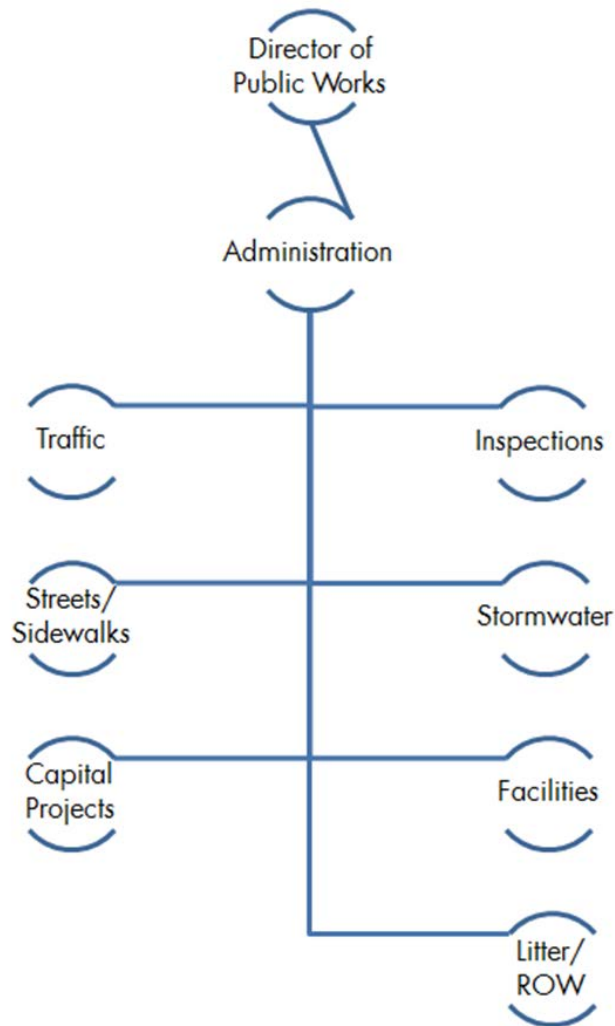
# DEPARTMENT SUMMARIES

## Public Works

PETE SEWCZWICZ  
DIRECTOR



Psewczwicz@alpharetta.ga.us



Our Community Vision is to advance Alpharetta as a signature City by:



*Offering the highest quality of environment for our residents and businesses;*



*Fostering strong sense of community including safety and security; and*



*Providing a business climate that attracts the top echelon companies.*

Our Community Vision serves as the guiding principles for the planning and operation of our city government and each department structures its mission, goals and objectives to facilitate achievement of our mission. The icons set forth above are used throughout the Budget Narrative to identify the link between the city's Community Vision and the goals and objectives of our various departmental divisions/projects.

# DEPARTMENT SUMMARIES

## Public Works

*Administration, Engineering, Public Works, and Conservation*

### **Mission Statement**

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

### **Goals and Objectives**



- ✓ Improve and maintain the City of Alpharetta infrastructure at the highest possible level and to enhance and promote the quality of life;



- ✓ Provide engineering professionalism to ensure growth and progress for the City of Alpharetta;



- ✓ Provide consistent Public Works functions and operations that afford future excellence in growth and expansion for the City of Alpharetta;



- ✓ Improve intergovernmental relations;



- ✓ Provide more efficient support and response for the citizens of Alpharetta;



- ✓ Develop strategic, long-range plans; and



- ✓ Ensure timely completion of repairs on work projects so the disruption of service to the customer is minimal.

# DEPARTMENT SUMMARIES

## Statement of Revenues, Expenditures, and changes in Personnel

### Public Works General Fund

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Amended Budget	FY 2020 Recommended Budget	FY 2021 Forecast	FY 2022 Forecast
<b>REVENUES</b>							
<b>Licenses and Permits:</b>							
Soil Erosion Permit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	-	-	-	-	-	-
<b>Other Revenue:</b>							
CID (GA400 Interchange Maint.)	54,000	78,362	70,674	82,500	82,500	82,500	48,600
Miscellaneous	55	1,521	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 54,055</b>	<b>\$ 79,883</b>	<b>\$ 70,674</b>	<b>\$ 82,500</b>	<b>\$ 82,500</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES</b>							
<b>Personnel Services:</b>							
Salaries	\$ 2,806,349	\$ 2,761,823	\$ 2,869,678	\$ 3,062,372	\$ 3,198,889	\$ 3,278,861	\$ 3,360,833
Overtime	20,213	26,363	43,316	35,000	45,000	45,000	45,000
Group Insurance	722,566	775,577	792,229	903,062	962,776	1,010,915	1,061,461
FICA	203,090	200,900	210,454	236,054	247,186	253,366	259,700
Pension (Defined Benefit)	236,254	248,435	290,243	310,830	354,974	354,974	354,974
Pension (401A Cont./Match)	164,287	163,025	155,069	187,428	193,652	198,493	203,456
Workers Compensation	73,214	71,778	73,941	83,195	94,888	96,786	98,721
OPEB Contribution	9,286	8,909	9,151	67,848	68,095	69,457	70,846
Miscellaneous	1,386	2,527	1,837	2,203	2,906	2,906	2,906
<i>subtotal</i>	<b>\$ 4,236,645</b>	<b>\$ 4,259,336</b>	<b>\$ 4,445,918</b>	<b>\$ 4,887,992</b>	<b>\$ 5,168,366</b>	<b>\$ 5,310,758</b>	<b>\$ 5,457,896</b>
<b>Maintenance &amp; Operations:</b>							
Professional Services	\$ 39,928	\$ 29,091	\$ 37,568	\$ 27,000	\$ 19,000	\$ 19,190	\$ 19,382
Fuel/Repair & Maint. (Vehicles)	130,083	101,040	137,814	135,000	130,000	131,300	132,613
Repair & Maint. (Facilities)	190,802	240,020	393,039	412,700	458,600	463,186	467,818
Maint. Contracts/IT Services	813,811	805,788	938,960	1,067,279	1,117,141	1,128,312	1,139,596
General Supplies	130,852	137,430	150,350	149,750	146,250	147,713	149,190
Utilities	1,677,748	1,586,060	1,502,256	1,953,100	1,801,100	1,819,111	1,837,302
Miscellaneous	68,153	94,298	94,874	111,500	114,700	115,847	117,005
<i>subtotal</i>	<b>\$ 3,051,378</b>	<b>\$ 2,993,728</b>	<b>\$ 3,254,860</b>	<b>\$ 3,856,329</b>	<b>\$ 3,786,791</b>	<b>\$ 3,824,659</b>	<b>\$ 3,862,905</b>
<b>Capital/Lease/Other</b>							
Enterprise Software Lease	\$ 75,996	\$ 82,885	\$ 70,042	\$ 76,943	\$ -	\$ 76,943	\$ -
Miscellaneous	-	-	-	-	-	-	-
<i>subtotal</i>	<b>\$ 75,996</b>	<b>\$ 82,885</b>	<b>\$ 70,042</b>	<b>\$ 76,943</b>	<b>\$ -</b>	<b>\$ 76,943</b>	<b>\$ -</b>
<b>TOTAL</b>	<b>\$ 7,364,018</b>	<b>\$ 7,335,950</b>	<b>\$ 7,770,820</b>	<b>\$ 8,821,264</b>	<b>\$ 8,955,157</b>	<b>\$ 9,212,360</b>	<b>\$ 9,320,802</b>
<b>Authorized Personnel</b>	<b>55.0</b>	<b>52.0</b>	<b>52.0</b>	<b>52.0</b>	<b>52.0</b>		

## DEPARTMENT SUMMARIES

### **Budget Narrative**

The FY 2020 Budget for Public Works totals \$8,955,157 and represents an increase of 1.5%, or \$133,893, compared to FY 2019.

The Personnel Services category increased 6%, or \$280,374, due primarily to wage increases associated with the 3.0% performance-based merit program scheduled for April 1, 2020 (contingent upon a mid-year review of revenue trends), growth in group insurance premiums, growth in risk management claims funding, etc.

Authorized personnel total 52 full-time-equivalents (“FTE”) and represent the following:

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Variance
Administrative Assistant II	2.0	1.0	1.0	1.0	1.0	-
Administrative Office Coordinator	-	1.0	1.0	-	-	-
Assistant Construction Manager	-	-	1.0	1.0	1.0	-
Civil Engineer	2.0	2.0	2.0	2.0	2.0	-
Construction Manager	1.0	1.0	1.0	1.0	1.0	-
Deputy Director of Public Works	1.0	1.0	1.0	1.0	1.0	-
Director of Public Works	1.0	1.0	1.0	1.0	1.0	-
Engineering Technician*	4.0	4.0	6.0	6.0	5.0	(1.0)
Environmental Program Coordinator	1.0	1.0	1.0	1.0	1.0	-
Fleet Coordinator	1.0	1.0	1.0	1.0	1.0	-
Inspector**	3.0	-	-	-	-	-
Project Administrator	1.0	1.0	1.0	1.0	1.0	-
Public Works Crew Leader	7.0	8.0	8.0	8.0	8.0	-
Public Works Supervisor	3.0	3.0	4.0	4.0	4.0	-
Public Works Technician I	11.0	11.0	6.0	6.0	6.0	-
Public Works Technician II	8.0	7.0	10.0	10.0	10.0	-
Right of Way Coordinator*	-	-	-	-	1.0	1.0
Senior Engineer	2.0	2.0	2.0	2.0	2.0	-
Senior Engineering Technician	1.0	1.0	-	-	-	-
Senior Inspector	1.0	1.0	1.0	1.0	1.0	-
Senior Water Resources Analyst	1.0	1.0	1.0	1.0	1.0	-
Support Services Manager*	-	-	-	1.0	1.0	-
Traffic Operations Manager	1.0	1.0	1.0	1.0	1.0	-
Traffic Signal Engineer	1.0	1.0	1.0	1.0	1.0	-
Urban Forestry Program Manager	1.0	1.0	1.0	1.0	1.0	-
Utility Locator	1.0	1.0	-	-	-	-
	55.0	52.0	52.0	52.0	52.0	-

\* Position reclassifications occurred during FY 2019.

The Maintenance and Operations category decreased -2%, or -\$69,538, due primarily to the following activity:

- Increase in facility repair/maintenance of \$45,900 based on a forecast of facility maintenance needs in FY 2020 including HVAC, flooring, painting, roof maintenance, etc.).

## DEPARTMENT SUMMARIES

- Increase in professional services (IT) of \$34,584 due primarily to the addition of ThinkGard database backup services (previously funded through periodic capital investment) and full-recognition of Microsoft Enterprise licensing costs (FY 2019 appropriation was understated and, as a result, was funded in-part through one-time capital funding).
- Decrease in electric utilities funding of -\$140,000 based on historical and year-to-date expenditure trends including the forecasted impact of replacing much our lighting stock with LED fixtures.

The Capital/Lease category declined due to the as the capital lease for the Work Order Management software (CityWorks) was fully paid during FY 2019.

### **Performance Measurement**

The following section provides detailed information on Engineering and Public Works programs including performance measures and personnel. Please refer to the *Budget Process* section of this document for information on the city's Performance Measurement System as well as an update on the city's move towards benchmarking and dashboard reporting.

- **Conservation**

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

Public Works Conservation						
Performance Measurements	Actual FY 2016	Actual FY 2017	Actual FY 2018	YTD (Dec. 2018) FY 2019	Target FY 2019	Target FY 2020
# of Events coordinated	28	32	28	12	25	25
# of Students reached	1371	943	738	36	200	200
# of Volunteers	662	542	752	231	500	500
<b>Personnel Assigned:</b>	<b>1.0 FTE</b>	<b>1.0 FTE</b>	<b>1.0 FTE</b>		<b>1.0 FTE</b>	<b>1.0 FTE</b>
	Environmental Program Coord.	Environmental Program Coord.	Environmental Program Coord.		Environmental Program Coord.	Environmental Program Coord.



# DEPARTMENT SUMMARIES

- Engineering**

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

Public Works Engineering					
Performance Measurements	Actual FY 2016	Actual FY 2017	Actual FY 2018	Target FY 2019	Target FY 2020
# of Water quality samples analyzed	434	381			
* Capital contracts include traffic, stormwater, sidewalks, infrastructure, community development, and facilities projects.					
<b>Personnel Assigned:</b>	<b>24.0 FTE</b>	<b>21.0 FTE***</b>	<b>22.0 FTE</b>	<b>22.0 FTE</b>	<b>22.0 FTE</b>
Director of PW	Director of PW	Director of PW	Director of PW	Director of PW	Director of PW
Deputy Director	Deputy Director	Deputy Director	Deputy Director	Deputy Director	Deputy Director
Project Administrator	Project Administrator	Project Administrator	Project Administrator	Project Administrator	Project Administrator
	Administrative Office Coordinator	Administrative Office Coordinator	Administrative Office Coordinator	Administrative Office Coordinator	Administrative Office Coordinator
Admin Asst. II (2)	Admin Asst. II	Admin Asst. II	Admin Asst. II	Admin Asst. II	Admin Asst. II
Fleet Coordinator	Fleet Coordinator	Fleet Coordinator	Fleet Coordinator	Fleet Coordinator	Fleet Coordinator
Civil Engineer (2)	Civil Engineer (2)	Civil Engineer (2)	Civil Engineer (2)	Civil Engineer (2)	Civil Engineer (2)
Sr. Engineer (2)	Sr. Engineer (2)	Sr. Engineer (2)	Sr. Engineer (2)	Sr. Engineer (2)	Sr. Engineer (2)
Construction Mgr.	Construction Mgr.	Construction Mgr.	Construction Mgr.	Construction Mgr.	Construction Mgr.
	Assistant Construction Mgr.	Assistant Construction Mgr.	Assistant Construction Mgr.	Assistant Construction Mgr.	Assistant Construction Mgr.
Inspector (3)/ Senior Inspector	Senior Inspector	Senior Inspector	Senior Inspector	Senior Inspector	Senior Inspector
Sr. Engineering Technician	Public Works Supervisor	Public Works Supervisor	Public Works Supervisor	Public Works Supervisor	Public Works Supervisor
Engineering Technician (4)	Engineering Technician (4)	Engineering Technician (4)	Engineering Technician (4)	Engineering Technician (4)	Engineering Technician (4)
Traffic Operations Manager	Traffic Operations Manager	Traffic Operations Manager	Traffic Operations Manager	Traffic Operations Manager	Traffic Operations Manager
Traffic Signal Engineer	Traffic Signal Engineer	Traffic Signal Engineer	Traffic Signal Engineer	Traffic Signal Engineer	Traffic Signal Engineer
Urban Forestry Program Manager	Urban Forestry Program Manager	Urban Forestry Program Manager	Urban Forestry Program Manager	Urban Forestry Program Manager	Urban Forestry Program Manager
Senior Water Resources Analyst	Senior Water Resources Analyst	Senior Water Resources Analyst	Senior Water Resources Analyst	Senior Water Resources Analyst	Senior Water Resources Analyst

\*\*\*Three positions were reorganized into the Community Development Department in FY 2017 to improve service and availability to our permit customers (three Inspectors).

# DEPARTMENT SUMMARIES

- **Public Works**

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

<b>Public Works</b>						
<b>Public Works Operations</b>						
<b>Performance Measurements</b>	<b>Actual FY 2016</b>	<b>Actual FY 2017</b>	<b>Actual FY 2018</b>	<b>YTD (Dec. 2018) FY 2019</b>	<b>Target FY 2019</b>	<b>Target FY 2020</b>
Average # of days to complete sidewalk work order	3.7	3.9	3.6	5.1	3.5	3.5
Average # of days to complete pothole work order	1.0	1.0	1.0	1.0	1.0	1.0
Average # of days to complete curb and gutter work order	2.5	2.3	3.0	1.1	2.5	2.5
Average # of days to complete ROW, mowing, limb work order	1.2	1.1	1.6	1.3	1.0	1.0
Average # of days to complete sink hole work order	33.3	1.0	4.8	1.0	2.5	2.5
Average # of days to complete sign replacement/upgrade work order	2.2	1.4	1.1	1.5	1.5	1.5
Average # of days to complete signal light maintenance work order	4.4	2.9	2.8	2.2	2.5	2.5
Average # of days to complete striping work order	1.4	15.2	4.5	2.1	3.5	3.5
Average # of days to complete catch basin work order	2.0	1.6	3.7	1.9	2.0	2.0
Average # of days to complete storm drain work order	5.7	2.7	5.0	3.7	3.5	3.5
Average # of days to complete facilities work order	1.2	2.1	2.3	3.4	2.5	2.5
<b>Personnel Assigned:</b>	<b>30.0 FTE</b>	<b>30.0 FTE</b>	<b>29.0 FTE</b>		<b>29.0 FTE</b>	<b>29.0 FTE</b>
	PW Supervisor (3)	PW Supervisor (3)	PW Supervisor (3)		PW Supervisor (3)	PW Supervisor (3)
	PW Crew Leader (7)	PW Crew Leader (8)	PW Crew Leader (8)		PW Crew Leader (8)	PW Crew Leader (8)
	PW Tech II (8)	PW Tech II (7)	PW Tech II (10)		PW Tech II (10)	PW Tech II (10)
	PW Tech I (11)	PW Tech I (11)	PW Tech I (6)		PW Tech I (6)	PW Tech I (6)
	Utility Locator	Utility Locator	Engineering Tech (2)		Engineering Tech (2)	Engineering Tech (2)

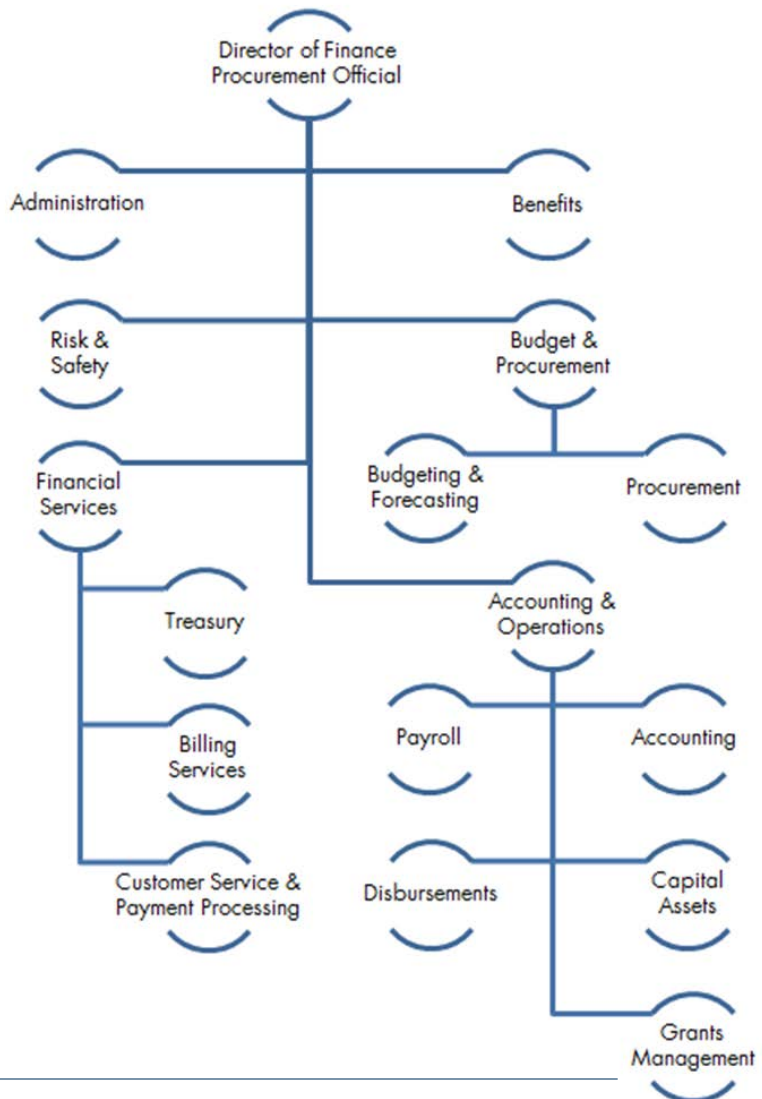
# DEPARTMENT SUMMARIES

## Finance

THOMAS G. HARRIS  
DIRECTOR



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Our Community Vision is to advance Alpharetta as a signature City by:



*Offering the highest quality of environment for our residents and businesses;*



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*Providing a business climate that attracts the top echelon companies.*

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# DEPARTMENT SUMMARIES

## Finance

*Administration, Accounting, Budgeting, Employee Benefits and Compensation, Procurement, Grants Management, Risk Management, Treasury, Internal and External Service*

### **Mission Statement**

The mission of the Finance Department is to plan, receive, monitor, safeguard, invest, account, and expend the financial resources of the City of Alpharetta in the highest legal, ethical, 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**



- ✓ Implementation of a finance/human resources system that utilizes current technology and provides heightened data analysis functionality and increases overall staff efficiencies;



- ✓ Process and procedure documentation program – conduct a comprehensive review of team processes, procedures, and practices;



- ✓ Expansion of the financial planning process – continue the development of a comprehensive long-term capital improvement program and multi-year budgeting, forecasting, and planning in order to more accurately predict our financial position in future years, and the impact current year decisions have on the city’s long-range financial position;



- ✓ Update to Financial Management Program (e.g. policy revisions); and



- ✓ Design and administer innovative and cost-effective benefit programs (e.g. Health Savings Accounts and enhanced Wellness Program) that meet the needs of today’s diverse workforce and enhance the city’s ability to attract, retain and reward employees.



# DEPARTMENT SUMMARIES

## Statement of Revenues, Expenditures, and changes in Personnel

### Finance General Fund

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Amended Budget	FY 2020 Recommended Budget	FY 2021 Forecast	FY 2022 Forecast
<b>REVENUES</b>							
N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES</b>							
<b>Personnel Services:</b>							
Salaries	\$ 1,501,777	\$ 1,503,783	\$ 1,554,527	\$ 1,621,322	\$ 1,690,777	\$ 1,733,046	\$ 1,776,373
Overtime	225	-	-	-	-	-	-
Group Insurance	335,180	360,828	382,135	410,531	449,237	471,699	495,284
FICA	105,643	105,796	109,700	123,837	129,142	132,371	135,680
Pension (Defined Benefit)	168,915	165,952	189,117	203,743	217,163	217,163	217,163
Pension (401A Cont./Match)	83,139	86,314	78,584	95,069	98,912	101,385	103,919
Workers Compensation	38,862	39,019	39,136	44,107	50,234	51,239	52,263
OPEB Contribution	4,778	4,698	4,704	34,943	35,423	36,131	36,854
Miscellaneous	978	978	792	990	327	327	327
<i>subtotal</i>	<b>\$ 2,239,496</b>	<b>\$ 2,267,369</b>	<b>\$ 2,358,694</b>	<b>\$ 2,534,542</b>	<b>\$ 2,671,215</b>	<b>\$ 2,743,361</b>	<b>\$ 2,817,863</b>
<b>Maintenance &amp; Operations:</b>							
Professional Services	\$ 271,838	\$ 275,190	\$ 344,260	\$ 288,530	\$ 335,675	\$ 339,032	\$ 342,422
Printing	22,544	24,825	29,831	27,300	29,350	29,644	29,940
Employee Travel	11,062	5,766	12,490	17,530	14,780	14,928	15,077
Employee Training	13,417	9,734	12,254	16,165	13,040	13,170	13,302
Maint. Contracts/IT Services	194,611	196,946	235,154	243,319	263,910	266,549	269,215
General Supplies	44,310	40,554	47,856	47,600	44,920	45,369	45,823
Wellness Programs	160,727	155,073	156,995	180,000	169,000	170,690	172,397
Miscellaneous	18,915	8,767	9,572	11,150	7,000	7,070	7,141
<i>subtotal</i>	<b>\$ 737,424</b>	<b>\$ 716,856</b>	<b>\$ 848,412</b>	<b>\$ 831,594</b>	<b>\$ 877,675</b>	<b>\$ 886,452</b>	<b>\$ 895,316</b>
<b>Capital/Lease/Other:</b>							
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Software Lease	107,700	109,262	110,902	-	-	-	-
Interest on Property Tax Refunds	2,439	11,645	1,519	-	-	-	-
<i>subtotal</i>	<b>\$ 110,139</b>	<b>\$ 120,907</b>	<b>\$ 112,421</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL</b>	<b>\$ 3,087,059</b>	<b>\$ 3,105,132</b>	<b>\$ 3,319,528</b>	<b>\$ 3,366,136</b>	<b>\$ 3,548,890</b>	<b>\$ 3,629,813</b>	<b>\$ 3,713,179</b>
<b>Authorized Personnel</b>	<b>21.5</b>	<b>21.5</b>	<b>21.5</b>	<b>21.5</b>	<b>21.5</b>		

## DEPARTMENT SUMMARIES

### **Budget Narrative**

The FY 2020 Budget for Finance totals \$3,548,890 and represents an increase of 5%, or \$182,754, compared to FY 2019.

The Personnel Services category increased 5%, or \$136,673, due primarily to wage increases associated with the 3.0% performance-based merit program scheduled for April 1, 2020 (contingent upon a mid-year review of revenue trends), growth in group insurance premiums, growth in risk management claims funding, etc. Authorized personnel total 21.5 full-time-equivalents (“FTE”) and represent the following:

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Variance
Accountant (3FT; 1PT)	3.5	3.5	3.5	3.5	3.5	-
Accounting & Operations Manager	1.0	1.0	1.0	1.0	1.0	-
Accounts Payable Technician	1.0	1.0	1.0	1.0	1.0	-
Billing/Collections Rep.	1.0	1.0	1.0	1.0	1.0	-
Benefits Manager	1.0	1.0	1.0	1.0	1.0	-
Benefits Coordinator	1.0	1.0	1.0	1.0	1.0	-
Billing Coordinator	1.0	1.0	1.0	1.0	1.0	-
Budget & Procurement Manager	1.0	1.0	1.0	1.0	1.0	-
Cash Management Coordinator	1.0	1.0	1.0	1.0	1.0	-
Chief Accountant	1.0	1.0	1.0	1.0	1.0	-
Customer Account Representative	1.0	1.0	1.0	1.0	1.0	-
Director of Finance	1.0	1.0	1.0	1.0	1.0	-
Office Manager	1.0	1.0	1.0	1.0	1.0	-
Payroll Coordinator	1.0	1.0	1.0	1.0	1.0	-
Safety/Risk Administrator	1.0	1.0	1.0	1.0	1.0	-
Senior Budget & Procurement Analyst	3.0	3.0	3.0	3.0	3.0	-
Treasury Services Manager	1.0	1.0	1.0	1.0	1.0	-
	21.5	21.5	21.5	21.5	21.5	-

The Maintenance and Operations category increased 6%, or \$46,081, due primarily to the following activity:

- Increase in professional fees of \$47,145 due primarily to increases in actuarial, asset management, and external auditing fees.
- Increase in professional services (IT) of \$34,582 due primarily to 2020 Operating Initiative funding for new Budget Preparation Software which is partially offset through a reduction in Tyler Munis Disaster Recovery costs as those services are now rolled-up into enterprise-wide ThinkGard services (implemented in FY 2019).
- Decrease in maintenance contracts of -\$13,991 due in part to the elimination of funding for the Capital Improvement Dashboard (Socrata) as the County is now funding this service as part of TSPLOST oversight.
- Decrease in employee wellness program needs of -\$11,000 based on historical expenditure trends and a forecast of future needs.

# DEPARTMENT SUMMARIES

## Performance Measurement

The following section provides detailed information on Finance programs including performance measures and personnel. Please refer to the *Budget Process* section of this document for information on the city's Performance Measurement System as well as an update on the city's move towards benchmarking and dashboard reporting.

- **Administration**

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

Finance Admin Performance Measurements	Actual FY 2016	Actual FY 2017	Actual FY 2018	Target FY 2019	Target FY 2020
# of New GAAP/GASB financial requirements implemented	4	2	3	3	3
Bond rating maintained or upgraded	Maintain Aaa - AAA	Maintain Aaa - AAA	Maintain Aaa - AAA	Maintain Aaa - AAA	Maintain Aaa - AAA
Cash management program maximizing interest returns (all funds)	\$213,631	\$567,749	\$1,180,203	\$1,500,000	\$265,032
<b>Personnel Assigned:</b>	<b>Finance Admin 2.0 FTE</b>	<b>Finance Admin 2.0 FTE</b>	<b>Finance Admin 2.0 FTE</b>	<b>Finance Admin 2.0 FTE</b>	<b>Finance Admin 2.0 FTE</b>
	Director of Finance Office Manager	Director of Finance Office Manager	Director of Finance Office Manager	Director of Finance Office Manager	Director of Finance Office Manager
	<b>Risk Mgmt. 1.0 FTE</b>	<b>Risk Mgmt. 1.0 FTE</b>	<b>Risk Mgmt. 1.0 FTE</b>	<b>Risk Mgmt. 1.0 FTE</b>	<b>Risk Mgmt. 1.0 FTE</b>
	Safety/Risk Administrator	Safety/Risk Administrator	Safety/Risk Administrator	Safety/Risk Administrator	Safety/Risk Administrator

# DEPARTMENT SUMMARIES

- **Internal Services**

**Statement of Service:** The internal services arm of the Department of Finance includes Accounting & Operations along with Budgeting & Procurement Services, each further defined as:

- *Budget & Procurement:* The purpose of the budget/procurement division is to facilitate the financial planning process. This is accomplished through the budgeting and expenditure monitoring process in order to effectively distribute available resources consistent with city objectives and priorities. Responsibilities also include supporting all city departments with financial information, activities, transactions, and administration of their annual financial plan.
- *Accounting & Operations:* Accounting services records the city's financial transactions. Responsibilities include financial reporting and disbursement activities. The accounting function also provides financial data for the purpose of compiling management and public reports which reflect the financial condition of the city in accordance with Generally Accepted Accounting Principles.

Accounting, Budget, Procurement Performance Measurements	Actual FY 2016	Actual FY 2017	Actual FY 2018	Target FY 2019	Target FY 2020
Audited CAFR to be published within 180 days of fiscal year end	12/22/2016	11/1/2017	12/20/2018	11/1/2019	11/1/2020
GFOA Certificate of Achievement for Excellence in Financial Reporting	Yes	Yes	Yes	Yes	Yes
GFOA Outstanding Achievement in Popular Annual Financial Reporting	Yes	Yes	Yes	Yes	Yes
GFOA Distinguished Budget Award	Yes	Yes	Yes	Yes	Yes
Percentage of General Fund departments within appropriated budget*	91%	100%	91%	100%	100%
% of Budgeted employees participating in direct deposit	98%	98%	99%	100%	100%
Average # of vendor responses to Bids/Requests for Proposals	5	6	6	6	6
	<b>Accounting Services 7.5 FTE</b>	<b>Accounting Services 7.5 FTE</b>	<b>Accounting Services 7.5 FTE</b>	<b>Accounting Services 7.5 FTE</b>	<b>Accounting Services 7.5 FTE</b>
	Accounting & Op. Mgr.	Accounting & Op. Mgr.	Accounting & Op. Mgr.	Accounting & Op. Mgr.	Accounting & Op. Mgr.
	Chief Accountant	Chief Accountant	Chief Accountant	Chief Accountant	Chief Accountant
	Accountant (3.5)	Accountant (3.5)	Accountant (3.5)	Accountant (3.5)	Accountant (3.5)
	Payroll Coordinator	Payroll Coordinator	Payroll Coordinator	Payroll Coordinator	Payroll Coordinator
	Accounts Payable Technician	Accounts Payable Technician	Accounts Payable Technician	Accounts Payable Technician	Accounts Payable Technician
	<b>Budget/Procurement 4 FTE</b>	<b>Budget/Procurement 4 FTE</b>	<b>Budget/Procurement 4 FTE</b>	<b>Budget/Procurement 4 FTE</b>	<b>Budget/Procurement 4 FTE</b>
	Budget & Procurement Mgr.	Budget & Procurement Mgr.	Budget & Procurement Mgr.	Budget & Procurement Mgr.	Budget & Procurement Mgr.
	Sr. Budget & Procurement Analyst (3)	Sr. Budget & Procurement Analyst (3)	Sr. Budget & Procurement Analyst (3)	Sr. Budget & Procurement Analyst (3)	Sr. Budget & Procurement Analyst (3)
<b>Total Personnel Assigned Internal Services:</b>	<b>11.5 FTE</b>	<b>11.5 FTE</b>	<b>11.5 FTE</b>	<b>11.5 FTE</b>	<b>11.5 FTE</b>

\* Legal Services is the only department that has gone over its appropriations. Legal services represents professional services expenses to a private legal firm.



## DEPARTMENT SUMMARIES

- **External Services**

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

Financial Services Performance Measurements	Actual FY 2016	Actual FY 2017	Actual FY 2018	Target FY 2019	Target FY 2020
% of bills generated on time	99%	99%	99%	99%	99%
% of bills collected on time	95%	95%	95%	95%	95%
# of Real estate tax bills generated	19,407	19,673	20,152	20,674	21,294
# of Personal property tax bills	2,989	2,989	3,030	3,055	3,080
# of Liens processed	116	150	86	120	150
# of Sanitation customers	15,345	15,135	16,277	16,636	16,885
% of Delinquent sanitation Accts	<10%	<10%	<10%	<10%	<10%
<b>Personnel Assigned:</b>	<b>5.0 FTE</b>	<b>5.0 FTE</b>	<b>5.0 FTE</b>	<b>5.0 FTE</b>	<b>5.0 FTE</b>
	Treasury Services Manager	Treasury Services Manager	Treasury Services Manager	Treasury Services Manager	Treasury Services Manager
	Billing Coordinator	Billing Coordinator	Billing Coordinator	Billing Coordinator	Billing Coordinator
	Cash Management Coordinator	Cash Management Coordinator	Cash Management Coordinator	Cash Management Coordinator	Cash Management Coordinator
	Billing/Collections Representative	Billing/Collections Representative	Billing/Collections Representative	Billing/Collections Representative	Billing/Collections Representative
	Customer Account Representative	Customer Account Representative	Customer Account Representative	Customer Account Representative	Customer Account Representative

- **Benefits and Compensation**


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

Benefits & Compensation Performance Measurements	Actual FY 2016	Actual FY 2017	Actual FY 2018	Target FY 2019	Target FY 2020
% of Employees enrolled in group insurance	90%	90%	82%	90%	90%
% of Employees enrolled in deferred compensation	80%	80%	77%	80%	80%
<b>Personnel Assigned:</b>	<b>2.0 FTE</b>	<b>2.0 FTE</b>	<b>2.0 FTE</b>	<b>2.0 FTE</b>	<b>2.0 FTE</b>
	Benefits Manager	Benefits Manager	Benefits Manager	Benefits Manager	Benefits Manager
	Benefits Coordinator	Benefits Coordinator	Benefits Coordinator	Benefits Coordinator	Benefits Coordinator

# DEPARTMENT SUMMARIES

## Human Resources

CRIS RANDALL  
HUMAN RESOURCES  
DIRECTOR



CRandall@alpharetta.ga.us



Our Community Vision is to advance Alpharetta as a signature City by:



*Offering the highest quality of environment for our residents and businesses;*



*Fostering strong sense of community including safety and security; and*



*Providing a business climate that attracts the top echelon companies.*

Our Community Vision serves as the guiding principles for the planning and operation of our city government and each department structures its mission, goals and objectives to facilitate achievement of our mission. The icons set forth above are used throughout the Budget Narrative to identify the link between the city's Community Vision and the goals and objectives of our various departmental divisions/projects.

# DEPARTMENT SUMMARIES

## Human Resources

*Administration, Employee Recruitment and Retention*

### **Mission Statement**

It is the mission of the Human Resources Team to recruit, retain, and develop an efficient, creative, and professional workforce capable of meeting the current and future needs and expectations of the City of Alpharetta and the citizens and customers whom we exist to serve.

### **Synopsis**

To successfully carryout our core mission, the Human Resources Team shall:








- ✓ Ensure that employees are provided the same concern, respect, and caring attitude within the organization that they are expected to share with every customer, both external and internal;
- ✓ Act as a catalyst enabling all employees to contribute at optimum levels towards the success of the community and the City of Alpharetta;
- ✓ 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, organizational directives, and the vision and values of the City of Alpharetta;
- ✓ Consult with senior management and supervisory personnel on human resources matters regarding staffing, organizational effectiveness, training and development, motivation and discipline, compliance, and related matters; and
- ✓ Work in support of the Benefits Team (Finance Department) to develop and provide a competitive salary and benefit package that supports our employees and meets the needs and goals of the City of Alpharetta.



**Human Resources Team**

## DEPARTMENT SUMMARIES

### Goals and Objectives

-  ✓ Develop and maintain appropriate personnel policies and procedures that provide flexibility in the management of personnel while maintaining compliance with current employment law and practice to effectively protect the City;
-  ✓ Develop and deliver effective training programs to all employees to constantly improve customer service delivery, efficiency of operations, and the overall effectiveness and professionalism of the organization;
-  ✓ Identify and develop internal talent;
-   ✓ Develop and maintain a Strategic Human Resources Plan to ensure continuity of operations, effective succession planning in key positions, appropriate staffing to meet City goals and customer service expectations, and anticipate fiscal needs and impacts;
-  ✓ Improve operational efficiency and reduce costs by elevating the overall health of our employees; and
-  ✓ Elevate and maintain morale by improving communications with employees and fostering an information rich environment.

# DEPARTMENT SUMMARIES

## Statement of Revenues, Expenditures, and changes in Personnel

### Human Resources General Fund

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Amended Budget	FY 2020 Recommended Budget	FY 2021 Forecast	FY 2022 Forecast
<b>REVENUES</b>							
Public Records Requests	\$ 61	\$ 60	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 61</b>	<b>\$ 60</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES</b>							
<b>Personnel Services:</b>							
Salaries	\$ 133,819	\$ 136,357	\$ 139,789	\$ 199,346	\$ 274,215	\$ 281,070	\$ 288,097
Overtime	35	-	-	-	-	-	-
Group Insurance	10,500	11,371	11,661	25,548	36,528	38,354	40,272
FICA	13,354	13,732	13,647	15,224	20,880	21,402	21,937
Pension (Defined Benefit)	16,064	17,372	19,905	21,426	22,793	22,793	22,793
Pension (401A Cont./Match)	7,616	7,934	7,528	12,671	20,833	21,354	21,888
Workers Compensation	3,386	3,483	3,513	3,962	8,149	8,312	8,478
OPEB Contribution	424	427	430	3,197	5,833	5,950	6,069
Citywide Educational Programs	59,028	34,007	30,999	55,000	55,000	55,000	55,000
Miscellaneous	-	326	163	-	-	-	-
<i>subtotal</i>	<b>\$ 244,226</b>	<b>\$ 225,008</b>	<b>\$ 227,634</b>	<b>\$ 336,374</b>	<b>\$ 444,231</b>	<b>\$ 454,235</b>	<b>\$ 464,534</b>
<b>Maintenance &amp; Operations:</b>							
Professional Services	\$ 56,368	\$ 59,420	\$ 58,933	\$ 62,350	\$ 63,000	\$ 63,630	\$ 64,266
Employee Travel	1,326	521	216	2,000	4,000	4,040	4,080
Employee Training	2,946	4,194	2,084	4,250	7,000	7,070	7,141
Maintenance Contracts/IT Svcs.	6,651	6,599	6,560	7,597	42,017	42,437	42,862
General Supplies	8,151	6,613	5,955	8,825	6,725	6,792	6,860
Employee Recognition	72,307	64,933	64,821	79,650	75,000	75,750	76,508
Miscellaneous	1,628	1,433	1,338	4,800	2,000	2,020	2,040
<i>subtotal</i>	<b>\$ 149,377</b>	<b>\$ 143,714</b>	<b>\$ 139,906</b>	<b>\$ 169,472</b>	<b>\$ 199,742</b>	<b>\$ 201,739</b>	<b>\$ 203,757</b>
<b>Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL</b>	<b>\$ 393,603</b>	<b>\$ 368,722</b>	<b>\$ 367,541</b>	<b>\$ 505,846</b>	<b>\$ 643,973</b>	<b>\$ 655,975</b>	<b>\$ 668,291</b>
<b>Authorized Personnel</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>3.0</b>	<b>3.0</b>		

# DEPARTMENT SUMMARIES

## **Budget Narrative**

The FY 2020 Budget for Human Resources totals \$643,973 and represents an increase of 27%, or \$138,127, compared to FY 2019.

The Personnel Services category increased 32%, or \$107,857, due primarily to wage increases associated with the 3.0% performance based merit program scheduled for April 1, 2020 (contingent upon a mid-year review of revenue trends), growth in group insurance premiums, growth in risk management claims funding, and the addition of Human Resources Director position (FY 2019 included partial-year funding).

Authorized personnel total 3 full-time-equivalents (“FTE”) and represent the following:

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Variance
Administrative Assistant II	1.0	1.0	1.0	1.0	1.0	-
Human Resources Manager	1.0	1.0	1.0	1.0	1.0	-
Director of Human Resources*	-	-	-	1.0	1.0	-
	2.0	2.0	2.0	3.0	3.0	-

\* Position added during FY 2019.

The Maintenance and Operations category increased 18%, or \$30,270, due to the addition of 2020 Operating Initiative funding for new HRIS Software.

## **Performance Measurement**

The following section provides detailed information on Human Resources programs including performance measures and personnel. Please refer to the *Budget Process* section of this document for information on the city’s Performance Measurement System as well as an update on the city’s move towards benchmarking and dashboard reporting.

- **Administration**

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

Administration	Actual	Actual	Actual	YTD	Target	Target
Performance Measurements	FY 2016	FY 2017	FY 2018	(Dec. 2018) FY 2019	FY 2019	FY 2020
Human Resources annual turnover percentage	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
City-wide turnover percentage	9.08%	10.13%	9.40%	5.20%	11.00%	10.00%
Total # full-time equivalents (full-time, part-time, seasonal, and elected)	527	532	528	535	546	552
HR staff to total full-time equivalent employee ratio	263.5:1	266:01:00	264:01:00	267.5:1	182:01:00	184:01:00
<b>Personnel Assigned:</b>	<b>1.0 FTE</b>	<b>1.0 FTE</b>	<b>1.0 FTE</b>		<b>1.0 FTE</b>	<b>1.0 FTE</b>
	Admin Assistant II	Admin Assistant II	Admin Assistant II		Admin Assistant II	Admin Assistant II

## DEPARTMENT SUMMARIES

- **Recruitment and Retention**

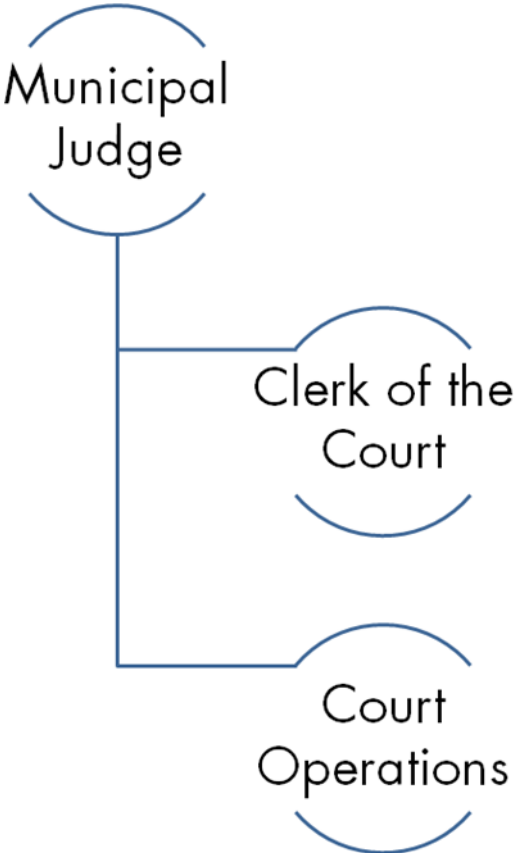
**Statement of Service:** The recruitment and retention function facilitates programs to continually increase the quality of the workforce through placing, training, and retaining highly qualified individuals who have the educational background, knowledge, and competencies to perform at above average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

Employment & Retention Performance Measurements	Actual FY 2016	Actual FY 2017	Actual FY 2018	YTD (Dec. 2018) FY 2019	Target FY 2019	Target FY 2020
Average cost per hire - Permanent	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500
Average cost per hire - Seasonal	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200
# of Resumes reviewed & logged	689	1068	775	400	937	1100
# of Qualified applications processed	138	213	155	80	187	220
# of New hires - Permanent	34	42	48	30	45	50
# of New hires - Seasonal	52	48	50	0	60	65
# of Internal promotions	15	15	19	20	30	35
# of separations	95	106	105	92	107	110
% of Employees rated "Exceeds" on annual merit review	11.3%	11.5%	17.7%	0.0%	19.0%	20.5%
% of Employees rated "Meets" on annual merit review	88.7%	88.5%	82.9%	0.0%	81.0%	79.5%
% of Employees underperforming on annual performance review	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% of Employees on "Performance Improvement Plan"	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total # of employees enrolled in Education Programs						
Doctorate Degree	0	1	2	2	2	2
Master's Degree	7	5	3	2	4	4
Bachelor's Degree	18	14	12	6	9	12
Associate's Degree	2	5	3	1	2	2
Certificate Programs	2	0	0	0	0	2
Total # of employees receiving tuition reimbursement	29	25	20	11	17	22
Total dollar amount of tuition reimbursement	\$53,867	\$36,407	\$30,189	\$15,548	\$41,000	\$55,000
* Employee review percentage not 100% due to the impact of new hires, vacancies, turnover, and leaves of absence.						
<b>Personnel Assigned:</b>	<b>1.0 FTE</b>	<b>1.0 FTE</b>	<b>1.0 FTE</b>	<b>2.0 FTE</b>	<b>2.0 FTE</b>	<b>2.0 FTE</b>
	Human Resources Manager	Human Resources Manager	Human Resources Manager	Human Resources Director	Human Resources Director	Human Resources Director
				Human Resources Manager	Human Resources Manager	Human Resources Manager

# DEPARTMENT SUMMARIES

## Municipal Court

RITA TRACEY INTERIM COURT ADMINISTRATOR	
TO BE UPDATED ONCE AVAILABLE	RTracey@alpharetta.ga.us



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*Offering the highest quality of environment for our residents and businesses;*



*Fostering strong sense of community including safety and security; and*



*Providing a business climate that attracts the top echelon companies.*

Our Community Vision serves as the guiding principles for the planning and operation of our city government and each department structures its mission, goals and objectives to facilitate achievement of our mission. The icons set forth above are used throughout the Budget Narrative to identify the link between the city’s Community Vision and the goals and objectives of our various departmental divisions/projects.



# DEPARTMENT SUMMARIES





















## Municipal Court

*Administration, Employee Recruitment and Retention*

### **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 and Objectives**

-   ✓ Provide professional, quality service;
-   ✓ Monitor court sessions and continue to improve efficiency;
-   ✓ Develop operations guide to use internally;
-   ✓ Implement the new eCourts software system;
-   ✓ Enhance reporting to state and city departments;
-   ✓ Review and enhance current reports/forms;
-   ✓ Enhance the current data that is shared between Court/Police;
-   ✓ Review, improve, and update day to day operations;
-   ✓ Provide proper training to insure compliance with all State laws and regulations; and
-   ✓ Continue to cross-train employees.

# DEPARTMENT SUMMARIES

## Statement of Revenues, Expenditures, and changes in Personnel

### Municipal Court General Fund

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Amended Budget	FY 2020 Recommended Budget	FY 2021 Forecast	FY 2022 Forecast
<b>REVENUES</b>							
N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES</b>							
<b>Personnel Services:</b>							
Salaries	\$ 391,112	\$ 396,960	\$ 417,285	\$ 437,852	\$ 467,283	\$ 478,965	\$ 490,939
Group Insurance	96,941	99,140	106,364	114,420	119,018	124,969	131,217
FICA	27,821	28,618	29,972	33,318	35,667	36,559	37,473
Pension (Defined Benefit)	35,925	38,824	43,842	46,617	33,429	33,429	33,429
Pension (401A Cont./Match)	26,124	27,749	25,970	30,879	39,710	40,703	41,720
Workers Compensation	11,550	11,595	11,697	11,854	13,904	14,182	14,466
OPEB Contribution	1,446	1,422	1,431	9,576	9,964	10,163	10,367
Miscellaneous	489	1,185	686	82	-	-	-
<i>subtotal</i>	<b>\$ 591,408</b>	<b>\$ 605,493</b>	<b>\$ 637,247</b>	<b>\$ 684,598</b>	<b>\$ 718,975</b>	<b>\$ 738,970</b>	<b>\$ 759,611</b>
<b>Maintenance &amp; Operations:</b>							
Professional Services	\$ 234,204	\$ 243,316	\$ 243,994	\$ 253,000	\$ 246,250	\$ 248,713	\$ 251,200
Printing	8,423	18,169	10,249	19,000	14,000	14,140	14,281
Maintenance Contracts/IT Svcs.	48,296	46,373	47,274	89,193	89,740	90,637	91,544
General Supplies	12,007	11,891	10,528	13,100	12,600	12,726	12,853
Utilities	24,471	23,729	25,473	29,325	28,825	29,113	29,404
Miscellaneous	11,350	4,822	8,426	8,250	9,325	9,418	9,512
<i>subtotal</i>	<b>\$ 338,751</b>	<b>\$ 348,298</b>	<b>\$ 345,944</b>	<b>\$ 411,868</b>	<b>\$ 400,740</b>	<b>\$ 404,747</b>	<b>\$ 408,795</b>
<b>Capital</b>	<b>\$ 25,681</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL</b>	<b>\$ 955,841</b>	<b>\$ 953,791</b>	<b>\$ 983,191</b>	<b>\$ 1,096,466</b>	<b>\$ 1,119,715</b>	<b>\$ 1,143,717</b>	<b>\$ 1,168,406</b>
<b>Authorized Personnel</b>	<b>9.0</b>	<b>9.0</b>	<b>9.0</b>	<b>8.0</b>	<b>8.0</b>		

(1) Please note: departmental operations often impact numerous revenue sources that are accounted elsewhere within the City's budget. For example, the Municipal Court is instrumental in the collection of Municipal Court Fine revenues. These revenues are accounted for in the Public Safety Department but are reliant, in part, on the work of the Municipal Court.

## DEPARTMENT SUMMARIES

### **Budget Narrative**

The FY 2020 Budget for Municipal Court totals \$1,119,715 and represents an increase of 2%, or \$23,249, compared to FY 2019.

The Personnel Services category increased 5%, or \$34,377, due primarily to: wage increases associated with the 3.0% performance-based merit program scheduled for April 1, 2020 (contingent upon a mid-year review of revenue trends); growth in group insurance premiums, growth in risk management claims funding; etc.

Authorized personnel total 8 full-time-equivalents (“FTE”) and represent the following:

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Variance
Court Administrator	1.0	1.0	1.0	1.0	1.0	-
Deputy Clerk I	1.0	1.0	1.0	1.0	1.0	-
Deputy Clerk II	5.0	5.0	5.0	4.0	4.0	-
Deputy Clerk III	1.0	1.0	1.0	1.0	1.0	-
Judge	1.0	1.0	1.0	1.0	1.0	-
	9.0	9.0	9.0	8.0	8.0	-

The Maintenance and Operations category decreased -3%, or -\$11,128, due primarily to the following activity:

- Increase in professional services (IT) of \$4,447 due primarily to the addition of ThinkGard database backup services (previously funded through periodic capital investment) and full-recognition of Microsoft Enterprise licensing costs (FY 2019 appropriation was understated and, as a result, was funded in-part through one-time capital funding).
- Decrease in professional services/printing/small equipment needs of -\$12,750 based on historical and year-to-date expenditure trends for bank fees (credit card processing), court appointed attorney fees, substitute solicitor fees, printing, small equipment, etc.
- Decrease in maintenance contracts of -\$3,900 based on a reduction in funding needs for copier consumables, document scanning initiatives, etc.

# DEPARTMENT SUMMARIES

## Performance Measurement

The following section provides detailed information on Municipal Court programs including performance measures and personnel. Please refer to the *Budget Process* section of this document for information on the city's Performance Measurement System as well as an update on the city's move towards benchmarking and dashboard reporting.

- **Violations Bureau**

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

Municipal Court Performance Measurements	Actual FY 2016	Actual FY 2017	Actual FY 2018	Target FY 2019	Target FY 2020
# of Citations received to process	15,113	13,559	12,830	13,000	13,000
Total # of cases disposed	15,045	14,353	10,803	11,000	11,000
# of Court sessions	230	232	242	236	235
Annual deposits (Court Fines)	\$2,198,202	\$2,225,129	\$1,793,974	\$1,675,000	\$1,675,000
<b>Personnel Assigned:</b>	<b>9.0 FTE</b>	<b>9.0 FTE</b>	<b>9.0 FTE</b>	<b>8.0 FTE</b>	<b>8.0 FTE</b>
	Municipal Judge	Municipal Judge	Municipal Judge	Municipal Judge	Municipal Judge
	Court	Court	Court	Court	Court
	Administrator	Administrator	Administrator	Administrator	Administrator
	Deputy Clerk III	Deputy Clerk III	Deputy Clerk III	Deputy Clerk III	Deputy Clerk III
	Deputy Clerk II (5)	Deputy Clerk II (5)	Deputy Clerk II (5)	Deputy Clerk II (4)	Deputy Clerk II (4)
	Deputy Clerk I	Deputy Clerk I	Deputy Clerk I	Deputy Clerk I	Deputy Clerk I

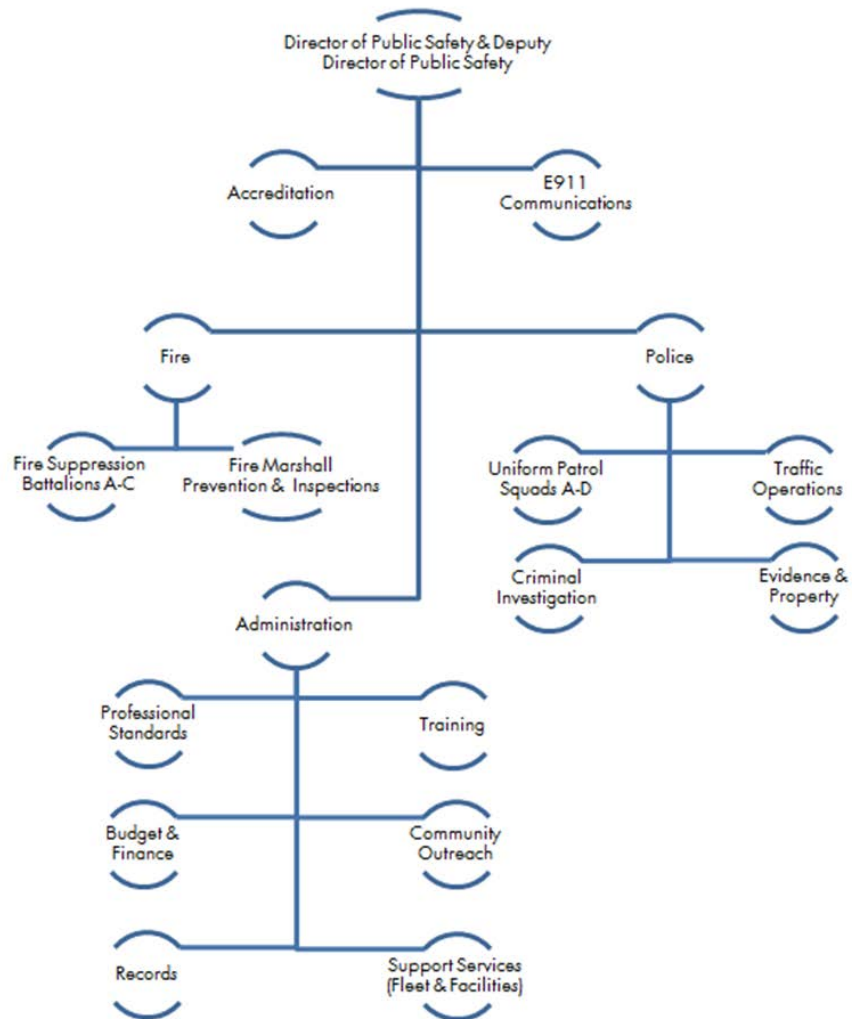
# DEPARTMENT SUMMARIES

## Public Safety

JOHN ROBISON  
DIRECTOR



JRobison@alpharetta.ga.us



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*Offering the highest quality of environment for our residents and businesses;*



*Fostering strong sense of community including safety and security; and*



*Providing a business climate that attracts the top echelon companies.*

Our Community Vision serves as the guiding principles for the planning and operation of our city government and each department structures its mission, goals and objectives to facilitate achievement of our mission. The icons set forth above are used throughout the Budget Narrative to identify the link between the city's Community Vision and the goals and objectives of our various departmental divisions/projects.

# DEPARTMENT SUMMARIES

## Public Safety

Administration, Police, Fire, and Emergency  
911

### Mission Statement

*Public Safety:* It is the **Mission** of the **Alpharetta Department of Public Safety** to **Enhance** the **Quality of Life** of those that **Live, Work, and Play** in the **City of Alpharetta**.













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

*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

#### *Police Services*

- ✓    Crime Prevention - Partner with the community through the Alpharetta Community of Excellence (ACE) program, Crime-Free Multifamily Housing, and building partnerships and mitigating problems through education and enforcement;
- ✓    Uniform Patrol - Increase visible presence in the community with an emphasis on residential neighborhoods;
- ✓    Criminal Investigation - Maintain a case clearance rate above national averages through strong local investigative efforts and appropriate partnerships with other federal, state and local law enforcement agencies; and
- ✓    Traffic Safety - Identify and address traffic and pedestrian concerns through engineering, education, and enforcement. Build an effective strategy utilizing a collaborative effort between city departments.

## DEPARTMENT SUMMARIES

### *Fire Services*

-  ✓ Maintain a minimum on-duty staffing level of not less than 24 Firefighter/EMT or Paramedics at all times;
-  ✓ Assure all firefighters are certified at the National Professional Qualifications Firefighter II Level;
-  ✓ Maintain a minimum of 240 hours of annual training and career development for each career firefighter;
-  ✓ Place the first fire apparatus on the scene of an emergency within five minutes of dispatch at least 90% of the time;
-  ✓ Place a minimum of 15 firefighters on the scene of a structure fire within seven minutes of dispatch at least 90% of the time;
-  ✓ Place an advance life support paramedic on the scene of a medical emergency within five minutes of dispatch at least 90% of the time;
-  ✓ 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
-  ✓ Conduct a fire safety inspection and/or design a pre-fire plan for every non-residential occupancy annually.



# DEPARTMENT SUMMARIES

## Statement of Revenues, Expenditures, and changes in Personnel

### Public Safety General Fund

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Amended Budget	FY 2020 Recommended Budget	FY 2021 Forecast	FY 2022 Forecast
<b>REVENUES</b>							
<b>Licenses and Permits</b>							
Alcohol Beverage	\$ 582,812	\$ 618,767	\$ 670,979	\$ 670,000	\$ 670,000	\$ 683,400	\$ 697,068
Other	29,743	32,595	42,191	26,750	26,750	27,285	27,831
<b>Intergovernmental:</b>							
City of Milton	60,000	60,000	60,000	60,000	60,000	61,200	62,424
<b>Charges for Services:</b>							
Reports	26,268	29,543	17,315	25,000	25,000	25,500	26,010
Services	213,580	211,103	50,870	210,000	210,000	214,200	218,484
False Alarms	44,346	48,098	50,336	40,000	40,000	40,800	41,616
Plan Review	170,450	147,619	86,884	140,000	140,000	142,800	145,656
Other	16,568	17,049	17,676	18,000	18,000	18,360	18,727
<b>Fines &amp; Forfeitures:</b>							
Municipal Court Fines	2,198,202	2,225,129	1,793,974	1,975,000	1,675,000	1,708,500	1,742,670
Red Light Camera Fines	7,080	-	-	-	-	-	-
Other	1,037	19,045	17,448	10,500	10,500	10,710	10,924
<b>Other Revenue</b>	<b>37,215</b>	<b>53,416</b>	<b>57,540</b>	<b>47,400</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>\$ 3,387,302</b>	<b>\$ 3,462,364</b>	<b>\$ 2,865,213</b>	<b>\$ 3,222,650</b>	<b>\$ 2,875,250</b>	<b>\$ 2,932,755</b>	<b>\$ 2,991,410</b>
<b>EXPENDITURES</b>							
<b>Personnel Services:</b>							
Salaries	\$ 13,132,719	\$ 12,999,757	\$ 13,393,254	\$ 14,329,621	\$ 14,919,491	\$ 15,292,478	\$ 15,674,790
Overtime	1,045,007	1,046,602	1,466,005	1,174,999	1,330,000	1,330,000	1,330,000
Group Insurance	3,851,767	3,919,880	4,025,019	4,635,394	4,811,152	5,051,710	5,304,295
FICA	1,018,357	1,007,864	1,070,484	1,179,134	1,240,762	1,271,781	1,303,576
Pension (Defined Benefit)	1,310,225	1,393,999	1,429,761	1,511,217	1,535,869	1,535,869	1,535,869
Pension (401A Cont./Match)	808,395	855,204	863,050	938,349	1,008,554	1,033,768	1,059,612
Workers Compensation	329,206	337,076	333,896	378,465	425,357	433,864	442,541
OPEB Contribution	44,665	44,917	44,784	335,717	311,385	317,613	323,965
Miscellaneous	7,114	11,936	9,166	6,908	9,881	9,881	9,881
<i>subtotal</i>	<b>\$ 21,547,454</b>	<b>\$ 21,617,234</b>	<b>\$ 22,635,420</b>	<b>\$ 24,489,804</b>	<b>\$ 25,592,451</b>	<b>\$ 26,276,964</b>	<b>\$ 26,984,529</b>
<b>Maintenance &amp; Operations:</b>							
Professional Services	\$ 251,627	\$ 219,430	\$ 115,484	\$ 258,832	\$ 248,457	\$ 250,942	\$ 253,451
Fuel/Repair & Maint. (Vehicles)	691,933	689,884	738,290	755,000	783,000	790,830	798,738
Employee Travel	116,285	103,299	120,290	135,500	118,500	119,685	120,882
Employee Training	103,419	121,710	103,713	119,600	103,600	104,636	105,682
Maint. Contracts/IT Services	782,362	845,169	1,002,568	1,088,931	1,335,660	1,349,017	1,362,507
General Supplies	252,921	247,884	298,807	262,531	309,850	312,949	316,078
Uniforms	188,875	193,291	197,978	226,500	224,250	226,493	228,757
Utilities	178,954	171,079	170,115	218,600	207,100	209,171	211,263
Miscellaneous	198,412	241,628	200,030	288,323	216,985	219,155	221,346
<i>subtotal</i>	<b>\$ 2,764,789</b>	<b>\$ 2,833,373</b>	<b>\$ 2,947,275</b>	<b>\$ 3,353,817</b>	<b>\$ 3,547,402</b>	<b>\$ 3,582,876</b>	<b>\$ 3,618,705</b>
<b>Capital/Leases:</b>							
Capital/Other	\$ 4,620	\$ 27,765	\$ -	\$ -	\$ -	\$ -	\$ -
Software/Fire Truck Lease(s)	355,747	522,971	578,654	628,550	631,289	579,596	580,470
<i>subtotal</i>	<b>\$ 360,367</b>	<b>\$ 550,736</b>	<b>\$ 578,654</b>	<b>\$ 628,550</b>	<b>\$ 631,289</b>	<b>\$ 579,596</b>	<b>\$ 616,885</b>
<b>TOTAL</b>	<b>\$ 24,672,611</b>	<b>\$ 25,001,343</b>	<b>\$ 26,161,349</b>	<b>\$ 28,472,171</b>	<b>\$ 29,771,142</b>	<b>\$ 30,439,436</b>	<b>\$ 31,220,120</b>
<b>Authorized Personnel</b>	<b>218.5</b>	<b>219.0</b>	<b>221.0</b>	<b>221.0</b>	<b>223.5</b>		



## DEPARTMENT SUMMARIES

### **Budget Narrative**

The FY 2020 Budget for Public Safety totals \$29,771,142 and represents an increase of 4.6%, or \$1,298,971, compared to FY 2019.

The Personnel Services category increased 4.5%, or \$1,102,647, due primarily to wage increases associated with the 3.0% performance based merit program scheduled for April 1, 2020 (contingent upon a mid-year review of revenue trends), growth in group insurance premiums, growth in risk management claims funding, and the addition 2.5 full-time-equivalent positions as part of the 2020 Operating Initiatives (Assistant Fire Marshal personnel - one full-time and the upgrade of one existing part-time to full-time; and one Evidence Technician position).

Authorized personnel total 223.5 full-time-equivalents ("FTE") and represent the following:

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Variance
<b>Sworn Police Officers</b>						
Director of Public Safety	1.0	1.0	1.0	1.0	1.0	-
Captain	7.0	7.0	6.0	4.0	4.0	-
Lieutenant*	16.0	15.0	15.0	15.0	8.0	(7.0)
Division Chief*	-	-	-	1.0	-	(1.0)
Field Training Officer*	10.0	10.0	10.0	9.0	6.0	(3.0)
Officer*	69.0	70.0	71.0	67.0	70.0	3.0
Sergeants*	-	-	-	6.0	13.0	7.0
Police Operations Major	-	-	1.0	1.0	1.0	-
Police Support Operations Major	-	-	-	1.0	1.0	-
Public Information Officer	1.0	1.0	1.0	-	-	-
Public Safety Budget/Finance Administrator	1.0	1.0	1.0	1.0	1.0	-
Training Coordinator/Police	-	-	-	-	1.0	1.0
	105.0	105.0	106.0	106.0	106.0	-
<b>Certified Firefighters</b>						
Deputy Director of Public Safety	1.0	1.0	1.0	1.0	1.0	-
Battalion Chief*	3.0	3.0	2.0	3.0	4.0	1.0
Division Chief	1.0	1.0	1.0	-	-	-
Captain*	23.0	23.0	23.0	22.0	18.0	(4.0)
Lieutenant*	-	-	-	-	3.0	3.0
Chief Public Affairs Officer	-	-	-	1.0	1.0	-
Accreditation/Emer. Mgmt. Coord. (Captain)	1.0	1.0	1.0	1.0	1.0	-
Training/Emergency Medical Svcs Coord.	1.0	1.0	1.0	1.0	1.0	-
Fire Apparatus Engineer	22.0	22.0	22.0	24.0	24.0	-
Firefighter/Paramedic	20.0	20.0	20.0	20.0	20.0	-
Firefighter II	21.0	21.0	21.0	19.0	19.0	-
Public Safety Logistics Officer	1.0	1.0	1.0	1.0	1.0	-
Fire Marshal (Battalion Chief)	1.0	1.0	1.0	1.0	1.0	-
Fire Operations Chief	-	-	1.0	1.0	1.0	-
Deputy Fire Marshal	1.0	1.0	1.0	1.0	1.0	-
Assistant Fire Marshal	2.5	2.5	3.5	3.5	5.0	1.5
	98.5	98.5	99.5	99.5	101.0	1.5

## DEPARTMENT SUMMARIES

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Variance
<b>Civilian Positions</b>						
Administrative Assistant II	2.0	2.0	2.0	2.0	2.0	-
Criminal Intelligence Analyst	1.0	1.0	1.0	1.0	1.0	-
Data Entry Clerk (1PT)	0.5	-	-	-	-	-
Evidence Custodian	1.0	1.0	1.0	1.0	1.0	-
Evidence Technician	-	-	-	-	1.0	1.0
Fingerprint Technician	0.5	1.0	1.0	1.0	1.0	-
Parking Enforcement Officer (2PT)	1.0	1.0	1.0	1.0	1.0	-
Records Clerk	4.0	4.5	4.5	4.5	4.5	-
Records Supervisor	1.0	1.0	1.0	1.0	1.0	-
School Crossing Guard (8PT)	4.0	4.0	4.0	4.0	4.0	-
	15.0	15.5	15.5	15.5	16.5	1.0
	<b>218.5</b>	<b>219.0</b>	<b>221.0</b>	<b>221.0</b>	<b>223.5</b>	<b>2.5</b>

\* Position reclassifications occurred during FY 2019.

The Maintenance and Operations category increased 6%, or \$193,585, due primarily to the following activity:

- Increase in professional services (IT) of \$162,338 due primarily to the addition of ThinkGard database backup services (previously funded through periodic capital investment) and full-recognition of Microsoft Enterprise licensing costs (FY 2019 appropriation was understated and, as a result, was funded in-part through one-time capital funding).
- Increase in fuel costs of \$48,000 due to fluctuations in fuel pricing through the Fulton County Fuel depot.
- Increase in maintenance contracts of \$84,391 due primarily to new funding for a License Plate Recognition Camera Program (2020 Operating Initiative) and reflecting the true operational allocation of RAPSTC which is partially offset through revised cost estimates for janitorial services, body camera software maintenance, Extra Job software, automated form software, and the elimination of timekeeping software.
- All other departmental maintenance and operations budget accounts declined roughly -5% based on a review of expenditure trends coupled with a forecast of operational service priorities.

The Capital/Lease category includes funding for fire truck leases, heart monitors, and tasers, and is flat compared to FY 2019.

# DEPARTMENT SUMMARIES

## Performance Measurement

The following section provides detailed information on Public Safety programs including performance measures and personnel. Please refer to the *Budget Process* section of this document for information on the city's Performance Measurement System as well as an update on the city's move towards benchmarking and dashboard reporting.

- **Administration**

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

- **Police Services**

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

LEGEND
A = met or exceeded target
B = within 15% of target
C = missed target by more than 15%

	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Department Target	Results
<b>Uniform Crime Reports - Part 1</b>							
Reported							
No.	1,339	1,229	1,369	1,286	1,299	N/A	N/A
No. reported per 1,000 population	22.28	19.50	21.92	19.68	19.88	< 39.29	A
Arrests							
No. (total)	302.00	252.00	269.00	187	168	N/A	N/A
% arrested of Part 1 Crimes	22.55%	20.50%	19.27%	14.54%	12.93%	N/A	N/A
No. (juvenile only)	49	57	66	70	52	N/A	N/A
% juvenile arrests per total UCR Part 1 arrests	16.23%	22.62%	24.54%	5.44%	30.95%	< 20.02%	C
No. arrests per 1,000 population	5.03%	4.00%	4.22%	4.10%	2.57%	< 9.72	A
No. arrests per sworn FTE	2.80	2.29	2.49	1.70	1.53	< 5.16	A
Assigned							
No.	423	525	644	478	466	N/A	N/A
% assigned	31.59%	43.72%	46.13%	37.17%	35.87%	N/A	N/A
Cleared							
No.	158	200	202	144	122	N/A	N/A
% assigned	37.35%	38.10%	14.47%	11.20%	9.39%	N/A	N/A
No. cleared per sworn FTE	1.46	1.82	1.87	1.31	1.11	N/A	N/A
<b>Uniform Crime Reports - Part 2</b>							
No. drug arrests	254	244	226	210	153	N/A	N/A
No. drug arrests per 1,000 population	4.23	3.87	3.55	3.21	2.34	< 5.88	A
No. juvenile drug arrests	17	22	23	9	9	N/A	N/A
% juvenile drug arrests	6.69%	9.02%	10.18%	4.29%	5.88%	< 13%	A
<b>Arrests - General</b>							
No. total arrests	1,368	1,050	1,086	1,029	868	N/A	N/A
No. total arrests per 1,000 population	22.76	16.66	17.05	15.75	13.28	< 68.52	A
No. DUI arrests	347	244	274	332	293	N/A	N/A
No. DUI arrests per 1,000 population	5.77	3.87	4.30	5.08	4.48	> 6.96	C
<b>Traffic Accidents</b>							
No. fatal traffic accidents	0	2	2	4	5	N/A	N/A
No. fatal traffic accidents per 1,000 population	0.00	0.03	0.03	0.06	0.08	N/A	N/A
<b>911 Calls</b>							
No. incoming calls	45,019	44,087	45,033	37,448	45,707	N/A	N/A
Avg. ring time in seconds	6.05	<5.0	13.94	12.29	12.70	<20.00	A

## DEPARTMENT SUMMARIES

- **Fire Services**

**Statement of Service:** Alpharetta's Fire Services include fire prevention, fire inspection, and fire suppression.

	2014	2015	2016	2017	2018
	Incidents	Incidents	Incidents	Incidents	Incidents
<b>FIRES</b>					
Structure Fires	62	62	61	60	32
Vehicle Fires	23	25	23	28	22
Other Fires	60	56	46	43	46
<b>Total Fires</b>	<b>145</b>	<b>143</b>	<b>130</b>	<b>131</b>	<b>100</b>
Overheat	4	6	4	5	2
<b>RESCUE CALLS</b>					
Emergency Medical Treatment	3,434	3,475	3354	3373	3011
All Others	71	78	68	84	63
<b>Total Rescue Calls</b>	<b>3,505</b>	<b>3,553</b>	<b>3422</b>	<b>3457</b>	<b>3074</b>
Hazardous Condition Calls	176	155	169	160	121
Service Calls	846	703	640	946	726
Good Intent Calls	1,150	1,272	1468	1753	2424
Calls	12	2	1	15	1
Special Incident Calls	20	7	10	19	3
Unknown Incident Type	0	0	0	0	0
<b>FALSE CALLS</b>					
Malicious Calls	20	11	10	21	16
Other False Calls	621	648	661	771	749
<b>Total False Calls</b>	<b>641</b>	<b>659</b>	<b>671</b>	<b>792</b>	<b>765</b>
<b>TOTAL CALLS .....</b>	<b>6,499</b>	<b>6,500</b>	<b>6515</b>	<b>7278</b>	<b>7216</b>

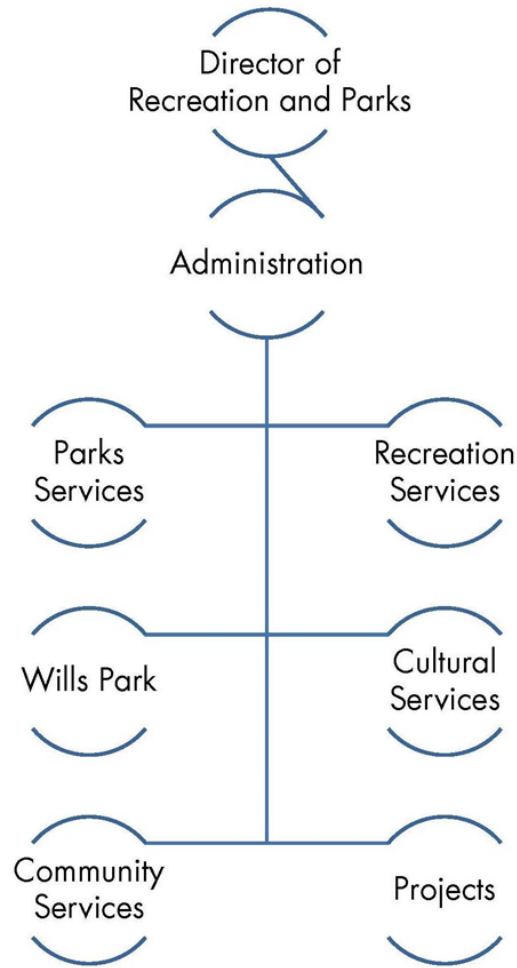
# DEPARTMENT SUMMARIES

## Recreation, Parks & Cultural Services

MORGAN RODGERS  
DIRECTOR



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*Offering the highest quality of environment for our residents and businesses;*



*Fostering strong sense of community including safety and security; and*



*Providing a business climate that attracts the top echelon companies.*

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# DEPARTMENT SUMMARIES

## Recreation and Parks













*Administration, Parks Services, Recreation Services, Wills Park, Cultural Services, Community Services, Projects*

### **Mission Statement**

The Alpharetta Recreation and Parks Department strives to promote the highest quality recreation programs and park facilities to our citizens consistent with our core values of Excellence, Stewardship, Integrity, Service and Loyalty.

### **Goals and Objectives**



-   ✓ Implement Recreation and Parks Master Plan 2025 as funded and prioritized by City Officials;
-   ✓ Develop a short/long term facility maintenance plan for all department facilities;
-   ✓ Implement new programs where there is a need to serve residents;
-   ✓ Finalize preferred route for northern Greenway extension;
-   ✓ Increase revenues through increased participation and sponsorships; and
-   ✓ Improve access and usability of all parks and facilities by improved signage, beautification and facility enhancement.

# DEPARTMENT SUMMARIES

## Statement of Revenues, Expenditures, and changes in Personnel

### Recreation, Parks and Cultural Services General Fund

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Amended Budget	FY 2020 Recommended Budget	FY 2021 Forecast	FY 2022 Forecast
<b>REVENUES</b>							
<b>Intergovernmental</b>	\$ 435,916	\$ 362,607	\$ 461,661	\$ 400,000	\$ -	\$ -	\$ -
<b>Charges for Services:</b>							
Aquatics Activity Fees	109,891	107,727	158,113	185,000	225,000	231,750	238,703
Athletics Activity Fees	445,021	488,526	445,732	421,700	421,700	434,351	447,382
Arts Services	59,998	33,892	29,978	160,000	120,000	123,600	127,308
Community Center Activity Fees	554,344	583,450	584,668	590,000	610,000	628,300	647,149
Senior Center Activity Fees	70,716	81,750	66,808	80,842	68,000	70,040	72,141
Equestrian Center Activity Fees	349,129	246,730	300,412	335,000	335,000	345,050	355,402
Wills Park Rec. Ctr Activity Fees	178,454	188,150	197,252	201,000	201,000	207,030	213,241
Non-Resident Fees	261,895	269,660	273,280	250,000	510,000	525,300	541,059
Taste of Alpharetta	136,006	88,834	139,327	140,000	140,000	144,200	148,526
Alpharetta Arts Streetfest	-	-	-	20,000	-	-	-
Other Special Events	73,305	52,860	72,855	53,750	73,750	75,963	78,241
Other	3,015	5,144	5,943	5,000	5,000	5,150	5,305
<b>Other Revenue</b>	25,472	22,953	25,449	18,406	10,000	-	-
<b>TOTAL</b>	<b>\$ 2,703,163</b>	<b>\$ 2,532,283</b>	<b>\$ 2,761,477</b>	<b>\$ 2,860,698</b>	<b>\$ 2,719,450</b>	<b>\$ 2,790,734</b>	<b>\$ 2,874,456</b>
<b>EXPENDITURES</b>							
<b>Personnel Services:</b>							
Salaries	\$ 2,267,623	\$ 2,307,171	\$ 2,358,663	\$ 2,525,209	\$ 2,637,421	\$ 2,703,357	\$ 2,770,940
Seasonal	401,979	388,193	434,473	656,007	661,039	661,039	661,039
Overtime	107,199	128,330	115,253	131,500	131,500	131,500	131,500
Group Insurance	705,830	714,544	734,572	827,811	876,567	920,395	966,415
FICA	200,384	206,631	214,750	246,979	261,697	268,239	274,945
Pension (Defined Benefit)	216,369	216,217	197,564	182,937	186,096	186,096	186,096
Pension (401A Cont./Match)	147,732	167,096	168,948	215,490	237,418	243,353	249,437
Workers Compensation	71,065	74,633	73,820	83,026	77,096	78,638	80,211
OPEB Contribution	7,611	7,665	7,708	57,401	55,262	56,367	57,495
Miscellaneous	1,060	2,690	2,085	735	1,550	1,550	1,550
<i>subtotal</i>	<b>\$ 4,126,850</b>	<b>\$ 4,213,170</b>	<b>\$ 4,307,836</b>	<b>\$ 4,927,095</b>	<b>\$ 5,125,646</b>	<b>\$ 5,250,535</b>	<b>\$ 5,379,629</b>
<b>Maintenance &amp; Operations:</b>							
Professional Services	\$ 1,202,049	\$ 1,267,772	\$ 1,262,105	\$ 1,755,014	\$ 1,797,555	\$ 1,815,531	\$ 1,833,686
Fuel/Repair & Maint. (Vehicles)	55,086	57,965	52,374	62,000	68,600	69,286	69,979
Repair & Maintenance (Grounds)	367,022	450,005	536,794	505,459	540,500	545,905	551,364
Repair & Maintenance (Facilities)	148,063	153,355	42,833	31,000	25,500	25,755	26,013
Equipment Rental	164,166	180,140	193,853	171,370	184,628	186,474	188,339
Maintenance Contracts/IT Svcs.	839,726	841,855	877,179	979,778	1,015,867	1,026,026	1,036,286
General Supplies	328,682	344,833	346,740	433,987	410,842	414,950	419,100
Uniforms	21,178	15,092	24,462	28,350	29,600	29,896	30,195
Utilities	600,681	567,416	664,147	633,679	697,900	704,879	711,928
Miscellaneous	235,669	240,895	218,885	387,821	316,541	319,706	322,903
<i>subtotal</i>	<b>\$ 3,962,322</b>	<b>\$ 4,119,328</b>	<b>\$ 4,219,372</b>	<b>\$ 4,988,458</b>	<b>\$ 5,087,533</b>	<b>\$ 5,138,408</b>	<b>\$ 5,189,792</b>
<b>Capital/Other</b>	<b>\$ 38,059</b>	<b>\$ 21,358</b>	<b>\$ 59,417</b>	<b>\$ 60,000</b>	<b>\$ 53,500</b>	<b>\$ 53,500</b>	<b>\$ 53,500</b>
<b>TOTAL</b>	<b>\$ 8,127,231</b>	<b>\$ 8,353,856</b>	<b>\$ 8,586,625</b>	<b>\$ 9,975,553</b>	<b>\$ 10,266,679</b>	<b>\$ 10,442,443</b>	<b>\$ 10,622,921</b>
<b>Authorized Personnel</b>	<b>51.0</b>	<b>51.0</b>	<b>51.0</b>	<b>51.0</b>	<b>51.0</b>		

## DEPARTMENT SUMMARIES

### **Budget Narrative**

The FY 2020 Budget for Recreation, Parks & Cultural Services totals \$10,266,679 and represents an increase of 3%, or \$291,126, compared to FY 2019.

The Personnel Services category increased 4%, or \$198,551, due primarily to: wage increases associated with the 3.0% performance based merit program scheduled for April 1, 2020 (contingent upon a mid-year review of revenue trends); growth in group insurance premiums; growth in risk management claims funding; growth in seasonal salaries (temporary staffing); etc.

Authorized personnel total 51 full-time-equivalents (“FTE”) and represent the following:

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Variance
Administrative Assistant I	2.0	2.0	5.0	4.0	4.0	-
Administrative Assistant II*	1.0	1.0	1.0	1.0	2.0	1.0
Administrative Office Coordinator*	-	-	-	-	1.0	1.0
Arts Coordinator	1.0	1.0	-	-	-	-
Community Services Manager	-	-	-	1.0	1.0	-
Cultural Services Coordinator	-	-	-	-	1.0	1.0
Cultural Services Supervisor	-	-	1.0	1.0	1.0	-
Cultural Services Manager	-	-	-	1.0	1.0	-
Customer Service Representative	3.0	3.0	-	-	-	-
Deputy Director of Recreation/Parks	1.0	1.0	1.0	-	-	-
Director of Recreation/Parks	1.0	1.0	1.0	1.0	1.0	-
Equestrian Center Manager	1.0	1.0	1.0	-	-	-
Facility Technician	4.0	4.0	4.0	4.0	4.0	-
Marketing/Accreditation Coordinator*	1.0	1.0	1.0	1.0	-	(1.0)
Marketing Coordinator*	-	-	-	-	0.5	0.5
Office Manager*	1.0	1.0	1.0	1.0	-	(1.0)
Park Services Manager	1.0	1.0	1.0	1.0	1.0	-
Parks Maintenance Crew Leader*	-	-	-	-	1.0	1.0
Parks Maintenance Technician I	13.0	13.0	13.0	12.0	12.0	-
Parks Maintenance Technician II*	5.0	5.0	5.0	5.0	4.0	(1.0)
Parks Supervisor II	4.0	4.0	4.0	3.0	3.0	-
Projects Manager	-	-	-	1.0	1.0	-
Recreation Coordinator*	5.0	5.0	5.0	6.0	4.0	(2.0)
Recreation Services Manager	-	-	-	1.0	1.0	-
Recreation Supervisor II*	4.0	4.0	4.0	3.0	4.0	1.0
Special Events Coordinator (2FT;2PT)*	2.0	2.0	2.0	3.0	2.5	(0.5)
Special Events Manager	1.0	1.0	1.0	-	-	-
Wills Park Manager	-	-	-	1.0	1.0	-
	51.0	51.0	51.0	51.0	51.0	-

\* Position reclassifications occurred during FY 2019.



## DEPARTMENT SUMMARIES

The Maintenance and Operations category increased 2%, or \$99,075, due primarily to the following activity:

- Increase in professional services of \$42,541 due primarily to 2020 Operating Initiative funding for implementation of Special Needs Grant Programs.
- Increase in utilities (net) costs of \$64,221 based primarily on updated cost trends on the new facilities opened during FY 2019 (expanded Wills Park Pool, Cultural Arts Center).
- Increase in professional services (IT) of \$35,275 due primarily to the addition of ThinkGard database backup services (previously funded through periodic capital investment) and full-recognition of Microsoft Enterprise licensing costs (FY 2019 appropriation was understated and, as a result, was funded in-part through one-time capital funding).
- All other departmental maintenance and operations budget accounts declined roughly -2% (average) based on a review of expenditure trends coupled with a forecast of operational service priorities.

The Capital/Other category includes funding for general repair/replacement capital and equipment needs at the Equestrian Center, Wills Park Recreation Center, Easter/Northern/Southern Districts, etc.



# DEPARTMENT SUMMARIES

## Performance Measurement

The following section provides detailed information on Recreation and Parks programs including performance measures and personnel. Please refer to the *Budget Process* section of this document for information on the city's Performance Measurement System as well as an update on the city's move towards benchmarking and dashboard reporting.

- **Administration**

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

Recreation, Parks & Cultural Services - Rec Admin						
Performance Measurements	Actual FY 2016	Actual FY 2017	Actual FY 2018	YTD (Dec. 2018) FY 2019	Target FY 2019	Target FY 2020
Recreation & Parks turnover percentage	10%	10%	8%	8%	8%	8%
Annual Activity Enrollments as in RecWare and ActiveNet	18,054	16,517	19,126	10,209	21,039	23,143
# of Part-time hours used	43,467	40,525	43,495	33,392	47,845	52,629
<b>Personnel Assigned:</b>	<b>5.0 FTE</b>	<b>5.0 FTE</b>	<b>5.0 FTE</b>		<b>4.0 FTE</b>	<b>4.0 FTE</b>
	Director - Rec/Parks	Director - Rec/Parks	Director - Rec/Parks		Director - Rec/Parks	Director - Rec/Parks
	Deputy Director	Deputy Director	Deputy Director		Project Manager	Project Manager
	Office Manager	Office Manager	Office Manager		Admin Office Coor	Admin Office Coor
	Customer Service Rep	Customer Service Rep	Admin Assistant I		Admin Assistant II	Admin Assistant II
	Mkt/Accreditation Coordinator	Mkt/Accreditation Coordinator	Mkt/Accreditation Coordinator			

## DEPARTMENT SUMMARIES

- **Adult Activity Center**

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

Recreation, Parks & Cultural Services - Adult Activity						
Performance Measurements	Actual FY 2016	Actual FY 2017	Actual FY 2018	YTD (Dec. 2018) FY 2019	Target FY 2019	Target FY 2020
Total # of Participants per year* (Res / Non-Res)	29,209 12,096/17,113	37,263 26,048/11,215	29,194 11970/17224	15,789 6522/9267	32,000 14000/18000	32,000 13000/18000
Total # of Building rentals	49	55	42	50	50	50
Total # of Day trips taken	98	96	97	98	100	100
Total # of Overnight trips taken using City buses	7	0	5	6	6	6
<b>Personnel Assigned:</b>	<b>4.0 FTE</b>	<b>4.0 FTE</b>	<b>4.0 FTE</b>	<b>4.0 FTE</b>	<b>4.0 FTE</b>	<b>4.0 FTE</b>
	Recreation Supervisor II	Recreation Supervisor II	Recreation Supervisor II	Recreation Supervisor II	Recreation Supervisor II	Recreation Supervisor II
	Recreation Coord	Recreation Coord	Recreation Coord	Recreation Coord	Recreation Coord	Recreation Coord
	Admin Asst. I	Admin Asst. I	Admin Asst. I	Admin Asst. I	Admin Asst. I	Admin Asst. I
	Facility Technician	Facility Technician	Facility Technician	Facility Technician	Facility Technician	Facility Technician

- **Aquatics**

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

Recreation, Parks & Cultural Services - Aquatics						
Performance Measurements	Actual FY 2016	Actual FY 2017	Actual FY 2018	YTD (Dec. 2018) FY 2019	Target** FY 2019	Target FY 2020
% of Days pool facilities were open during pool season (93 days)	99%	100%	100%	100%	100%	100%
Average daily attendance at City pool	198	204	290	400	400	400
Hours of lifeguard training per person	20	15	24	10	25	25
# of Swim lessons held	111	108	152	50	150	150
# of Swim lessons participants	649	617	836	211	700	850
(resident / non-resident)	428/221	386/231	522/314	149/62	550/150	600/200
Swim teams participants	234	217	225	N/A	170	200
(resident / non-resident)	147/87	139/78	142/83	N/A	140/30	150/50
C.O.A.S.T. participants	55	35	38	39	40	45
(resident / non-resident)	30/24	18/17	28/10	19/20	20/20	25/20
# of Pool passes sold	357	121	320	504	500	600
(resident / non-resident)	76	67/54	165/155	407/97	400/100	450/150
<b>Personnel Assigned:</b>						
Employees are hired seasonally. Aquatics is overseen by Rec.Services Mgr & Aquatics Coordinator						

\*\*Numbers projected to be lower due to Milton MOU expiration

# DEPARTMENT SUMMARIES

- **Athletics**

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

Recreation, Parks & Cultural Services - Athletics						
Performance Measurements	Actual FY 2016	Actual FY 2017	Actual FY 2018	YTD (Dec. 2018) FY 2019	Target FY 2019	Target FY 2020
# of Participants - Adult Basketball						
2 Seasons-25 teams	74	279 w/42 teams	376/36 teams	171/20 teams	250/22	300-25
(resident / non-resident)	43/317	122/157	136/240	73/98	145/105	160/140
# of Participants - Adult Softball						
3 Seasons-170 teams	804 w/126 teams	1528 w/126 teams	1734/114 teams	910/78 teams	1200/100	1200/100
(resident / non-resident)	510/294	766/762	501/1233	407/503	500/700	500/700
# of Participants - Teen Basketball						
2 Season-12 teams	200	273 w/28 teams	230/20 teams	146/16 teams	100	120
(resident / non-resident)	n/a	199/74	95/135	44/90	50/50	70/50
# of Participants - Youth Basketball						
75 Teams	620	611 w/76 teams	584	621	500	530
(resident / non-resident)	382/238	352/259	331/253	366/255	320/180	350/180
# of Participants - Youth Soccer						
70 Teams	940	927 w/85 teams	897	461	425	450
(resident / non-resident)	737/203	707/220	583/314	304/157	300/125	300/150
# of Participants - Youth Travel Soccer						
40 Teams (2 seasons)	894	1063 w/88 teams	1079	586	500	525
(resident / non-resident)	442/452	535/528	509/570	254/332	250/250	275/250
<b>Personnel Assigned:</b>	<b>5.0 FTE</b>	<b>5.0 FTE</b>	<b>5.0 FTE</b>	<b>5.0 FTE</b>	<b>5.0 FTE</b>	<b>5.0 FTE</b>
	Recreation Supervisor II	Recreation Supervisor II	Recreation Supervisor II	Recreation Supervisor II	Recreation Supervisor II	Recreation Supervisor II
	Facility Technician	Facility Technician	Facility Technician	Facility Technician	Facility Technician	Facility Technician
	Admin Asst. I	Admin Asst. I	Admin Asst. I	Admin Asst. I	Admin Asst. I	Admin Asst. I
	Recreation Coord (2)	Recreation Coord (2)	Recreation Coord (2)	Recreation Coord (2)	Recreation Coord (2)	Recreation Coord (2)

# DEPARTMENT SUMMARIES

- **Community Center**

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

Recreation, Parks & Cultural Services - Community Center						
Performance Measurements	Actual FY 2016	Actual FY 2017	Actual FY 2018	YTD (Dec. 2018) FY 2019	Target FY 2019	Target FY 2020
# of Participants in summer camp	1187	1200	1181	1140	1000	1200
(resident / non-resident)	1130/57	1140/60	641/540	288/552	650/350	700/500
# of Participants in dance, including camps	886	647	812	394	300	350
(resident / non-resident)	507/379	417/230	434/378	192/202	200/100	225/125
# of Participants in gymnastics, including camps	4561	3747	3846	1736	1300	1500
(resident / non-resident)	2,244/2,317	2031/1716	2105/1741	882/854	900/400	1000/500
# of Participants in Specialty Recreation	301	199	182	48	100	140
# of Part-time hours used	3,850	3,287	12,205	7,575	13,000	13,000
<b>Personnel Assigned:</b>	<b>5.0 FTE</b>	<b>5.0 FTE</b>	<b>5.0 FTE</b>	<b>5.0 FTE</b>	<b>5.0 FTE</b>	<b>5.0 FTE</b>
Recreation Supervisor II	Recreation Supervisor II	Recreation Supervisor II	Recreation Supervisor II	Recreation Services Manager	Recreation Services Manager	Recreation Services Manager
Recreation Coord (2)	Recreation Coord (2)	Recreation Coord (2)	Recreation Coord (2)	Recreation Spv II (1)	Recreation Spv II (1)	Recreation Spv II(1)
Customer Service Representative	Customer Service Representative	Admin Assistant I	Admin Assistant I	Admin Assistant I	Admin Assistant I	Admin Assistant I
Facility Technician	Facility Technician	Facility Technician	Facility Technician	Facility Technician	Facility Technician	Facility Technician

- **Cultural Arts**

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

Recreation, Parks & Cultural Services - Cultural Arts						
Performance Measurements	Actual FY 2016	Actual FY 2017	Actual FY 2018	YTD (Dec. 2018) FY 2019	Target FY 2019	Target FY 2020
# of Participants in youth art classes	93	416	303	186	502	577
(resident/Milton/non-resident)	49/44	186/148/82	157/48/98	79/59/48	228/73/201	262/84/231
# of Participants in adult art classes	348	293	348	178	416	478
(resident/Milton/non-resident)	186/162	164/57/72	180/99/69	94/56/28	227/115/74	261/132/85
# of Participants in summer camp	231	301	261	155	284	327
(resident/Milton/non-resident)	146/85	148/114/39	130/94/20	75/47/33	124/112/48	143/129/55
<b>Personnel Assigned:</b>	<b>1.0 FTE</b>	<b>1.0 FTE</b>	<b>5.0 FTE</b>	<b>5.0 FTE</b>	<b>5.0 FTE</b>	<b>5.0 FTE</b>
Arts Coordinator	Arts Coordinator	Cultural Arts Manager	Cultural Arts Supervisor	Cultural Arts Manager	Cultural Arts Manager	Cultural Arts Manager
		Cultural Arts Supervisor	Arts Coordinator	Cultural Arts Supervisor	Cultural Arts Supervisor	Cultural Arts Supervisor
		Admin Assistant I	Admin Assistant I	Arts Coordinator	Arts Coordinator	Arts Coordinator
		Facility Tech	Facility Tech	Admin Assistant I	Admin Assistant I	Admin Assistant I
				Facility Tech	Facility Tech	Facility Tech

# DEPARTMENT SUMMARIES

- **Equestrian Center**

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

Recreation, Parks & Cultural Services - Equestrian Center						
Performance Measurements	Actual FY 2016	Actual FY 2017	Actual FY 2018	YTD (Dec. 2018) FY 2019	Target FY 2019	Target FY 2020
Total # of Equestrian event dates	100	97	107	60	99	107
Total # dog show events	24	24	17	8	17	24
Total # other event dates hosted at equestrian center	44	58	68	23	77	83
Total attendance at events	125,000	130,000	135,000	70,000	145,000	150,000
# of Arenas/rings maintained	5	5	5	5	5	5
# Of Part-time hours used	194	287	113	237	500	1520
<b>Personnel Assigned:</b>	<b>4.0 FTE</b>	<b>4.0 FTE</b>	<b>4.0 FTE</b>	<b>4.0 FTE</b>	<b>4.0 FTE</b>	<b>4.0 FTE</b>
	Equestrian Mgr.	Equestrian Mgr.	Wills Park Manager	Wills Park Manager	Wills Park Manager	Wills Park Manager
	Parks Maintenance Tech II	Parks Maintenance Tech II	Parks Maintenance Tech II	Parks Maintenance Tech II	Parks Maintenance Tech II	Parks Maintenance Tech II
	Parks Maintenance Tech I (2)	Parks Maintenance Tech I (2)	Parks Maintenance Tech I (2)	Parks Maintenance Tech I (2)	Parks Maintenance Tech I (2)	Parks Maintenance Tech I (2)



# DEPARTMENT SUMMARIES

- Community Services**

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

Recreation, Parks & Cultural Services - Community Services Performance Measurements	Actual FY 2016	Actual FY 2017	Actual FY 2018	YTD (Dec. 2018) FY 2019	Target FY 2019	Target FY 2020
<b># of Total Approved Events:</b>						
Exclusive City Events	50	50	18	45	45	45
City Partnered Events	38	38	15	36	36	36
Outside Event Applications Processed	N/A	N/A	N/A	27		30
Approved / Denied	N/A	N/A	N/A	26 Approved / 1 Denied	25 Approved / 5 Denied	25 Approved / 5 Denied
Film Permit Requests Processed	N/A	N/A	N/A	9	10	10
Approved / Denied	N/A	N/A	N/A	7 Approved / 2 Denied	8 Approved / 2 Denied	8 Approved / 2 Denied
<b>Estimated Attendance for:</b>						
Taste of Alpharetta	30,000 (rain)	30,000 (rain)	35,000	N/A	35,000	35,000
Mayor's Challenge	1,250	2,100	2,400	2,100	2,100	2,100
Old Soldier's Day Parade	7,000	7,500	6,000	5,000	5,000	5,000
Season of Celebration	10,000	10,000	10,000	2000 (rain)	10,000	10,000
Alpharetta Arts StreetFest	20,000	26,000	15,000	N/A	15,000	15,000
Scarecrow Harvest	6,000	6,500	7,000	8,000	8,000	8,000
Wire & Wood	1,700	1,200 (rain)	1,500	15,000	15,000	15,000
Food Trucks	27,000	27,000	10,000	21,000	23,000	23,000
Restless In Resthaven	450	400	300	300	0	0
Grilling & Gridiron	1,500	1,650	1,800	2,000	2,000	2,000
<b>Volunteer Recruitment:</b>						
Taste of Alpharetta (Non-City Staff)	N/A	N/A	N/A	N/A	N/A	4
Season of Celebration	N/A	N/A	N/A	N/A	N/A	40
Scarecrow Harvest	N/A	N/A	N/A	N/A	N/A	50
Wire & Wood	N/A	N/A	N/A	N/A	N/A	5
Community Agriculture	N/A	N/A	N/A	N/A	N/A	200
TOTAL	N/A	N/A	325	N/A	N/A	299
<b>Target Budget Measurement:</b>						
Taste of Alpharetta	N/A	N/A	N/A	N/A	N/A	192,875
Food Trucks	N/A	N/A	N/A	N/A	N/A	64,600
Arts Streetfest	N/A	N/A	N/A	N/A	N/A	14,875
Season of Celebration	N/A	N/A	N/A	N/A	N/A	56,025
Scarecrow Harvest	N/A	N/A	N/A	N/A	N/A	31,800
Wire & Wood	N/A	N/A	N/A	N/A	N/A	121,300
Brooke Street Park Concert Series	N/A	N/A	N/A	N/A	N/A	47,650
Community Agriculture	N/A	N/A	N/A	N/A	N/A	16,700
Marketing for Department	N/A	N/A	N/A	N/A	N/A	69,741
TOTAL	N/A	N/A	N/A	N/A	N/A	615,566

# DEPARTMENT SUMMARIES

Recreation, Parks & Cultural Services - Community Services Performance Measurements						
	Actual FY 2016	Actual FY 2017	Actual FY 2018	YTD (Dec. 2018) FY 2019	Target FY 2019	Target FY 2020
<b>Sponsorship Revenue Raised:</b>						
Taste of Alpharetta	N/A	N/A	N/A	N/A	N/A	52,500
Food Truck Alley	N/A	N/A	N/A	N/A	N/A	37,500
Season of Celebration	N/A	N/A	N/A	N/A	N/A	20,000
Scarecrow Harvest	N/A	N/A	N/A	N/A	N/A	10,000
Wire & Wood	N/A	N/A	N/A	N/A	N/A	90,000
Brooke Street Park Concert Series	N/A	N/A	N/A	N/A	N/A	80,000
TOTAL (minus 20% commission)	N/A	N/A	N/A	N/A	N/A	232,000
<b>Personnel Assigned:</b>	<b>3.0 FTE</b>	<b>3.0 FTE</b>	<b>3.0 FTE</b>		<b>4.0 FTE</b>	<b>4.0 FTE</b>
	Special Events Manager	Special Events Manager	Special Events Manager		Community Services Manager	Community Services Manager
	Special Events Coord. (1 FT; 2PT)	Special Events Coord. (1 FT; 2 PT)	Special Events Coord. (1 FT; 2 PT)		Marketing Coordinator(1PT)	Marketing Coordinator(1PT)
					Special Events Coordinator (2FT/1PT)	Special Events Coordinator (2FT/1PT)

- Parks Maintenance**

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

Recreation, Parks & Cultural Services - Parks Maintenance						
Performance Measurements	Actual FY 2016	Actual FY 2017	Actual FY 2018	YTD (Dec. 2018) FY 2019	Target FY 2019	Target FY 2020
# of Athletic fields maintained*	32	33	33	33	33	33
# of Park acres maintained	320	322	322	322	322	322
# of Greenway acres maintained	252	252	252	252	252	252
# of Playground inspections	96	96	96	96	96	96
# of Park/playground injuries	0	1	0	0	0	0
# of Athletic field preparations	6,087	6,375	5,832	5,832	5,832	5,832
# of Park mowings	40	40	40	40	40	40
# of Athletic field mowings	80	80	80	80	80	80
# of Buildings maintained	37	37	36	36	36	36
# of Restrooms maintained	54	54	55	55	55	55
# of Pavilions maintained	15	15	15	15	15	15
# of Hours utilized for trash	9,125	9,100	10,220	10,220	10,220	10,220
# of Part-time hours used	7,615	6,587	6,454	4,208	7,000	8,000
# of Vehicles maintained	15	15	16	16	16	17
# of Vehicle-related accidents	1	1	1	0	1	0
<b>Personnel Assigned:</b>	<b>21.0 FTE</b>	<b>21.0 FTE</b>	<b>19.0 FTE</b>	<b>19.0 FTE</b>	<b>19.0 FTE</b>	<b>19.0 FTE</b>
	Park Services Manager	Park Services Manager	Park Services Manager	Park Services Manager	Park Services Manager	Park Services Manager
	Park Supervisor II (4)	Park Supervisor II (4)	Park Supervisor II (3)	Park Supervisor II (3)	Park Supervisor II (3)	Park Supervisor II (3)
				Park Crew Leader (1)	Park Crew Leader (1)	Park Crew Leader (1)
	Park Maintenance Tech II (4)	Park Maintenance Tech II (4)	Park Maintenance Tech II (4)	Park Maintenance Tech II (3)	Park Maintenance Tech II (3)	Park Maintenance Tech II (3)
	Park Maintenance Tech I (11)	Park Maintenance Tech I (11)	Park Maintenance Tech I (10)	Park Maintenance Tech I (10)	Park Maintenance Tech I (10)	Park Maintenance Tech I (10)
	Admin Asst. II	Admin Asst. II	Admin Asst. II	Admin Asst. II	Admin Asst. II	Admin Asst. II



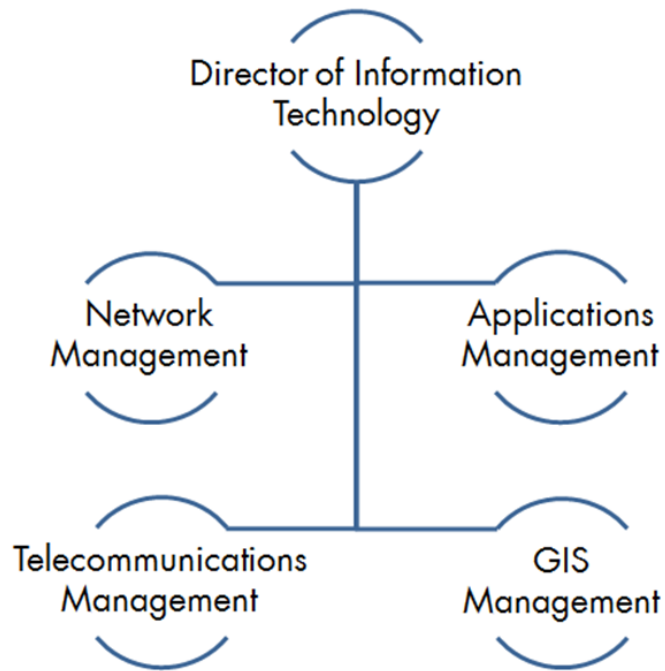
# DEPARTMENT SUMMARIES

## Information Technology

RANDY BUNDY  
DIRECTOR



RBundy@alpharetta.ga.us



Our Community Vision is to advance Alpharetta as a signature City by:



*Offering the highest quality of environment for our residents and businesses;*



*Fostering strong sense of community including safety and security; and*



*Providing a business climate that attracts the top echelon companies.*

Our Community Vision serves as the guiding principles for the planning and operation of our city government and each department structures its mission, goals and objectives to facilitate achievement of our mission. The icons set forth above are used throughout the Budget Narrative to identify the link between the city's Community Vision and the goals and objectives of our various departmental divisions/projects.

# DEPARTMENT SUMMARIES

## Information Technology










*Administration, Network, and Systems*

### **Mission Statement**

Information Technology's mission is to provide high quality technology products, services and human resources to City departments that enable them to accomplish their goals and objectives. The Information Technology Department 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 Information Technology 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 service to all City departments as measured by the City's performance standards;
-    ✓ Acquiring and supporting proven, sustainable technology solutions that are continually maintained and updated; and
-   ✓ Helping City departments to improve and extend the functionality of major systems by offering systems integration and software development services.



# DEPARTMENT SUMMARIES

## Statement of Revenues, Expenditures, and changes in Personnel

### Information Technology General Fund

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Amended Budget	FY 2020 Recommended Budget	FY 2021 Forecast	FY 2022 Forecast
<b>REVENUES</b>							
N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES</b>							
<b>Personnel Services:</b>							
Salaries	\$ 962,790	\$ 977,041	\$ 994,117	\$ 1,035,294	\$ 1,153,360	\$ 1,182,194	\$ 1,211,749
Group Insurance	171,704	188,671	211,182	233,142	269,491	282,966	297,114
FICA	70,332	74,225	72,841	79,098	88,126	90,329	92,587
Pension (Defined Benefit)	96,162	104,608	107,093	100,618	106,663	106,663	106,663
Pension (401A Cont./Match)	61,683	65,378	64,633	81,627	96,264	98,671	101,137
Workers Compensation	24,401	25,314	25,439	28,195	31,967	32,606	33,258
OPEB Contribution	3,052	3,104	3,114	22,734	22,942	23,401	23,869
Miscellaneous	-	408	408	571	572	572	572
<i>subtotal</i>	<b>\$ 1,390,125</b>	<b>\$ 1,438,749</b>	<b>\$ 1,478,827</b>	<b>\$ 1,581,279</b>	<b>\$ 1,769,385</b>	<b>\$ 1,817,401</b>	<b>\$ 1,866,950</b>
<b>Maintenance &amp; Operations:</b>							
Professional Services	\$ 8,306	\$ 23,060	\$ 24,140	\$ 24,000	\$ 24,000	\$ 24,240	\$ 24,482
Employee Travel	18,693	12,456	24,292	20,000	20,000	20,200	20,402
Employee Training	29,117	16,698	18,766	30,000	20,000	20,200	20,402
Maintenance Contracts/IT Svcs.	54,022	40,664	47,278	66,344	267,460	270,135	272,836
General Supplies	13,016	12,361	7,481	14,100	12,000	12,120	12,241
Utilities	-	-	-	-	-	-	-
Small Equipment	5,526	-	45	4,300	6,000	6,060	6,121
Miscellaneous	1,823	2,572	1,580	2,200	500	505	510
<i>subtotal</i>	<b>\$ 130,503</b>	<b>\$ 107,811</b>	<b>\$ 123,583</b>	<b>\$ 160,944</b>	<b>\$ 349,960</b>	<b>\$ 353,460</b>	<b>\$ 356,994</b>
<b>Capital/Other</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL</b>	<b>\$ 1,520,628</b>	<b>\$ 1,546,560</b>	<b>\$ 1,602,409</b>	<b>\$ 1,742,223</b>	<b>\$ 2,119,345</b>	<b>\$ 2,170,861</b>	<b>\$ 2,223,944</b>
<b>Authorized Personnel</b>	<b>11.0</b>	<b>11.0</b>	<b>11.0</b>	<b>11.0</b>	<b>12.0</b>		

## DEPARTMENT SUMMARIES

### **Budget Narrative**

The FY 2020 Budget for Information Technology totals \$2,119,345 and represents an increase of 22%, or \$377,122, compared to FY 2019.

The Personnel Services category increased 12%, or \$188,106, due primarily to wage increases associated with the 3.0% performance based merit program scheduled for April 1, 2020 (contingent upon a mid-year review of revenue trends), growth in group insurance premiums, growth in risk management claims funding, and the addition of one CityWorks IT Administrator position (2020 Operating Initiative).

Authorized personnel total 12 full-time-equivalents (“FTE”) and represent the following:

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Variance
Chief Security Officer	-	-	-	-	1.0	1.0
CityWorks IT Administrator	-	-	-	-	1.0	1.0
Director	1.0	1.0	1.0	1.0	1.0	-
Database Administrator	1.0	-	-	-	-	-
GIS Manager	1.0	1.0	1.0	1.0	1.0	-
IT Administrator	-	-	-	-	4.0	4.0
IT Analyst	-	-	-	-	1.0	1.0
IT Manager	3.0	4.0	4.0	4.0	3.0	(1.0)
Network Administrator	2.0	2.0	2.0	2.0	-	(2.0)
Network Analyst I	1.0	1.0	-	-	-	-
Network Analyst II	-	-	1.0	1.0	-	(1.0)
Systems Analyst II	2.0	2.0	2.0	2.0	-	(2.0)
	11.0	11.0	11.0	11.0	12.0	1.0

The Maintenance & Operations category increased 117%, or \$189,016, due primarily to the following activity:

- Increase in professional services (IT) of \$201,416 due primarily to 2020 Operating Initiative funding for Cloud Services (\$100,000), Microsoft Azure (\$36,000), DUO Security Service (\$25,000), Patch Management Software (\$16,000) SpamHero Software (\$15,000) and the addition of ThinkGard database backup services (previously funded through periodic capital investment) and full-recognition of Microsoft Enterprise licensing costs (FY 2019 appropriation was understated and, as a result, was funded in part through one-time capital monies).
- All other departmental maintenance and operations budget accounts declined roughly -13% (average) based on a review of expenditure trends coupled with a forecast of operational service priorities (e.g. reduced offsite travel/training).

### **Performance Measurement**

The following section provides detailed information on Information Technology programs including performance measures and personnel. Please refer to the *About Alharetta* section

# DEPARTMENT SUMMARIES

of this document for information on the city's Performance Measurement System as well as an update on the city's move towards benchmarking and dashboard reporting.

- **Information Technology**

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

LEGEND
A = met or exceeded target
B = within 15% of target
C = missed target by more than 15%

(Calendar Year Stats)	Actual CYear 2014	Actual CYear 2015	Actual CYear 2016	Actual CYear 2017	Actual CYear 2018	Department Target	Results
<b>Telephone</b>							
Repairs							
Number	79	74	68	54	66		66
Number resolved w/in 24 hours	64	58	60	47	44		44
% resolved w/in 24 hours	81.01%	78.38%	88.24%	87.04%	66.67%	60.00%	A
Service Requests							
Number	175	165	158	133	144		144
Number resolved on time	157	150	144	130	135		135
% resolved on time	89.71%	90.91%	91.14%	97.74%	93.75%	90.00%	A
<b>Network</b>							
Repairs							
Number	245	221	256	318	288		288
Number resolved w/in 24 hours	218	199	220	260	259		259
% resolved w/in 24 hours	88.98%	90.05%	85.94%	81.76%	89.93%	80.00%	A
Service Requests							
Number	276	242	281	299	274		274
Number resolved on time	259	222	253	279	240		240
% resolved on time	93.84%	91.74%	90.04%	93.31%	87.59%	90.00%	B
Outages							
Number (including maintenance)	25	35	37	21	17		17
Avg. duration in hours	1.13	0.98	1.16	0.92	1.30		1.30
							A
<b>Applications</b>							
Repairs							
Number	576	713	751	872	934		934
Number resolved w/in 24 hours	431	475	535	706	775		775
% resolved w/in 24 hours	74.83%	66.62%	71.24%	80.96%	82.98%	70.00%	A
<b>Desktop</b>							
Repairs							
Number	1,262	1,184	1,099	946	988		946
Number resolved w/in 24 hours	799	758	750	728	711		728
% resolved w/in 24 hours	63.31%	64.02%	68.24%	76.96%	71.96%	60.00%	A
Service Requests							
Number	818	848	929	888	844		844
Number resolved on time	758	798	851	822	784		784
% resolved on time	92.67%	94.10%	91.60%	92.57%	92.89%	90.00%	A
<b>Helpdesk</b>							
Number total calls	3,584	4,245	4,089	4,318	3,841		3,841
Number resolved w/in 4 hours	1,215	1,444	1,406	1,698	1,391		1,391
Number resolved w/in 8 hours	387	481	501	777	684		684
% resolved w/in 8 hours	44.70%	45.35%	46.64%	57.32%	54.02%	40.00%	A
<b>GIS</b>							
Number total cases	299	313	354	322	268		268
Number resolved on time	265	271	295	280	222		222
% resolved on time	88.63%	86.58%	83.33%	86.96%	82.84%	80.00%	A
<b>Emails</b>							
Number	839,876	1,084,321	1,389,156	1,756,752	2,178,655		2,178,655
SPAM blocked	438,543	513,423	699,478	867,581	999,346		999,346
Viruses blocked	245,219	258,777	428,777	421,483	447,831		447,831
% SPAM	52.22%	47.35%	50.35%	49.39%	45.87%		45.87%
% viruses	29.20%	23.87%	30.87%	23.99%	20.56%		20.56%
<b>Servers</b>							
Avg. number	124	118	183	177	118		118
% availability (including maint.)	99.85%	99.80%	99.84%	99.88%	99.24%	99.00%	A

## Financial Management Policies

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The *Financial Management Policies* section is intended to provide readers with a sampling of the city's financial management policy program. Due to size constraints, several of the city's larger policies have been excluded. First and foremost is the city's procurement policy which guides the purchasing of goods/services of the highest quality at the most reasonable cost through ensuring fair and open competition. Details of the city's procurement policy as well as any of the policies contained within our financial management policy program can be obtained from the city's Finance Department<sup>25</sup>.

### 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's local governments. The information below provides an outline of the city's application of those laws.

The city's goal is 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 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.

#### **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 short-term borrowings should a critical need arise.

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<sup>25</sup> City of Alpharetta – Finance Department: 2 Park Plaza, Alpharetta, Georgia 30009. Phone (678) 297-6094. Fax (678) 297-6063.

# FINANCIAL MANAGEMENT POLICIES

## C. Budget Objective by Fund Type

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

- 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;
- 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 (e.g. Emergency 911 Fund, Impact Fee Fund, etc.);
- Capital Project Fund(s) – The city adopts project budgets for each of its capital project funds. These adopted appropriations do not lapse at the end of a fiscal year; rather they remain in effect until project completion or re-appropriation by City Council;
- 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 enough to meet all annual debt service requirements; and
- Proprietary 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. Also, the city adopts annual budgets for its Internal Service Funds.

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

# FINANCIAL MANAGEMENT POLICIES

## Section II: Operating Budget Policies

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 and the Fiduciary Fund). Prior year budget appropriations and prior year actual expenditures will be provided as reference data, with the current year appropriation and two years projection of expenditures. At a minimum, the city shall adopt annual balanced budgets for the general fund, each special revenue fund, and each debt service fund in accordance with O.C.G.A. 36-81-3.

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

### **A. Departmental Appropriations**

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

### **B. Performance Budget**

In addition to requesting expenditures by line item, the budget document shall include “performance” budget information. A performance budget provides information of each of the departments’ goals and objectives to be accomplished in the upcoming budget year. Goals and objectives should be SMART – Specific, Measurable, Achievable, Relevant, and Timed. Ultimately, the goals and objectives should result in efficiency/effectiveness improvements.

A performance budget also utilizes “Service Efforts and Accomplishments” which measure services rendered and department efficiency/effectiveness on a historical basis and project targets of the indicators for the upcoming budget year. The city shall strive to minimize and reduce, if possible, staffing levels required to accomplish its service delivery.

### **C. Budget Preparation Categories**

Each department shall submit budget requests separately for:

- Current services - A current services budget is defined as that level of funding which is necessary to provide the same level of service for the upcoming year



## FINANCIAL MANAGEMENT POLICIES

that is currently being provided. The current services budget will include replacement capital equipment; and

- Expanded services - An expanded services budget includes funding requests associated with new services, additional personnel or new capital projects/equipment.

### **D. Balanced Budget**

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

### **E. Basis of Budgeting**

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

### **F. Level of Budget Adoption and Control**

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

### **G. Budget Stabilization Resources**

The city shall establish a fund balance reserve in all operating funds (defined in Section I of this policy) for working capital. The purpose of working capital is to cover the cost of expenditures caused by unforeseen emergencies, cover shortfalls caused by revenue declines, and to eliminate any short-term borrowing for cash flow purposes. This reserve shall accumulate and then be maintained at an amount, which represents no less than two (2) months of operating and debt expenditures<sup>26</sup>.

### **H. Utilization of Prior Year's Fund Balance**

If necessary, the city may use fund balance in excess of the reserve for working capital (see operating 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

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<sup>26</sup> This equates to approximately 16%. In keeping with the strong financial management practices that allowed Alpharetta to become one of the few cities in the country with a AAA credit rating (highest available), the city currently maintains a Fund Balance Designation of 21%.

## FINANCIAL MANAGEMENT POLICIES

working capital, equal to two (2) months of operating and debt expenditures, must first be met before utilizing the excess fund balance as a funding source for the budget.

### **I. Appropriation Lapses at Year End**

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

### **J. Budget Control Reports**

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

### **K. Authorization of Budget Adjustments and Amendments**

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

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

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

### **L. Contingency**

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

## FINANCIAL MANAGEMENT POLICIES

(defined in Section I of this policy) shall not require a contingency reserve appropriation.

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

### **M. Maintenance and Replacement of Capital Equipment**

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

### **N. Contributions**

Unless authorized by City Council, outside contributions to programs operated by city departments shall be subject to the city's accounting and budgetary policies. The city welcomes both unrestricted and restricted contributions compatible with the city's programs and objectives. The Finance Director is authorized via the annual budget ordinance to amend the budget to reflect donation and/or contribution revenues and expenditures upon documented approval by the director of the benefitting department and the actual receipt of the donation and/or contribution.

### **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 Policies

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 ensure that cash will be available to pay budget costs on a timely basis.

### **A. Budget Allotments**

Budget allocations (i.e., budget allotments) are used in the operating budget, when needed to manage cash flows. The annual appropriation may be divided into segments in order to ensure that the projected revenue streams will be adequate to fund the appropriated expenditures. The cash flow budget will provide details as to

# FINANCIAL MANAGEMENT POLICIES

the periods in which the revenues will be collected, and thereby providing for available resources to pay obligations.

## Section IV: Capital Project Improvement Plan Policies

The city will prepare a ten-year capital project improvement plan (CIP) which they will update annually. This plan will assist in the planning, acquisition, and financing of capital projects. A major capital project generally is defined as an expenditure that has an expected useful life of more than three 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, land acquisitions, and vehicles.

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

### A. Project Length Budget

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

### B. Budget Preparation

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

The graphic above depicts the CIP form that is submitted annually to city departments during the budget process and serves as the foundation in updating the city's 10-Year CIP.

Capital Improvement Plan (2016-2027)  
City of Alpharetta, GA  
Fiscal Years 2016 - 2027  
Capital Improvement Program Input Form

Project Name	Project Category	Project ID	Project Status
Street Lighting	Street Lighting	001	Active
Signalization	Signalization	002	Active
Traffic Control	Traffic Control	003	Active

Project Costs	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total
Street Lighting	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	12,000,000
Signalization	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	6,000,000
Traffic Control	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	3,000,000
<b>Total Project Costs</b>	<b>1,750,000</b>	<b>1,750,000</b>	<b>1,750,000</b>	<b>1,750,000</b>	<b>1,750,000</b>	<b>1,750,000</b>	<b>1,750,000</b>	<b>1,750,000</b>	<b>1,750,000</b>	<b>1,750,000</b>	<b>1,750,000</b>	<b>1,750,000</b>	<b>21,000,000</b>

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# FINANCIAL MANAGEMENT POLICIES

city's Change Order Policy. Any contingency budgets shall be subject to annual appropriation.

## Section V: Revenue Administration Policies

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

The city shall strive to maintain a diversified and stable revenue structure to shelter it from short-term fluctuations in any primary revenue source. When possible, the revenue mix shall combine elastic and inelastic revenue sources to minimize the effect of economic downturns. The city will work towards diversifying its revenue base in order to reduce its dependence upon property taxes.

### B. Conservative Revenue Estimates

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

### C. User Based Fees and Charges (Exchange Revenue)

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

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

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

# FINANCIAL MANAGEMENT POLICIES

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 shall forward any proposed changes to the City Council for approval.

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

## **D. Alternative Revenue Sources**

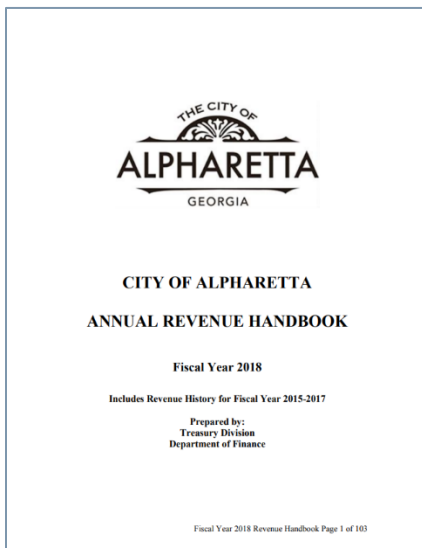
The city shall seek alternative funding sources whenever possible to reduce the required revenue from non-exchange transactions (e.g., property taxes). Such alternative sources include private and public grants, federal or state assistance, and public and private contributions.

## **E. Revenue Collection**

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

## **F. Rates and Charges**

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



## **G. Revenue Handbook**

The revenue handbook is updated annually as part of the budget process. This information contained therein is utilized to adjust fees and user charges. The handbook includes (at a minimum) the following information:

- Revenue Source
- Legal Authorization
- Method of Collection
- Department responsible for collection
- Rate or charge history
- Total revenue history

## Section VI: Capital Asset Policies

### A. Introduction

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

### B. Definitions

- **Asset Acquisition:** There are various methods by which the city acquires assets. These methods include, but are not limited to: purchase, donation, lease/purchase, trade-in, forfeiture, condemnation, internal/external construction, transfers from other governments, or any other method which transfers title of any property to the city.
  - *Leased Assets:* The city capitalizes assets, acquired under capital lease, provided they meet the capitalization threshold and a buy-out option is included in the lease agreement. The capital lease must meet accounting standards for capitalization purposes. For capital leases, where the title of the asset will ultimately be transferred to the city, the asset will be capitalized at the net present value of future minimum lease payments. The city does not capitalize assets they acquired under operating leases.
  - *Gifts/Donations:* The city capitalizes all equipment acquired through donations at fair market value on the date of the transaction, provided such gift or donation meets the capitalization threshold of this policy. If the equipment is new and the donor can furnish an invoice, the invoice would determine the fair market value. If the equipment is used or no information is available regarding the cost of new equipment on date of acquisition, an appraisal will be conducted to establish the capitalization amount.
- **Property:** Property is divided into several classes including:
  - *Real property:* Land and whatever is attached to the land that cannot be readily removed, such as buildings and permanent improvements to the land. Infrastructure is included within this classification.
  - *Personal property:* Property that is movable and further classified as tangible and intangible.



## FINANCIAL MANAGEMENT POLICIES

- o *Tangible personal property*: Property that is moveable such as furniture, machinery, automobiles, or works of art.
  - o *Intangible personal property*: The right of ownership in property such as bonds, notes, contracts, computer software, programs, and proprietary assets that are created or purchased and owned by the city.
- **Capital Asset**: Any real or personal property acquired by the city which has an estimated useful life of three (3) or more years with an acquisition value of \$5,000 or more. This includes land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in the operations of the government.
- **Asset Capitalization Amount**: The city will capitalize purchased assets at acquisition cost plus costs incurred in preparing the asset for use. The city will recognize acquisition costs based on individual unit prices.
- **Generally Accepted Accounting Principles (GAAP) Reporting**: All assets capitalized under this policy shall be included in the financial statements issued by the city and in the annual external audit.
- **Gifts/Donations**: Gifts and donations are capitalized at fair market value on the date donated, if the value of the asset meets the threshold levels.

### B. Classification Categories

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

## FINANCIAL MANAGEMENT POLICIES

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., meet the capitalization threshold of this policy.

Items considered as improvements include: ramps, fire escapes, truck doors or other appurtenances; modifications to comply with fire, health, or safety codes; conversion of unusable to useable floor space, upgrade of the space.

Repairs to a building are not considered an improvement unless it extends the useful life of the structure or increases the value of the structure (i.e., a betterment). The city considers ordinary repairs as operating costs.

- **Construction in Progress:** 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:** Expenditures for individual items or pieces of equipment meeting the capitalization threshold shall be capitalized, consistent with the designations of personal property, both tangible and intangible outlined above.
- **Infrastructure:** Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets shall be capitalized based on the capitalization threshold requirement of this policy. Examples of infrastructure include roads, bridges, drainage systems, sidewalks, etc.

### **C. Annual Inventory**

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

## FINANCIAL MANAGEMENT POLICIES

the department, may make an annual physical inventory to verify the accuracy of inventory records.

### **D. Transfer or Disposal of Assets**

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

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

All sales by the city of real property or personal property with an assigned value of more than \$500 must be offered for purchase, either by sealed bids or by auction to the highest bidder. Notice of the sale must be published once in the official newspaper of the city or in a newspaper of general circulation in the city. The legal notice must appear not less than 15 days or more than 60 days prior to the date of the sale. The notice must contain a brief description of the property and the conditions of the sale. If the sale is by sealed bid, the bids shall be opened in public at the time and place stated in the legal notice. The bids shall be kept available for public inspection for 60 days. The city may reject any and all bids or cancel a proposed sale. Property with an estimated value of less than \$500 may be sold without regard to the above provisions. Such sales may be made in the open market without advertisement and without acceptance of bids. The city has the power to estimate the value of the property being sold.

### **E. Depreciation**

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

### **F. Estimated Useful Life**

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

# FINANCIAL MANAGEMENT POLICIES

## **G. Asset and Inventory Control Responsibility**

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

## **Section VII: Non-Capital Operating Inventory Policies**

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

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

### **A. Acquisition**

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
- Transfer from Other Departments
- City Surplus
- Lease Purchase
- Internal/External Construction

### **B. Inventory**

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

- 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
- The operating inventory is such that for non-financial related reasons, the tracking of the item(s) is beneficial to the safekeeping of governmental

## FINANCIAL MANAGEMENT POLICIES

property. Examples of this type of inventory include firearms or official uniforms. Further, specialized tools and equipment may be determined applicable to this policy.

### **C. Classification Categories**

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

### **D. 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.

### **E. 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 may be sold without regard to the above provisions. Such sales may be made in the open market without advertisement

# FINANCIAL MANAGEMENT POLICIES

and without acceptance of bids. The city has the power to estimate the value of the property being sold.

## Section VIII: Accounting, Auditing and Financial Reporting Policies

### 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.

# FINANCIAL MANAGEMENT POLICIES

## **Section II: Auditing**

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

### **A. Scope**

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

### **B. Auditor Qualifications**

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

### **C. Choosing the Audit Firm**

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

### **D. Auditing Agreement**

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

### **E. Internal Audit**

The city shall develop 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.

# FINANCIAL MANAGEMENT POLICIES

## F. Malfeasance and Embezzlement

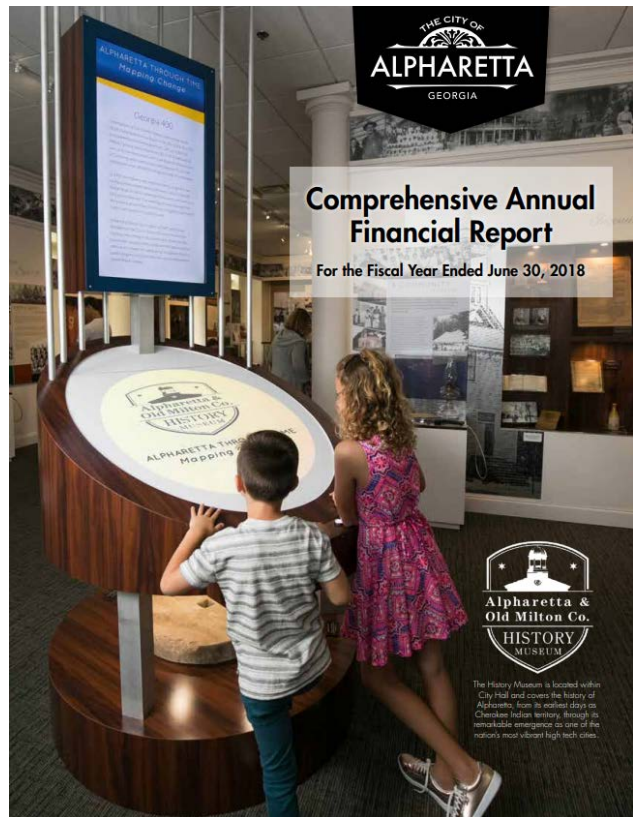
Any employee will be prosecuted to the extent of the law in any instance where the employee is proven to have committed an illegal act such as theft.

## Section III: Financial Reporting Policies

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 (CAFR)<sup>27</sup>

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.



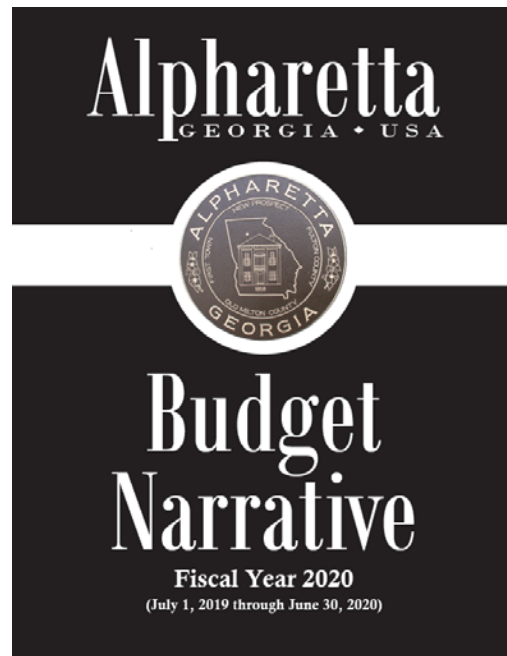
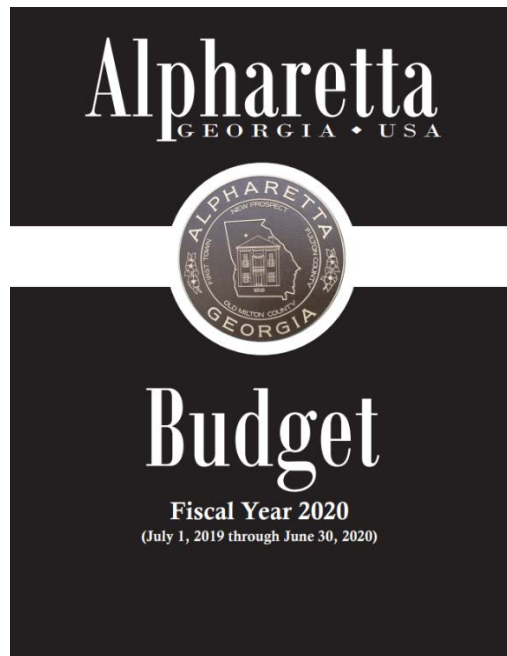
<sup>27</sup> Available for download from the City's website: [www.alpharetta.ga.us](http://www.alpharetta.ga.us).



# FINANCIAL MANAGEMENT POLICIES

## B. Annual Budget Documents<sup>28</sup>

The city shall prepare and publish an annual budget document. This budget shall measure the annual funding and forecast the financial position of the city for the two subsequent fiscal years.



## C. Annual Citizens Report<sup>10</sup>

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.

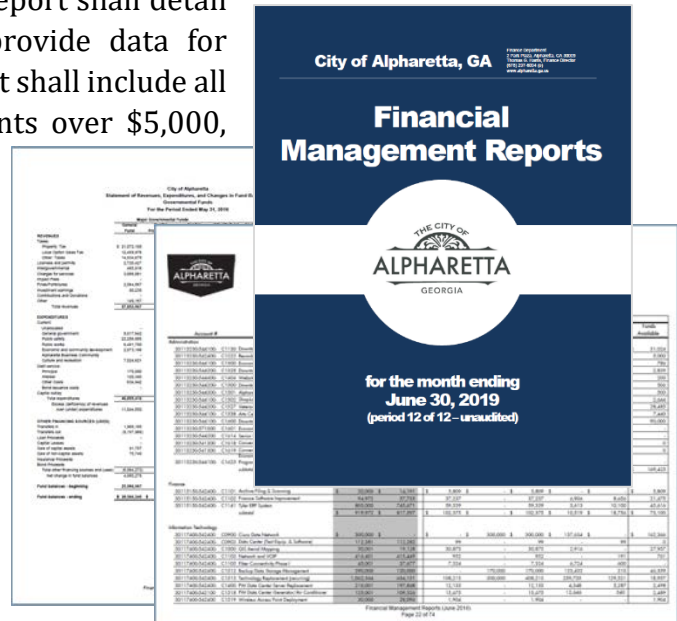


<sup>28</sup> Available for download from the City's website: [www.alpharetta.ga.us](http://www.alpharetta.ga.us).

# FINANCIAL MANAGEMENT POLICIES

## D. Financial Reporting to the City Council<sup>29</sup>

On a monthly basis, the Finance Department shall prepare and present a summarized “*Statement of Revenues and Expenditures*” to the City Council for all city 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 \$50,000. The city also shall prepare a “Capital Project” report outlining appropriations (if any), expenses, outstanding encumbrances, and available appropriable balances.



## E. Financial Reporting to City 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.

## F. 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.

<sup>29</sup> Available for download from the City's website: [www.alpharetta.ga.us](http://www.alpharetta.ga.us).

## Section IX: Debt Management Reporting

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. 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:

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

# FINANCIAL MANAGEMENT POLICIES

## **B. Sound Financing of Debt**

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

- Analysis of the financial impact, both short-term and long-term, of issuing the debt;
- Conservatively projecting the revenue sources that the city will use to repay the debt;
- 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;
- Maintaining a debt service coverage ratio (i.e., for revenue secured debt) that ensures that the revenues pledged for the repayment of the outstanding debt will be adequate to make the required debt service payments.

## **C. Debt Retirement**

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

## **D. Disclosure**

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

## **E. Legal Compliance**

When issuing debt, the city shall comply with all legal and regulatory requirements, including the continuing disclosure requirements. This compliance includes adherence to local, state, and federal legislation as well as 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 compliance that all covenants. 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.

## FINANCIAL MANAGEMENT POLICIES

### **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 payments (interest and principal) and reserve requirements for all debt outstanding. Long-term borrowing shall be incorporated into the city's capital improvement plan.

## **Section X: Grant Management Policies**

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

### **A. Grant Applications**

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

# FINANCIAL MANAGEMENT POLICIES

## **B. Grant Administration**

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

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

- Copy of Grant Application;
- Resolutions authorizing application and acceptance;
- Notification of Grant Award;
- Financial reporting and accounting requirements
- Schedule of funding needs

## **C. Auditing**

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

# COMMUNITY PROFILE

## Community Profile

### OUR COMMUNITY



Population (nighttime) **63,972**

Population (daytime) **122,000**

Square Miles **27**

Bond Rating **AAA**

### INFRASTRUCTURE

#### ADVANTAGES

Our story goes like this: During the late-90s dot-com boom, the City of Alpharetta started to grow from the ground up—literally. Hundreds of miles of fiber optic cables were buried throughout the city, and the state’s largest electricity provider, Georgia Power, took it a step further by establishing a series of redundant electric networks throughout the city.

**640+**  
Tech Companies

**60%**  
Download Speeds  
Above U.S. Average

**19.7M**  
Total Sq. Ft.  
Office Space

#### ACCESSIBILITY

Because Alpharetta is just a quick drive from Atlanta, businesses are conveniently positioned right by the world’s busiest airport. And if that’s not enticing enough, there are plenty of other ways to get around whether you prefer to drive by car or ride public transit, Alpharetta makes sure businesses and their workers get to where they need to go.

**22** Miles from Alpharetta  
to Downtown Atlanta

**4** Major Highways

**4** MARTA Routes  
to Atlanta

# COMMUNITY PROFILE

## BUSINESS CLIMATE

### LOCAL COMPANIES

There's a reason why more than 600 technology-based businesses have made their home in Alpharetta, and it's not just the nice houses and great weather. Our fiber-optic network is the most extensive and redundant in the Southeast, and we work closely with state and local economic development agencies to provide tax credits and incentives to complement any brand of business. Some of the biggest and most recognized names in the tech industry are thriving here in Alpharetta.

We could talk about Alpharetta's exceptional business climate all day long, but nothing speaks to our success quite like our track record. Here are just a few names we're proud to work with.



### TOP 10 EMPLOYERS

Providing a strong economic foundation for our community, the City of Alpharetta is pleased to recognize the top 10 employers – based on the number of employees – according to Georgia Power Community and Economic Development, 2018.

<i>Employer</i>	<i>No. of Employees</i>
MCKESSON TECHNOLOGY SOLUTIONS . . . . .	2,450
AT&T, INC.. . . . .	2,200
ADP, LLC . . . . .	2,100
FISERV, INC.. . . . .	2,000
LEXISNEXIS RISK SOLUTIONS . . . . .	1,225
UPS SUPPLY CHAIN SOLUTIONS . . . . .	1,200
DELTA DENTAL INSURANCE CO. . . . .	1,000
EQUIFAX INC. DATA CENTER . . . . .	1,000
VERIZON ENTERPRISE . . . . .	900
TRAVELERS INSURANCE . . . . .	800



# COMMUNITY PROFILE

## WORKFORCE

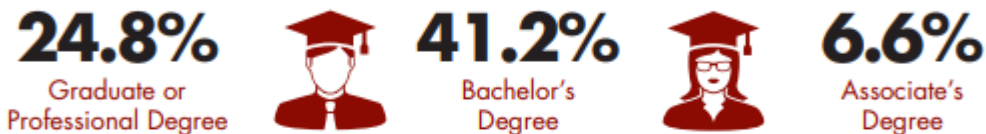
### COMPETITIVE EDGE

Every business on the planet, from Mom & Pop stores to Fortune 500 companies, is only as good as its employees. And in Alpharetta, we're proud to be home to some of the smartest minds in the world of tech.

**66.0 percent** of Alpharetta's residents own a bachelor's degree or higher, which is nearly double the national average for young adults. And there are plenty of them, too. With a **daytime population over 122,000**, Alpharetta boasts 4,632 workers per square mile; that's more than major metropolitan areas like Denver, Houston, Charlotte, Nashville, Austin, and even Atlanta.

### EDUCATION

When it comes to college degrees, our workforce has credentials that are hard to compete with. No matter what heights our businesses desire to reach, our workers come equipped with the invaluable knowledge it takes to get there.



### PROFESSIONS

Need more proof that Alpharetta is a rising hub in the business world? Consider that 82% of Alpharetta residents are employed in professional, managerial, technical, sales and administrative positions. Our citizens don't just have degrees—they've got the experience and working knowledge needed to take any business to the next level.



### PERSONNEL


Alpharetta's consistent population nearly doubles during the day. That means that employees are coming from throughout the region to work for Alpharetta's rising tech companies. With great accessibility and a superior quality of life, it's no wonder we're the 6th fastest-growing city in the nation, and it's getting better every day.



**Top City in the Nation For Health IT**



**Over 1/3 of Metro Atlanta's 10 Largest Technology Employers**



# COMMUNITY PROFILE

## QUALITY OF LIFE

### ALPHARETTA LIVING

Alpharetta's more than just one of the friendliest cities in America. We've got excellent housing options featuring contemporary architecture, thriving school systems with high graduation rates and impressive ACT scores, and an entertainment scene that stretches to sprawling shopping concourses and large theaters to food trucks and craft breweries.

Most cities will claim they offer "something for everyone." But ever since Forbes named us the "#1 Place to Relocate in America," well, we like to think we're pretty convincing.

**Top 25 Best Places  
To Move**

**Forbes**

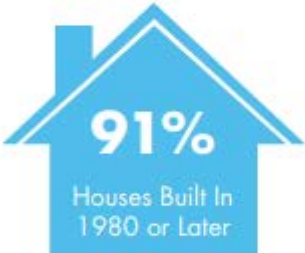
**Sixth Fastest  
Growing City**

**United States  
Census  
Bureau**

### HOUSING

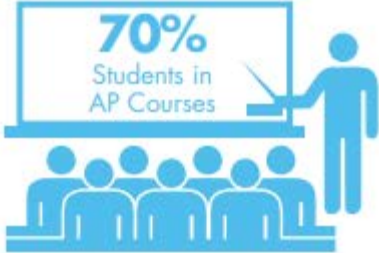
Our many workspaces and office buildings are state-of-the-art, but we admit that they'd make a lousy home. Thankfully, Alpharetta has plenty of great housing options to choose from.

More than 90 percent of our houses were built in 1980 or later, which explains why 83 percent of our houses are worth \$200,000 or more, with nearly a third of our homes offer 9 or more rooms.



### SCHOOLS

Alpharetta's workforce is highly educated, but we wouldn't be doing our jobs if we didn't expect great things from our students as well. Our high schools boast a combined graduation rate of 94.4 percent, and with an average ACT score of 24.5 and 70 percent of students participating in AP courses, the future of our city is in great hands.










# COMMUNITY PROFILE

## RECOGNITION

 <p><b>Certificate of Achievement for Excellence in Financial Reporting</b> for fiscal year 2017 from the Government Finance Officers Association (GFOA).</p> <p><i>Certificate of Achievement</i> FOR EXCELLENCE IN Financial Reporting</p>	 <p><b>Achievement of Excellence in Procurement Award</b> for 2018 from the National Procurement Institute, Inc.</p> <p>National Procurement Institute</p>	 <p><b>Distinguished Budget Presentation Award</b> for fiscal year 2018 from GFOA.</p> <p><i>Distinguished Budget Presentation Award</i></p>
 <p><b>Insurance Services Office (ISO) Class 1 Rating</b></p> <p>This certification, representing superior property fire protection capabilities, is based primarily on an evaluation of the city's water supply and distribution, fire department equipment, manpower, etc. Alpharetta is one of only 22 agencies in Georgia and 329 agencies nationwide, to receive an ISO Class 1 rating, the highest available.</p>	 <p><b>TREE CITY USA</b></p> <p><b>Tree City USA</b> from the National Arbor Day Foundation for the 28<sup>th</sup> consecutive year.</p>	 <p><b>Special Needs Certified Community</b> from the Special Needs Certified Organization</p> <p>Recognizing communities that are better able to understand, engage, and serve people with special needs.</p>

## RANKINGS

<p><b>BEST CITY FOR WOMEN ENTREPRENEURS</b></p>  <p>GoodCall Better information, smarter decisions</p>	<p><b>BEST SMALL CITY IN GEORGIA</b></p>  <p>WalletHub™</p>	<p><b>TOP 10 SURPRISING STARTUP HUBS AROUND THE WORLD</b></p>  <p>Inc.</p>
<p><b>TOP 10 BEST PLACES IN GEORGIA TO GET A JOB</b></p>  <p>ZIPPIA</p>	<p><b>ONE OF THE BEST CITIES FOR TECH</b></p>  <p>DataFox</p>	<p>“ A small city of just 60,000 people, Alpharetta has been gaining recognition as the “Technology City of the South.” The area’s robust fiber-optic network and proximity to Atlanta lends it the edge it needs to attract both large and small data-heavy companies. ”</p> <p>– Inc. Magazine</p>
<p><b>TOP 100 INNOVATION HUBS</b></p>  <p>INC FACT</p>	<p><b>AVALON NAMED URBAN PROJECT OF THE YEAR</b></p>  <p>Urban Land Atlanta Institute</p>	

# COMMUNITY PROFILE

## WEB DIRECTORY



### [www.Alpharetta.ga.us](http://www.alpharetta.ga.us)

The City of Alpharetta's website is your source for information about city policies, services and events, available 24 hours per day, seven days a week. Log onto [www.alpharetta.ga.us](http://www.alpharetta.ga.us) and find information about public meetings, press releases, employment opportunities, community events and much more. In addition to being a great source of valuable information about our city, residents can also take advantage of many online services through our website. Online services include:

- Business License Renewals
- Municipal Code Online
- Permit Manager Online
- Procurement (Bid) Opportunities
- Property Tax Accounts
- Public Hearing Notices
- Recreation Registration
- Report a Crime Tip Online
- TicketViewer – Red Light Cameras
- Traffic Ticket Payments
- Trash Service Payments
- Vendor Registration

## GENERAL CONTACTS

City of Alpharetta  
678-297-6000  
[www.alpharetta.ga.us](http://www.alpharetta.ga.us)

Alpharetta Athletic Programs  
678-297-6160  
[www.alpharetta.ga.us/athletics](http://www.alpharetta.ga.us/athletics)

Alpharetta City Band  
770-475-9684  
[www.alpharetta.ga.us/cityband](http://www.alpharetta.ga.us/cityband)

Alpharetta Convention & Visitors Bureau  
678-297-2811  
[www.awesomealpharetta.com](http://www.awesomealpharetta.com)

Alpharetta Public Safety Foundation  
678-297-6302  
[www.apsfoundation.org](http://www.apsfoundation.org)

Alpharetta Youth Baseball Association  
[www.alpharettayouthbaseball.org](http://www.alpharettayouthbaseball.org)


North Atlanta Football League  
[www.nafl.club](http://www.nafl.club)

Alpharetta Youth Softball Association  
[www.alpharettasoftball.com](http://www.alpharettasoftball.com)


Fulton County Tax Assessor  
404-612-6440  
[www.qpublic.net/ga/fulton](http://www.qpublic.net/ga/fulton)

North Metro Miracle League  
770-777-7044  
<http://www.nmml.net>

## SOCIAL MEDIA

Alpharetta on Twitter  
<https://twitter.com/alpharettagov> 

Alpharetta on YouTube  
<http://www.youtube.com/user/Alpharettagov> 

Like us on:  
City of Alpharetta Main Facebook Page   
<https://www.facebook.com/CityofAlpharetta>

Alpharetta Natural Resources Commissions  
Facebook Page  
<https://www.facebook.com/AlpharettaNaturalResources>

Alpharetta Public Safety Facebook Page  
<https://www.facebook.com/AlpharettaDPS>

Alpharetta Recreation and Parks Facebook Page  
<https://www.facebook.com/AlpharettaRecreation>

# GLOSSARY OF TERMS

## Glossary of Terms

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The Glossary section is included to assist readers with understanding the many terms used in city government (general) as well as the city's budget process (specific). Please refer to the *Acronyms/Abbreviations* section for a complete listing of the acronyms used throughout this document.

Account Number:	A system of numbering used to categorize a “group” of accounting transactions into common areas, such as salaries, utilities, etc. Account numbers are the numerical equivalent of descriptive terms (e.g. 511.01 represents the account number for salaries and wages).
Accounting Period:	A period at the end of which financial statements, budgets, and other reports are prepared. Typically, an annual period within governmental finance. The city's fiscal year reporting period begins on July 1 <sup>st</sup> and ends of June 30 <sup>th</sup> .
Accounting Procedures:	All processes that identify, record, classify and summarize financial information to produce financial reports.
Accrual Basis of Accounting:	The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether or not cash disbursements are made at that time).
Acronyms:	Please see the section entitled <i>Acronyms/Abbreviations</i> for a complete listing of the acronyms used throughout this document.
Adopted Budget:	The funds appropriated by the City Council at the beginning of the year.
Ad Valorem Tax:	Property taxes computed as a percentage of the value of real or personal property expressed in mills (1/100 <sup>th</sup> of a dollar or \$1.00 per \$1,000 of taxable property value).

## GLOSSARY OF TERMS

Amortization:	The reduction of debt by regular payments of principal and interest sufficient to retire the debt by maturity.
Appropriation:	A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes.
Assessed Valuation:	The Fulton County Board of Assessor's estimation of the fair market value of real and personal property.
Balanced Budget:	A budget in which planned revenues available equals planned expenditures.
Basis of Accounting:	A system used by an individual government to determine when revenues have been realized and when expenditures have been incurred.
Basis of Budgeting:	A system used by an individual government to determine when budgetary revenues have been realized and when budgetary expenditures have been incurred.
Bond:	A written promise to pay a designated sum of money (i.e. principal) at a specified date in the future, together with periodic interest payments at a specified rate. In the budget, these payments are identified as debt service. Bonds are typically used to obtain long-term financing for major capital improvements.
Bond Rating:	A rating provided by an independent professional credit rating agency indicating the credit worthiness of the entity.
Budget:	A statement of financial position of an entity for a definite period based on estimates of expenditures during the period and proposals for financing them. The financial plan for the operation of a department, program or project for the current year or for the duration of the project.

## GLOSSARY OF TERMS

Budget Amendment:	The transfer of funds from one appropriation account to another (within a department within a fund), requiring approval of City Administrator, Finance Director, and Department Director. Amendments between departments and between funds require City Council approval.
Budget Calendar:	The schedule of key dates or milestones which the city follows in the preparation, adoption, and administration of the budget.
Budget Officer:	The local government officials charged with budget preparation and administration for the local government. The official title of the local government budget officer shall be as provided by local law, charter, ordinance, or appropriate resolution of the governing authority.
Budget Ordinance:	“Ordinance” or “Resolution” means that governmental action which appropriates revenues and fund balances for specified purposes, functions, or activities for a budget period.
Budget Period:	Budget period, means the period for which a budget is proposed, or a budget ordinance or resolution is adopted.
Budget Transfer:	A procedure utilized by city departments to revise budget appropriations within the departmental operating budget accounts. They transfer monies from one account to another account and does not increase or decrease the overall budget appropriation for the department.
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.
CAFR:	The Comprehensive Annual Financial Report summarizes financial data for the previous fiscal year in a standardized format.

## GLOSSARY OF TERMS

Capital Assets:	Assets of significant value and having a useful life of several years. Capital assets for the City of Alpharetta have a purchase cost of \$5,000 or more, and a useful life of three years or longer.
Capital Budget:	A plan of proposed capital expenditures and the means of financing them. The capital budget is usually enacted as part of the complete annual budget which includes both operating and capital outlays. The capital budget is based in a capital improvement plan ("CIP").
Capital Outlay:	An expenditure for the acquisition of, or addition to, a capital asset. Items acquired for less than \$5,000 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.
Capital Projects Fund:	A fund used to account for the financial resources to be used for the acquisition or construction of major capital facilities other than those financed by resources from enterprise fund activities.
Cash Basis of Accounting:	A basis of accounting under which transactions are recognized only when cash is received or disbursed.
Chart of Accounts:	A numbering system that assigns a unique number to each type of transaction and to each budgetary unit in the organization. The City of Alpharetta utilizes the Uniform Chart of Accounts for Local Governments in Georgia as mandated by the Georgia Department of Community Affairs ("DCA").
Consumer Price Index ("CPI")	A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e. inflation).



## GLOSSARY OF TERMS

Contingency:	A budgetary reserve set aside for emergency, revenue shortfalls, and unanticipated expenditures. The City Council must approve all contingency expenditures.
Debt:	An obligation resulting from the borrowing of money or from the purchase of goods and services over a period of time. Debts of government include bonds, time warrants, notes, and floating debts. Examples include: General Obligation Bonds and Revenue Bonds.
Debt Service:	The payment of principal and interest on borrowed funds such as bonds.
Debt Service Fund:	A fund that is used to account for the accumulation of resources for the payment of general long-term debt principal and interest.
Deficit:	The excess of an entity's liabilities over its assets or the excess of expenditure or expenses over revenues during a single accounting period.
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.
Depreciation:	(1) Expiration of the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. (2) The portion of the cost of a capital asset which is charged as an expense during a period. In accounting, the cost of a fixed asset, less any salvage value, is pro-rated over the estimated service life of said asset, and each period charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.
Effectiveness:	Depicts the degree to which performance objectives are being achieved or otherwise reflects the quality of local government performance.

## GLOSSARY OF TERMS

Efficiency:	Reflects the relationship between work performed and the resources required performing it. Compares outputs to inputs.
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.
Expenditures:	The cost of goods delivered, or services rendered including operating expenses, capital outlays and debt service.
Fiduciary Fund:	A fund used to account for assets held by the city in a trustee capacity or as an agent for other governmental units and/or other funds.
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 <sup>st</sup> to June 30 <sup>th</sup> as its fiscal year.
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	Fund equity for governmental funds and trust funds which reflects the accumulated excess of revenues and other financing sources over expenditures and other uses for governmental functions.

## GLOSSARY OF TERMS

GASB:	Governmental Accounting Standards Board - The body that sets accounting standards, specifically for governmental entities at the state and local levels.
General Fund:	The government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. Revenue is derived primarily from property taxes, state & federal distributions, grants, and other intergovernmental revenue.
GAAP:	Generally Accepted Accounting Principles - Uniform minimum, standards used by state and local governments for financial accounting, recording and reporting, encompassing the conventions, rules and procedures that define accepted accounting principles; established by the Governmental Accounting Standards Board (GASB).
General Obligation ("GO") Bonds:	Upon voter approval at a general referendum, a project will be financed through a millage increase in ad valorem taxes for a specified period. This source of revenue is especially appropriate when the life of project or an improvement is expected to exceed 20 years and is citywide in nature or benefit.
Georgia Municipal Association:	Organization representing municipal governments in Georgia.
GFOA:	Government Finance Officers Association - Professional association of state/ provincial and local finance officers in the United States and Canada, dedicated to the sound management of government financial resources.
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.

## GLOSSARY OF TERMS

Grants:	A financial gifts, donation, or award that is made from a funding source, usually a governmental entity, to the city for the acquisition of goods, services, or land. The grant award agreement defines the city's responsibilities and duties to be exchanged for the grant. Grants are often earmarked for a specific purpose of program.
Infrastructure:	The basic installation and facilities on which the continuance and growth of the city depends, such as roads, schools, and water and sewer systems.
Inter-fund Transfer:	Payments made from one operating fund to another as a contribution to defray a portion of the recipient fund's costs.
Investments:	Securities and real estate held to produce revenue in the form of interest, dividend, rental or lease payments. The term does not include fixed assets used in governmental operations.
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.
Levy:	(Verb) To impose taxes, special assessments or service charges for the support of government activities. (Noun) The total amount of taxes, special assessments or service charges imposed by a government.
Liability:	Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.
Liquidity (of investments):	The ability to convert an investment to cash promptly with a minimum of risk to principal and accrued interest.

## GLOSSARY OF TERMS

Millage Rate:	The amount of property tax stated in terms of a unit of the tax base; for example, each mill generates \$1.00 of tax for every \$1000 of taxable assessed valuation on real or personal property. The millage rate is the total number of mills assessed against this value.
Mission:	The reason or purpose for the organizational unit's existence.
Modified Accrual Basis of Accounting:	The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash except for material and/or available revenues which should be accrued to reflect properly the taxes levied and revenue earned.
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.
Proprietary Fund:	These funds are sometimes referred to as "income determination," "non-expendable" or "commercial type" funds and are used to account for a government's on-going organizations and activities which are like those often found in the private sector.
Retained Earnings:	A fund equity account that reflects accumulated net earnings (or losses) in a proprietary fund. As in the case of fund balance, retained earnings may include certain reservations of fund equity.

## GLOSSARY OF TERMS

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:	Additions to assets which (a) do not increase any liability; (b) do not represent the recovery of an expenditure; (c) do not represent the cancellation of certain liabilities or decrease in assets; and (d) do not represent contributions of fund capital in enterprise and internal service funds.
Rolled-Back Millage Rate:	The millage rate necessary to raise the same amount of Ad Valorem tax revenue as the previous year, excluding taxes for new growth.
Sinking Fund:	A reserve fund accumulated over a period of time for retirement of a debt.
Special Revenue Fund:	A fund in which the revenues are designated for use for specific purposes or activities.
Tax Digest:	Official list of all property owners, the assessed value, 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.
User Fee:	Charges for specific services rendered only to those people paying such charges as, for example, sewer service charges.

# GLOSSARY OF TERMS

To learn more about our great City, please visit us on the Web

