City of Chattahoochee Hills
Digital Budget Book



Adopted Version - 8/29/2024

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INTRODUCTION



FY2025 Budget Transmittal Letter

Rob Rokovitz, City Manager

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

June 30th, 2024

To the honorable City Council and citizens of Chattahoochee Hills:

I am pleased to present to you the budget for the upcoming fiscal year, reflecting our commitment to responsible governance and community prosperity. This budget not only addresses our immediate needs but also lays the groundwork for sustainable growth and enhanced quality of life for all residents of our city. One of the main objectives of the City's budget is to provide a management tool by which our local government can provide quality services while operating within its available resources. This process results in an update of the City's on-going financial plan and provides a vehicle by which management decisions can be made because of the formulation and analysis of the available data.

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

The FY2025 Budget reflects an increase from FY2024 Amended from $11,824,390 to $12,603,889 (6.59%).

The General Fund is increasing from $5,225,653 to $5,369,854 (2.8%). This is primarily attributed to a higher anticipation in property taxes as well as sales (L.O.S.T.) and use taxes.

The Debt Service Fund will decrease 28% from $275,923 to $198,127 because we have completed the payments for the public works equipment purchased six years ago.

The Hotel Motel Fund is showing a 17% increase from $361,076 to $434,206. Of this amount, $90,854 is unrestricted and projected to transfer to the General Fund. 37.50% of all collections which is projected to be $134,409 is allocated to our Convention and Visitors Bureau (CHCVB). 25% ($89,506) is allocated to the Chattahoochee Hills Destination Marketing Organization (CHDMO). The CHDMO can authorize the CHCVB to use its portion for Tourism Development Products (TDP). I have an itemized spreadsheet of where all these monies are allocated.

The Grants Fund is decreasing 42% from $1,048,582 to $316,087 as we have been spending the State and Local Federal Relief Funds (SLFRF) funded through ARPA. We received a total of $1,239,062 from the Federal government and have spent $408,800 on employee recruitment and retention bonuses as well as capital improvement projects at city hall. We estimated the expenditure for bonuses to be around $324,400. We were right at $323,400 with these bonuses ending April 2023. By the end of this fiscal year, we will have spent $503,698 for the new Public Works facility, $200,000 towards a Ladder Truck, and $124,692 on other capital expenditures for a grand total of $1,237,190. These funds must be obligated by December 31, 2024, and spent by December 31, 2025.

The Capital Fund is increasing 109% from $1,797,818 to $3,755,004 as we allocated more of our reserves to pay for capital equipment and roadway repair and maintenance.

The TSPLOST Fund decreased 58% from $1,723,865 to $720,000. This decrease is associated with the spending of all the TSPLOST fund balance as well as Capital reserves on a $3M road paving project this current fiscal year.

Lastly, the reserve for contingency is increasing 31% from $1,371,473 to $1,790,611. This is based on an accumulated fund balance that is maintained for large capital improvement and emergency projects

The City's reserves are higher than usual this year because we monitored spending over FY2024, and we were hyper-focused on building a surplus in order to fund larger projects for FY2025. We continued to limit capital expenditures to Council budgeted purchases and emergencies only while spending just 5% of the budgeted capital expenditures. Our debt limit remains very low and manageable (5.28% of total FY2025 General Fund Budget) as we have no bonded debt and use capital funding for most large purchases as opposed to long term financing.

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

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

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

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

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

In closing, I want to express my gratitude to our dedicated city staff, elected officials, and community partners who have contributed to the development of this budget. Together, we are laying the foundation for a prosperous future for our city.

I invite you to review the detailed budget document, which will be available on our city's website. Your feedback is welcomed and encouraged as we work together to build a stronger, more resilient community.

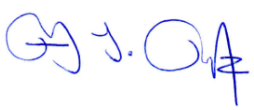
Thank you for your continued support and trust in our city's leadership.

Respectfully Submitted,



_____

Tom Reed, Mayor



_____

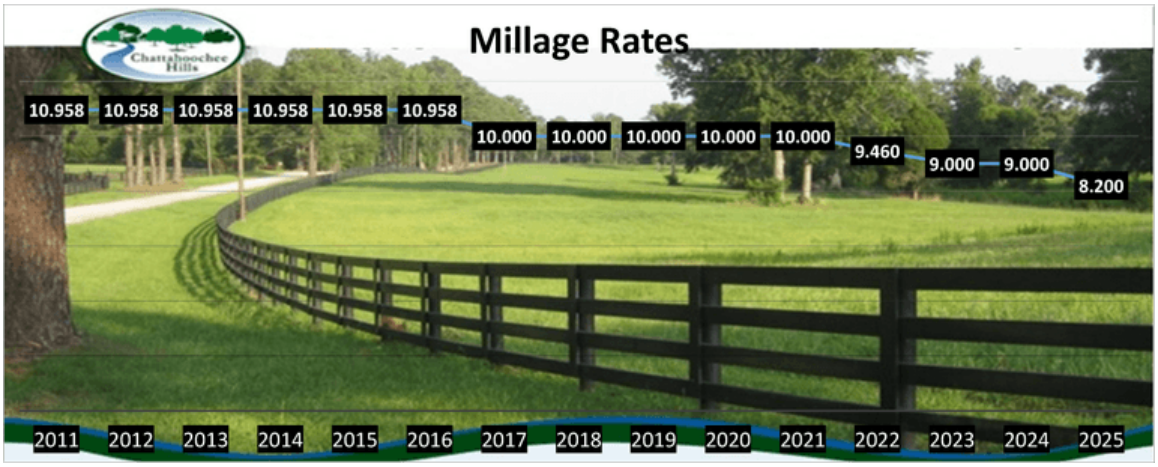
Robert T. Rokovitz, City Manager

Cost of Government

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

Fiscal Year	Net M&O Digest	(+/-) Operations	Operations	(+/-)	Taxes Billed	Taxed Budgeted	Collections Est	Projected	Property Taxes	% (Inc/Dec)	(+/-) Budget
2011	$ 133,747,457	$ (5,056,414)	10.958	0.000	$ 1,465,605	$ 1,500,000	102.35%	$ 1,422,852	$ 1,422,852		$ (77,148)
2012	$ 113,522,916	$ (20,224,541)	10.958	0.000	$ 1,243,984	$ 1,400,000	112.54%	$ 1,154,717	$ 1,154,717		$ (245,283)
2013	$ 108,914,996	$ (4,607,920)	10.958	0.000	$ 1,193,491	$ 950,000	79.60%	$ 996,305	$ 996,305		$ 46,305
2014	$ 114,934,449	$ 6,019,453	10.958	0.000	$ 1,259,452	$ 900,000	71.46%	$ 1,114,166	$ 1,114,166	12%	$ 214,166
2015	$ 116,094,917	$ 1,160,468	10.958	0.000	$ 1,272,168	$ 978,900	76.95%	$ 1,123,844	$ 1,123,844	1%	$ 144,944
2016	$ 134,589,129	$ 18,494,212	10.958	0.000	$ 1,474,828	$ 1,000,000	67.80%	$ 1,276,787	$ 1,276,787	14%	$ 276,787
2017	$ 139,488,706	$ 4,899,577	10.000	0.958	$ 1,394,887	$ 1,274,355	91.36%	$ 1,408,129	$ 1,408,129	10%	$ 133,774
2018	$ 151,925,702	$ 12,436,996	10.000	0.000	$ 1,519,257	$ 1,310,000	86.23%	$ 1,424,642	$ 1,424,642	1%	$ 114,642
2019	$ 174,011,313	$ 22,085,611	10.000	0.000	$ 1,740,113	$ 1,677,926	96.43%	$ 1,784,774	$ 1,784,774	25%	$ 106,848
2020	$ 192,868,744	$ 18,857,431	10.000	0.000	$ 1,928,687	$ 1,750,000	90.74%	$ 1,971,464	$ 1,971,464	10%	$ 221,464
2021	$ 211,748,965	$ 18,880,221	10.000	0.000	$ 2,117,490	$ 1,792,012	84.63%	$ 1,987,058	$ 2,207,811	12%	$ 195,046
2022	$ 232,753,587	$ 21,004,622	9.460	0.540	$ 2,201,849	$ 1,820,000	82.66%	$ 1,981,664	$ 2,456,843	11%	$ 161,664
2023	$ 295,734,687	$ 62,981,100	9.000	0.460	$ 2,661,612	$ 2,348,834	88.25%	$ 2,395,451	$ 2,591,369	5%	$ 242,535
2024	$ 362,685,881	$ 66,951,194	9.000	0.000	$ 3,264,173	$ 2,500,000	76.59%	$ 2,937,756	$ 3,284,954	27%	$ 784,954
2025	$ 435,038,212	$ 72,352,331	8.200	0.800	$ 3,567,313	$ 3,150,000	88.30%	TBD	TBD	TBD	TBD

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



Millage Rate Detail

The millage rate was reduced from 10.958 in 2017 in honor of the city's decennial and has remained 10.00 until FY2022. In FY2022, the City reduced the millage again from 10.00 to 9.46 which was a .54 mil rollback. In FY2023, the City reduced the millage rate again from 9.46 to 9.00 which was a .46 mil rollback. In FY2024, the City left the millage rate at 9.00. For FY2025, the City is doing a full rollback of .8 mils to set the new millage rate at 8.2. Based on the anticipated Net M&O Digest, the City will bill approximately $3,567,313 in ad valorem tax revenue. In appropriating the resources to sustain and enhance existing services, the city uses an amalgamation of other taxes, fees, and revenues. The following table includes the proposed projected revenue sources for the General Fund over a five-year period:

GENERAL FUND	FY2020 (Amended)		FY2021 (Amended)		FY2022 (Amended)		FY2023 (Amended)		FY2024 (Amended)		FY2025 Projected	
Revenue Source	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
Property Taxes	$ 1,750,000	26.58%	$ 1,792,012	28.68%	$ 2,193,458	22.21%	$ 2,348,834	22.66%	$ 3,084,896	26.09%	$ 3,150,000	24.99%
Sales and Use Taxes	$ 738,438	11.22%	$ 600,381	9.61%	$ 1,050,406	10.64%	$ 992,000	9.57%	$ 1,048,984	8.87%	$ 992,000	7.87%
Other Taxes	$ 365,843	5.56%	$ 371,701	5.95%	$ 402,794	4.08%	$ 422,711	4.08%	$ 456,494	3.86%	$ 457,000	3.63%
Licenses and Permits	$ 100,000	1.52%	$ 113,029	1.81%	$ 239,657	2.43%	$ 103,266	1.00%	$ 130,000	1.10%	$ 160,000	1.27%
Charges for Services	$ 135,000	2.05%	$ 139,541	2.23%	$ 305,223	3.09%	$ 215,000	2.07%	$ 206,100	1.74%	$ 260,000	2.06%
Technology Fund					$ 19,310	0.20%	$ 50,328	0.49%	$ 20,000	0.17%	$ 20,000	0.16%
Fines and Forfeitures	$ 145,000	2.20%	$ 125,000	2.00%	$ 181,142	1.83%	$ 150,000	1.45%	$ 150,000	1.27%	$ 150,000	1.19%
Intergovernmental	$ 1,105,881	16.80%	$ 745,355	11.93%	$ 1,505,975	15.25%	$ 2,102,201	20.28%	$ 1,470,674	12.44%	$ 841,147	6.67%
Contributions and Donations	$ 1,000	0.02%	$ 19,787	0.32%	$ 27,340	0.28%	$ 3,575	0.03%	$ 2,566	0.02%	$ -	0.00%
Investment Earnings	$ 18,000	0.27%	$ 4,410	0.07%	$ 5,120	0.05%	$ 22,674	0.22%	$ 49,792	0.42%	$ 80,000	0.63%
Other/Miscellaneous	$ 44,854	0.68%	$ 282,922	4.53%	$ 101,813	1.03%	$ 357,764	3.45%	$ 35,806	0.30%	$ 30,000	0.24%
Transfer In	$ 570,431	8.66%	$ 703,782	11.27%	$ 1,334,519	13.51%	$ 820,684	7.92%	$ 1,723,865	14.58%	$ 720,000	5.71%
Reserves	$ 1,609,630	24.45%	$ 1,349,446	21.60%	$ 2,508,155	25.40%	$ 2,777,729	26.79%	$ 3,445,214	29.14%	$ 5,743,742	45.57%
Total Revenues	**$ 6,584,077**	**100.00%**	**$ 6,247,366**	**100.00%**	**$ 9,874,910**	**100.00%**	**$ 10,366,767**	**100.00%**	**$ 11,824,391**	**100.00%**	**$ 12,603,889**	**100.00%**

Tax Digest History

	2018	2019	2020	2021	2022	2023	2024
Real & Personal	$ 237,715,608.00	$ 257,663,109.00	$ 277,435,880.00	$ 309,891,129.00	$ 376,762,061.00	$ 451,741,111.00	$ 517,845,471.00
Motor Vehicle	$ 1,676,130	$ 1,360,490	$ 1,235,520	$ 1,029,380	$ 944,360	$ 1,026,050	$ 987,000
Mobile Homes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Timber - 100%	$ 17,255	$ 9,600	$ 84,743	$ -	$ -	$ -	$ -
Heavy Duty Equipment	$ 21,700	$ -	$ -	$ -	$ -	$ -	$ -
Gross Digest	$ 239,430,693.00	$ 259,849,129.00	$ 278,756,143.00	$ 310,920,509.00	$ 377,706,421.00	$ 452,767,161.00	$ 519,029,424.00
Less M & O Exemptions	$ 65,419,380	$ 66,980,385	$ 67,007,178	$ 78,166,922	$ 81,146,314	$ 90,081,280	$ 83,991,212
Net M & O Digest	$ 174,011,313.00	$ 192,868,744.00	$ 211,748,965.00	$ 232,753,587.00	$ 296,560,107.00	$ 362,685,881.00	$ 435,038,212.00
State of GA Forest Land Assistance Grant Value	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Adjusted Net M & O Digest	$ 174,011,313.00	$ 192,868,744.00	$ 211,748,965.00	$ 232,753,587.00	$ 296,560,107.00	$ 362,685,881.00	$ 435,038,212.00
Gross M & O Millage Rate	10	10	10	10	9.46	9	9
Less Millage Rate Rollbacks	0.000	0.000	0.000	0.540	0.460	0.000	0.800
Net M & O Millage Rate	10	10	10	9.460	9.000	9.000	8.200
Net Taxies Levied	1,740,113	1,928,687	2,117,490	2,201,849	2,669,041	3,264,173	3,567,313
Net Tax $ Increase	220,856	188,574	188,802	84,359	467,192	595,132	303,140
Net Tax % Increase	14.5%	11%	10%	4%	21%	22%	9%

Sample Property Tax Calculations

$125,000	Age 65 and Under No Exemption	Age 65 and Under $15,000 Exemption	Age 65+ Additional $30,000 Exemption	Age 65+ Additional $20,000 Qualifying Income	Age 70+ Full Exemption Qualifying Income
Assessed Value	$ 125,000	$ 125,000	$ 125,000	$ 125,000	$ 125,000
40% of Assessed Value	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Exemptions	$ -	$ 15,000	$ 30,000	$ 30,000	$ 50,000
	$ -	$ -	$ -	$ 20,000	$ -
Asses Value less Exemptions	$ 50,000	$ 35,000	$ 20,000	$ -	$ -
40% of Assessed Value ÷ by $1,000	$ 50	$ 35	$ 20	$ -	$ -
Millage Rate	8.2	8.2	8.2	8.2	8.2
Property Tax	**$ 410**	**$ 287**	**$ 164**	**$ -**	**$ -**

$150,000	Age 65 and Under No Exemption	Age 65 and Under $15,000 Exemption	Age 65+ Additional $30,000 Exemption	Age 65+ Additional $20,000 Qualifying Income	Age 70+ Full Exemption Qualifying Income
Assessed Value	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000
40% of Assessed Value	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ 60,000
Exemptions	$ -	$ 15,000	$ 30,000	$ 30,000	$ 60,000
	$ -	$ -	$ -	$ 20,000	$ -
Asses Value less Exemptions	$ 60,000	$ 45,000	$ 30,000	$ 10,000	$ -
40% of Assessed Value ÷ by $1,000	$ 60	$ 45	$ 30	$ 10	$ -
Millage Rate	8.2	8.2	8.2	8.2	8.2
Property Tax	**$ 492**	**$ 369**	**$ 246**	**$ 82**	**$ -**

$175,000	Age 65 and Under No Exemption	Age 65 and Under $15,000 Exemption	Age 65+ Additional $30,000 Exemption	Age 65+ Additional $20,000 Qualifying Income	Age 70+ Full Exemption Qualifying Income
Assessed Value	$ 175,000	$ 175,000	$ 175,000	$ 175,000	$ 175,000
40% of Assessed Value	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 70,000
Exemptions	$ -	$ 15,000	$ 30,000	$ 30,000	$ 70,000
	$ -	$ -	$ -	$ 20,000	$ -
Asses Value less Exemptions	$ 70,000	$ 55,000	$ 40,000	$ 20,000	$ -
40% of Assessed Value ÷ by $1,000	$ 70	$ 55	$ 40	$ 20	$ -
Millage Rate	8.2	8.2	8.2	8.2	8.2
Property Tax	**$ 574**	**$ 451**	**$ 328**	**$ 164**	**$ -**

$200,000	Age 65 and Under No Exemption	Age 65 and Under $15,000 Exemption	Age 65+ Additional $30,000 Exemption	Age 65+ Additional $20,000 Qualifying Income	Age 70+ Full Exemption Qualifying Income
Assessed Value	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000
40% of Assessed Value	$ 80,000	$ 80,000	$ 80,000	$ 80,000	$ 80,000
Exemptions	$ -	$ 15,000	$ 30,000	$ 30,000	$ 80,000
	$ -	$ -	$ -	$ 20,000	$ -
Asses Value less Exemptions	$ 80,000	$ 65,000	$ 50,000	$ 30,000	$ -
40% of Assessed Value ÷ by $1,000	$ 80	$ 65	$ 50	$ 30	$ -
Millage Rate	8.2	8.2	8.2	8.2	8.2
Property Tax	**$ 656**	**$ 533**	**$ 410**	**$ 246**	**$ -**

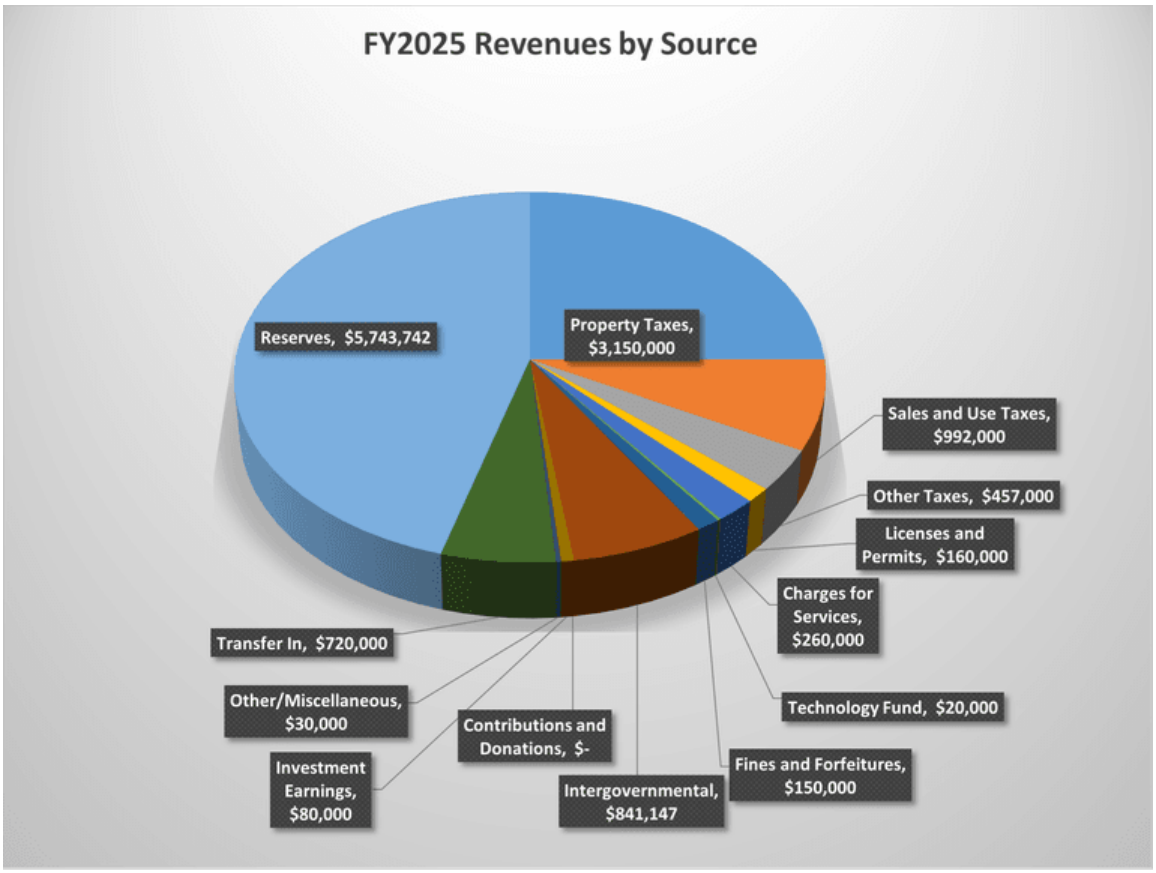
	Age 65	Age 65	Age 65+	Age 65+	Age 70+

$225,000	and Under No Exemption	and Under $15,000 Exemption	Additional $30,000 Exemption	Additional $20,000 Qualifying Income	Full Exemption Qualifying Income
Assessed Value	$ 225,000	$ 225,000	$ 225,000	$ 225,000	$ 225,000
40% of Assessed Value	$ 90,000	$ 90,000	$ 90,000	$ 90,000	$ 90,000
Exemptions	$ -	$ 15,000	$ 30,000	$ 30,000	$ 90,000
	$ -	$ -	$ -	$ 20,000	$ -
Asses Value less Exemptions	$ 90,000	$ 75,000	$ 60,000	$ 40,000	$ -
40% of Assessed Value ÷ by $1,000	$ 90	$ 75	$ 60	$ 40	$ -
Millage Rate	8.2	8.2	8.2	8.2	8.2
Property Tax	**$ 738**	**$ 615**	**$ 492**	**$ 328**	**$ -**

$300,000	Age 65 and Under No Exemption	Age 65 and Under $15,000 Exemption	Age 65+ Additional $30,000 Exemption	Age 65+ Additional $20,000 Qualifying Income	Age 70+ Full Exemption Qualifying Income
Assessed Value	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000
40% of Assessed Value	$ 120,000	$ 120,000	$ 120,000	$ 120,000	$ 120,000
Exemptions	$ -	$ 15,000	$ 30,000	$ 30,000	$ 120,000
	$ -	$ -	$ -	$ 20,000	$ -
Asses Value less Exemptions	$ 120,000	$ 105,000	$ 90,000	$ 70,000	$ -
40% of Assessed Value ÷ by $1,000	$ 120	$ 105	$ 90	$ 70	$ -
Millage Rate	8.2	8.2	8.2	8.2	8.2
Property Tax	**$ 984**	**$ 861**	**$ 738**	**$ 574**	**$ -**

$500,000	Age 65 and Under No Exemption	Age 65 and Under $15,000 Exemption	Age 65+ Additional $30,000 Exemption	Age 65+ Additional $20,000 Qualifying Income	Age 70+ Full Exemption Qualifying Income
Assessed Value	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000
40% of Assessed Value	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000
	$ -	$ 15,000	$ 30,000	$ 30,000	$ 200,000
Exemptions	$ -	$ -			$ -
	$ -	$ -	$ -	$ 20,000	$ -
Asses Value less Exemptions	$ 200,000	$ 185,000	$ 170,000	$ 150,000	$ -
40% of Assessed Value ÷ by $1,000	$ 200	$ 185	$ 170	$ 150	$ -
Millage Rate	8.2	8.2	8.2	8.2	8.2
Property Tax	**$ 1,640**	**$ 1,517**	**$ 1,394**	**$ 1,230**	**$ -**

$1,000,000	Age 65 and Under No Exemption	Age 65 and Under $15,000 Exemption	Age 65+ Additional $30,000 Exemption	Age 65+ Additional $20,000 Qualifying Income	Age 70+ Full Exemption Qualifying Income
Assessed Value	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000
40% of Assessed Value	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000
	$ -	$ 15,000	$ 30,000	$ 30,000	$ 400,000
Exemptions	$ -	$ -			$ -
	$ -	$ -	$ -	$ 20,000	$ -
Asses Value less Exemptions	$ 400,000	$ 385,000	$ 370,000	$ 350,000	$ -
40% of Assessed Value ÷ by $1,000	$ 400	$ 385	$ 370	$ 350	$ -
Millage Rate	8.2	8.2	8.2	8.2	8.2
Property Tax	**$ 3,280**	**$ 3,157**	**$ 3,034**	**$ 2,870**	**$ -**


FY2025 Revenues by Source
Reserves, $5,743,742
Property Taxes, $3,150,000
Sales and Use Taxes, $992,000
Other Taxes, $457,000
Licenses and Permits, $160,000
Charges for Services, $260,000
Technology Fund, $20,000
Fines and Forfeitures, $150,000
Intergovernmental, $841,147
Contributions and Donations, $-
Investment Earnings, $80,000
Other/Miscellaneous, $30,000
Transfer In, $720,000

GFOA Budget Award

After making necessary and strategic improvements to the budget document to include the acquisition of **ClearGov** *Digital Budget Book* software, the City is poised to present its FY2025 Budget to the Government Finance Officers Association GFOA to seek the much sought after and prestigious Award for Distinguished Budget Presentation.

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

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

The City shall continue to improve its budget document to maintain a high level of communication to earn and retain this Award for Distinguished Budget Presentation each year.



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

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

GFOA Distinguished Budget Presentation Award Website

FY2025 Budget Ordinance

STATE OF GEORGIA
COUNTY OF FULTON

ORDINANCE NO. 24-06-277

AN ORDINANCE OF THE MAYOR AND COUNCIL OF THE CITY OF CHATTAHOOCHEE HILLS, GEORGIA, TO ADOPT THE FISCAL YEAR 2025 BUDGET FOR EACH FUND OF THE CITY OF CHATTAHOOCHEE HILLS, GEORGIA APPROPRIATING THE AMOUNTS SHOWN IN EACH BUDGET AS EXPENDITURES, ADOPTING THE SEVERAL ITEMS OF REVENUE ANTICIPATIONS, PROHIBITING EXPENDITURES TO EXCEED APPROPRIATIONS, AND PROHIBITING EXPENDITURES TO EXCEED ACTUAL FUNDING AVAILABLE.

WHEREAS, the City Manager of the City of Chattahoochee Hills has presented a proposed fiscal year 2025 Budget to the City Council on each of the various funds of the City; and

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

WHEREAS, the fiscal year 2025 budget provides a financial plan for the government, establishing appropriations for each operating department in order to extend services;

NOW, THEREFORE BE IT ORDAINED that this budget, "Exhibit A" attached hereto and by this reference made a part hereof this ordinance shall be the City of Chattahoochee Hills fiscal year 2025 budget; and

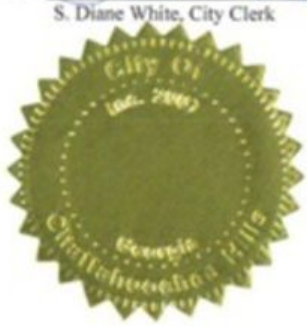
BE IT FURTHER ORDAINED that the expenditures shall not exceed the appropriations authorized by this budget or amendments thereto provided; that expenditures for the fiscal year shall not exceed actual funding available.

ADOPTED AND APPROVED this 27 day of June 2024.

CITY OF CHATTHOOCHEE HILLS, GEORGIA

By: _____
Tom Reed, Mayor

Attest: _____
S. Diane White, City Clerk



Form of Government

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

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

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

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

The *mayor* shall be the chief executive officer of the city government, a member of and the presiding officer of the city council, and responsible for the efficient and orderly administration of the city's affairs. The *mayor* shall be responsible for the enforcement of laws, rules, regulations, ordinances, and franchises in the city. The *mayor* may conduct inquiries and investigations into the conduct of the city's affairs and shall have such powers and duties as specified in this Act or as may be provided by ordinance consistent with this Act.



Email Mayor

The *mayor* shall:

(1) Preside at all meetings of the city council;

(2) Be the head of the city for the purpose of service of process and for ceremonial purposes and be the official spokesperson for the city and the advocate of policy;

(3) Sign as a matter of course on behalf of the city all written and approved contracts, ordinances, resolutions, and other instruments executed by the city which by law are required to be in writing;

(4) See that all laws and ordinances of the city are faithfully executed;

(5) Vote on any motion, resolution, ordinance, or other question before the council only as provided in section 2.10 (https://library.municode.com/ga/chattahoochee_hills/codes/code_of_ordinances?nodeId=PTICH_ARTIIGOSTELLEBR_S2.10QUVO) of this Act and vote on any matter before a committee on which he or she serves;

(6) Obtain short-term loans in the name of the city when authorized by the city council to do so;

(7) Appoint councilmembers to oversee and report on the functions of the various departments of the city;

(8) Require the city manager to meet with him or her at a time and place designated for consultation and advice upon the affairs of the city;

(9) Name qualified residents of the city to boards and commissions with approval of the city council;

(10) Make recommendations with respect to the employment or termination of city employees;

(11) Prepare or have prepared an agenda for each meeting of the city council which shall include all business submitted by the *mayor*, any councilmember, the city manager, and the city attorney; and

(12) Fulfill and perform such other duties as are imposed by this Act and duly adopted ordinances.



Email City Manager

The city manager shall have the power, and it shall be his or her duty to:

(1) See that all laws and ordinances are enforced;

(2) Appoint and employ all necessary employees of the city, provided that excepted from the power of this appointment are those officers and employees who by this Act are appointed or elected by the council or departments not under the jurisdiction of the city manager;

(3) Remove employees employed by said officer without the consent of the council and without assigning any reason therefor;

(4) Exercise supervision and control of all departments and all divisions created in this Act or that may hereafter be created by the council except as otherwise provided in this Act;

(5) Attend all meetings of the council with a right to take part in the discussions, but having no vote. The city manager shall be entitled to notice of all special meetings;

(6) Recommend to the council, after prior review and comment by the *mayor*, for adoption such measures as the city manager may deem necessary or expedient;

(7) See that all terms and conditions imposed in favor of the city or its inhabitants in any public utility franchise are faithfully kept and performed and upon knowledge of any violation thereof to call the same to

the attention of the city attorney, whose duty it shall be forthwith to take such steps as are necessary to protect and enforce the same;

(8) Make and execute all lawful contracts on behalf of the city as to matters within said officer's jurisdiction to the extent that such contracts are funded in the city's budget, except such as may be otherwise provided by law; provided, however, that no contract purchase or obligation requiring a budget amendment shall be valid and binding until after approval of the council;

(9) Act as budget officer to prepare and submit to the council, after review and comment by the *mayor*, prior to the beginning of each fiscal year a budget of proposed expenditures for the ensuing year, showing in as much detail as practicable the amounts allotted to each department of the city government and the reasons for such estimated expenditures;

(10) Keep the council at all times fully advised as to the financial condition and needs of the city;

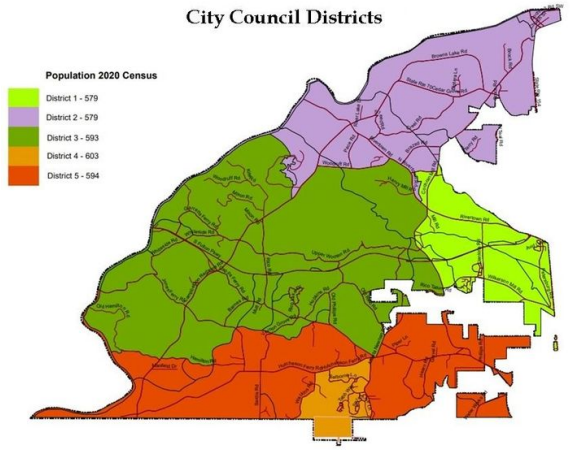
(11) Make a full written report to the council on the first of each month, unless otherwise directed by the council, showing the operations and expenditures of each department of the city government for the preceding month, and a synopsis of such reports shall be published by the clerk of the city;

(12) Fix all salaries and compensation of city employees in accordance with the city budget and the city pay and classification plan; and

(13) Perform such other duties as may be prescribed by this Act or required by ordinance or resolution of the council.

Governing Body

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



CITY OF CHATTAHOOCHEE HILLS, GEORGIA

Population Summary Report

Proposed Districts According to 2020 Decennial Census Data

District	Population	Deviation	Voting Age	Deviation	Black	% Black	Other Minority/Mixed Race	% Other Minority/Mixed Race	Hispanic Origin	% Hispanic
1	579	-10.6	452	-27	328	56.65	66	11.40	37	6.39
2	579	-10.6	441	-38	149	25.73	44	7.60	26	4.49
3	593	3.4	537	58	71	11.97	79	13.32	34	5.73
4	603	13.4	490	11	25	4.15	30	5.00	23	3.81
5	597	4.4	475	-4	76	12.80	53	8.92	41	6.90
Totals	2948		2395							
Ideal Population	589.6		479							

City Officials



Mayor
Tom Reed



District 1
Ruby Foster



District 2
Richie Schmidt



District 3
Scott Lightsey



District 4
Camille Lowe



District 5
Rodney Peek

Mayor



Tom Reed
tom.reed@chatthillsga.us
Cell: (678) 561-0011
Took Office in January 1, 2012
Current Term: Jan 1, 2022 - January 1, 2026



District 1
Ruby Foster
ruby.foster@chatthillsga.us
Took Office January 1, 2020
Current Term: Jan 1, 2024- January 1, 2028



District 2
Richard Schmidt
richard.schmidt@chatthillsga.us Cell: (404) 392-5227
Took Office January 1, 2012
Current Term: Jan 1, 2022 - January 1, 2026



District 3
Scott Lightsey
scott.lightsey@chatthillsga.us
Took Office January 1, 2024
Current Term: Jan 1, 2024 - January 1, 2028

District 4
Camille Lowe
camille.lowe@chatthillsga.us
Took Office January 1, 2020 to fill vacated seat
Current Term: Jan 1, 2022 - January 1, 2026





District 5
Rodney Peek
Rodney.Peek@chatthillsga.us
First Term: January 1, 2008 to January 1, 2012
Took Office January 2024
Current Term: Jan 1, 2024 - January 1, 2028

Boards and Commissions

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

Appointments are made throughout the year and up-to-date membership rosters including new appointments, vacancies, meeting calendar, agendas and minutes are published routinely to the web site.

To find out more, view the Current Boards & Commissions.
Contact the City Clerk at 770-463-8881.

Apply HERE for one of our Boards and Commissions

Boards and Commission Members:

- Provide a valuable link to the community and to the various interests that make up the community
- Assist in the development of policy recommendations to the City Council
- Provide leadership and support to City staff
- Promote the City and its programs
- Provide expertise in specialized areas

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

Members
Diana Wilson – Chair
Roland Alston
Chris Jones - Secretary
Patricia Lesko
Chip Denton

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

Members
Doug Cloud - Chair
Patrick Johnson
Christine Gallagher
Mitchell Wolff
Charles Hayes
Will Duncan
John Crespo

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

Members
Lila Rhyne - Chair
Amber Steele- Secretary
Brian Gross
Gene Griffith
Allison Duncan

Convention and Visitors Bureau
The CHCVB was seated on November 1, 2022 and has the responsibility of promotion of tourism, trade, and conventions for Chattahoochee Hills, Georgia

Members
District 1: Joyce Woods
District 2: Brooke Lochore
District 3: Cara Lucas-Edwards
District 4: Steve Nygren
District 5: Carter Williamson
Mayor: Mike Greto
At Large: Clarice Strong
At Large: Gary Cassis
Hotelier (at Large): Juliann West

History of City

Chattahoochee Hills is a city in Fulton County, Georgia, located about 25 miles southwest of Atlanta. With a population of around 3,000 people, the city is known for its picturesque countryside, rolling hills, and sprawling farms. Chattahoochee Hills is also home to several outdoor recreational areas, including the Chattahoochee Hills Eventing Center and the Bear Creek Nature Center, which offer opportunities for hiking, horseback riding, and other outdoor activities. In addition, the city is committed to sustainable development and environmental conservation, with a focus on preserving the natural beauty of the area while promoting responsible growth and development. Overall, Chattahoochee Hills is a unique and beautiful city that offers a peaceful respite from the hustle and bustle of nearby Atlanta.





The area that is now southwest Fulton was originally Campbell County, but it was merged into neighboring Fulton County on January 1, 1932.

Historically, much of the southwestern-most region of Fulton was considered to be a "town" called Rico, with other communities, including Goodes, Rivertown, County Line, and Pumpkintown, also within the new city's boundaries.

The idea of the area as "Chattahoochee Hills" is very recent, and grew out of attempts to incorporate all of Fulton County into cities following the 2005 incorporation of Sandy Springs, as well as more local efforts to take control of the local zoning in the multi-county Chattahoochee Hill Country area.

During the 2006 session, the Georgia General Assembly passed a law allowing the Fulton section of the area to incorporate as a city (the only type of municipality allowed in Georgia), the purpose being the municipalization of that county, and to allow local residents to have local control of zoning. This has included concentrating development in three planned villages though the nearby city of Palmetto took one of them for itself, leaving a gerrymander-looking arm of it sticking northwest into the heart of the new city.

On June 19, 2007, residents voted by an 83% to 17% margin to incorporate the 33,000-acre (130 km2) portion within Fulton as the city of "Chattahoochee Hill Country" in a local referendum. Later annexation could incorporate the portions remaining in other counties.

Chattahoochee Hill Country became a city on December 1, 2007, with the first elected officials taking office a few days later. On September 23, 2008, the city was renamed by an ordinance from Chattahoochee Hill Country to "Chattahoochee Hills".

Population Overview

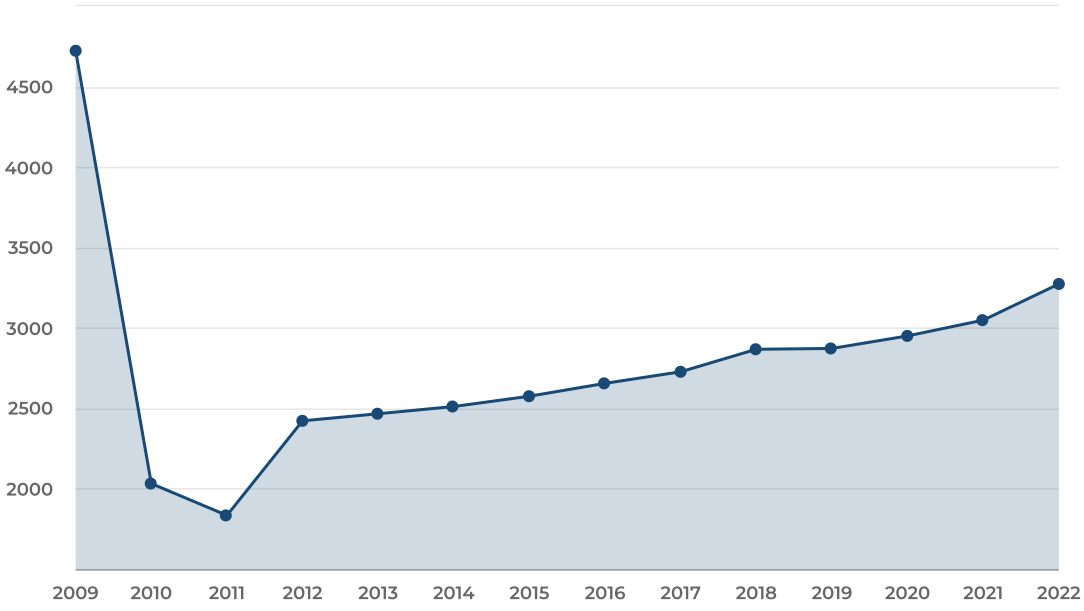
TOTAL POPULATION

3,273

▲ 7.4%
vs. 2021

GROWTH RANK

104 out of **538**
Municipalities in Georgia



** Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses*

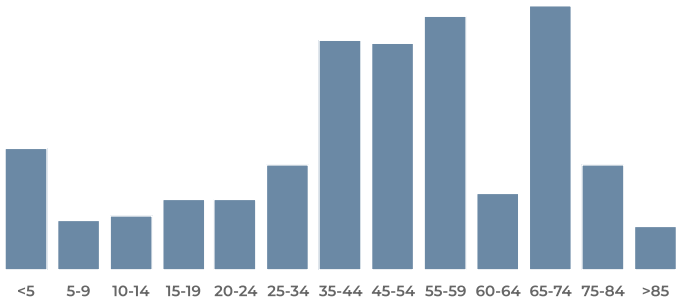
DAYTIME POPULATION

2,720

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

** Data Source: American Community Survey 5-year estimates*

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

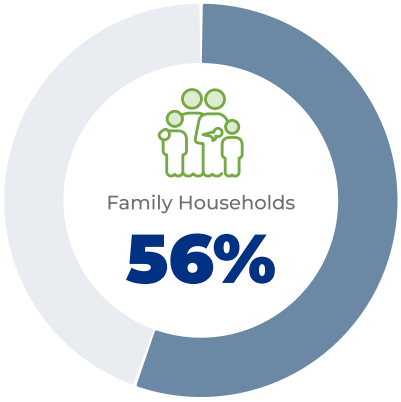
** Data Source: American Community Survey 5-year estimates*

Household Analysis

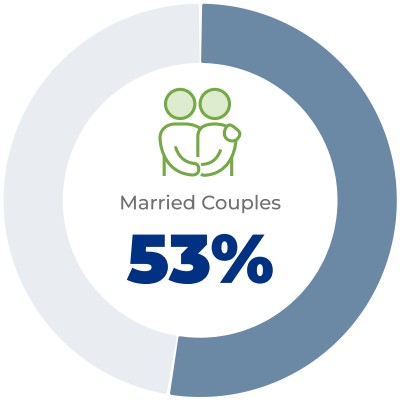
TOTAL HOUSEHOLDS

1,346

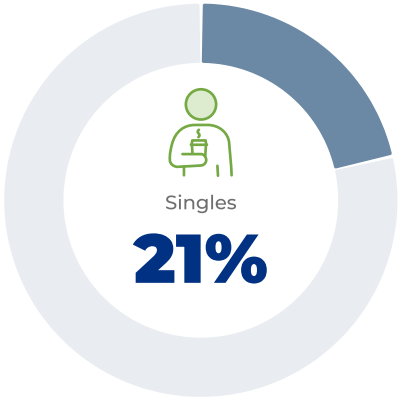
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



▲ 19%
higher than state average



▲ 10%
higher than state average



▼ 22%
lower than state average



▼ 3%
lower than state average

** Data Source: American Community Survey 5-year estimates*

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



HOUSEHOLD INCOME

Above $200,000

16%

▲ 64%
higher than state average

Median Income

$84,605

▲ 19%
higher than state average

Below $25,000

14%

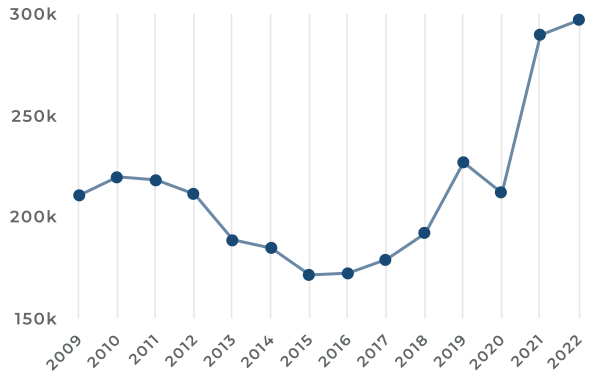
▼ 18%
lower than state average

** Data Source: American Community Survey 5-year estimates*

Housing Overview

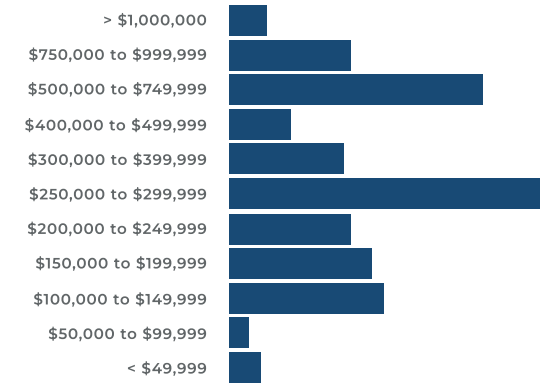
2022 MEDIAN HOME VALUE

$296,800



** Data Source: 2022 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME VALUE DISTRIBUTION



** Data Source: 2022 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

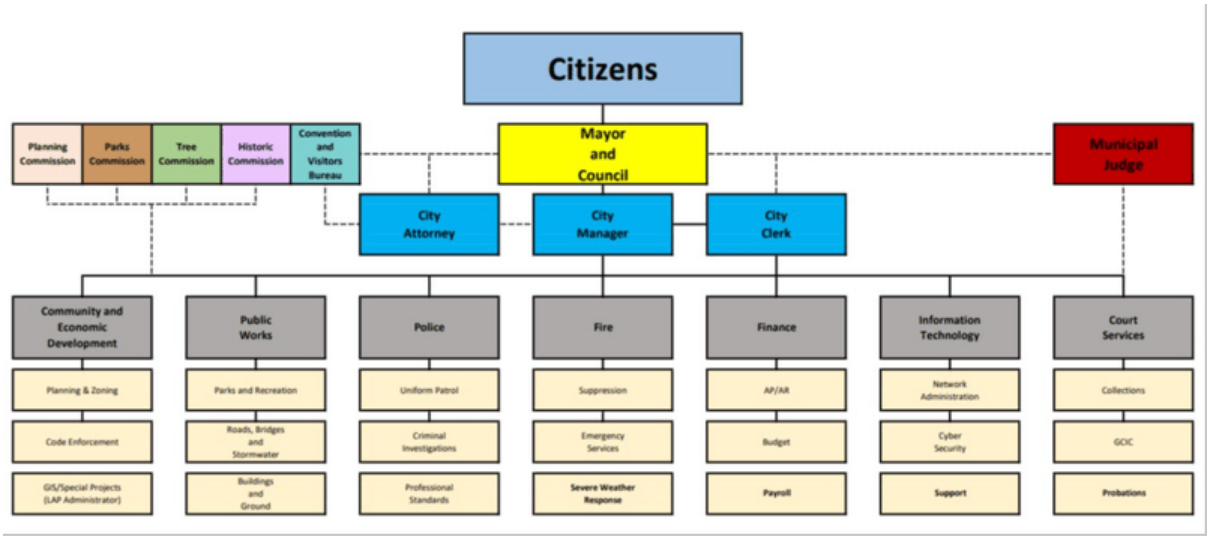
HOME OWNERS VS RENTERS



** Data Source: 2022 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

Organization Chart

The City of Chattahoochee Hills' organizational chart begins with the citizens of our community. Each department is compiled of individuals all working to meet the needs of the community. After the citizens, are the Mayor and Council, who represent the voices of the citizens and ensure the city is operating efficiently. The City Manager, City Attorney, and Municipal Court Judge report directly to the Mayor and Council. All other Department Directors report to the City Manager. Please refer to each department's section for their individual organizational chart.



Management Team



Rob Rokovitz, City Manager
The city manager serves as the chief administrative officer of the government of the City of Chattahoochee Hills.
The city manager devotes all of his or her working time and attention to the affairs of the city and is responsible to the mayor and council for the proper and efficient administration of the affairs of the city over which said officer has jurisdiction



Dana Whicher, Finance Director
This position is responsible for managing and directing the Finance Department operations, including accounting, budgeting, treasury activities, purchasing, revenue activities, payroll, customer service, and related functions. Responsibilities include coordinating work activities, coordinating/overseeing financial transactions, administering the City's investment programs, managing the annual audit and production of financial statements and reports, overseeing maintenance of the City's financial responsibilities, and ensuring financial integrity and adherence with standards set by Generally Accepted Accounting Principles (GAAP) and the Government Accounting Standards Board (GASB).



S. Diane White, City Clerk
The purpose of this position is to perform a wide variety of administrative duties in support of the City Council, City Manager and Executive Staff. Responsibilities include the generation, distribution, publication, and management of the City Council Agenda process; serving as custodian of City records and City seal, recording and maintaining minutes of all official meetings, comply with legal advertising requirements, serving in a customer service role for City Hall activities, including the collection of payments by citizens. Position also serves as Election Superintendent,



Mike Morton, Community Development Director
The Community Development Director is responsible for the City's Comprehensive Plan, zoning, land use activities, code enforcement, building inspections and permitting. The Community Development department also serves as the liaison to economic development activities.



Greg Brett, Fire Chief
The Fire Chief will direct and manage all firefighting, emergency medical services, fire prevention, and other fire service activities of Chattahoochee Hills. The Fire Chief is responsible for developing recommendations for the protection of life and property in the City as well as participation in policy and long-term planning. Administrative duties of this position include planning, directing, controlling department activities, including recruitment of personnel, purchasing of equipment, control of expenditures, preparation of budget estimates, and the assignment of personnel and equipment



Kevin Digou, Police Chief
The Police Chief will plan, organize, direct and control the activities of a municipal police department in law enforcement, crime prevention and other related functions. Responsibilities include overseeing subordinate personnel involved in Patrol, Investigation, Crime Prevention, Administration, and Training. While working under often stressful, high-risk conditions, applies sound independent judgment when dealing with dangerous or unusual situations and implements safe practices and procedures.



Darold Wendlandt, Public Works Director
The Public Works Director manages the maintenance and repair of the city's right-of-way, public roadways, and bridges. Public works staff is also responsible for facilities and management of capital projects, both in-house and contracted. In addition, the public works team maintains all parks grounds, facilities and infrastructure.

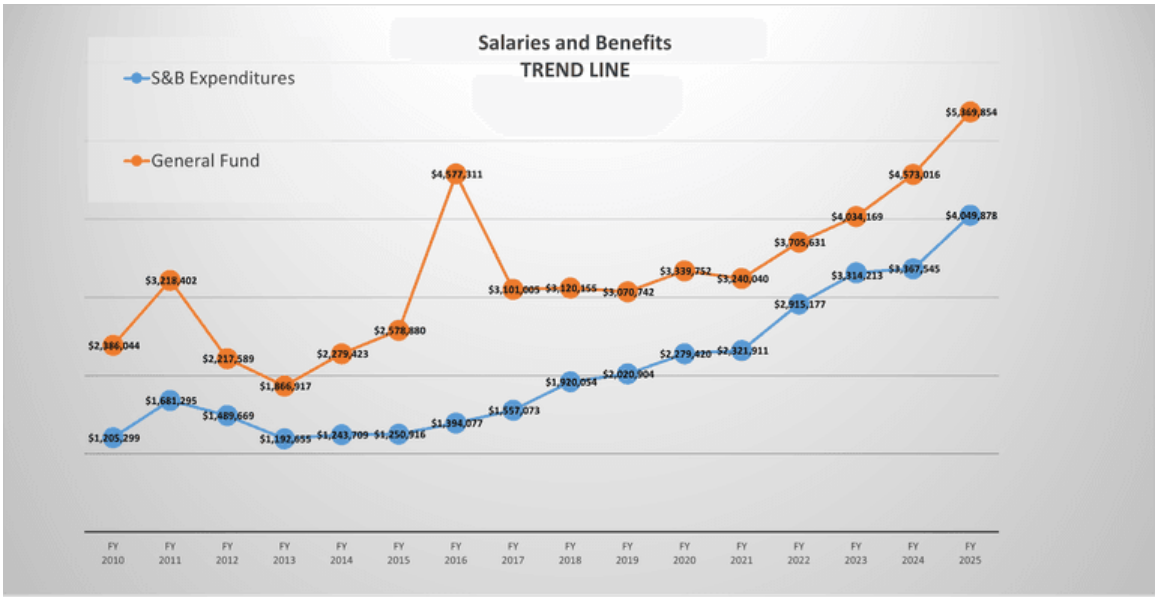


Chris Montesinos, Economic Development Director
The Economic Development Director plays a vital role in supporting planned and sustainable economic growth and development within the City of Chattahoochee Hills, Georgia. This position involves collaborating with local businesses, community organizations, and government agencies to promote a thriving economic environment. The Economic Development Director is responsible for implementing strategies and initiatives to attract new businesses, support existing businesses, and enhance the overall economic vitality of the city.

Position Summary Schedule

Positions by Service Area	FY2021		FY2022		FY2023		FY2024		FY2025	
	F/T	P/T	F/T	P/T	F/T	P/T	F/T	P/T	F/T	P/T
Legislative	-	6	-	6	-	6	-	6	-	6
Appointed Boards	-	17	-	19	-	28	-	28	-	28
Judicial	-	3	-	3	-	3	-	3	-	3
Administration	2	-	2	-	2	-	2	-	2	-
Finance/Human Resources	1	-	1	-	1	-	1	-	1	-
Municipal Court	1	-	1	-	1	-	1	-	1	-
Police	11	2	11	2	11	2	11	2	14	2
Fire	8	15	10	14	11	17	11	17	11	17
Public Works	7	-	9	-	9	-	9	-	9	-
Parks and Recreation	1	-	1	-	1	1	1	1	3	1
Community Development	2	-	2	-	3	-	3	-	3	-
	33	43	37	44	39	57	39	57	44	57

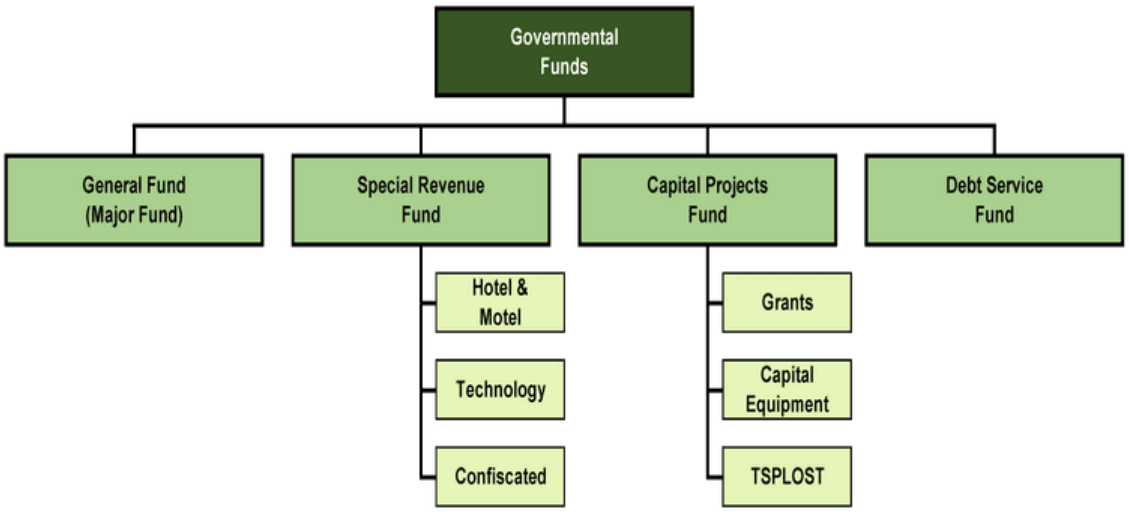
This fiscal year, the Mayor and Council approved two additional police officers positions assigned to the uniform patrol division to increase coverage during peak times. They also added two more staff members to the Parks Department to assist with park maintenance due to the increase in park land and demand on park usage.



Fund Structure

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

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



General Fund

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

Special Revenue Fund

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

Capital Project Fund

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

Debt Service Fund

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

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

Proprietary Fund

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

Enterprise Fund

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

Internal Service Fund

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

Fiduciary Fund

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

Basis of Budgeting

Basis of Budgeting

- Government-wide and Proprietary Fund financial statements are adopted on the accrual basis of accounting.
- Governmental Fund financial statements are adopted on the modified accrual basis of accounting.

Budgetary Control

- The Chattahoochee Hills' Budget shall be adopted in accordance with all state statutes and mandates.
- Department management is responsible for administering their respective programs within the financial constraints described by the budget as adopted.
- The City Manager along with the Finance Director shall provide updates on the City's financial position by regularly reporting to City Council the status of actual expenditures, expenses, and revenues compared to the adopted budget. Further, the City Manager and the Finance Director will ensure that department management has access to timely and accurate financial data.

Balanced Budget

- The City shall endeavor to adopt a structurally balanced budget. Generally, this means that recurring revenues should fund recurring expenditures and non- recurring revenues should fund non-recurring expenditures. On occasion, the recurring revenues may cover the nonrecurring expenditures when these revenues experience an unusual increase.
- Minimum levels of reserves must be maintained unless reserves are being used in accordance with the purposes permitted by the City's policy.

Budget Structure

- The budget shall be constructed around City Council and City Administration's long- term goals for the distribution of City services and the associated desired culture and environment. When appropriate, a needs assessment of constituents' priorities, challenges, and opportunities shall be integrated into the visioning process to assist with the establishment of both short-term and long-term goals.
- The City's departments shall create plans that describe their operational needs. These plans shall address the appropriate level of funding required to meet constituents' needs based on the established long-term and short-term goals for the City. These funding requests are to be distinguished from CIP Requests [see Capital Improvements Policy] in that they shall provide an overview of the entire department rather than just one project. These plans should contain the identification of opportunities and challenges associated with implementing the department's priorities and vision.
- The budget shall be based on programs in order to provide insight into the costs of the types of services that the City provides. Deliverables and specific actions shall be detailed at the programmatic level, which support the goals outlined in both City and department plans.
- The budget shall be prepared in a manner that reflects the full cost of providing services.
- The budget shall display estimated beginning fund balances and net position, estimated revenue and receipts, appropriations, and the estimated year-end fund balances and net position.

**See the Budget Policies (in the Financial Policies Section) for more details.

Financial Policies

SECTION I. GENERAL BUDGET POLICIES

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

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

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

A. **SCOPE**

This policy applies to all budgeted funds, which are the responsibility, and under the management of the Chattahoochee Hills.

B. **FINANCING CURRENT COSTS**

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

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

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

1. **General Fund** – The annual budget for the General Fund shall provide for general government operations of the City and maintain working capital necessary for the City's financial health and stability.

2. **Special Revenue Fund(s**) – The City adopts annual budgets for each special revenue fund that demonstrates any legally restricted revenue sources are used consistent with the applicable laws and/or regulations (i.e. Emergency 911 Fund, Impact Fee Fund, Grant Funds, etc.).

3. **Capital Project Fund(s)** – The City adopts project budgets for each of its capital project funds. These adopted appropriations do not lapse at the end of a fiscal year; rather they remain in effect until project completion or re-appropriation by City Council.

4. **Debt Service Fund(s)** – The City adopts annual budgets for its debt service funds as applicable. Any remaining fund balances from prior years plus current years projected revenues shall be sufficient to meet all annual debt service requirements.

Additionally, the City classifies funds as either operating funds or non-operating funds. Operating funds are those funds that include appropriations for the payment of salary/benefits and whose maintenance & operating appropriations are necessary to continue the daily operations of the City. The General Fund will always be an operating fund. Non-operating funds are those funds that do not include appropriations for the payment of salary/benefits and whose maintenance & operating appropriations are not critical to the daily operations of the City.

SECTION II. OPERATING BUDGET

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

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

A. **DEPARTMENTAL APPROPRIATIONS**

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

B. **BUDGET PREPARATION CATEGORIES**

Each department shall submit budget requests separately for:

q. Current Level of Service - A current services budget is defined as that level of funding which is necessary to provide the same level of service for the upcoming year that is currently being provided. The current services budget will include replacement of capital equipment and maintenance of existing systems.

q. Initiatives - Initiative requests include funding requests associated with new services or improved services including additional personnel or new capital projects/equipment which directly correspond to a core service delivered to constituents identified as a goal of the department, City Manager, Mayor, or City Council.

C. **BALANCED BUDGET**

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

D. **BASIS OF BUDGETING**

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

E. **LEVEL OF BUDGET ADOPTION AND CONTROL**

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

F. **BUDGET STABLIZATION RESOURCES**

The City shall establish a fund balance reserve in all operating funds for working capital. The purpose of working capital is to cover the cost of expenditures caused by unforeseen emergencies, cover shortfalls caused by revenue declines, and to eliminate any short-term borrowing for cash flow purposes. This reserve shall accumulate and then be maintained at an amount, which represents no less than two (2) months of operating and debt expenditures (approximately 16% of budgeted expenditures).

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

G. **APPROPRIATION LAPSES AT YEAR END**

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

H. **BUDGET CONTROL REPORTS**

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

I. **AUTHORIZATION OF BUDGET ADJUSTMENTS AND AMENDMENTS**

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

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

J. **CONTINGENCY LINE-ITEM**

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

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

K. **MAINTENANCE AND REPLACEMENT OF CAPITAL EQUIPMENT**

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

AX. **CONTRIBUTIONS**

Outside contributions to programs operated by City departments shall be subject to the City's accounting and budgetary policies. The City welcomes both unrestricted and restricted contributions compatible with the City's programs and objectives.

ALL. **ADMINISTRATIVE SERVICE FEE/COST ALLOCATION**

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

N. **ONE-TIME REVENUE SOURCES**

Non-recurring revenues shall be utilized within the appropriate fund for items relating to non-recurring expenses. The purpose of limiting these funding sources is to eliminate the fluctuations in funding operations with non-sustainable resources. One-time revenues shall be distinguished during the budget process and budget presentation so that a match can be made with non-recurring expenditures.

SECTION V. CASH FLOW BUDGET

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

A. **BUDGET ALLOTMENTS**

Budget allocations are used in the operating budget when needed to manage cash flows. The annual appropriation may be divided into segments in order to insure that the projected revenue streams will be adequate to fund the appropriated expenditures. The cash flow budget will provide details as to the periods in which the revenues will be collected and thereby providing for available resources to pay obligations.

SECTION IV. CAPITAL PROJECT IMPROVEMENT PLAN

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

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

A. **PROJECT LENGTH BUDGET**

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

B. **BUDGET PREPARATION**

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

C. **BUDGET CONTROL REPORTS**

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

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

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

E. **APPROPRIATIONS AT YEAR END**

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

F. **CONTINGENCY ACCOUNT**

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

SECTION V. FUND BALANCE

UTILIZATION OF PRIOR YEAR'S FUND BALANCE IN BUDGET

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

REVENUE ADMINISTRATION

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

A. **DIVERSIFICATION AND STABILITY**

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

The City shall strive to maintain a diversified and stable revenue structure to shelter it from short-term fluctuations in any primary revenue source. When possible, the revenue mix shall combine elastic and inelastic revenue sources to minimize the effect of economic downturns. As part of the annual budget process, an objective analytical process will estimate revenues realistically and prudently. The City will estimate revenues of a volatile nature conservatively.

B. **USER BASED FEES AND CHARGES (Exchange Revenue)**

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

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

Fees will be reviewed and updated on an ongoing basis to ensure that they keep pace with changes in the cost-of-living as well as changes in methods or levels of service delivery. For services associated with a user fee or charge, a fee shall offset the costs of that service, where possible. Costs of services should include direct and indirect costs such as operating and maintenance costs, administrative costs, and charges for the use of capital.

C. **ALTERNATIVE REVENUE SOURCES**

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

D. **REVENUE COLLECTION**

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

E. **RATES AND CHARGES**

The City Council shall approve all revenue rates, charges and processes in association with receipted funds that are deposited by the City in conjunction with the annual budget.

EXPENDITURE POLICIES

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

A. **APPROPRIATION**

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

B. **EXPENDITURE APPROVAL**

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

C. **SETTLEMENT OF DISPUTE**

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

PURCHASING POLICY

I. PURPOSE

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

II. SCOPE

The scope of this purchasing policy covers the procurement of all goods and services by the City. The policy covers all contractual and purchase agreements between the City of Chattahoochee Hills and another company or person. The procurement function includes the initial agreement/purchase, renewals, changes and/or re-negotiations. This policy establishes the specific responsibility and authority of the procurement of goods and services.

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

III. DEFINITIONS

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

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

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

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

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

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

GIFTS or FAVORS means anything or any service of value.

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

GOVERNING AUTHORITY means the City entity responsible for the contract.

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

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

IV. ETHICS IN PROCUREMENT

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

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

A. **Employee Conflict of Interest**

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

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

B. **Gratuities, Rebates, or Kickbacks**

1. Gratuities. It shall be unethical for any person to offer, give or agree to give any City of Chattahoochee Hills employee or official, or for any City of Chattahoochee Hills employee or official to solicit, demand, accept or agree to accept from another person a gratuity of more than nominal value or rebate or an offer of employment in connection with any decision, approval, disapproval, recommendation or preparation of any part of a program requirement or a purchase request, influencing the content of any specification or procurement standard, rendering of advice, investigation, auditing, or in any other advisory capacity in any proceeding or application, request for ruling, determination, claim or controversy, or other particular matter, pertaining to any program requirement or a contract or subcontract, or to any solicitation or proposal therefor.
2. Kickbacks and rebates. It shall be unethical for any payment, gratuity or offer of employment to be made by or on behalf of a subcontractor under a contract to the prime contractor or higher tier subcontractor, or any person associated therewith, as an inducement for the award of a subcontract or order.
3. Contract clause. The prohibition against gratuities, rebates and kickbacks prescribed in this Section shall be conspicuously set forth in every contract and solicitation therefor.
4. Courtesies. Employees may accept for themselves and members of their families immaterial and common courtesies usually associated with customary business practices so long as a strict standard is enforced with respect to gifts, services, discounts, entertainment or consideration of any kind from suppliers of merchandise, services, supplies etc. to City of Chattahoochee Hills.

5. Cash. It is never permissible for a City of Chattahoochee Hills official or employee to accept a gift in cash or cash equivalent (e.g. stocks or other forms of marketable securities) of any amount.

C. **Prohibition Against Contingent Fees**

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

D. **Use of Confidential Information**

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

E. **Unauthorized Purchases**

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

F. Penalties and Sanctions

1. Legal or disciplinary action by City Council. The City Council may take appropriate legal and/or disciplinary actions against any City of Chattahoochee Hills official, vendor, contractor, organization or person in violation of these ethical standards.

2. Legal or disciplinary action by City of Chattahoochee Hills City Manager. The City of Chattahoochee Hills City Manager may take appropriate legal and/or disciplinary actions against any City of Chattahoochee Hills employee subject to the Manager's supervision and control as defined in the City of Chattahoochee Hills Code and Charter.

3. Administrative penalties for employees. The City of Chattahoochee Hills City Manager or City Council may impose any one or more of the penalties or sanctions prescribed in the Personnel Policy Manual on a City of Chattahoochee Hills employee for violations of the ethical standards in this Section as appropriate to the situation.

a. Administrative penalties for outside contractors/vendors. The City of Chattahoochee Hills City Council may impose any one or more of the following penalties or sanctions on a vendor/contractor or other person or organization for

violations of these ethical standards: written warnings or reprimands; debarment or suspension, or termination of contracts

V. RESPONSIBILITIES

A. **Finance Director**

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

1. Assist in negotiating City contracts as directed by the City Manager. The City Manager and/or Mayor shall approve final contracts and execute and bind the City to such agreements.

2. Advise the City Manager on the status of negotiations as well as contracts provisions and their impacts on the City.

3. Make recommendations on contract approval, rejection, amendment, renewal and cancellation.

4. Provide contract administration and supervision of contracts and agreements as directed by the City Manager. Such tasks shall include, but not limited to monitoring contract amendments, obtaining applicable insurance certificates and monitoring applicable progress.

5. Arrange and negotiate for the sale/disposal of all surplus equipment and supplies or real estate of the City.

6. Maintain a perpetual or periodic inventory record of:
a. the titles of all request for proposals and the method of source selections to be used;
b. all contracts authorized by the Council, the method of source selection used and the total dollar amount;
c. all emergency contracts awarded;
d. all change orders or contract modifications authorized by the Councilor City Manager, the dollar amount and the reason;
e. an explanation of any changes, and the costs involved, in the scope of services made between the time a contract is awarded and the time that a resolution authorizing the contract is sent to the Council for adoption.

7. Manage and supervise purchasing staff and activities.

8. Develop and maintain a purchasing policy and procedure manual which will be updated by the City Manager or their designee periodically.

9. Recommend and implement policies and procedures to provide for compliance with laws related to bidding, contracting, and purchasing as set forth in the State of Georgia, by examining the applicable laws and developing procedures for bidding, contracting and procurement processes.

10. Direct efforts to procure services through advertisements of bids in the local legal organ as required by City Ordinances and state law.

11. Require bonds, insurance, and other forms of protection for the City on the process of procuring goods and services for the City.

12. Terminate solicitations for bids for any goods/services when the City Manager deems it is in the City's best interest to do so. This includes termination for breach of contract or anticipated breach of contract.

13. Consult with the City Attorney if a contracting party breaches or is reasonably anticipated to breach its contract with the City.

14. Reject any and all bids when in the opinion of the City Manager it is in the City's best interest to do so.

15. Work with the City Manager to plan and implement processes for the ongoing protection of the City's interests.

16. Assist and coordinate necessary grant applications and submissions as directed by the City Manager.

B. Department Director

Department Directors will be responsible for

1. Determining the need for goods/services and providing appropriate documentation as outlined in this policy.

2. Determining the providing proper funding and budget account for the purchase.

3. Determining the specifications including quantity, quality, dimensions, duration and all other necessary specifications essential to the determination of what is to be procured. The specifications must, where applicable, conform to the approved City standards for identity and continuity.

4. The transmittal of the required information to the City Manager and Finance Director, who will authorize the purchase of goods/services on the basis of an approved and complete purchase requisition. A properly approved purchase requisition contains, as a minimum, the following information:

a. Complete description and specifications;
b. Quantity;
c. Need date, including lead time;
d. Estimated cost;
e. Estimated freight;
f. Complete budget account number;
g. Previous purchase information or quotation (if known);
h. Known or suggested vendor(s);
a. Authorized approval of department director; and
j. Authorized approval from the budget/finance staff.

VI. PROCUREMENT PROCESS

A. SOURCE SELECTION

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

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

B. **SMALL PURCHASES -** Items for less than $2,500 can be purchased at the Department Director's discretion. The single transaction limit for the City's procurement card will have the same $2,500 limit. Departments are encouraged to use the procurement card where possible when making small purchases.

C. **VERBAL QUOTES** - between $2,500 and $7,500 will require a purchase requisition accompanied by at least three (3) documented verbal quotes. The vendor name and quote must be written on the requisition approval form which will be used to generate the purchase order. The requisition must be approved before the purchase is made

D. **WRITTEN QUOTES** Requisitions for items over $7,500 but under $15,000 will require at least three (3) written quotes. The request for quotes can be made either verbally or in writing but the return quote must be made in writing. The written quotes must be attached to the requisition form. The requisition must be approved before the purchase is made.

E. **SEALED PURCHASING PROCESSES** - The Finance Director will request sealed bids and Request for Proposals (RFP) on goods and services requisitioned that exceed $15,000. The user department is responsible for submitting the specifications and/or scope to be used in the bid/RFP. These requests are always made in writing, using clear and adequate product or service specifications. Sealed bids/RFPs will be publicly advertised for a minimum of two (2) consecutive weeks in the City's legal organ. Bids/RFPS can also be sent directly to vendors recommended by the user department.

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

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

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

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

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

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

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

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

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

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

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

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

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

of staff time and return on such investment through savings on existing prices for service; however, the City must appropriate funds each year for a multi-year service and an appropriation clause should be included in the contract for such services.

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

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

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

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

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

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

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

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

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

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

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

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

F. Emergency Purchasing

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

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

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

G. Other

1. Brand Name Purchases: The City Manager may elect to purchase brand name products or services when the goods comprise a major brand system, program or service previously selected by the City and due to operational effectiveness, future enhancements or additions, or maintenance or storage of spare parts precludes the mixing of brands, manufacture, etc.

2. Sole Source Purchases: A contract may be awarded or a purchase made without competition when the City determines that there is only one source for the required products, supply services, or construction items. The City Manager shall conduct negotiations as appropriate, as to the price, delivery, and terms to determine reasonableness of price. A separate file of sole source procurements shall be maintained as a public record and shall list each contractor's name, the amount and type of each contract, and a listing of the item(s) procured under each purchase order or contract.

3. Grants/Donations: Periodically, the City may be given private/public grants and donations from sources such as the State and Federal Government and private corporations. These types of solicitations are more restrictive and will dictate the procurement process and methodology that the City is to follow for an award. All donations exceeding $5,000 must be formally accepted by the City Council before being used for any purchase.

4. State Contract: A contract may be awarded or a purchase made without competition when the City determines that the pricing available through the Georgia Department of Administrative Services is below market rates. The City Manager shall conduct negotiations as appropriate, as to the price, delivery, and terms to determine reasonableness of the overall procurement.

5. Responsible for Prices: The final determination of the price and terms of any goods, materials or services shall rest with the City Manager.

6. Records: It shall be the responsibility of the City Manager to document all contracts, purchases, agreements for services, and leases and to maintain said documents consistent with the records retention policy of the City. All agreements or contracts binding the City must be in writing. There will be no exceptions.

7. Negotiations of Agreements: All negotiations of agreements for supplies, materials, or services, shall be conducted by the City Manager. The City Manager may grant this authority to the department director.

8. Approvals:

    a. It is the responsibility of the Finance Director to secure all necessary approvals of the City Manager or their designee, or legal authority, in writing, when necessary to protect the City and its legal liability prior to execution of a contract or purchase agreement.

    b. The Finance Director may make any authorized purchase for which payment will be made in a current, routine manner following receipt of the goods or services. Procurement by leasing, long-term financing, advance payments/deposits or any other special non-routine method must be approved in advance by the City Manager or their designee.

    c. The City Manager or their designee is authorized to approve budgeted capital purchases or contracts up to $15,000 without obtaining Council approval. The department director is responsible for making the recommendation for the award.

    d. Council must approve any non-budgeted purchase or contract over $15,000. The department director is responsible for submitting the recommendation for this award.

    e. Finance will not normally provide purchase orders after procurement has been initiated. Also, purchases must be documented by the user department with appropriate requisition and specific budget account number prior to the issuance of the purchase order number.

    f. In the case of contracts (other than routine purchase orders), leases or service agreements (either new or renewals), the approval process is necessary. All such documents will be forwarded to the Finance Director, who will be responsible for acquiring the necessary approvals prior to execution of any agreement, contract or lease through the City Attorney's office. When said contracts, leases or service agreements are up for renewal

or expiration, the Finance Director will notify the user department for approval to either maintain the contract or bid a new contract. The City Attorney will review the contract for form, completeness, insurance considerations, legal implications and any other items dictated by each situation. The contract will then be sent to the City Manager who will be responsible for having the contract signed by the Mayor or designee after it is signed by the vendor. A copy of the signed contract will be distributed to the user department and attached to the purchase order.

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

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

9. Delivery, Quality, and Payment: It shall be the responsibility of the user department to insure the quality, delivery and payment of required goods and services.

10. Disputes: Final adjudication of any dispute between the vendor and user department shall be made by the City Manager with appropriate input from the department director.

11. Vendor Visits/Demonstrations: In most cases, contact with vendors will be by the user department and in conjunction with the City Manager as necessary. All vendors must coordinate with the City Manager before visiting any other department during an open competitive purchasing process.

12. Return of Goods and/or Cancellation of Agreements: All return of goods must be initiated by the user department.

13. Receiving of Goods: It shall be the responsibility of the user department to ensure that purchased goods and equipment are received, inspected and verified as to condition.

14. Use of State/Co-Op Contracts: The City Manager may, independent of the requirements of bid process of this article, procure supplies, services or construction items through the contract established through competitive means by the purchasing division of the State of Georgia, national Co-Ops (i.e.-U.S. Communities), and collaborative purchasing agreements when deemed to be in the best interest of the City.

15. Change Orders: The Finance Director will review all change orders and adjust encumbrances as applicable. Change orders will be processed to correct the account distribution, quantity, addition/deletion of line items, change in description and unit price.

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

VII. PAYMENT OF RECURRING INVOICES

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

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

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

SECTION I. ACCOUNTING

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

A. **SCOPE**

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

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

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

C. **FUND STRUCTURE**

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

D. **CHART OF ACCOUNTS**

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

SECTION II. AUDITING

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

A. **SCOPE**

This policy applies to all funds that are the responsibility and under the management of the City of Chattahoochee Hills.

B. **AUDITOR QUALIFICATIONS**

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

C. **CHOOSING THE AUDIT FIRM**

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

D. **AUDITING AGREEMENT**

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

E. INTERNAL AUDIT

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

F. MALFEASANCE AND EMBEZZLEMENT

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

SECTION III. FINANCIAL REPORTING

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

A. COMPREHENSIVE ANNUAL FINANCIAL REPORT

In conjunction with the annual independent audit, the City shall prepare and publish a Comprehensive Annual Financial Report (CAFR). The City shall prepare the CAFR in conformity with GAAP and the Government Finance Officers Association's (GFOA) program requirements. The City shall make this report available to the elected officials, bond rating agencies, creditors and citizens.

All financial statements and schedules contained within the CAFR shall be audited, with the purpose to effectively communicate the complete financial affairs of the City to all interested readers.

B. ANNUAL BUDGET DOCUMENT

If financially feasible, the City shall prepare and publish an annual budget in accordance with the policies contained within this document. This budget shall measure the annual funding and forecast the financial position of the City for the two subsequent fiscal years, where feasible. The City shall make the report available to elected officials, citizens, and any interested parties.

C. ANNUAL CITIZEN'S REPORT

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

D. FINANCIAL REPORTING TO THE CITY COUNCIL

On a monthly basis, the Finance Department shall prepare and present a summarized "*Statement of Revenues and Expenditures*" to the City Council for all of the City's operating funds. The City also shall prepare a "Capital Project" report outlining appropriations (if any), expenses, outstanding encumbrances, and available appropriable balances.

E. EXTERNAL FINANCIAL REPORTING

The City shall report in conformity with O.C.G.A Section 36-81-7. A copy of the City's annual audit (i.e., the CAFR) shall be submitted to the Georgia Department of Audits and Accounts within 180 days of year-end, as required. Additionally, all external reports as required by the regulatory agencies shall be completed and filed as prescribed by state and federal law.

SECTION III. CREDIT CARD ACCEPTANCE AND SECURITY POLICY

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

A. **ELECTRONIC FINANCIAL TRANSACTIONS**

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

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

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

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

DEBT ISSUANCE AND MANAGEMENT

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

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

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

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

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

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

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

B. **SOUND FINANCING OF DEBT**

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

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

C. **DEBT RETIREMENT**

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

D. **DISCLOSURE**

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

E. **LEGAL COMPLIANCE**

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

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

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

F. **CREDIT RATINGS**

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

G. **OTHER POLICIES**

All bond issue requests shall be coordinated by the City Manager's Office. Requests for new bonds must be identified during the Capital Improvement Program (CIP) process. Opportunities for refunding outstanding bonds shall be communicated by the City Treasurer's Office.

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

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

CAPITAL ASSETS

A. **INTRODUCTION**

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

B. DEFINITIONS

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

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

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

Property: Property is divided into several classes including:

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

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

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

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

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

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

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

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

B. CLASSIFICATION CATEGORIES

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

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

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

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

q. 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.

q. Repairs to a building are not considered an improvement unless it extends the useful life of the structure or increases the value of the structure (i.e., a betterment). The City considers ordinary repairs as operating costs.

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

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

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

C. ANNUAL INVENTORY

Annually, an asset listing is sent to each department for their verification of the existence of their department's capital assets. The department should identify any assets that their department is in possession of which are not included on the asset listing. Also, the department should identify any missing assets. Designated staff will investigate any missing items with the assistance of the department. Significant unaccounted for losses of assets will be brought to the attention of the City Manager for further actions. The City Manager's Office may make an annual physical inventory to verify the accuracy of inventory records.

D. TRANSFER OR DISPOSAL OF ASSETS

All capital assets are the property of the City. They may not be donated, discarded or transferred to another owner without direct authorization from the City Manager's Office. Departments should notify the City Manager's Office of all surplus assets ready for disposition.

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

In accordance with O.C.G.A. 36-37-6, all sales by the City of real property or personal property with an assigned value of equal to or more than $500 must be offered for purchase, either by sealed bids or by auction to the highest bidder. Notice of the sale must be published once in the official newspaper of the City or in a newspaper of general circulation in the City. The legal notice must appear not less than 15 days or more than 60 days prior to the date of the sale. The notice must contain a brief description of the property and a legal description for real property. If the sale is by sealed bid, the notice shall also contain an invitation for proposals and shall state the conditions of the proposed sale, the address at which bids and other materials may be obtained, and the date, time, and place for the bid opening. Bids shall be opened in public at the time and place stated in the legal notice. The bids shall be kept available for public inspection for 60 days. The City may reject any and all bids or cancel a proposed sale.

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

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

Property with an estimated value of less than $500 may be sold without regard to the above provisions. Such sales may be made in the open market without advertisement and without acceptance of bids. The City has the power to estimate the value of the property being sold.

E. DEPRECIATION

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

F. ESTIMATED USEFUL LIFE

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

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

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

CASH AND INVESTMENT MANAGEMENT

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

A. **SCOPE**

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

B. **POOLED CASH/INVESTMENT MANAGEMENT**

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

C. **GENERAL OBJECTIVES**

The primary objectives of investment activities shall be as follows:

1. **Safety**

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

i. **Credit Risk**

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

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

ii. **Custodial Risk**

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

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

iii. **Interest Rate Risk**

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

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

iv. **Concentration Risk**

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

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

v. **Foreign Currency Risk**

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

2. **Liquidity**

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

3. **Yield**

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

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

D. **STANDARDS OF CARE**

1. **Prudence**

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

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

2. **Ethics and Conflicts of Interest**

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

3. **Delegation of Authority**

Authority to manage the investment program is granted to the City Manager or his/her delegate, referred to as the investment officer in this policy. Responsibility for the operation of the investment program is hereby delegated to the investment officer, who shall act in accordance with the established written procedures and internal controls for the operation of the investment program consistent with this investment policy. Procedures should include references to: safekeeping, delivery vs. payment, investment accounting, repurchase agreements, wire transfer agreements, and collateral/depository agreements. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the investment officer. The investment officer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

E. **SAFEKEEPING AND CUSTODY**

1. **Authorized Financial Dealers and Institutions**

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

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

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

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

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

2. **Internal Controls**

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

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

3. **Delivery vs. Payment**

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

F. **SAFEKEEPING AND CUSTODY**

1. **Investment Types**

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

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

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

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

2. **Collateralization**

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

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

3. **Repurchase Agreements/Derivatives**

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

G. **USING GEORGIA FUND I**

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

H. **INVESTMENT PARAMETERS**

1. **Diversification**

The investments shall be diversified by:

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

2. **Maximum Maturities**

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

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

Governmental Accounting Standards Board References:
Statement No. 3, Deposits with Financial Institutions, Investments, and Reverse Repurchase Agreements
Statement No. 28, Accounting and Financial Reporting for Securities Lending Transactions
Statement No. 31, Accounting and Financial Reporting for Certain Investments and for External Investment Pools
Statement No. 40, Deposit and Investment Risk Disclosures

Travel and Meal Expense Policy

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

D. **APPROPRIATION**

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

E. **EXPENDITURE APPROVAL**

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

F. **SETTLEMENT OF DISPUTED REIMBURSEMENT CLAIMS**

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

G. **TRAVEL EXPENSES**

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

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

2. Transportation. Approved modes of transportation include vehicle, air, rail, or taxi and public transportation. The method selected by the traveler shall be subject to the most economically feasible, taking into consideration the value of time. If a City vehicle is available, it should be used in lieu of a personal vehicle. Generally, the City will not reimburse for the use of a personal vehicle within 10 miles of an employee's official headquarters and/or residence.

    a. Mileage: miles traveled in personal vehicles shall be reimbursed at the rate designed by the Internal Revenue Service. Mileage shall be calculated using the employee's place of work as the origination point, so long as the employee reported to work prior to departing to the destination. In the event the employee does not report to work prior to traveling to the destination, mileage shall be reimbursed from the employee's origin, less their normal commute to the workplace. Expenses associated with employee's vehicles such as fuel, oil, tires, etc. (deemed normal wear and tear) shall not be subject to reimbursement and will be the responsibility of the traveler. Miles traveled in City owned vehicles shall not be subject to reimbursement to the traveler. However, expenses associated with the travel in City vehicles such as fuel, oil, tires, etc. shall be the responsibility of the City, and necessary purchases should follow normal purchasing guidelines and processes.
    b. Rental Cars: Expenses associated with rental cars, i.e. rental expense and fuel will be paid at cost, with receipts provided. Employees shall rent mid-size or smaller vehicles, or an appropriate vehicle size based upon the number of employees needing transportation. Expenses associated with exceeding this car class will be the responsibility of the traveler. Employees should decline additional insurance coverage offered by rental car companies since the City's insurance coverage is applicable to car rentals.
    c. Air/Rail: transportation provided by major airlines or railroads shall be paid at cost to the traveler. Travel will be limited to coach/economy classes of service. In the event the traveler chooses a class higher than coach/economy (business or first class) or to extend the trip and change departure or arrival dates, the difference of the expense shall be the responsibility of the traveler. Any reduction in the expense associated with transportation costs as a result of extended or modified travel dates for personal benefit shall not be provided back to the traveler.
    d. Taxi/Shuttle: expenses associated with local transportation will be deemed eligible expenses as long as receipts are provided with point to point explanations for this mode of transportation. Such documentation should accompany receipts.

3. Meals & Incidentals. expenses associated with meals (breakfast, lunch and dinner) and incidentals (snacks, tips, miscellaneous) shall be administered on a per diem basis by city. Per diem amounts will be derived from the U.S. General Services Administration (GSA), which can be found at http://policyworks.gov/org/main/mt/homepage/mtt/perdiem (http://policyworks.gov/org/main/mt/homepage/mtt/perdiem). Per diem will be advanced to the employee prior to travel. Receipts will not be required on incidental or meal expenses. Overages of meal expenses will be the responsibility of the employee, while any savings may be retained by the employee. Alcoholic beverages are not allowable reimbursable expenses, and will not be reimbursed pursuant to the City's Personnel Policies. Expenses incurred for meals when travel has not included overnight stay shall be reimbursed under Section E of this policy.

4. Program/Seminar/Conference Fees. Charges relating to the traveler's attendance to the particular event (training, conference, seminar, etc.) shall be paid by the corresponding department, subject to the provisions identified for expenditures in the City's Expenditure and Purchasing Policies.

5. Telephone & Long Distance. Telephone, fax, long-distance, Internet, and communication expenses (including postage) shall be reimbursed when relating to the traveler's employment. Expenses for business communication shall be limited to $10.00 per day.

6. Laundry/Dry Cleaning. When travel is scheduled for more than five consecutive days, reimbursement for laundry and dry cleaning expenses will be allowed. Expenses shall be paid at the cost of the services provided.

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

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

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

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

H. **NON-TRAVEL MEALS**

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

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

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

I. **SUBMISSION OF EXPENSES**

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

RECORDS RETENTION

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

A. **PURPOSE – STATEMENT OF POLICY**

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

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

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

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

B. **DEFINITIONS**

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

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

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

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

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

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

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

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

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

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

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

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

management of manual, micrographic, electronic, and other records storage systems; and identification of functional record keeping requirements that ensure City records are created to adequately document the City's business transactions.

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

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

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

C. **OWNERSHIP AND CUSTODY OF CITY RECORDS**

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

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

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

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

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

The destruction of a City record involved in a pending request under the Public Information Act, pending litigation or a pending audit is prohibited, even if the destruction of the record is authorized by an approved Records Retention and Disposition Schedule. Retrieval and release of all records to the public or media shall be in accordance to rules and regulations of the Open Records Act and the City's records policy. All retrieval and release of records for litigation purposes shall also be in accordance to the advice and consent of Chattahoochee Hill Country legal counsel.

E. **CITY CLERK - DUTIES AND RESPONSIBILITIES.**

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

1. Administer the City's Records Management Program and provide advice and assistance to directors in its implementation;
2. Prepare the requirements, policies and procedures for the City's Records Management Program;
3. Review and approve the Records Retention and Disposition Schedules for all departments;
4. In cooperation with directors, identify essential records and establish a records disaster and recovery plan for each department to ensure maximum availability of the records in order to re-establish operations quickly and with

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

F. **DEPARTMENT DIRECTORS - DUTIES AND RESPONSIBILITIES**

Every Director shall:

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

G. **RECORDS RETENTION AND DISPOSITION SCHEDULES**

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

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

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

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

http://www.sos.state.ga.us/archives/retsched/EntireResults.asp (http://www.sos.state.ga.us/archives/retsched/EntireResults.asp)

H. **IMPLEMENTATION**

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

I. **DESTRUCTION OF RECORDS**

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

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

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

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

J. **RECORDS CENTERS**

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

K. **MICROFILMING/DIGITAL STORAGE OF CITY RECORDS**

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

AX. **ELECTRONIC RECORDS - STORAGE AND DESTRUCTION**

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

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

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

ALL. **ELECTRONIC MAIL**

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

GRANT MANAGEMENT

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

A. GRANT APPLICATIONS

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

B. GRANT ADMINISTRATION

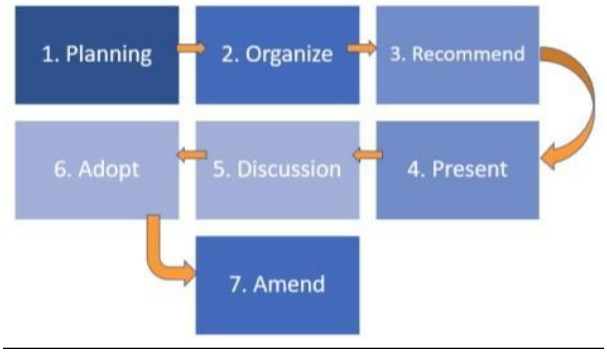
The City Manager's office is responsible for coordinating and insuring the financial reporting and accountability requirements of each grant the City accepts. Finance staff and receiving departments are responsible for adhering to the grant program requirements and tracking all applicable expenditures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

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

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

C. AUDITING

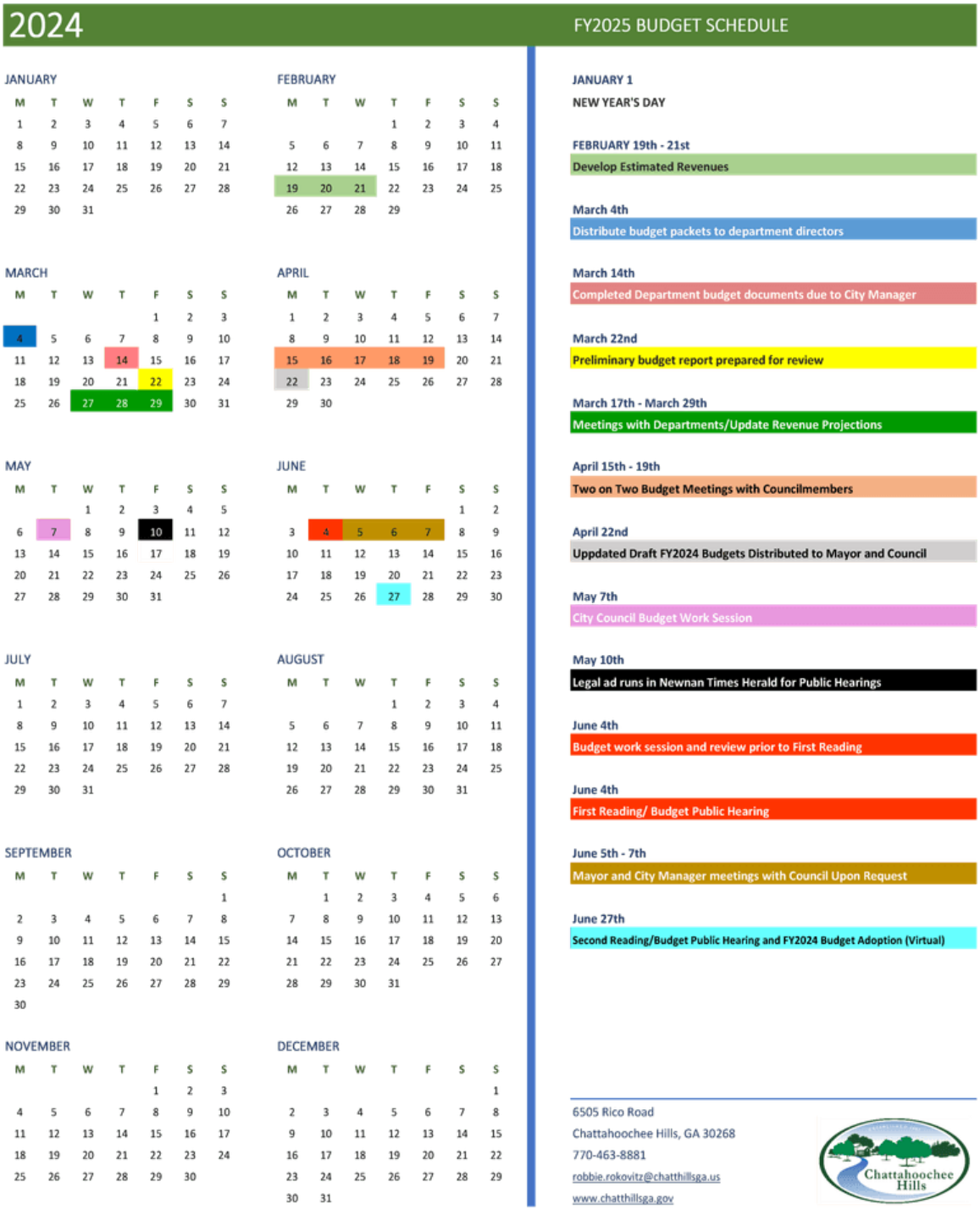
The City shall comply with all local, state, and federal requirements with respect to the auditing of information as they pertain to the acceptance of grant funds. This includes the Single Audit Act with any future revisions or additional that may be applicable to City grant projects.



The City of Chattahoochee Hills' budget serves as a policy document, financial plan, operation guide and communication device. Each of these elements of the document helps to describe what we have done, what we plan to do, and how we will accomplish our objectives.

FY2025 Budget Calendar

The below calendar helps to illustrate the timetable and benchmarks set as part of the budget process in anticipation of its adoption before July 1, 2024, the beginning of the 2025 fiscal year.



Budget Timeline

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

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

The FY2025 budget was adopted on June 27th, 2024. The City of Chattahoochee Hills initiates its formal budget process in mid-February to ensure time for an inclusive and transparent process while allowing the governing body the time to review projected revenues and anticipated expenditures prior to adopting the annual budget. That adoption takes place before the beginning of the fiscal year, July 1. Public meetings are also held to inform the citizenry, and to provide opportunities for public input.

Each department director met with the City Manager to review their respective budget requests. Each request was evaluated by the City Manager according to the priority specified by the department director and available funding. Goals and strategies identified by the governing body during the annual two-day retreat held March 8th and 9th were emphasized and incorporated in these departmental discussions.

Once the proposed budget was developed and functionally complete with the anticipated expenditures and projected revenues for all funds, and reviewed by the Mayor, it was distributed to the Council (during the first week in April). Each Councilmember is provided with a detailed Budget Preparation Worksheets which include the following: Statement of Revenues and Expenditures, Revenue Projections, Detailed Revenue Sources Breakdown, Anticipated Departmental and Fund Expenditures Overview, and Detailed Departmental and Fund Expenditures. The Statement of Revenues and Expenditures delineates how revenues and expenditures are allocated within each fund. The City operates under six funds: General Fund, Debt Service Fund, Hotel/Motel Fund, Grants Fund, Capital Projects Fund and TSPLOST Fund.

The Mayor and City Manager meet with Council members individually to review and make modifications to the budget, with each member of the governing body having access to the same information and discussion items during this process. The first reading and public hearing on the FY2025 Budget was held June 4th. The public was given an opportunity during this public hearing to provide comments in order to be involved in this process. The second reading and adoption was on June 27th. At the second reading and prior to adoption, the public was given an additional opportunity to provide comments.

The budget process takes several months to complete. However, monitoring of the budget continues throughout the year to ensure revenue and expenditures are as expected.

Access prior year budgets

Access prior year audited financial statements

Georgia Law

36-81-2. Definitions (2022)

(1) “Budget” means a plan of financial operation embodying an estimate of proposed expenditures during a budget period and the proposed means of financing them.

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

(3) “Budget ordinance,” “ordinance,” or “resolution” means that governmental action which appropriates revenues and fund balances for specified purposes, functions, or activities for a budget period.

(4) “Budget period,” means the period for which a budget is proposed or a budget ordinance or resolution is adopted.

(5) “Capital projects fund” means a fund used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by resources from proprietary type activities which are accounted for in enterprise funds or those financed with funds held by the local government in a trustee capacity.

(6) “Debt service fund” means a fund used to account for the accumulation of resources for and the payment of general long-term debt principal and interest.

(7) “Enterprise fund” means a fund used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing authority is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges or where the governing authority has decided that periodic determination of revenues earned, expenses incurred, or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. For purposes of this paragraph, the term “costs” means expenses, including depreciation.

(8) “Fiduciary fund” means those trust and agency funds used to account for assets held by a local government in a trustee capacity or as an agent for individuals, private organizations, other governmental units, or other funds.

(9) “Fiscal Year” means the period for which a budget is proposed or a budget ordinance or resolution is adopted for the local government’s general fund, each special revenue fund, if any, and each debt service fund, if any.

(10) “Fund” means a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which is segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulation, restrictions, or limitations.

(11) “General fund” means the fund used to account for all financial resources except those required to be accounted for in another fund.

(12) “Governing authority” means that official or group of officials responsible for governance of the unit of local government.

(13) “Internal service fund” means a fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit or to other governmental units on a cost reimbursement basis.

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

(15) “Special Revenue Fund” means a fund used to account for the proceeds of specific revenue sources, other than those for major capital projects or those held by the government in a trustee capacity, that are legally restricted to expenditure for specified purposes.

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

36-81-3 (2022). Establishment of Fiscal Year; Requirement of Annual Balanced Budget; Adoption of Budget Ordinances or Resolutions Generally; Budget Amendments; Uniform Chart of Accounts.

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

(1) Each unit of local government shall adopt and operate under an annual balanced budget for the general fund, each special revenue fund, and each debt service fund in use by the local government. The annual balanced budget shall be adopted by ordinance or resolution and administered in accordance with this article.

(2) Each unit of local government shall adopt and operate under a project-length balanced budget for each capital projects fund in use by the government. The project-length balanced budget shall be adopted by ordinance or resolution in the year that the project initially begins and shall be administered in accordance with this article. The project length balanced budget shall appropriate total expenditures for the duration of the capital project.

(3) A budget ordinance or resolution is balanced when the sum of estimated revenues and appropriated fund balances is equal to appropriations.

(4) Nothing contained in this Code section shall preclude a local government other than those specifically identified in paragraphs (1) and (2) of this subsection including enterprise funds, internal service funds, and fiduciary funds.

(b) For each fiscal year beginning on or after January 1, 1982, each unit of local government shall adopt and utilize and budget ordinance or resolution as provided in this article.

(c) Nothing contained in this Code section shall preclude a local Government from amending its budget so as to adapt to changing governmental needs during the budget period. Amendments shall be made as follows, unless otherwise provided by charter or local law:

(1) Any increase in appropriation at the legal level of control of the local government, whether accomplished through a change Commissioners of Georgia and the Georgia in anticipated revenues in any fund or through a transfer of appropriations among departments, shall require the approval of the governing authority. Such amendment shall be adopted by ordinance or resolution.

(2) Transfers of appropriations within any fund below the local Government’s legal level of control shall require only the approval of the budget officer.

(3) The governing authority of a local government may amend the legal Level of control to establish a more detailed level of budgetary control at any time during the budget period. Said amendment shall be adopted by ordinance or resolution.

(d) The Department of Community Affairs, in cooperation with the Association County Municipal Association, shall develop local government uniform charts of accounts. The uniform charts of accounts, including any subsequent revisions thereto, shall require approval of the state auditor prior to final adoption by the Department of Community Affairs. All units of local government shall adopt and use such initial uniform charts of accounts within 18 months following adoption of the uniform charts of accounts by the Department of Community Affairs. The department shall adopt the initial local government uniform charts of accounts no later than December 31, 1998. The department shall be authorized to grant a waiver delaying adoption of the initial uniform charts of accounts for a period of time not to exceed two years upon a clear demonstration that conversion of the accounting system of the requesting local government, within the time period specified in this subsection, would be unduly burdensome.

(e) The department’s implementation of subsection (e) of this Code section shall be subject to Chapter 13 of Title 50, the “Georgia Administrative Procedure Act.”

36-81-4 (2022). Appointment of Budget Officer; Performance of Duties by Governing Authority in Absence of Appointment; Utilization of Executive Budget.

(a) Unless provided to the contrary by local charter or local Act, each local government may appoint a budget officer to serve at the will of the governing authority.

(b) In those units of local government in which there is no budget officer, the governing authority shall perform all duties of the budget officer as set forth in Code Section 36-81-5. Nothing in this Code section shall preclude the utilization of an executive budget, under which an elected or appointed official, authorized by charter or local law and acting as the chief executive of the governmental unit, exercises the initial budgetary policy-making function while another individual, designated as provided in this Code section as budget officer, exercises the administrative functions of budgetary preparation and control.

36-81-5 (2022). Preparation of Proposed Budget; Submission to Governing Authority; Public Review of Proposed Budget; Notice and Conduct of Budget Hearing.

(a) By the date established by each governing authority, in such Manner and form as may be necessary to affect this article, and consistent with the local government's accounting system, the budget officer shall prepare a proposed budget for the local government for the ensuing budget period.

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

(c) On the date established by each governing authority, the proposed budget shall be submitted to the governing authority for that body's review prior to enactment of the budget ordinance or resolution.

(d) On the day that the proposed budget is submitted to the governing authority for consideration, a copy of the budget shall be placed in a public location which is convenient to the residents of the unit of local government. The governing authority shall make every effort to provide convenient access to the residents during reasonable business hours so as to accord every opportunity to the public to review the budget prior to adoption by the governing authority. A copy of the budget shall also be made available, upon request, the news media.

(e) A statement advising the residents of the local unit of government of the availability of the proposed budget shall be published in a newspaper of general circulation within the jurisdiction of the governing authority. The notice shall be published during the week in which the proposed budget is submitted to the governing authority. In addition, the statement shall also advise the residents that a public hearing will be held at which time any persons wishing to be heard on the budget may appear. The statement shall be a prominently displayed advertisement or news article and shall not be placed in that section of the newspaper where legal notices appear.

(f) At least on week prior the meeting of the governing authority at which adoption of the budget ordinance or resolution will be considered, the governing authority shall conduct a public hearing, at which time any persons wishing to be heard on the budget may appear.

(g) (1) The governing authority shall give notice of the time and place of the budget hearing required by subsection (f) of this Code section at least one week before the budget hearing is held. The notice shall be published in a newspaper of general circulation within the jurisdiction of the governing authority. The statement shall be a prominently displayed advertisement or news article and shall not be placed in that section of the newspaper where legal notices appear.

(2) The notice required by paragraph (1) of this subsection may be included in the statement published pursuant to subsection (e) of this Code section in lieu of separate publication of the notice.

(h) Nothing in this Code section shall be deemed to preclude the conduct of further budget hearings if the governing body deems such hearings necessary and complies with the requirements of subsection (e) of this Code section.

36-81-6 (2022). Adoption of Budget Ordinance or Resolution; Form of Budget.

(a) On date after the conclusion of the hearing required in subsection (f) of Code Section 36-81-5, the governing authority shall adopt a budget ordinance or resolution making appropriations in such sums as the governing authority may deem sufficient, whether greater or less than the sums presented in the proposed budget. The budget ordinance or resolution shall be adopted at a public meeting which shall be advertised in accordance with the procedures set forth in subsection (e) of Code Section 36-81-5 at least one week prior to the meeting.

(b) The budget may be prepared in any form that the governing authority deems most efficient in enabling it to make the fiscal policy decisions embodied in budget, but such budget shall be subject to the provisions of this article.

Abbreviations and Acronyms

ACS American Community Survey

ADA American with Disabilities Act

APB Accounting Principles Board

ARC Atlanta Regional Commission

ARPA American Rescue Plan Act

ASE Automotive Service Excellence

AWM Atlanta Watershed Management

BCBS Blue Cross/Blue Shield

BOC Board of Commissioners

BOE Board of Education

CARES Coronavirus Aid, Relief, and Economic Security Act

CDAP Community Development Assistance Program

CDBG Community Development Block Grant

CIP Capital Improvement Program

COVID Corona Virus Disease

COLA Cost of Living Adjustment

CRZ Critical Root Zone

CTP Comprehensive Transportation Plan

CVB Convention and Visitors Bureau

DDA Downtown Development Authority

DOL Department of Labor

DOR Georgia Department of Revenue

ETIR Engineering Traffic Investigation Report

EPD Environmental Protection Division

F/T Full Time

FASB Financial Accounting Standards Board

FEMA Federal Emergency Management Association

FICA Federal Insurance Contributions Act

FLSA Fair Labor Standards Act

FMLA Family Medical Leave Act

FSA Flexible Spending Arrangement

FY Fiscal Year

GAAP Generally Accepted Accounting Principles

GAAS Generally Accepted Auditing Standards

GAGAS Generally Accepted Governmental Auditing Standards

GAO General Accounting Office

GASB Government Accounting Standards Board

GDOT Georgia Department of Transportation

GEMA Georgia Emergency Management Agency

GMA Georgia Municipal Association

GFOA Government Finance Officers' Association

GGTCFC Georgia Government Transparency and Campaign Finance Commission

GMEBS Georgia Municipal Employees Benefit System

HRA Health Reimbursement Arrangement

IGA Intergovernmental Agreement

IT Information Technology

LCI Livable Centers Initiative

LIBR Low Impact Bridge Repair

LMIG Local Maintenance Improvement Grant

LOST Local Option Sales Tax

MNGWPD Metropolitan North Georgia Water Planning District

MRPA Metropolitan Rivers Protection Act

NPDES National Pollutant Discharge Elimination System

OMB Office of Management and Budget

P/T Part Time

P&Z Planning and Zoning

RTP Recreation and Trails Program

SFA South Fulton Alliance

SLFRF State and Local Federal Relief Fund

SOS Georgia Secretary of State's Office

TAD Tax Allocation District

TAVT Title Ad Valorem Tax

TDR Transfer of Development Rights

TE Transportation Enhancement

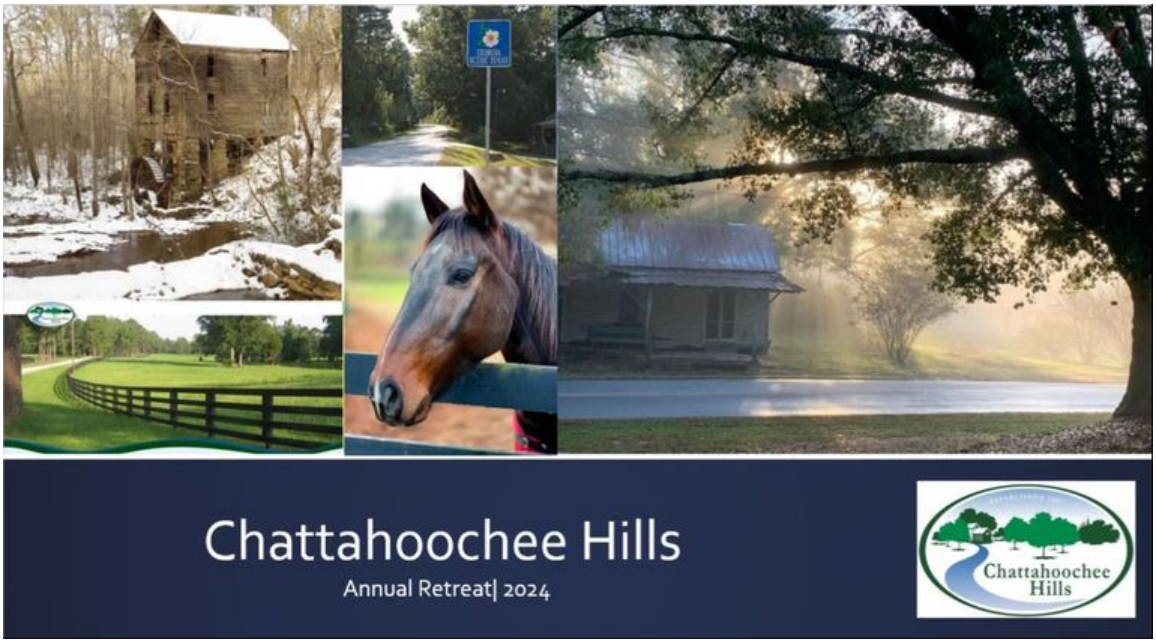
TPL Trust for Public Land

TSPLOST Transportation Special Purpose Local Option Sales Tax

URA Urban Redevelopment Area

USACE United States Army Corps of Engineers

BUDGET OVERVIEW



Throughout fiscal year 2024, the City of Chattahoochee Hills will continue working on city improvements through capital projects, strategic planning, and making sound financial decisions. On March 9th and 10th, 2024, the Mayor, Council members, City Manager, and Department Directors met for a retreat to discuss municipal operating, budgeting, strategic planning, and priorities and issues. During this process, we scheduled an additional planning session to take a deeper dieb into zoning. The overall goal of these sessions was to provide citizens and staff with clear directions for the City and what path will be taken to achieve the the priorties.

The Digital Budget Book provides detailed funding requirements over the next fiscal year and also serves as:

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

The financial summaries in this document detail the City's total budget for the fiscal year of 2025. This includes the addition of one-time expenses and decision packages endorsed by the Mayor and Council.

The development timeline was as follows:

- April 15-19, 2024 – The Mayor and Council met with the city manager in two-on-two meetings to discuss how to proceed with 2025 capital and one-time projects.
- On May 7th, 2024, The Mayor and Council held a Work Session open to the public to further discuss projected revenues and anticipated expenditures for the FY2025 Budget.
- June 27, 2024 – The Mayor and Council adopted the 2025 Financial Plan.

Budget Overview

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

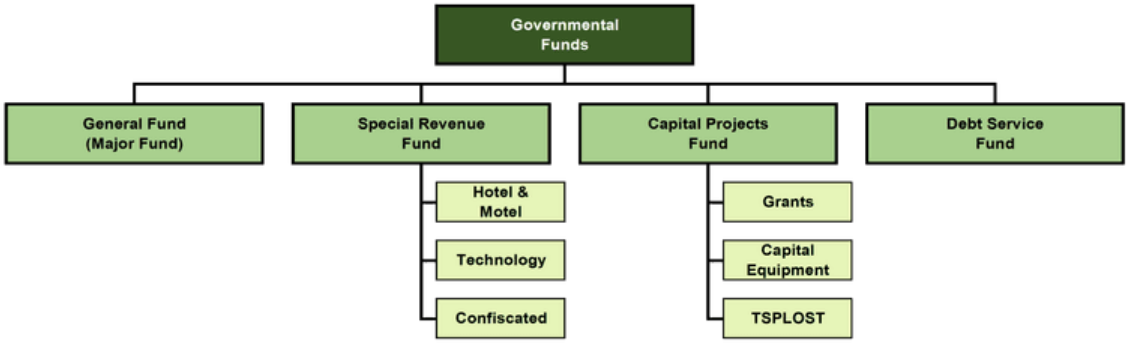
Each department is responsible for participating in the budget formulation process while addressing three major areas: maintenance and operating, operating initiatives, and capital project requests.

The FY2025 budget was adopted on June 27th, 2024. The City of Chattahoochee Hills initiates its formal budget process in mid-February to ensure time for an inclusive and transparent process while allowing the governing body the time to review projected revenues and anticipated expenditures prior to adopting the annual budget. That adoption takes place before the beginning of the fiscal year, July 1. Public meetings are also held to inform the citizenry, and to provide opportunities for public input.

Each department director met with the City Manager to review their respective budget requests. Each request was evaluated by the City Manager according to the priority specified by the department director and available funding. Goals and strategies identified by the governing body during the annual two-day retreat held March 8th and 9th were emphasized and incorporated in these departmental discussions.

Once the proposed budget was developed and functionally complete with the anticipated expenditures and projected revenues for all funds, and reviewed by the Mayor, it was distributed to the Council (during the first week in April). Each Councilmember is provided with a detailed Budget Preparation Worksheets which include the following: Statement of Revenues and Expenditures, Revenue Projections, Detailed Revenue Sources Breakdown, Anticipated Departmental and Fund Expenditures Overview, and Detailed Departmental and Fund Expenditures. The Statement of Revenues and Expenditures delineates how revenues and expenditures are allocated within each fund. The City operates under six funds: General Fund, Debt Service Fund, Hotel/Motel Fund, Grants Fund, Capital Projects Fund and TSPLOST Fund.

The Mayor and City Manager meet with Council members individually to review and make modifications to the budget, with each member of the governing body having access to the same information and discussion items during this process. The first reading and public hearing on the FY2025 Budget was held June 4th. The second reading and adoption was on June 27th.



Strategic Goals and Objectives

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



Promote Sustainable Economic Development



Promote Community Involvement



Preserve Rural Character



Maintain Open and Transparent Communications



Foster grassroots connections



Highlight Fiscal Integrity

Short-term Factors



- **Property Values**: Changes in real estate market trends affect property tax revenues, which are the city's primary source of funding.
- **Sales Tax Revenue**: Economic activity levels influence sales tax collections. A strong economy typically boosts consumer spending, while downturns can lead to reduced revenues.
- **Employment Rates**: Higher employment rates generally lead to increased income tax revenues and reduced demand for social services.
- **Inflation**: Rising costs for goods and services can strain budgets, particularly in areas like public safety, maintenance, and operations.
- **State and Federal Aid**: Availability and changes in grants and funding from higher levels of government can impact revenue and project funding.
- **Interest Rates**: Changes in interest rates affect borrowing costs for municipal bonds, impacting debt service obligations and capital project financing.
- **Economic Growth**: Local GDP growth can lead to higher tax revenues and demand for services, while economic contractions can have the opposite effect.
- **Population Changes**: Increases or decreases in population can affect demand for services, infrastructure, and housing, influencing budget priorities.
- **Consumer Confidence**: Economic sentiment can drive spending and investment, impacting local businesses and, consequently, municipal revenues.
- **Energy Costs**: Fluctuations in energy prices can affect operational costs for municipal services, including transportation and facilities maintenance.


Enhance Service Level for Growing Population
Economic Development and Placemaking
Respond to Demand on Parks and Facilities
Priorities and Issues
Pursue Authentically Rural Development
Support Film and Tourism Industry
Increase Community Outreach Initiatives

Priorities & Issues

The priorities of the City play an important role in the budget process as it helps focus the attention on the greatest needs of our community.

In summary, our strategic priorities fall into the following categories:

1. Enhance Service Level for Growing Population
2. Respond to Demand on Parks and Facilities
3. Support Film and Tourism Industry
4. Increase Community Outreach Initiatives
5. Pursue Development that is Authentically Rural
6. Economic Development and Placemaking

Enhance Service Level for Growing Population

The FY2025 Budget is focused on some capital projects that are overdue such as road paving, building construction, and equipment purchases. The increase in Capital spending will be coming from the Capital Reserves Budgets as well as some from the State and Local Federal Relief Fund (SLFRF). Since we received less than $10M ($1,239,062), the new ruling on the monies provided from this Federal grant allows for spending on “government services”.

When looking at the pre-audit year-to-date revenues, the FY2025 Budget reflects an increase from FY2024 Amended from $11,824,390 to $12,603,889 (6.59%). The General Fund is increasing from $5,225,653 to $5,369,854 (2.8%). This is primarily attributed to a higher anticipation in property taxes as well as sales (L.O.S.T.) and use taxes. The Debt Service Fund will decrease 28% from $275,923 to $198,127 because we have completed the payments for the public works equipment purchased six years ago. The Hotel Motel Fund is showing a 17% increase from $361,076 to $434,206. Of this amount, $90,854 is unrestricted and projected to transfer to the General Fund. 37.50% of all collections which is projected to be $134,409 is allocated to our Convention and Visitors Bureau (CHCVB). 25% ($89,506) is allocated to the Chattahoochee Hills Destination Marketing Organization (CHDMO). The CHDMO can authorize the CHCVB to use its portion for Tourism Development Products (TDP). The Grants Fund is decreasing 42% from $1,048,582 to $316,087 as we have been spending the State and Local Federal Relief Funds (SLFRF) funded through ARPA. We received a total of $1,239,062 from the Federal government and have spent $408,800 on employee recruitment and retention bonuses as well as capital improvement projects at city hall. We estimated the expenditure for bonuses to be around $324,400. We were right at $323,400 with these bonuses ending April 2023. By the end of this fiscal year, we will have spent $503,698 for the new Public Works facility, $200,000 towards a Ladder Truck, and $124,692 on other capital expenditures for a grand total of $1,237,190. These funds must be obligated by December 31, 2024, and spent by December 31, 2025. The Capital Fund is increasing 14.3% from $1,797,818 to $2,055,004 as we allocated more of our reserves to pay for capital equipment and roadway repair and maintenance. The TSPLOST Fund decreased 58% from $1,723,865 to $720,000. This decrease is associated with the spending of all the TSPLOST fund balance as well as Capital reserves on a $3M road paving project this current fiscal year. Lastly, the reserve for contingency is increasing 156% from $1,371,473 to $3,560,611. This is based on an accumulated fund balance that is maintained for large capital improvement and emergency projects.





Respond to Demand on Parks and Facilities

The City currently has five parks now with the new land acquisition of 241 acres along the Chattahoochee River which will be referred to as Chattahoochee Hills RiverLands Park. In June of 2022, the City entered into an agreement with Pond & Company to provide a master plan at the cost of $14,500 for site improvements adjacent to the Chattahoochee River. The City wishes to program the site for various passive recreation uses as well as provide public input related to uses on the site. This plan will be combined with the new RiverLands Park plan developed by Pond for the Trust for Public Land (TPL). Potential program elements that will be considered include natural surface hiking trails, access and entry roads, parking areas and related infrastructure, equestrian trails and/or facilities, picnic pavilions, restrooms, picnic areas, paved walking paths/bike trails, and maintenance area/park office.

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

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

In addition to expanding parking areas, we added several cameras in the public access areas for safety and security. Two of these cameras have a Pan-Tilt-Zoom (PTZ) feature while the others are fixed. There will also be a need for the expansion of existing restroom facilities and the addition of new restroom facilities at our current parks and our newer, less utilized parks that will begin seeing more traffic and use with the installation of the boat ramp.



Support Film and Tourism Industry

Over the last year, the City has permitted over 17 film production which include movies, television series and streaming services such as Netflix, Hulu and the like. The fees associated with permitting these activities were close to $30,000.

The actor's union (SAG-AFTRA) strike took a 118-day bite out of Georgia's busy 2023 filming schedule, slowing production to a handful of indie projects and the work from smaller studios not affected by the strike. But that didn't slow the pace of infrastructure development across the state, where private investment in studios, backlots and other production assets continued steadily.

Since January 2023, more than 800,000 additional square feet of state-of-the-art stage space has come online. Companies are also looking to build more visual effects and post-production facilities in the state. The Georgia Department of Economic Development estimates Georgia already boasts 4 million square feet of stage space, and newly announced or completed

projects will boost that figure even higher, looking to capitalize on the state's generous film production tax credits.

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





Georgia® Film

Increase Community Outreach Initiatives

As a result of the positive turn out and fun had by all, Community Outreach initiatives will continue into FY2025 with more events such as a fall event with live music, Senior Lunch and Learns, Community Choir, Tour of Homes, and a Christmas Tree lighting in December. For more information on Chatt Hills Community Outreach and the upcoming programs, visit:Community Outreach Website..

Hutcheson Ferry Park. With its sprawling pasture-like lawn fringed by tall trees in every shade of green, and its discrete trails well-hidden from view, it offers a quiet respite most days of the year. But on the rare occasion when the City hosts special events there, this sleepy park sparks with excitement to showcase the best of Chatt Hills. April 13 was such a day, as more than 100 residents gathered at Hutcheson Ferry Park for the third annual Chatt Hills Movie Night hosted by Chatt Hills Community Outreach in partnership with the City of Chattahoochee Hills and the Art Farm at Serenbe.





Pursue Development that is Authentically Rural

When people hear about Chattahoochee Hills, the word "rural" often comes up. The reason for this is because Chattahoochee Hills is the only City that is 25 minutes from the busiest airport in the world that is 60 square miles with no traffic signals. Instead, the City has chosen to be thoughtful in how it pursues and permits development. The City has chosen from its beginning to require that 70% of its land be put in preservation hereby allowing more tree canopy, rolling hills, protected waterways and environmental protection. And this has culminated into a continued effort that requires a more restrictive process to develop. But the end result is a more authentically rural landscape that provides a more attractive and alluring place to live, work, enjoy, visit and retire.

Last fiscal year, building permit activity decreased by 54 permits from 254 to 200 (down 21%). There were 178 certificates of occupancy issued last fiscal year compared to 211 (down 16%) in the previous year. Lastly, there were 2,149 inspections compared to 2,526 in the previous year (down 15%). Based on the current rezoning applications and anticipated development as Serenbe

expands into Coweta County, we anticipate these numbers to increase in 2024-2025 (FY2025).



Economic Development and Placemaking

Chattahoochee Hills is uniquely situated in an undeveloped area of a highly urbanized metropolitan region. Because of a lack of historical public infrastructure investment, the community has retained much of its authentic rural character, which values the preservation of untouched forest and green spaces, concentrates development into higher density nodes to maximize infrastructure cost efficiencies, and embraces and celebrates the community assets that contribute to the rich quality of life enjoyed within our community.

The city's top economic development priorities include:

- Strategic Growth Planning
- Interjurisdictional Coordination
- Creative Financial Resourcing
- Economic Placemaking
- Project/program Management
- Marketing and Community Outreach
- Tourism Product Development

Economic development is a multifaceted endeavor that requires strategic planning, collaboration, innovative financing, and effective management. By focusing on these key areas, we seek to create vibrant, sustainable economy that benefit residents, businesses, and visitors alike. Through thoughtful planning and execution, economic development initiatives can unlock a community's full potential and drive long-term prosperity.



Vision, Mission, and Values

Our Vision

To cultivate a vibrant community in the countryside with unparalleled proximity to nature, work and the world





Our Mission

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

Trust
Accountability
Integrity

Collaboration
Custome Service
Preservation
Stewardship





Chattahoochee Hills stands as a new model of sustainable rural living, agricultural stewardship and responsible development. A model that preserves the best of the past, expands inclusion and builds a collective future celebrating nature along with convenient urban vitality forever free from suburban sprawl.

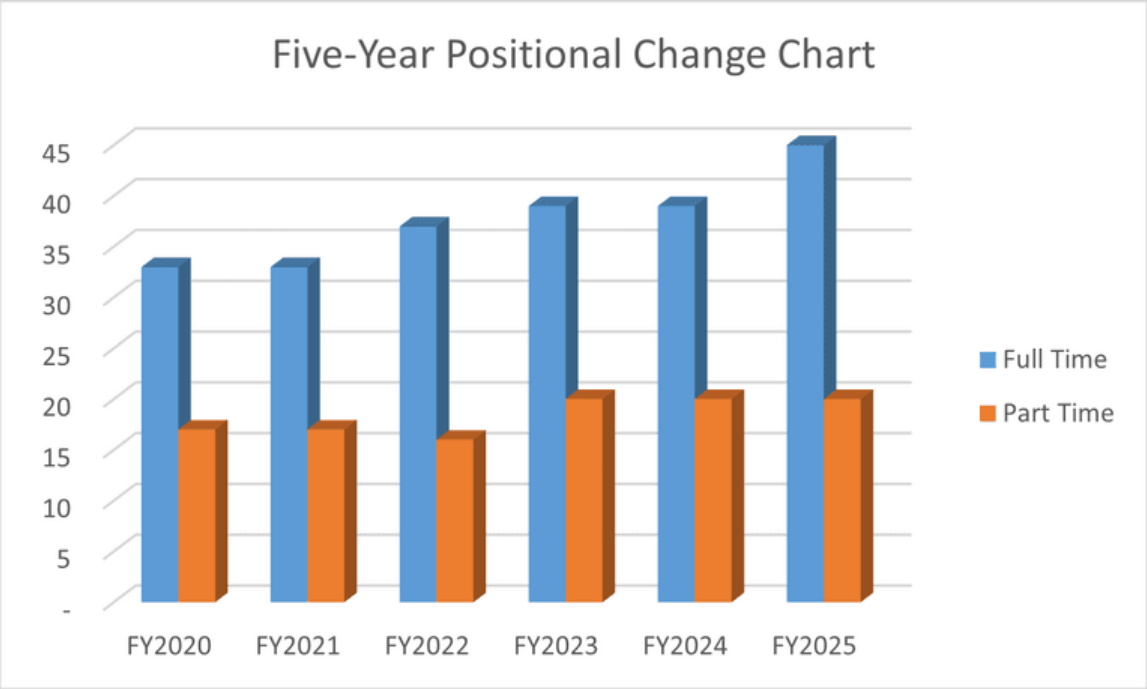
Chattahoochee Hills represents a place apart, yet accessible to all. A vibrant, living microcosm of good people from a variety of backgrounds – socially, ethnically and economically. A place welcoming to multigenerational families, long-term residents and recent arrivals alike. A place of not simply neighbors but neighborliness where families enjoy a way of life long thought lost. A place of farm-to-table feasts and artisan trades... of conserved forests, farms, pastures, parks and paths spanning 70% of our land.

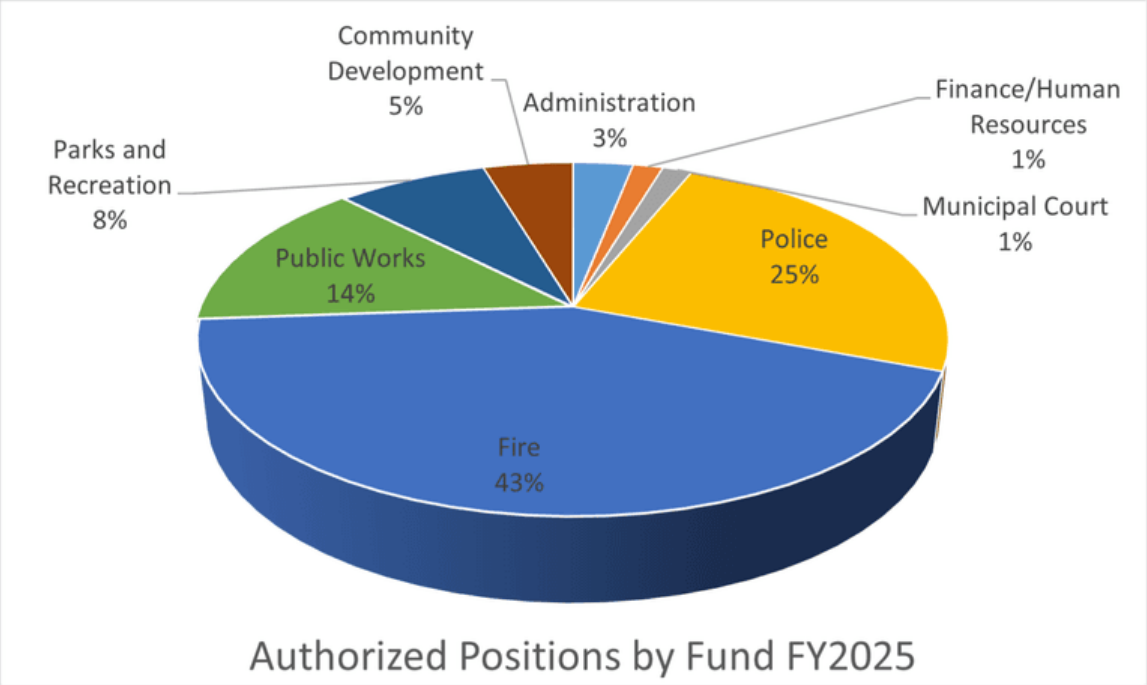
In Chattahoochee Hills enjoy both the rejuvenating power of nature walkable out the front door and urban amenities within easy reach. And as we grow, that's how it will stay. Our open spaces, fauna and unique agrarian character are not only worth preserving, but also worth sharing... now and for generations to come.

Chattahoochee Hills. Celebrating and sharing the best of both worlds

Personnel Changes

The FY2024 budget includes 65 approved positions. Included in that total, four new positions were added in the FY2025 General Fund Operating Budget. The new positions include two additional uniform patrol officers for the Police Department and two new park technicians. The Mayor and Council supported adding additional police officers to provide more coverage during peak hours and adding park technicians to assist with the maintenance of the additional park land that is being improved by Trust for Public Land (TPL) with boat ramps, restroom facilities, trails, and camp sites.





Positions by Service Area	FY2020		FY2021		FY2022		FY2023		FY2024		FY2025	
	F/T	P/T	F/T	P/T	F/T	P/T	F/T	P/T	F/T	P/T	F/T	P/T
Legislative	-	6	-	6	-	6	-	6	-	6	-	6
Appointed Boards	-	17	-	17	-	19	-	28	-	28	-	28
Judicial	-	3	-	3	-	3	-	3	-	3	-	3
Administration	2	-	2	-	2	-	2	-	2	-	2	-
Finance/Human Resources	1	-	1	-	1	-	1	-	1	-	1	-
Municipal Court	1	-	1	-	1	-	1	-	1	-	1	-
Police	11	2	11	2	11	2	11	2	11	2	14	2
Fire	8	15	8	15	10	14	11	17	11	17	11	17
Public Works	7	-	7	-	9	-	9	-	9	-	9	-
Parks and Recreation	1	-	1	-	1	-	1	1	2	1	4	1
Community Development	2	-	2	-	2	-	3	-	3	-	3	-
	33	43	33	43	37	44	39	57	40	57	45	57



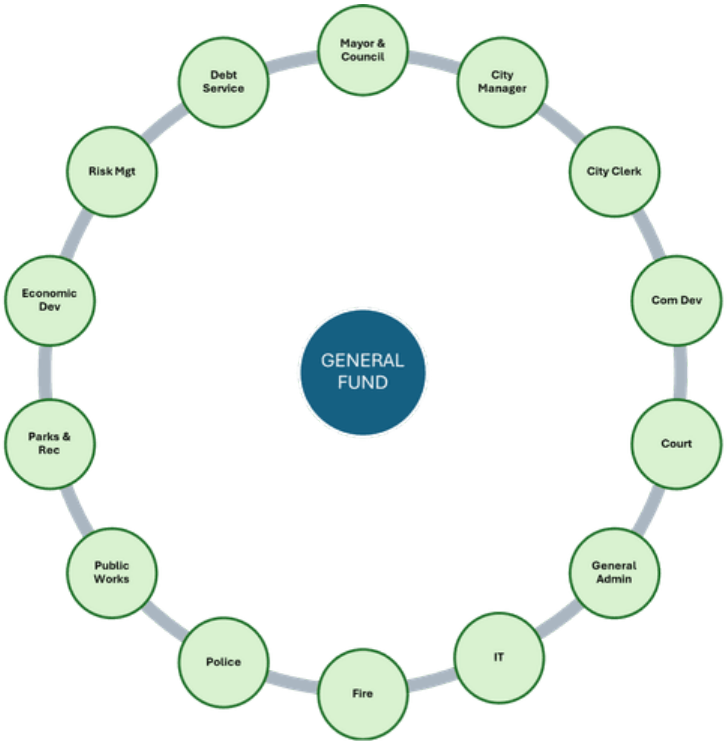
FUND SUMMARIES

General Fund

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

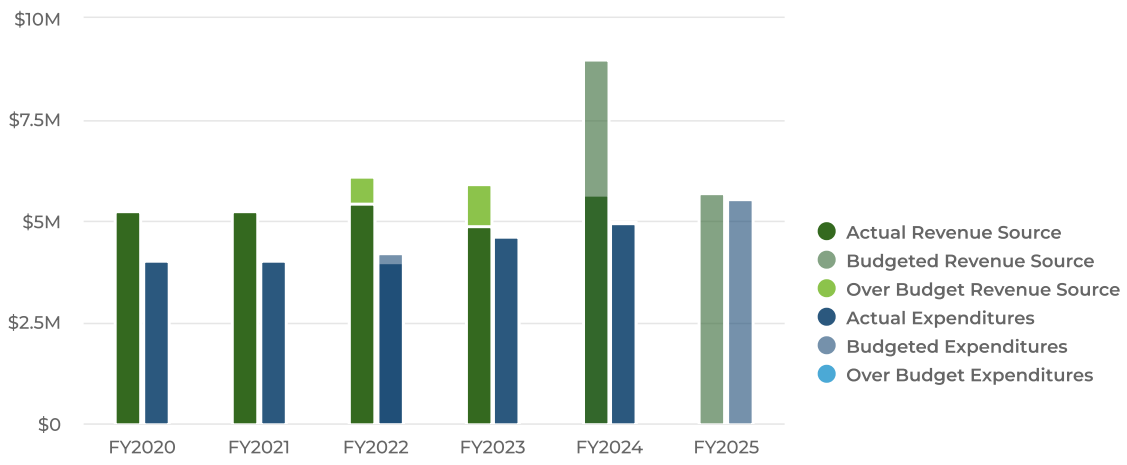
Discussions circumscribing balancing the budget led to the general fund. It encompasses a surplus of money used to operate. The City's Charter provides for the Mayor and Council to approve a budget every fiscal year with the City Manager responsible for facilitating and managing the budget adopted by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

General Fund Departments



Summary

The City of Chattahoochee Hills is projecting $5.71M of revenue in FY2025, which represents a 36.7% decrease over the prior year. Budgeted expenditures are projected to increase by 12.3% or $608.62K to $5.57M in FY2025.



General Fund Comprehensive Summary

Name	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted
Beginning Fund Balance:	**$5,407,914**	**$5,407,914**	**$5,962,496**
Revenues			
Taxes	$3,820,000	$4,415,374	$4,424,000
Charges for Services	$370,000	$369,350	$424,350
Licenses & Permits	$130,000	$156,100	$185,000
Fines & Forfeitures	$150,000	$155,000	$155,000
Other Revenue	$4,239,709	$265,679	$201,504
Grants	$306,292	$316,087	$316,087
Total Revenues:	**$9,016,001**	**$5,677,590**	**$5,705,941**
Expenditures			
Salaries & Benefits	$3,480,767	$3,480,767	$4,061,431
Professional & Technical Services	$841,213	$841,213	$1,060,125
Materials & Supplies	$233,137	$233,137	$237,998
Infrastructure	$136,118	$184,118	$10,300
Capital Outlay	$268,129	$275,922	$198,127
Total Expenditures:	**$4,959,364**	**$5,015,157**	**$5,567,981**
Total Revenues Less Expenditures:	**$4,056,637**	**$662,433**	**$137,960**
Ending Fund Balance:	**$9,464,551**	**$6,070,347**	**$6,100,456**

Revenues by Source

The money for the General Fund comes from several sources of revenue including varying forms of taxes, fees, and charges for services. These sources of revenue total $5,279,000 3. This is $114,362 (or 2.2%) more than the FY2024 Amended Budget. This is primarily due to anticipated new tax revenue from housing development.

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

- **Contributions and Donations**

This line item is challenging to project as the City receives contributions and donations based on the benevolence of community members when they feel the need or have the desire to assist with both anticipated expenditures and those that arise during the fiscal year yet are not budgeted. For instance, in FY2023, the City received $5,445 in donations from citizens and corporations who wanted to offset the cost of community outreach events.

- **Development Fees, Permits and Licenses**

Police Technology Fees (file:///C:/Users/rokoviro/AppData/Local/Microsoft/Windows/Temporary%20Internet%20Files/Content.MSO/41945C97.xlsm & Fire Permit Fees'!A1)
This is a $15.00 fee imposed for each court case docketed before the Municipal Court to promote public health and welfare. Expenditures related to the collection of these fees are restricted to uses that directly impact the operations of Court Services.

Alcohol Beverage License
Fees collected for the issuance of a license to sell alcoholic beverages (approved by Council). These are unrestricted funds used for City operations.
Occupation Tax (file:///C:/Users/rokoviro/AppData/Local/Microsoft/Windows/Temporary%20Internet%20Files/Content.MSO/41945C97.xlsm Tax'!A1)
The occupational tax levied in this article is for revenue purposes only and is not for regulatory purposes, nor is the payment of the tax made a condition precedent to the practice of any such profession, trade or calling. These are unrestricted funds used for City operations.

Occupational Tax Admin Fee (file:///C:/Users/rokoviro/AppData/Local/Microsoft/Windows/Temporary%20Internet%20Files/Content.MSO/41945C97.xlsm Tax Admin Fee'!A1)
Fee that covers the cost of processing and issuing occupational tax licenses to businesses and individuals that apply for a license. These are unrestricted funds used for City operations.

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

Re-Inspection Fee (file:///C:/Users/rokoviro/AppData/Local/Microsoft/Windows/Temporary%20Internet%20Files/Content.MSO/41945C97.xlsm Inspection Fee'!A1)
Fees collected from builders/contractors for failed inspections completed by the building inspections. These are unrestricted funds used for City operations.

Building Permits (file:///C:/Users/rokoviro/AppData/Local/Microsoft/Windows/Temporary%20Internet%20Files/Content.MSO/41945C97.xlsm Permits'!A1)
Fees collected for the issuance of building permits (commercial & residential) once plans/scope of work is approved by a Building Official or Deputy Building Official or Fire Inspector. These are unrestricted funds used for City operations.

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

Development Fees (file:///C:/Users/rokoviro/AppData/Local/Microsoft/Windows/Temporary%20Internet%20Files/Content.MSO/41945C97.xlsm Fees'!A1)
Land Development and Planning & Zoning fees collected for site plan review, land development permits, zoning variance applications, conditional use permit applications, sign variance applications, and zoning certification letters. These are unrestricted funds used for City operations.

- **Fines and Forfeitures**

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

- **Franchise Taxes**

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

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

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

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

- **Interest Income**

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

- **Miscellaneous**

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

Miscellaneous Revenues

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

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

- **Parks and Recreation**

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

- **Police Department**

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

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

- **Taxes**

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

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

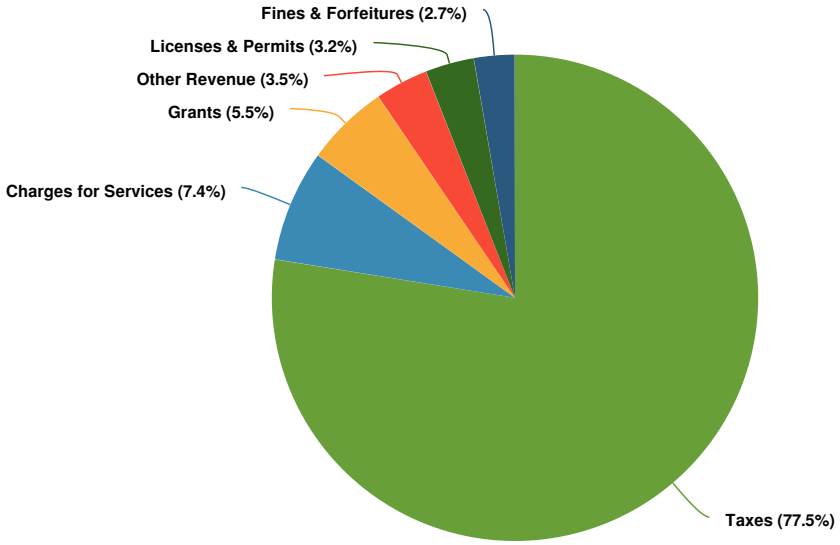
Real Estate Transfer Tax
Fees collected by the County and then remitted to the City for deeds, instruments, or other writings by which any lands tenements, or other realty sold is granted, assigned, transferred, or otherwise conveyed to or vested within the city limits. These are unrestricted funds used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

Insurance Premium

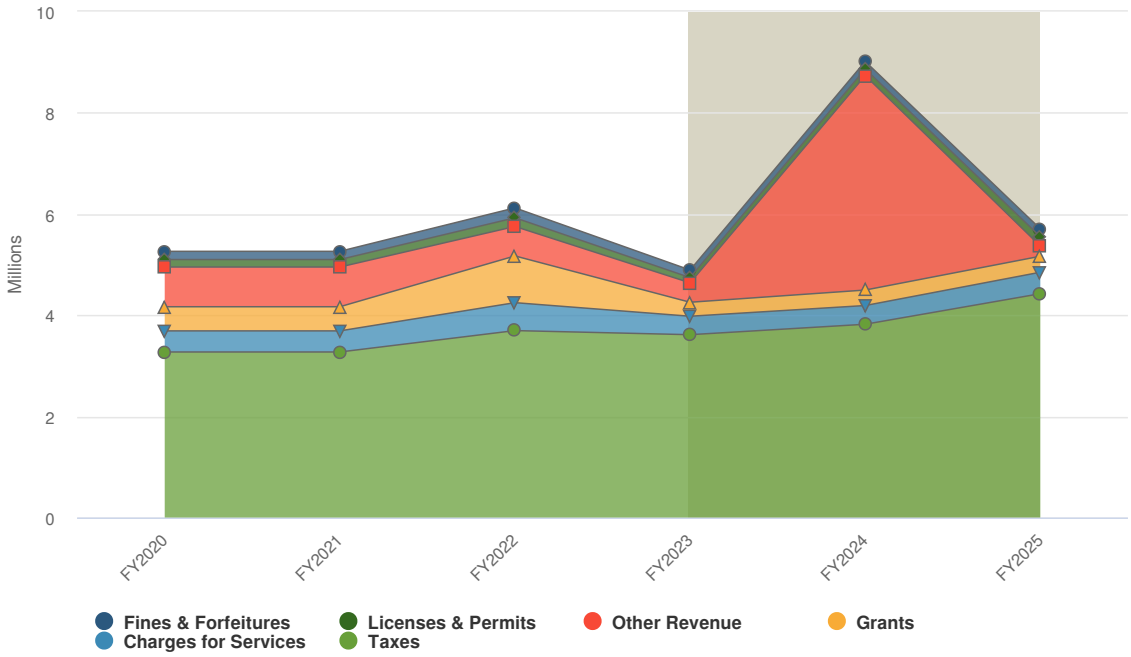
Funds that are distributed by the Office of Insurance and Safety Fire Commissioner (Premium Tax Division). The funds are taxes imposed upon gross premiums received from direct writings without any deductions allowed for premium abatements of any kind or character or for reinsurance or for cash surrender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

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

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



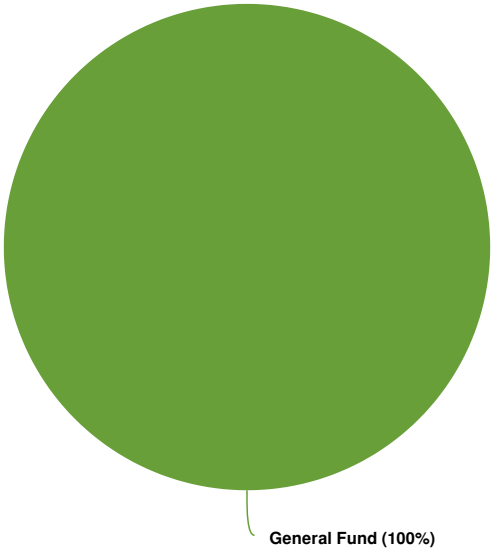
Grey background indicates budgeted figures.

Name	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Revenue Source				
Taxes	$3,820,000	$4,415,374	$4,424,000	15.8%
Charges for Services	$370,000	$369,350	$424,350	14.7%

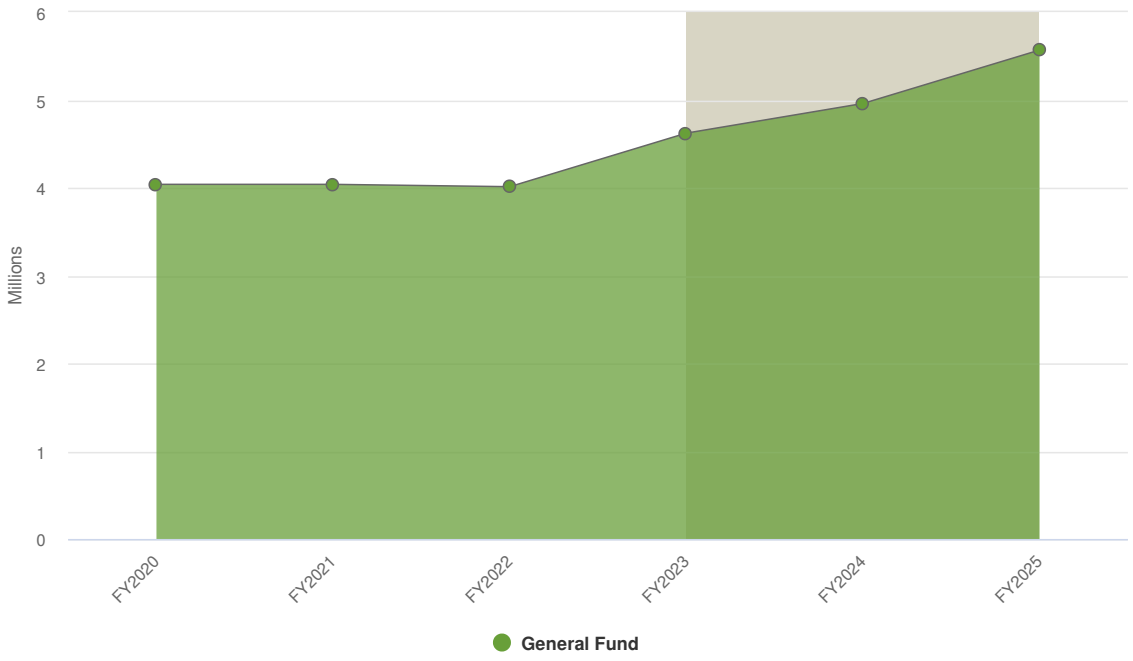
Name	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Licenses & Permits	$130,000	$156,100	$185,000	42.3%
Fines & Forfeitures	$150,000	$155,000	$155,000	3.3%
Other Revenue	$4,239,709	$265,679	$201,504	-95.2%
Grants	$306,292	$316,087	$316,087	3.2%
Total Revenue Source:	**$9,016,001**	**$5,677,590**	**$5,705,941**	**-36.7%**

Expenditures by Fund

2025 Expenditures by Fund



Budgeted and Historical 2025 Expenditures by Fund



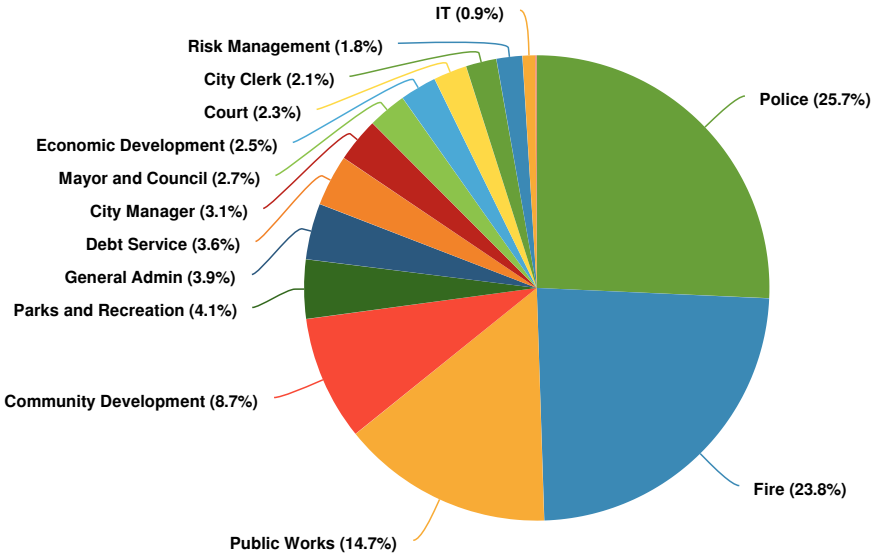
Grey background indicates budgeted figures.

Name	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)
General Fund	$4,959,364	$5,015,157	$5,567,981	12.3%
Total General Fund:	**$4,959,364**	**$5,015,157**	**$5,567,981**	**12.3%**

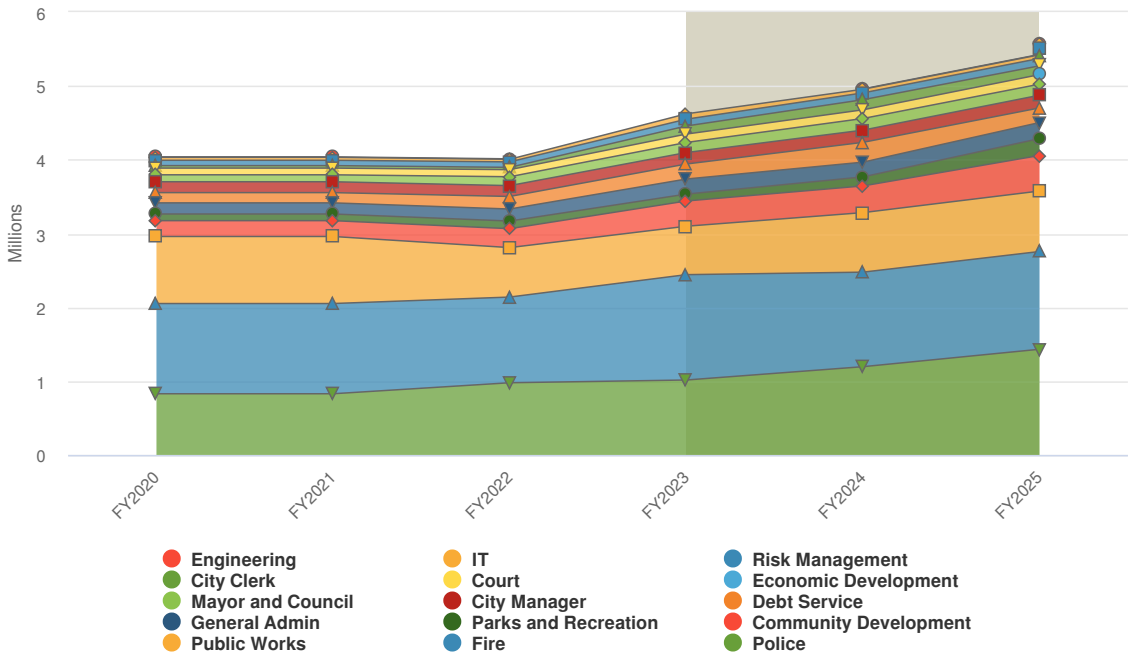
Expenditures by Function

Expenditures by function provides the percentage of each department's expenditures within the General Fund. The Police Department has the highest percentage of expenditures at 25.8%. The Police Department has the most full time employees within the City of Chattahoochee Hills. Due to the size and nature of that department, it is expected for them to have the largest percentage of expenditures.

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



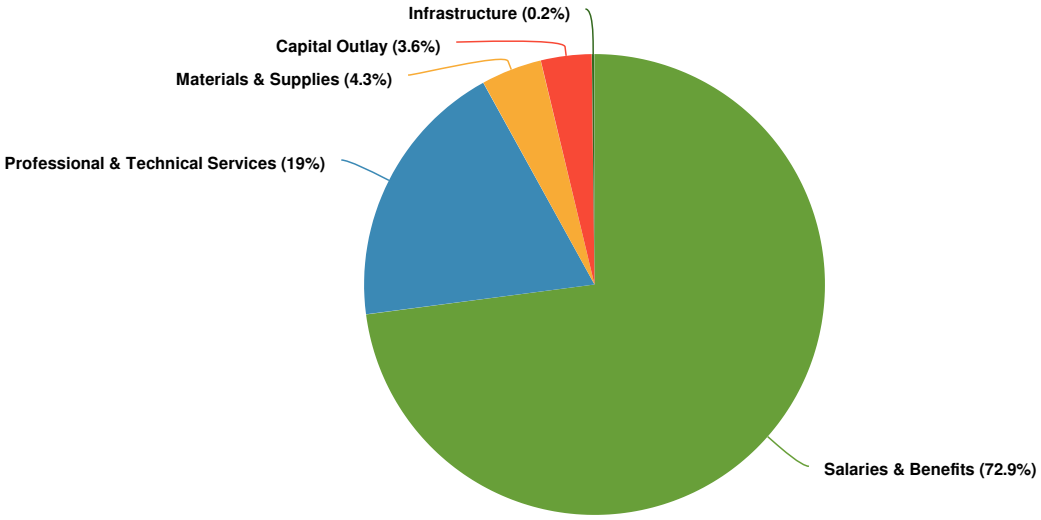
Grey background indicates budgeted figures.

Name	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Expenditures				
Economic Development	$0	$0	$141,597	N/A
Mayor and Council	$157,672	$157,672	$149,408	-5.2%
City Clerk	$137,077	$137,077	$118,955	-13.2%
City Manager	$165,717	$165,717	$172,203	3.9%
General Admin	$199,818	$199,818	$217,889	9%
IT	$49,160	$49,160	$49,160	0%
Risk Management	$92,151	$92,151	$100,139	8.7%
Court	$117,760	$117,760	$129,656	10.1%
Police	$1,195,299	$1,195,299	$1,431,612	19.8%
Fire	$1,280,931	$1,328,931	$1,324,503	3.4%
Public Works	$806,676	$806,676	$819,374	1.6%
Engineering	$5,000	$5,000	$5,000	0%
Parks and Recreation	$122,461	$122,461	$228,372	86.5%
Community Development	$361,513	$361,513	$481,987	33.3%
Debt Service	$268,129	$275,922	$198,127	-26.1%
Total Expenditures:	**$4,959,364**	**$5,015,157**	**$5,567,981**	**12.3%**

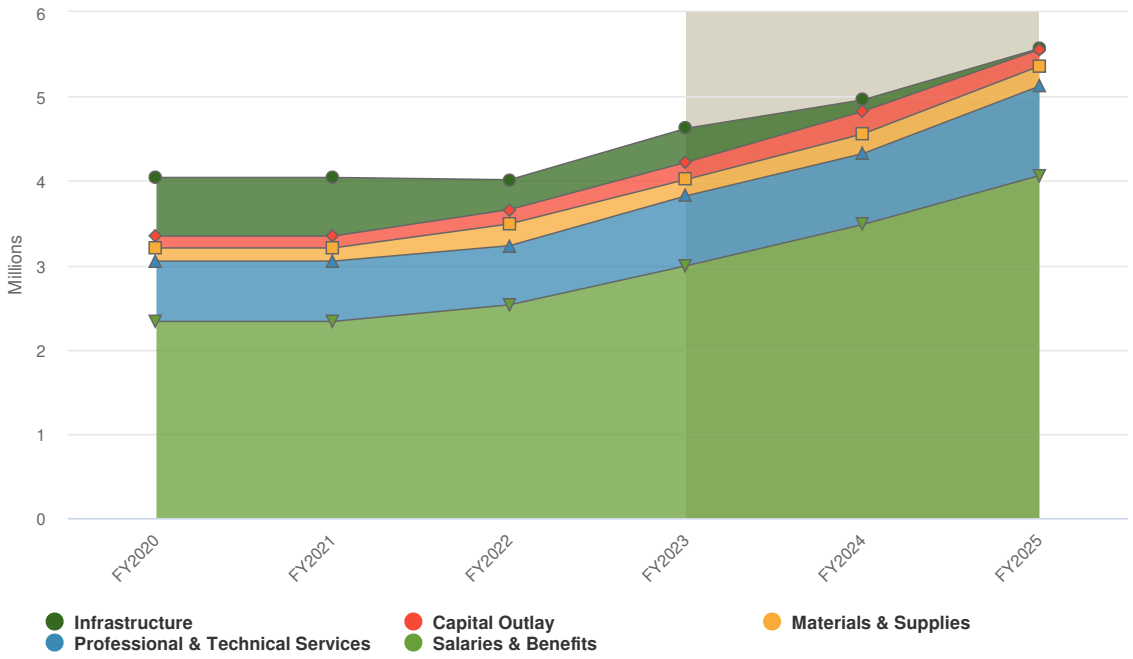
Expenditures by Expense Type

Expenses are grouped into several categories, as can be seen below. Salaries and Benefits is by far the largest expense type for the City of Chattahoochee Hills. This category includes items such as salaries, health insurance, income taxes, Social Security, and retirement. The second largest category is Professional and Technical Services. This includes payments for services such as the court judge, a court translator, IT services, dues and fees for professional organizational memberships, and many others.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

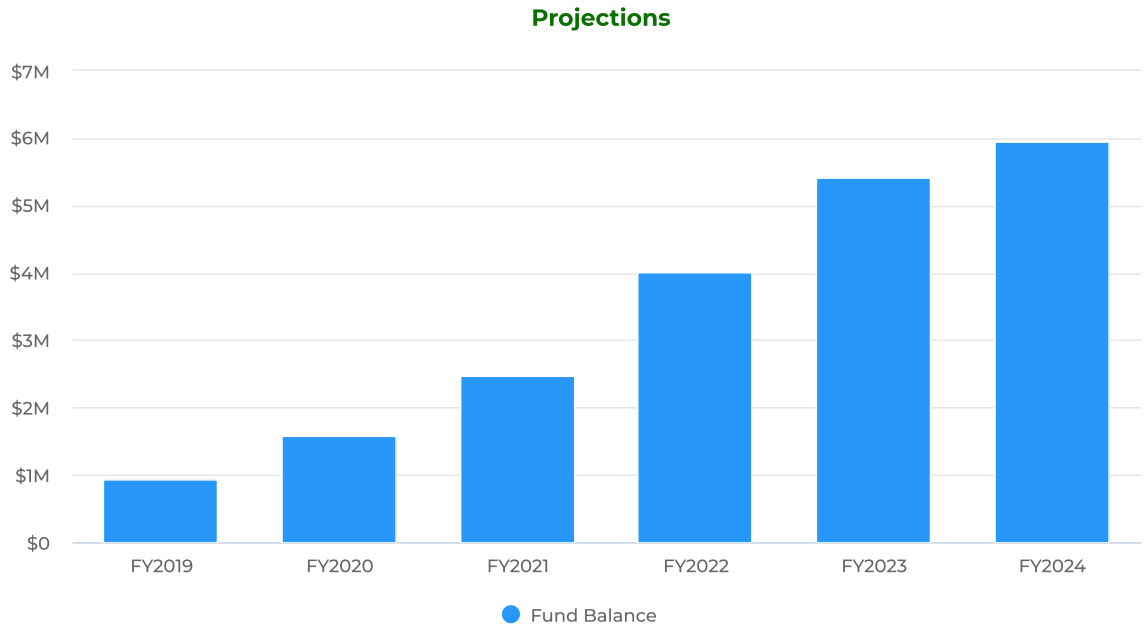


Grey background indicates budgeted figures.

Name	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Expense Objects				
Salaries & Benefits	$3,480,767	$3,480,767	$4,061,431	16.7%
Professional & Technical Services	$841,213	$841,213	$1,060,125	26%
Materials & Supplies	$233,137	$233,137	$237,998	2.1%
Infrastructure	$136,118	$184,118	$10,300	-92.4%
Capital Outlay	$268,129	$275,922	$198,127	-26.1%
Total Expense Objects:	**$4,959,364**	**$5,015,157**	**$5,567,981**	**12.3%**

Fund Balance

The General Fund is the chief operating fund of the City of Chattahoochee Hills. At the end of June 30, 2024, the City's General Fund reported an unaudited ending fund balance of $5,743,742. This is a $498,163 (13%) increase over the prior year's General Fund balance as management has deferred capital spending until future years. The combined fund balance of all governmental funds which includes the General Fund, Hotel Motel Fund and TSPLOST is projected to be $5,910,377 compared to FY2024 which was $6,422,426. That is a $512,049 (8%) decrease which can be attributed to the spending of TSPLOST on a roadway paving project that will deplete the fund balance in that fund.



TSPLOST Fund

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

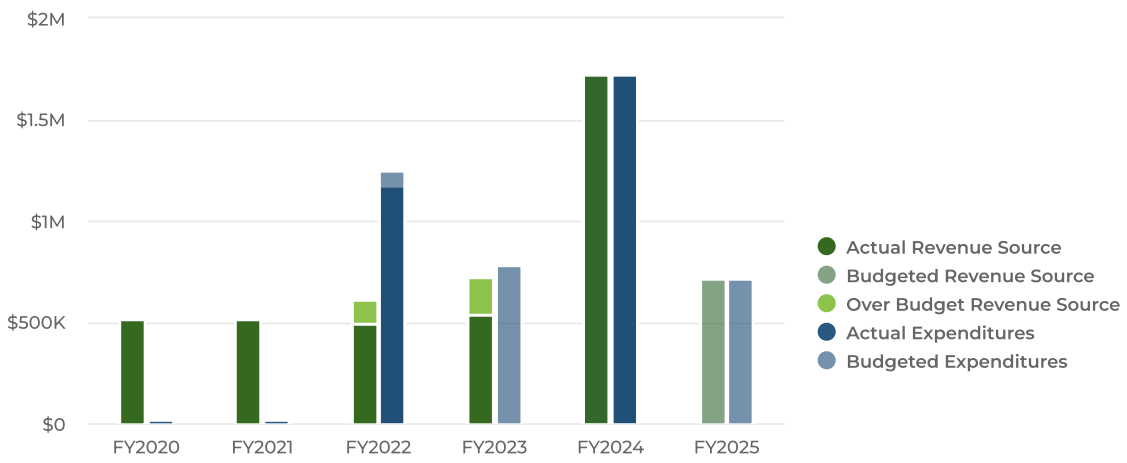
TSPLOST Projects have improved safety, reduced congestion, and enhanced quality of life across Fulton County. • Over the last 5 years, TSPLOST funds have provided locally controlled investments in infrastructure. • TSPLOST Projects are identified by each city and are managed locally. • Projects have been delivered on time and within budget.

Transportation Infrastructure



Summary

The City of Chattahoochee Hills is projecting $720K of revenue in FY2025, which represents a 58.2% decrease over the prior year. Budgeted expenditures are projected to decrease by 58.2% or $1M to $720K in FY2025.

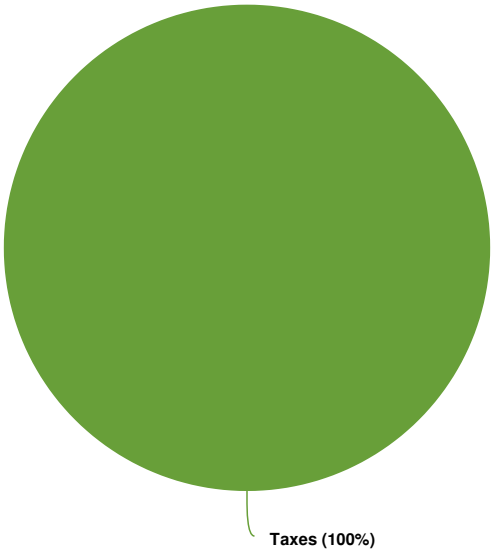


TSPLOST Fund Comprehensive Summary

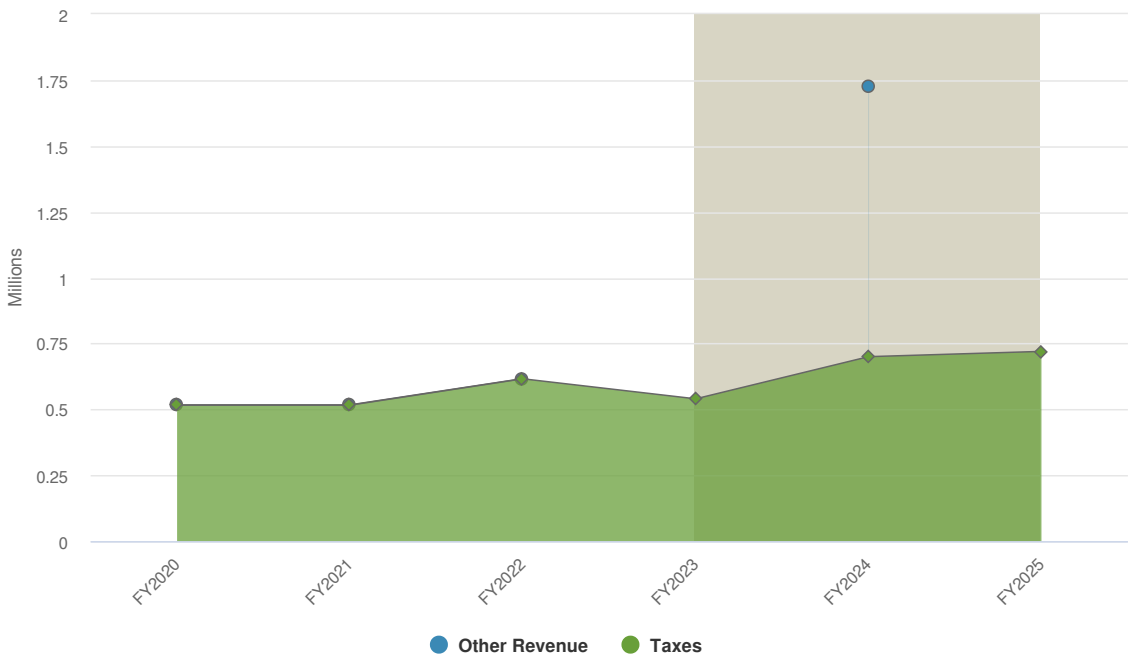
Name	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted
Beginning Fund Balance:	**$1,004,102**	**$1,004,102**	**$638,222**
Revenues			
Taxes	$700,000	$700,000	$720,000
Other Revenue	$1,023,865	$1,023,865	$0
Total Revenues:	**$1,723,865**	**$1,723,865**	**$720,000**
Expenditures			
Professional & Technical Services	$1,723,865	$1,723,865	$36,000
Infrastructure	$0	$0	$684,000
Total Expenditures:	**$1,723,865**	**$1,723,865**	**$720,000**
Ending Fund Balance:	**$1,004,102**	**$1,004,102**	**$638,222**

Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



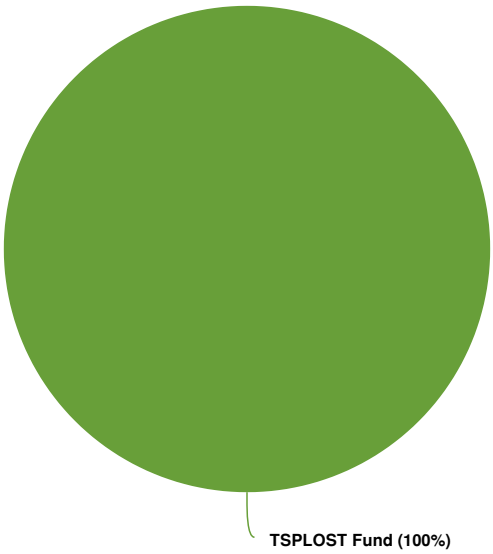
Grey background indicates budgeted figures.

Name	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Revenue Source				

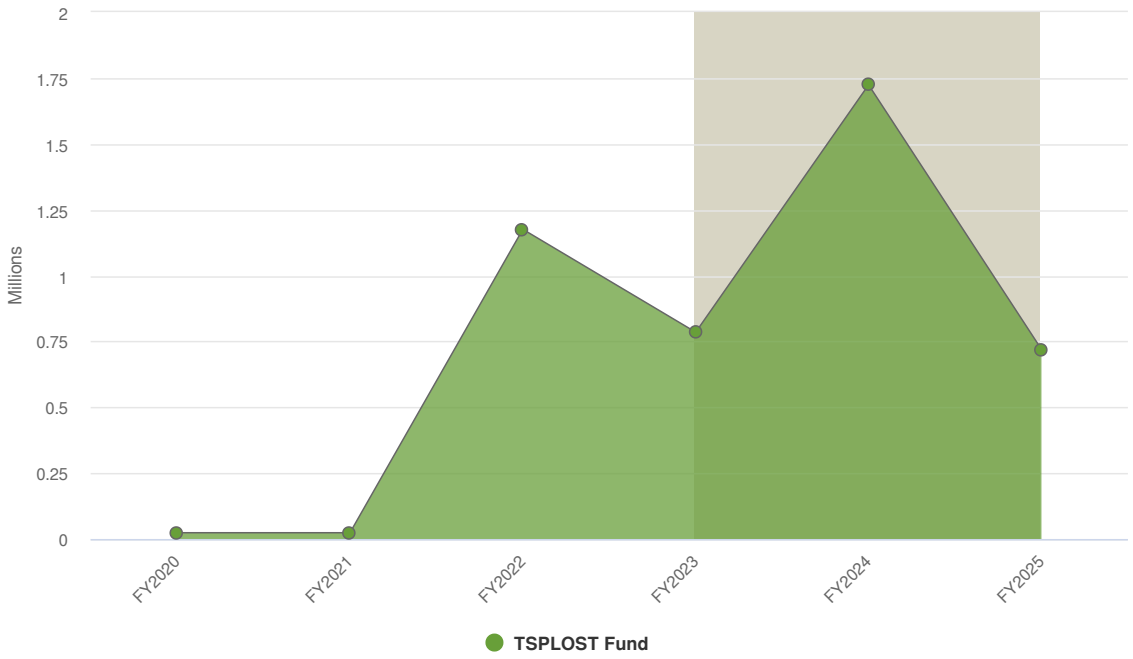
Name	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Taxes	$700,000	$700,000	$720,000	2.9%
Other Revenue	$1,023,865	$1,023,865	$0	-100%
Total Revenue Source:	**$1,723,865**	**$1,723,865**	**$720,000**	**-58.2%**

Expenditures by Fund

2025 Expenditures by Fund



Budgeted and Historical 2025 Expenditures by Fund

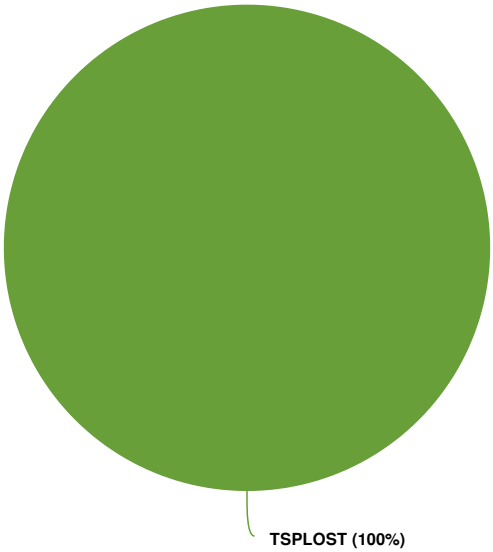


Grey background indicates budgeted figures.

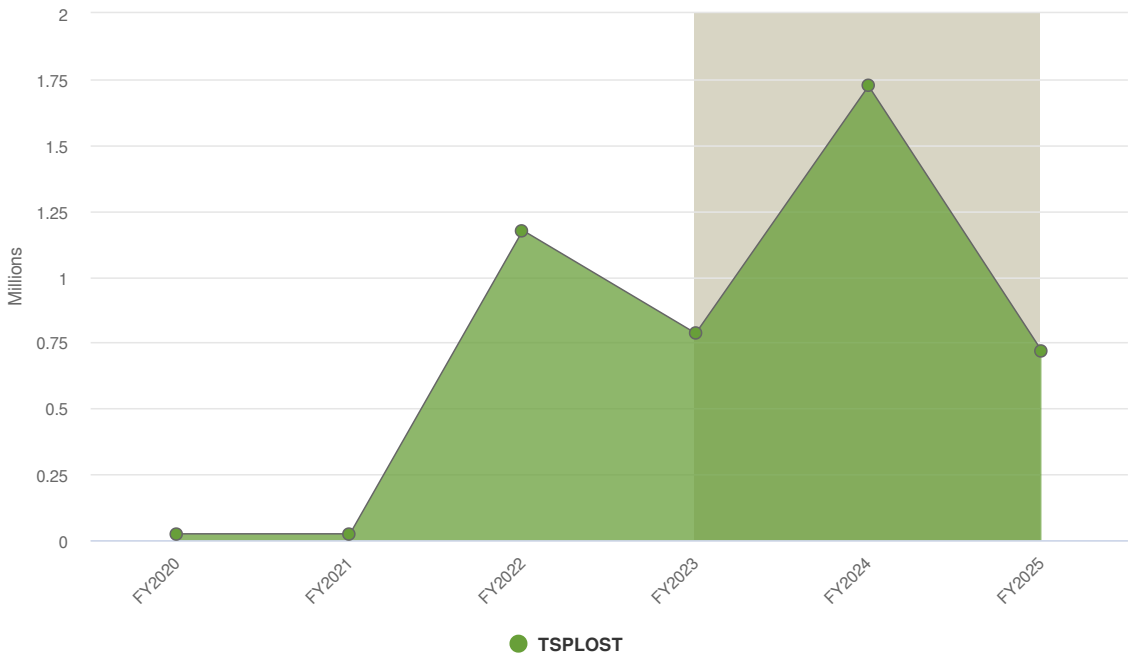
Name	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)
TSPLOST Fund	$1,723,865	$1,723,865	$720,000	-58.2%
Total TSPLOST Fund:	**$1,723,865**	**$1,723,865**	**$720,000**	**-58.2%**

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

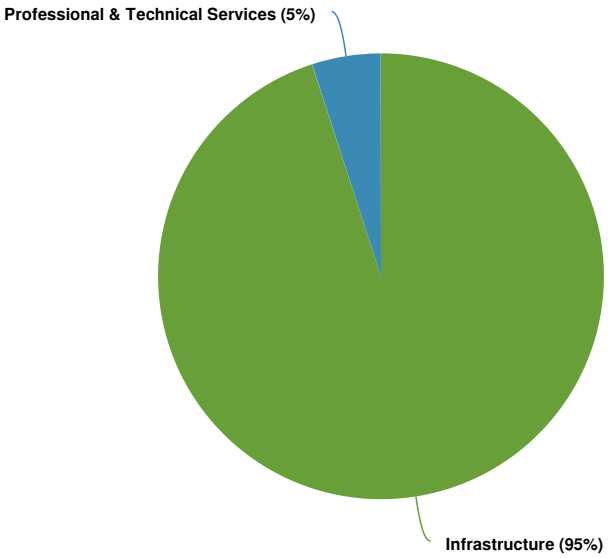


Grey background indicates budgeted figures.

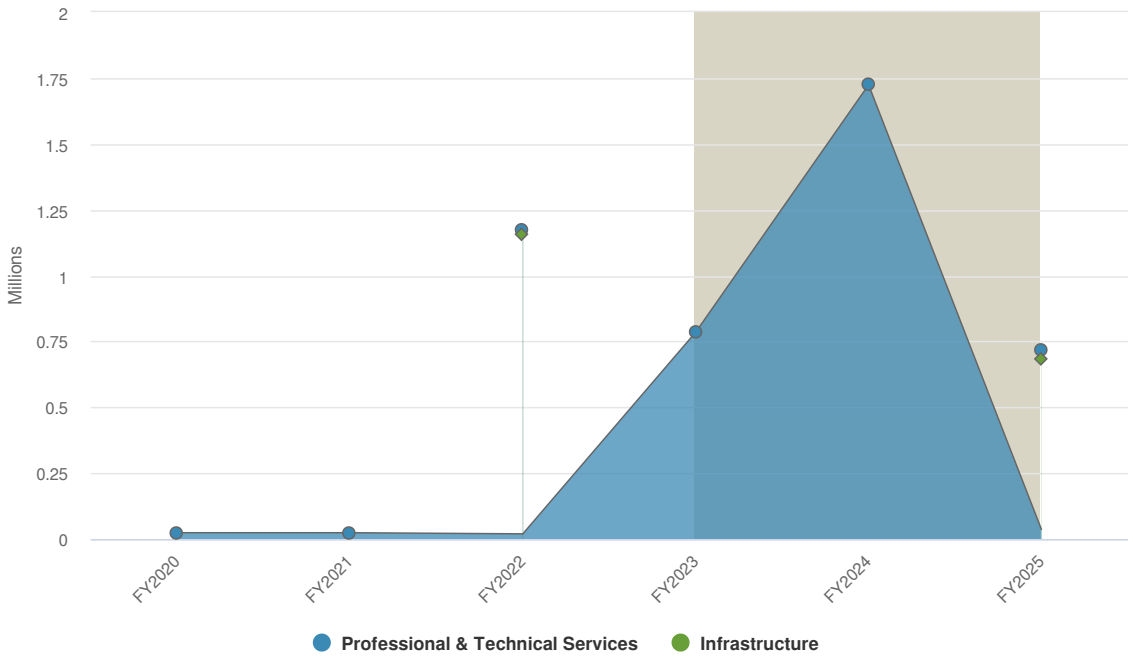
Name	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Expenditures				
TSPLOST	$1,723,865	$1,723,865	$720,000	-58.2%
Total Expenditures:	**$1,723,865**	**$1,723,865**	**$720,000**	**-58.2%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

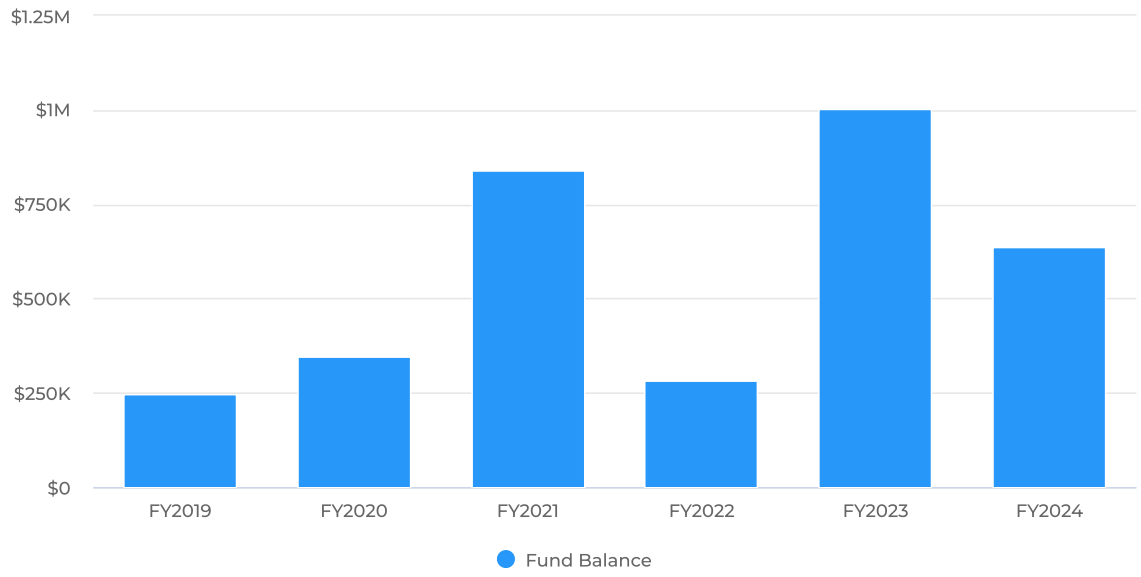


Grey background indicates budgeted figures.

Name	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Expense Objects				
Professional & Technical Services	$1,723,865	$1,723,865	$36,000	-97.9%
Infrastructure	$0	$0	$684,000	N/A
Total Expense Objects:	**$1,723,865**	**$1,723,865**	**$720,000**	**-58.2%**

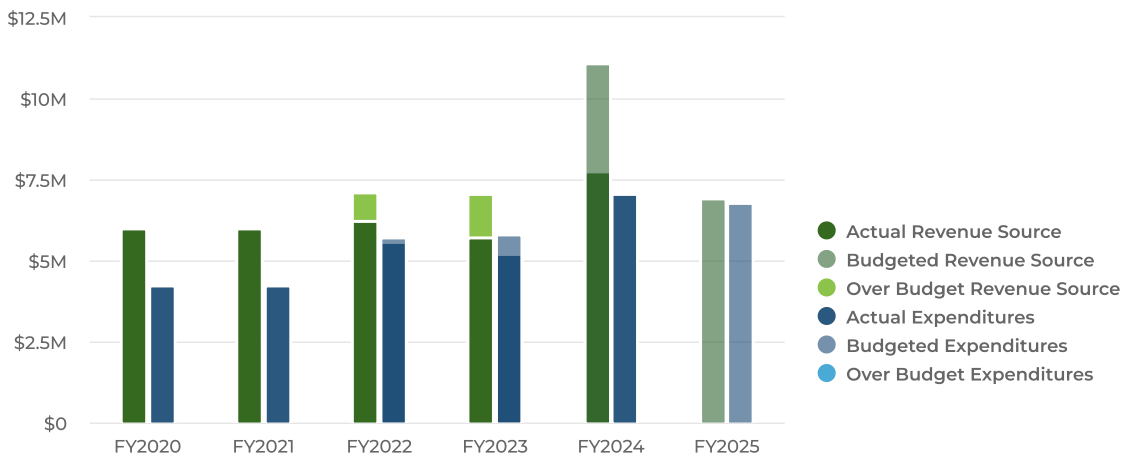
Fund Balance

Projections



Summary

The City of Chattahoochee Hills is projecting $6.95M of revenue in FY2025, which represents a 37.5% decrease over the prior year. Budgeted expenditures are projected to decrease by 3.6% or $255.63K to $6.81M in FY2025.



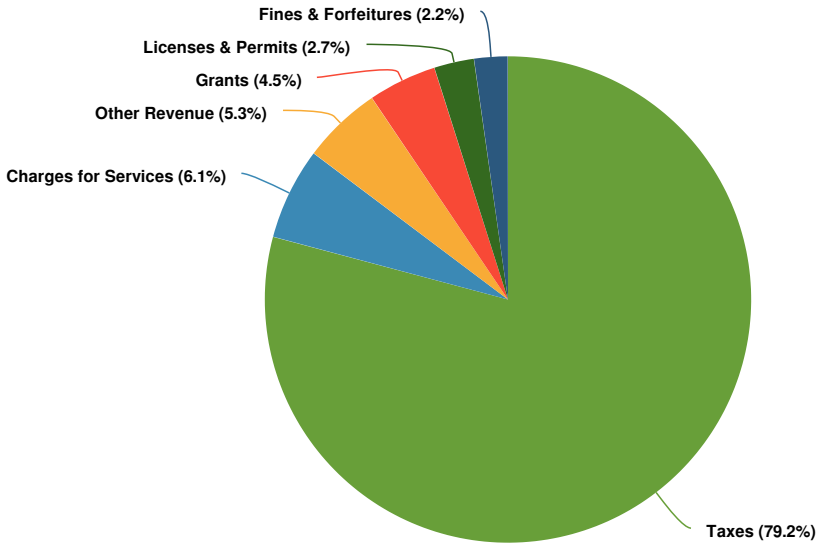
All Funds Comprehensive Summary

Name	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted
Beginning Fund Balance:	**$6,565,101**	**$6,565,101**	**$6,625,120**
Revenues			
Taxes	$4,870,000	$5,465,374	$5,502,425
Charges for Services	$370,000	$369,350	$424,350
Licenses & Permits	$130,000	$156,100	$185,000
Fines & Forfeitures	$150,000	$155,000	$155,000
Other Revenue	$5,299,019	$1,324,989	$368,139
Grants	$306,292	$316,087	$316,087
Total Revenues:	**$11,125,311**	**$7,786,900**	**$6,951,001**
Expenditures			
Salaries & Benefits	$3,480,767	$3,480,767	$4,061,431
Professional & Technical Services	$2,663,102	$2,663,102	$1,206,758
Materials & Supplies	$234,137	$234,137	$276,555
Infrastructure	$199,698	$247,698	$695,300
Capital Outlay	$429,954	$437,747	$482,143
Transfers out	$61,016	$61,016	$90,854

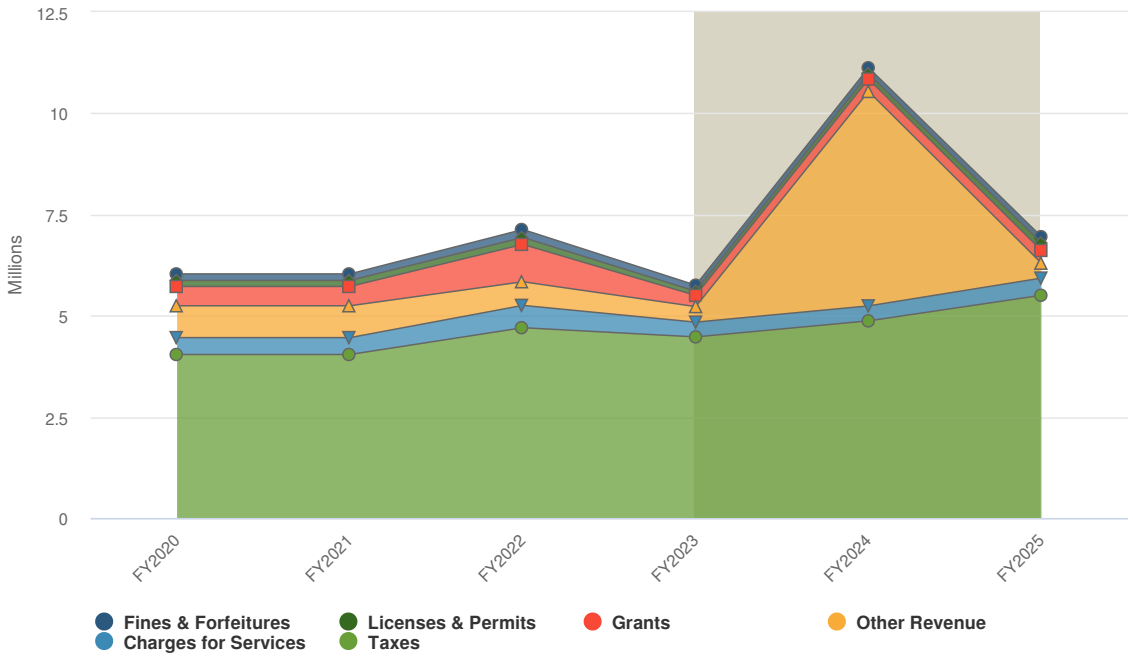
Name	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted
Total Expenditures:	$7,068,674	$7,124,467	$6,813,041
Total Revenues Less Expenditures:	$4,056,637	$662,433	$137,960
Ending Fund Balance:	$10,621,738	$7,227,534	$6,763,081

Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source

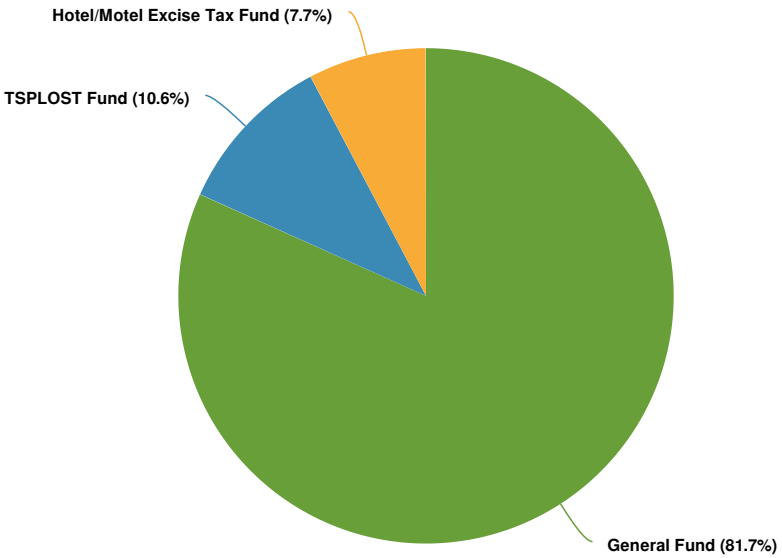


Grey background indicates budgeted figures.

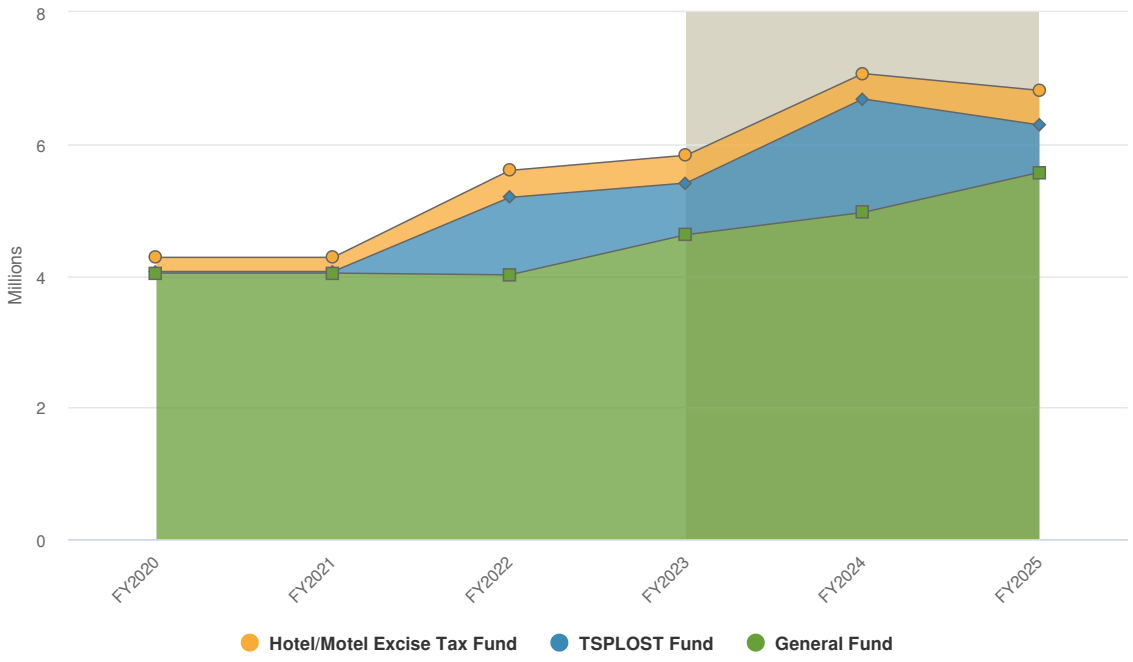
Name	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Revenue Source				
Taxes	$4,870,000	$5,465,374	$5,502,425	13%
Charges for Services	$370,000	$369,350	$424,350	14.7%
Licenses & Permits	$130,000	$156,100	$185,000	42.3%
Fines & Forfeitures	$150,000	$155,000	$155,000	3.3%
Other Revenue	$5,299,019	$1,324,989	$368,139	-93.1%
Grants	$306,292	$316,087	$316,087	3.2%
Total Revenue Source:	**$11,125,311**	**$7,786,900**	**$6,951,001**	**-37.5%**

Expenditures by Fund

2025 Expenditures by Fund



Budgeted and Historical 2025 Expenditures by Fund



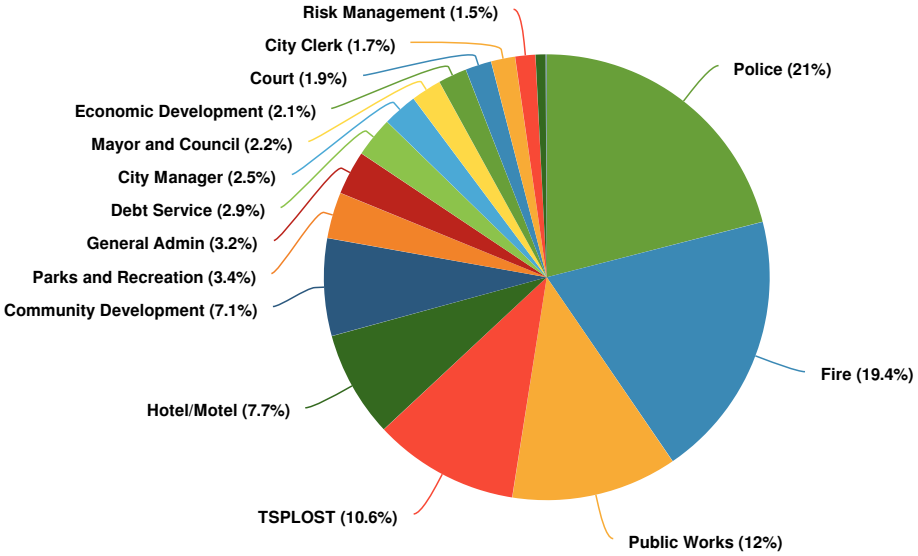
Grey background indicates budgeted figures.

Name	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)
General Fund	$4,959,364	$5,015,157	$5,567,981	12.3%

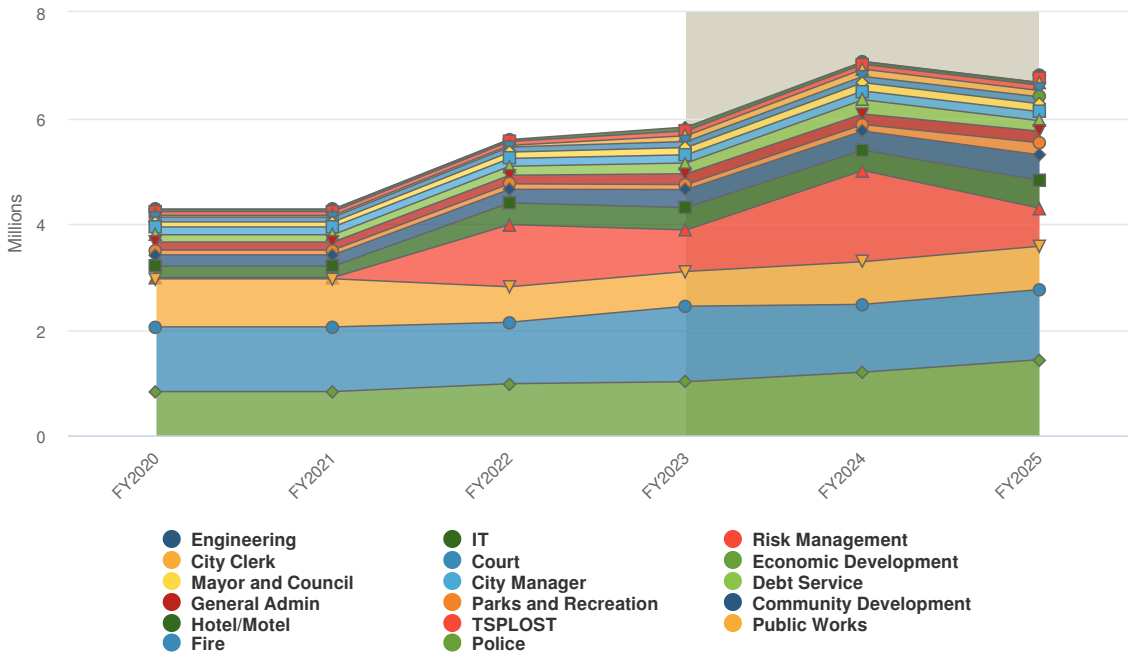
Name	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Hotel/Motel Excise Tax Fund	$385,445	$385,445	$525,060	36.2%
TSPLOST Fund	$1,723,865	$1,723,865	$720,000	-58.2%
Total:	**$7,068,674**	**$7,124,467**	**$6,813,041**	**-3.6%**

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

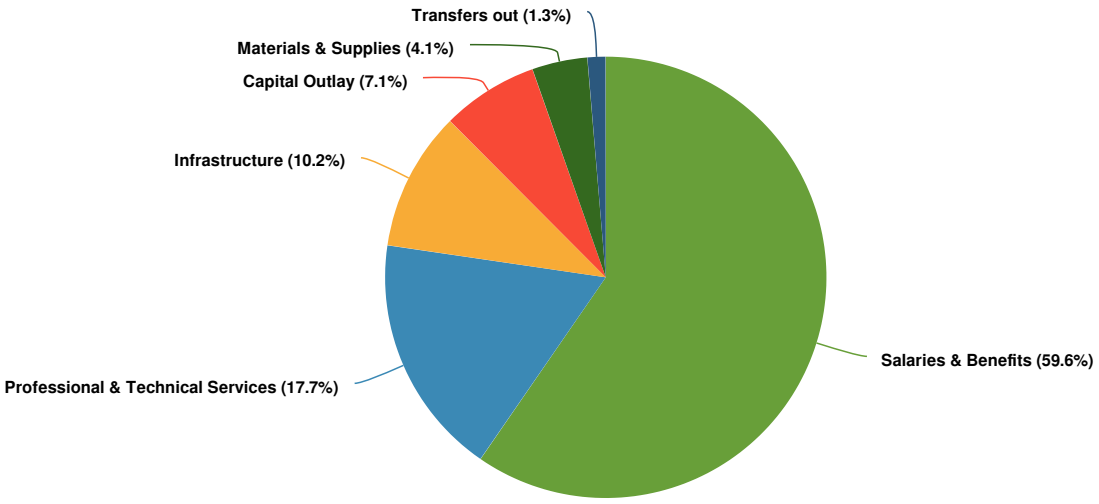


Grey background indicates budgeted figures.

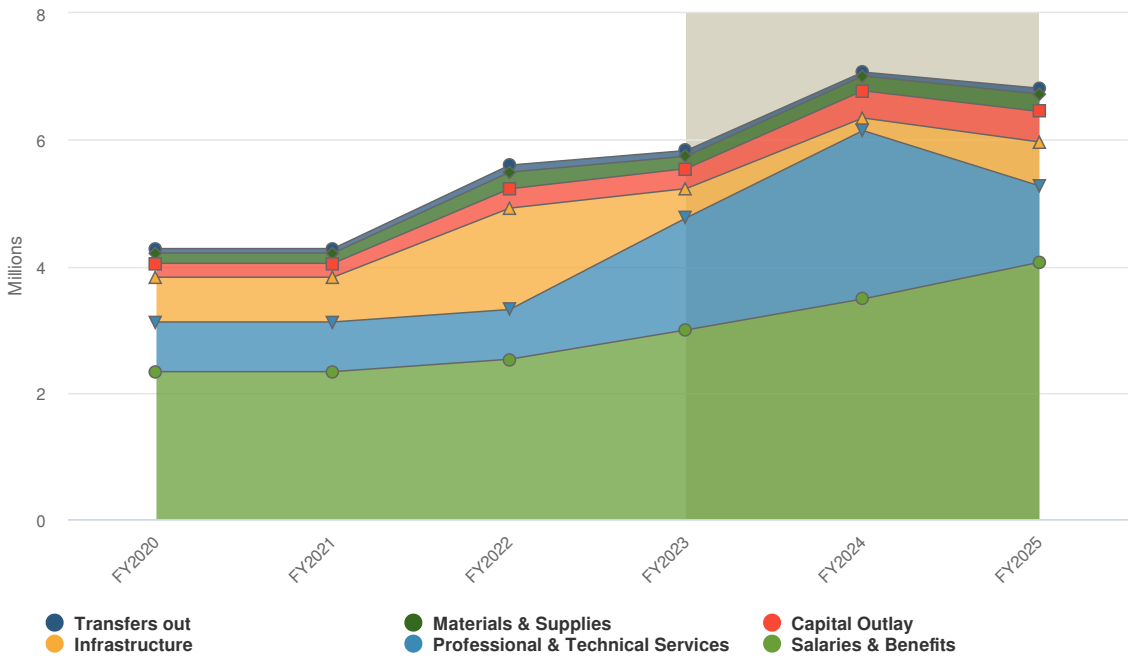
Name	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Expenditures				
Economic Development	$0	$0	$141,597	N/A
Mayor and Council	$157,672	$157,672	$149,408	-5.2%
City Clerk	$137,077	$137,077	$118,955	-13.2%
City Manager	$165,717	$165,717	$172,203	3.9%
General Admin	$199,818	$199,818	$217,889	9%
IT	$49,160	$49,160	$49,160	0%
Risk Management	$92,151	$92,151	$100,139	8.7%
Court	$117,760	$117,760	$129,656	10.1%
Police	$1,195,299	$1,195,299	$1,431,612	19.8%
Fire	$1,280,931	$1,328,931	$1,324,503	3.4%
Public Works	$806,676	$806,676	$819,374	1.6%
Engineering	$5,000	$5,000	$5,000	0%
Parks and Recreation	$122,461	$122,461	$228,372	86.5%
Community Development	$361,513	$361,513	$481,987	33.3%
Debt Service	$268,129	$275,922	$198,127	-26.1%
Hotel/Motel	$385,445	$385,445	$525,060	36.2%
TSPLOST	$1,723,865	$1,723,865	$720,000	-58.2%
Total Expenditures:	**$7,068,674**	**$7,124,467**	**$6,813,041**	**-3.6%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

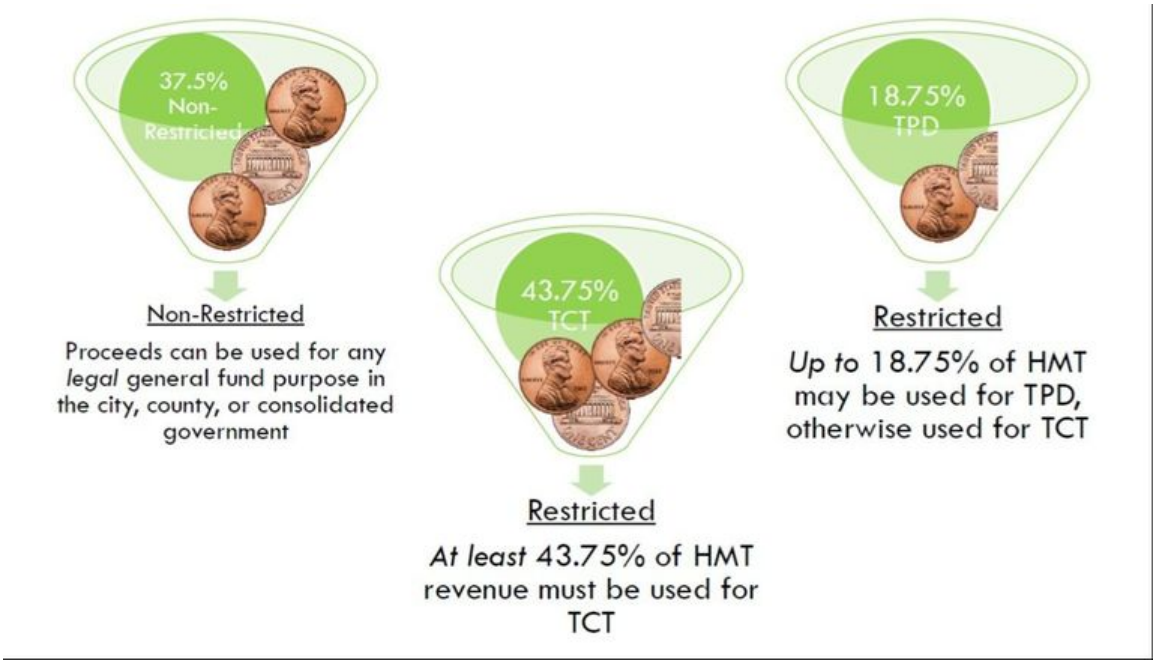


Grey background indicates budgeted figures.

Name	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Expense Objects				
Salaries & Benefits	$3,480,767	$3,480,767	$4,061,431	16.7%
Professional & Technical Services	$2,663,102	$2,663,102	$1,206,758	-54.7%
Materials & Supplies	$234,137	$234,137	$276,555	18.1%
Infrastructure	$199,698	$247,698	$695,300	248.2%
Capital Outlay	$429,954	$437,747	$482,143	12.1%
Transfers out	$61,016	$61,016	$90,854	48.9%
Total Expense Objects:	**$7,068,674**	**$7,124,467**	**$6,813,041**	**-3.6%**

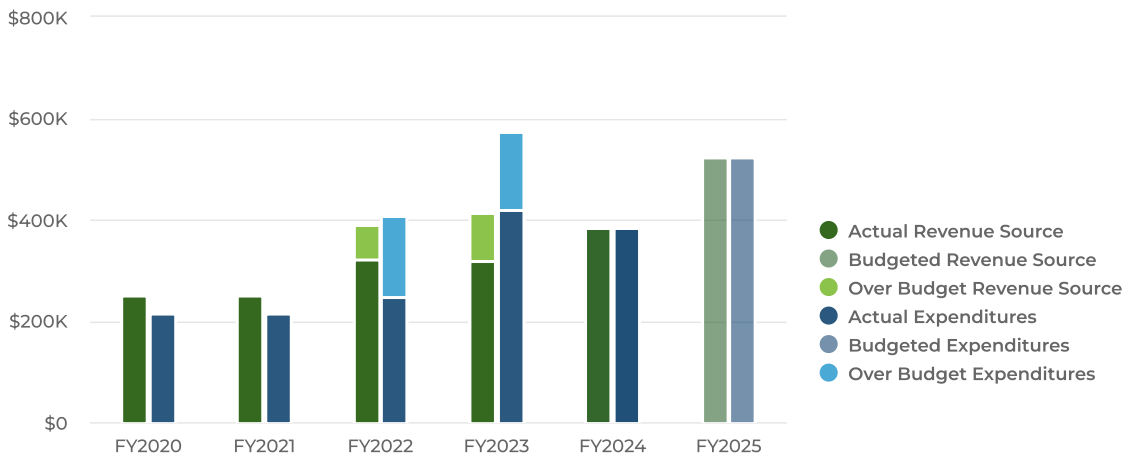
Hotel Motel Fund

Each lodging provider furnishing guest rooms in a hotel in the City shall collect a tax of seven percent on the amount of rent from the occupant unless an exception is provided. These funds are remitted to the City by the 20th of each month. These funds collected must be used for promoting tourism, conventions, and trade shows.



Summary

The City of Chattahoochee Hills is projecting $525.06K of revenue in FY2025, which represents a 36.2% increase over the prior year. Budgeted expenditures are projected to increase by 36.2% or $139.61K to $525.06K in FY2025.

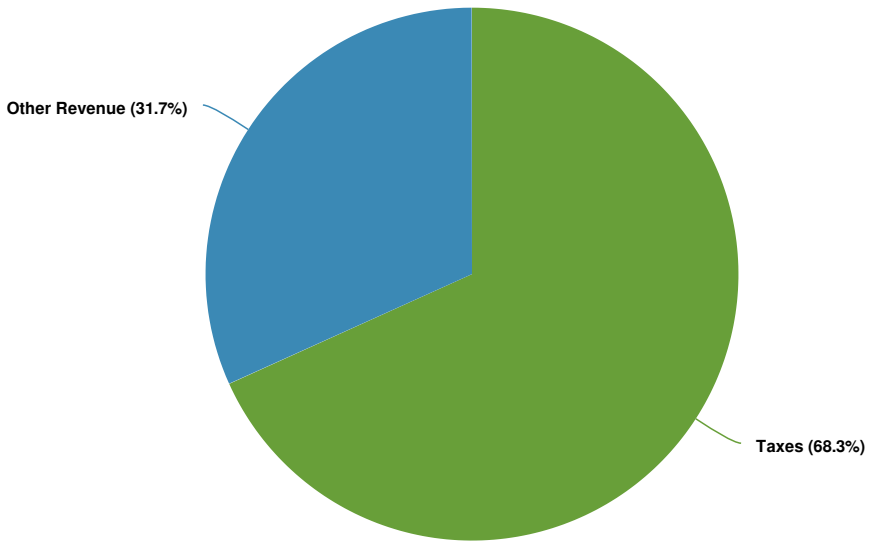


Hotel Motel Fund Comprehensive Summary

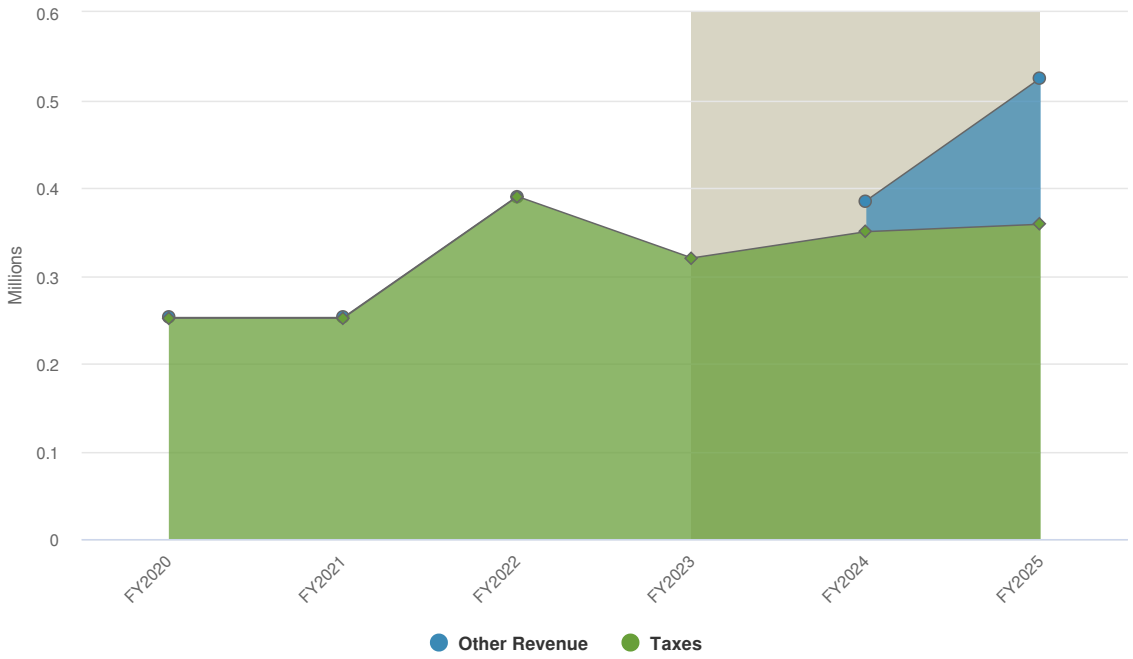
Name	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted
Beginning Fund Balance:	**$153,085**	**$153,085**	**$24,402**
Revenues			
Taxes	$350,000	$350,000	$358,425
Other Revenue	$35,445	$35,445	$166,635
Total Revenues:	**$385,445**	**$385,445**	**$525,060**
Expenditures			
Professional & Technical Services	$98,024	$98,024	$110,633
Materials & Supplies	$1,000	$1,000	$38,557
Infrastructure	$63,580	$63,580	$1,000
Capital Outlay	$161,825	$161,825	$284,016
Transfers out	$61,016	$61,016	$90,854
Total Expenditures:	**$385,445**	**$385,445**	**$525,060**
Total Revenues Less Expenditures:	**$0**	**$0**	**$0**
Ending Fund Balance:	**$153,085**	**$153,085**	**$24,402**

Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source

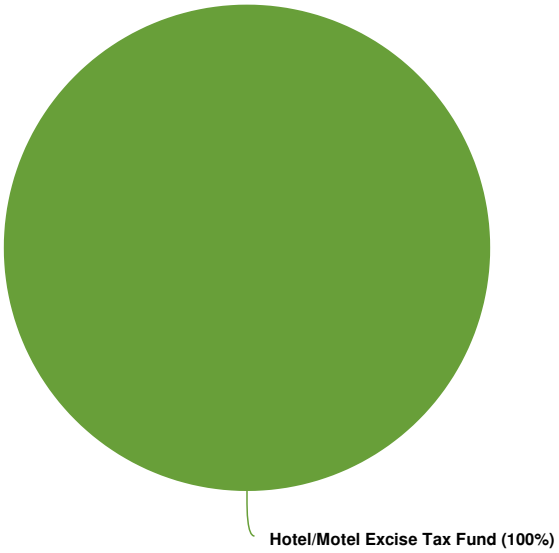


Grey background indicates budgeted figures.

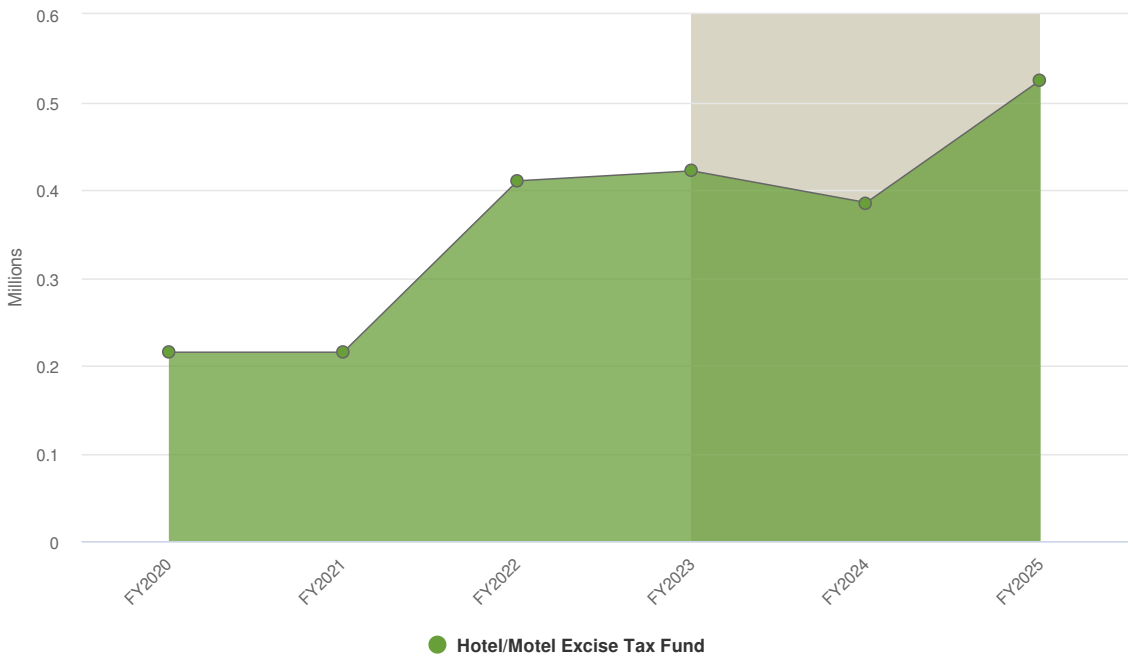
Name	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Revenue Source				
Taxes	$350,000	$350,000	$358,425	2.4%
Other Revenue	$35,445	$35,445	$166,635	370.1%
Total Revenue Source:	**$385,445**	**$385,445**	**$525,060**	**36.2%**

Expenditures by Fund

2025 Expenditures by Fund



Budgeted and Historical 2025 Expenditures by Fund



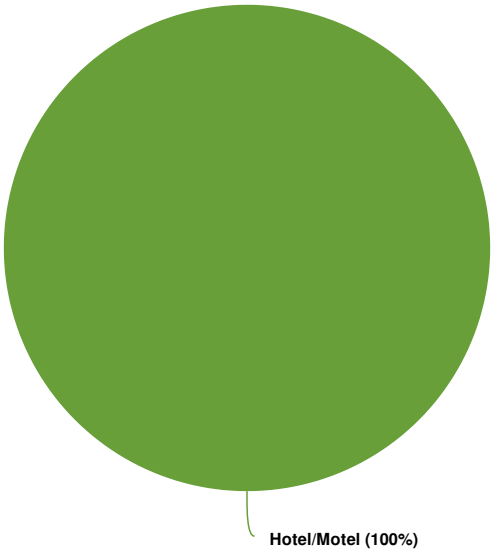
Grey background indicates budgeted figures.

Name	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Hotel/Motel Excise Tax Fund	$385,445	$385,445	$525,060	36.2%

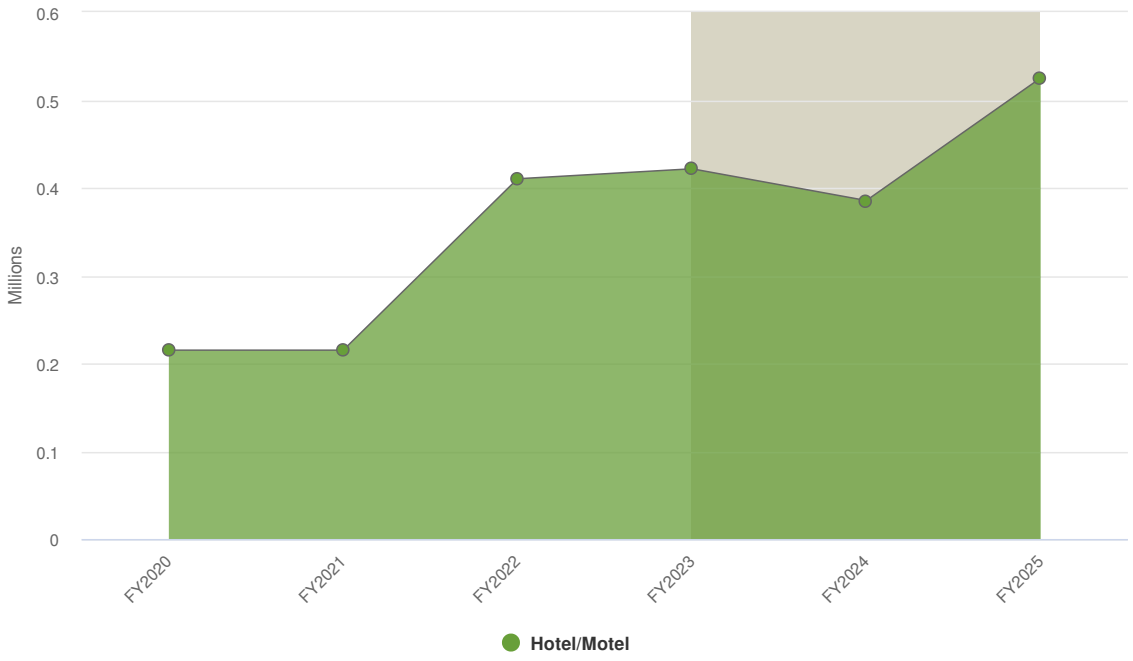
Name	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Total Hotel/Motel Excise Tax Fund:	$385,445	$385,445	$525,060	36.2%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

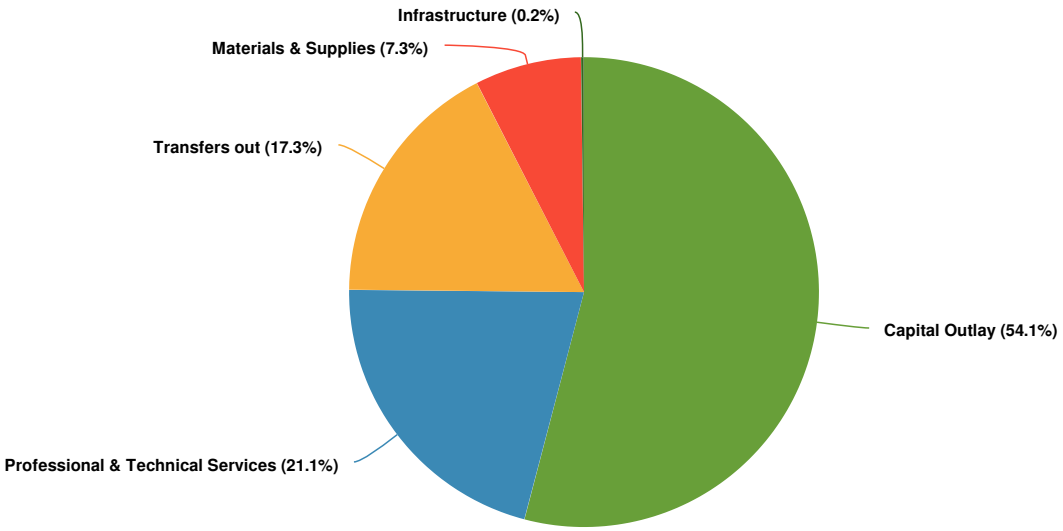


Grey background indicates budgeted figures.

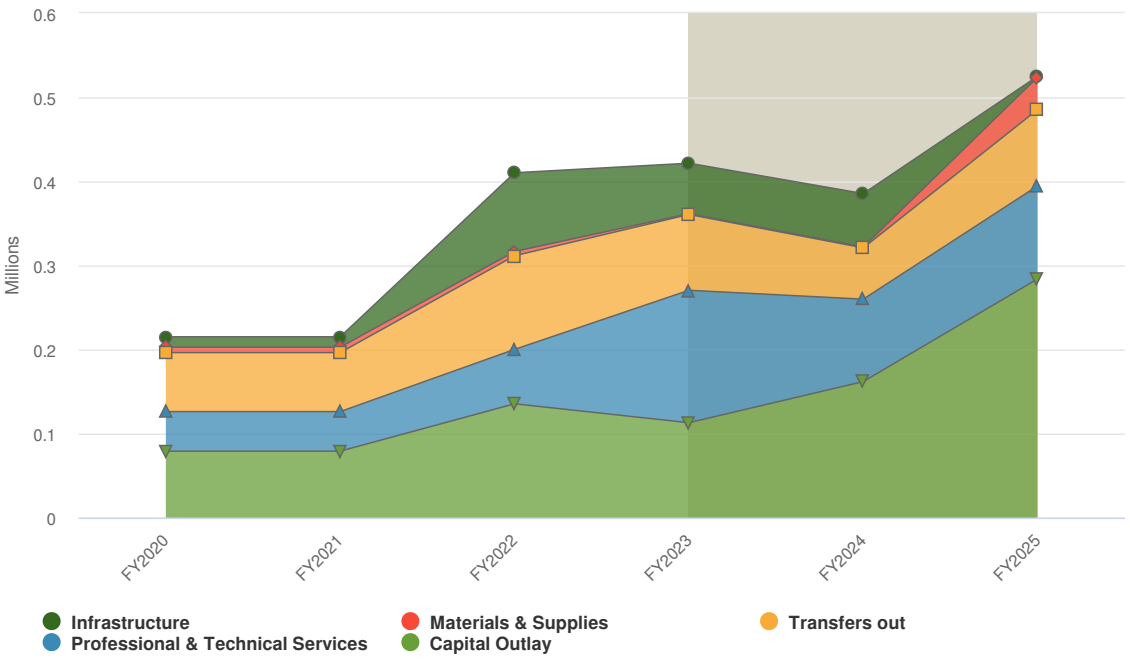
Name	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Expenditures				
Hotel/Motel	$385,445	$385,445	$525,060	36.2%
Total Expenditures:	**$385,445**	**$385,445**	**$525,060**	**36.2%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



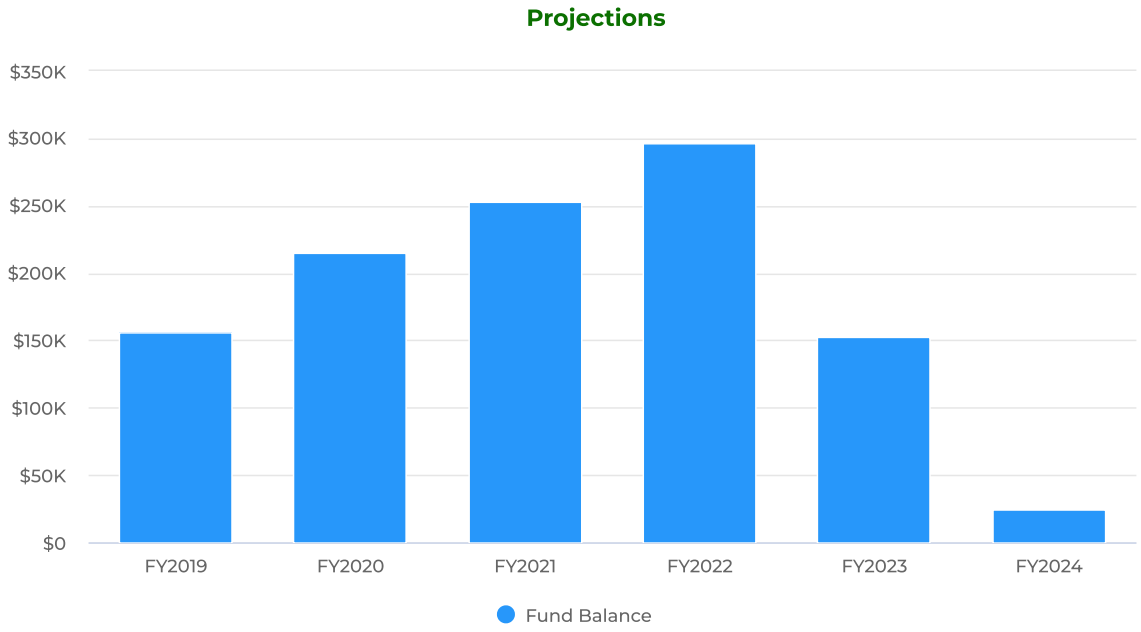
Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Expense Objects				
Professional & Technical Services	$98,024	$98,024	$110,633	12.9%
Materials & Supplies	$1,000	$1,000	$38,557	3,755.7%
Infrastructure	$63,580	$63,580	$1,000	-98.4%
Capital Outlay	$161,825	$161,825	$284,016	75.5%
Transfers out	$61,016	$61,016	$90,854	48.9%
Total Expense Objects:	**$385,445**	**$385,445**	**$525,060**	**36.2%**

Fund Balance



FUNDING SOURCES

Taxes Summary

Real & Personal Property Taxes

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

Intangible Tax

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

Real Estate Transfer Tax

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

Insurance Premium

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

Financial Institution Tax

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

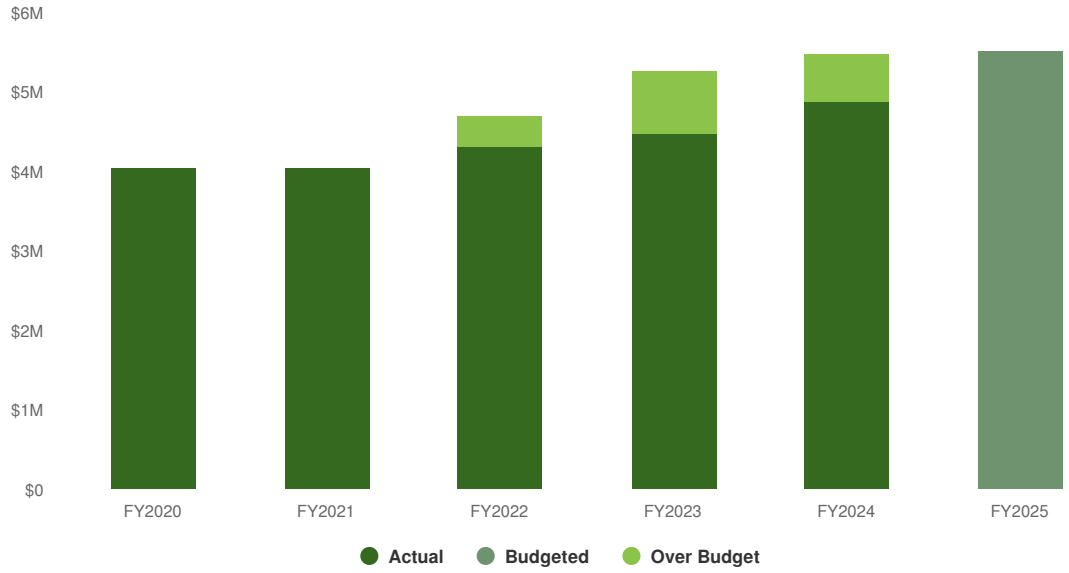
Hotel & Motel Tax

Each lodging provider furnishing guest rooms in a hotel in the City shall collect a tax of eight percent on the amount of rent from the occupant unless an exception is provided.

$5,502,425 **$632,425**

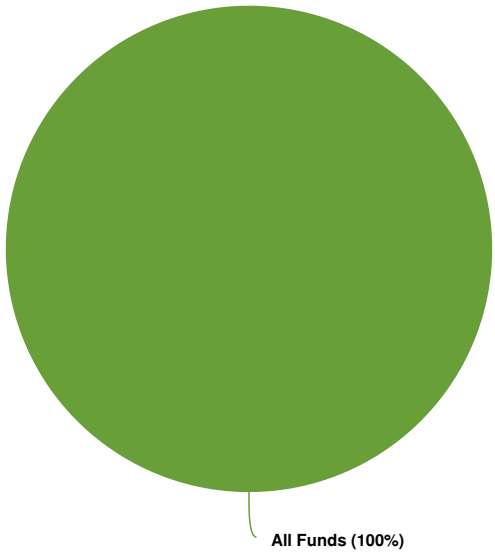
(12.99% vs. prior year)

Taxes Proposed and Historical Budget vs. Actual

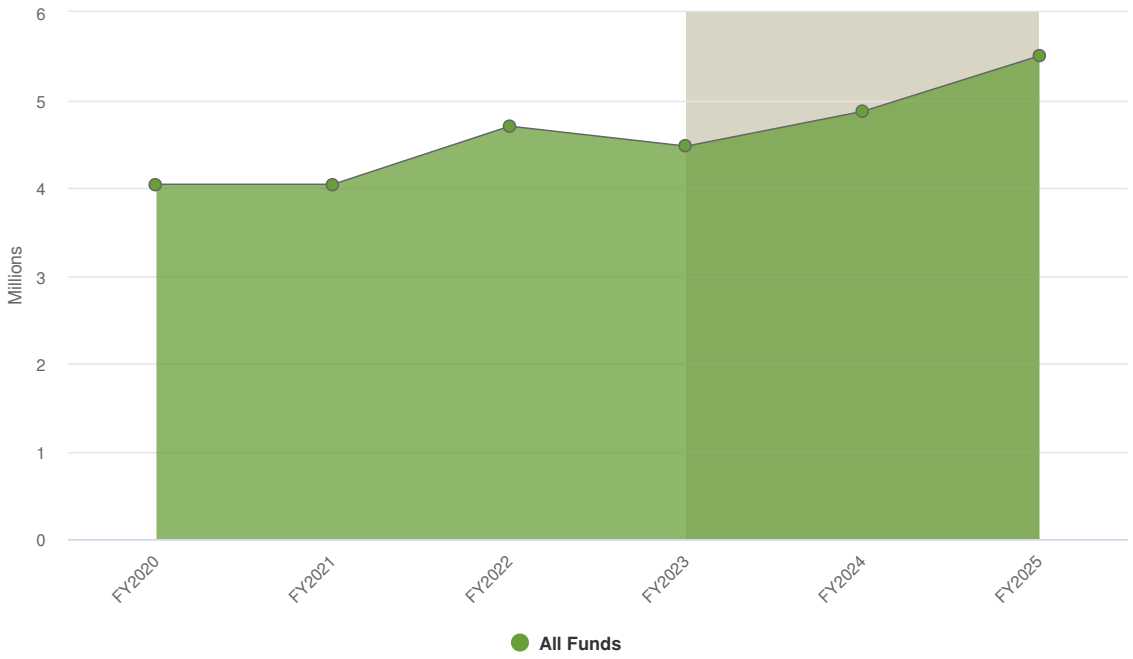


Revenue by Fund

2025 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund



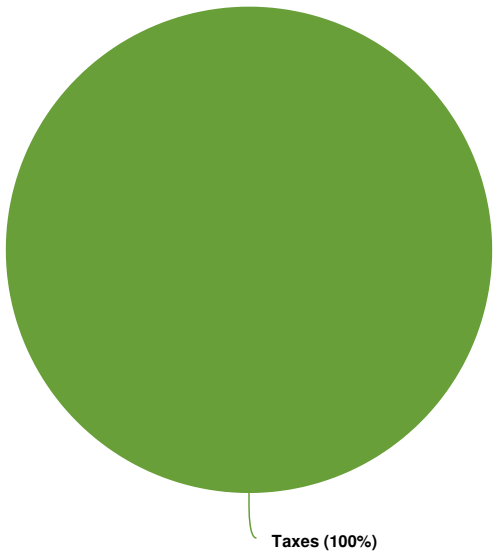
Grey background indicates budgeted figures.

Name	Account ID	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)	Notes
All Funds						
General Fund						
Taxes						
PROPERTY TAX - CURRENT YR	100-0000-311.10-00	$2,500,000	$3,084,896	$3,150,000	26%	
MOTOR VEHICLE TAX	100-0000-311.31-00	$75,000	$75,000	$12,000	-84%	
MOTOR VEHICLE TITLE AD VALOREM	100-0000-311.31-50	$5,000	$8,984	$50,000	900%	
INTANGIBLE TAX	100-0000-311.34-00	$70,000	$70,000	$35,000	-50%	
REAL ESTATE TRANSFER TAX	100-0000-311.60-00	$30,000	$30,000	$30,000	0%	
LOCAL OPTION SALES TAX	100-0000-313.10-00	$800,000	$800,000	$800,000	0%	
ALCOHOL BEVERAGE EXCISE TAX	100-0000-314.20-00	$20,000	$20,000	$20,000	0%	
BUSINESS & OCCUPATION TAX	100-0000-316.10-00	$65,000	$65,000	$65,000	0%	
INSURANCE PREMIUM TAX	100-0000-316.20-00	$255,000	$261,494	$262,000	2.7%	
Total Taxes:		**$3,820,000**	**$4,415,374**	**$4,424,000**	**15.8%**	
Total General Fund:		**$3,820,000**	**$4,415,374**	**$4,424,000**	**15.8%**	

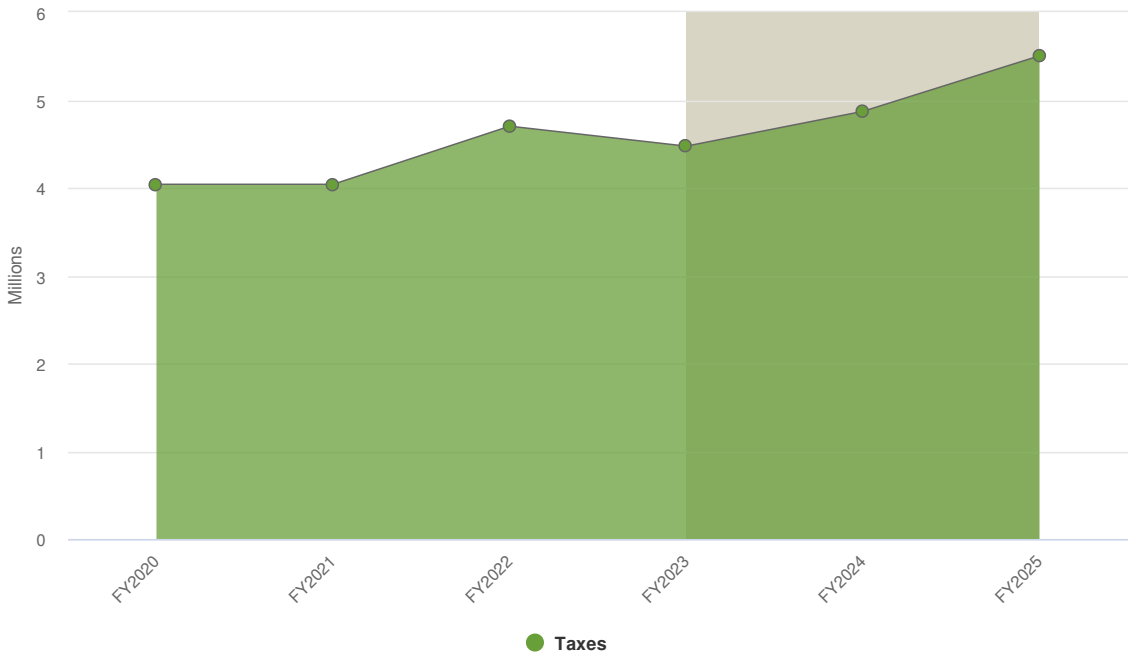
Name	Account ID	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)	Notes
Hotel/Motel Excise Tax Fund						
Taxes						
Hotel/Motel Tax	275-0000-314.10-00	$350,000	$350,000	$358,425	2.4%	
Total Taxes:		**$350,000**	**$350,000**	**$358,425**	**2.4%**	
Total Hotel/Motel Excise Tax Fund:		**$350,000**	**$350,000**	**$358,425**	**2.4%**	
TSPLOST Fund						
Taxes						
T-Splost	335-0000-313.40-00	$700,000	$700,000	$720,000	2.9%	
Total Taxes:		**$700,000**	**$700,000**	**$720,000**	**2.9%**	
Total TSPLOST Fund:		**$700,000**	**$700,000**	**$720,000**	**2.9%**	
Total All Funds:		**$4,870,000**	**$5,465,374**	**$5,502,425**	**13%**	

Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

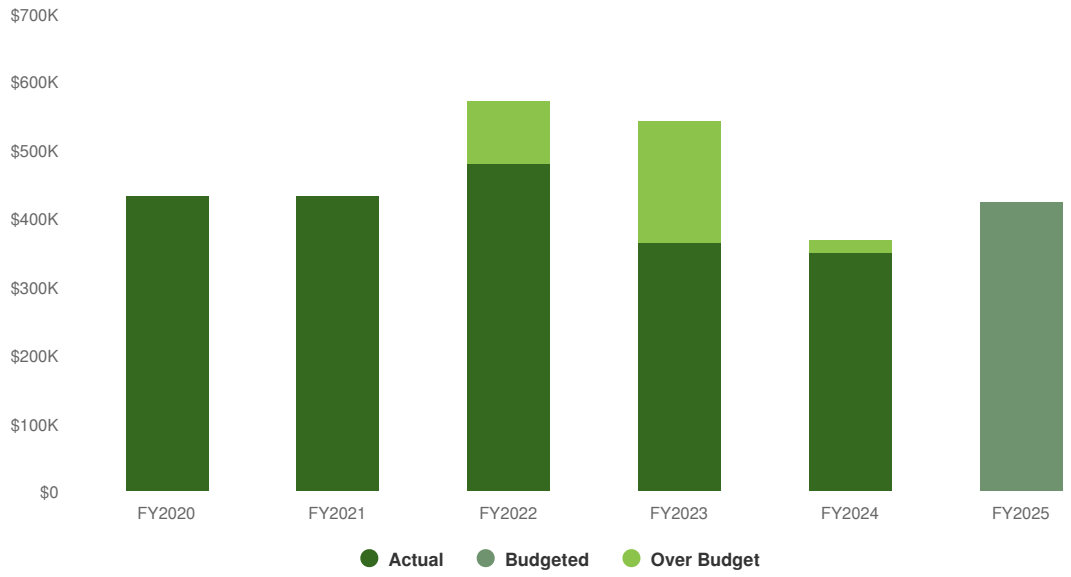
Name	Account ID	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)	Notes
Revenue Source						
Taxes						
PROPERTY TAX - CURRENT YR	100-0000-311.10-00	$2,500,000	$3,084,896	$3,150,000	26%	
MOTOR VEHICLE TAX	100-0000-311.31-00	$75,000	$75,000	$12,000	-84%	
MOTOR VEHICLE TITLE AD VALOREM	100-0000-311.31-50	$5,000	$8,984	$50,000	900%	
INTANGIBLE TAX	100-0000-311.34-00	$70,000	$70,000	$35,000	-50%	
REAL ESTATE TRANSFER TAX	100-0000-311.60-00	$30,000	$30,000	$30,000	0%	
LOCAL OPTION SALES TAX	100-0000-313.10-00	$800,000	$800,000	$800,000	0%	
ALCOHOL BEVERAGE EXCISE TAX	100-0000-314.20-00	$20,000	$20,000	$20,000	0%	
BUSINESS & OCCUPATION TAX	100-0000-316.10-00	$65,000	$65,000	$65,000	0%	
INSURANCE PREMIUM TAX	100-0000-316.20-00	$255,000	$261,494	$262,000	2.7%	
Hotel/Motel Tax	275-0000-314.10-00	$350,000	$350,000	$358,425	2.4%	
T-Splost	335-0000-313.40-00	$700,000	$700,000	$720,000	2.9%	

Name	Account ID	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)	Notes
Total Taxes:		$4,870,000	$5,465,374	$5,502,425	13%	
Total Revenue Source:		$4,870,000	$5,465,374	$5,502,425	13%	

Charges for Services Summary

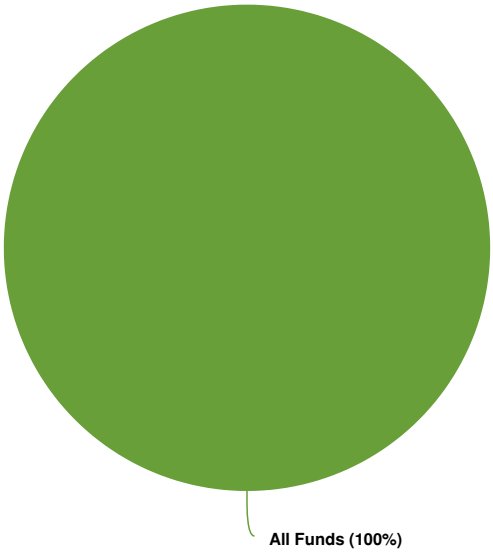
$424,350 $74,350
(21.24% vs. prior year)

Charges for Services Proposed and Historical Budget vs. Actual

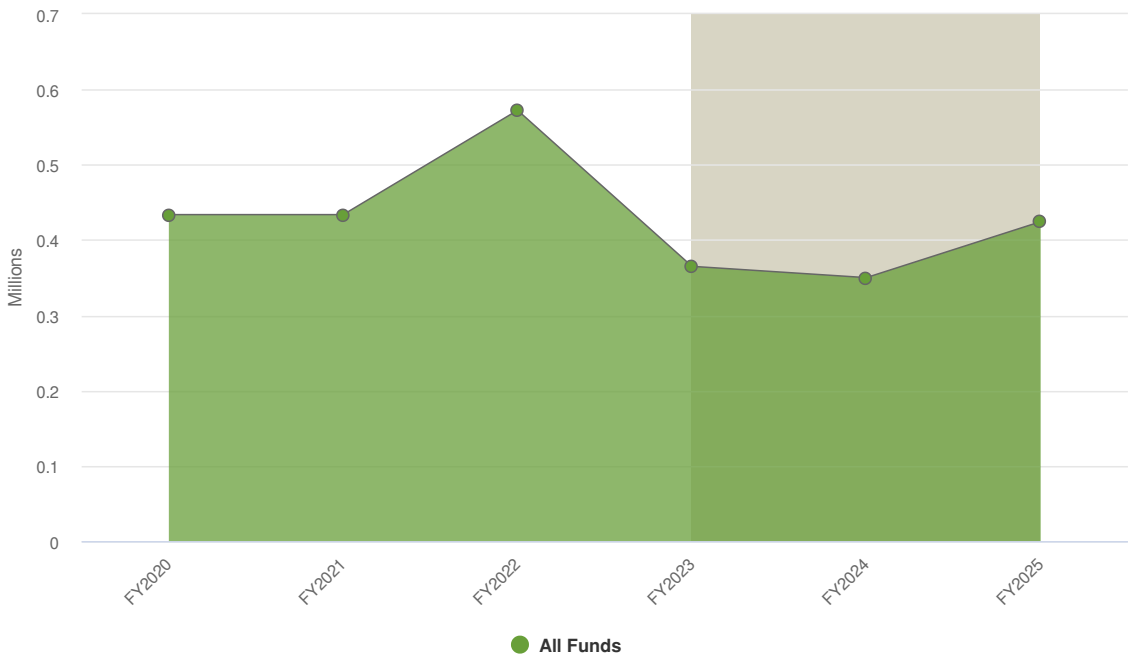


Revenue by Fund

2025 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund



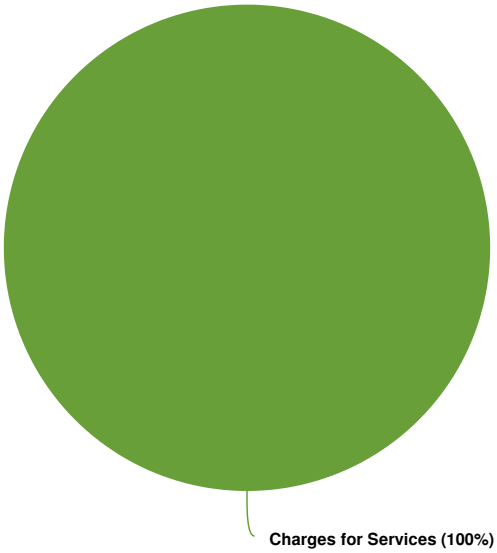
Grey background indicates budgeted figures.

Name	Account ID	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)	Notes
All Funds						

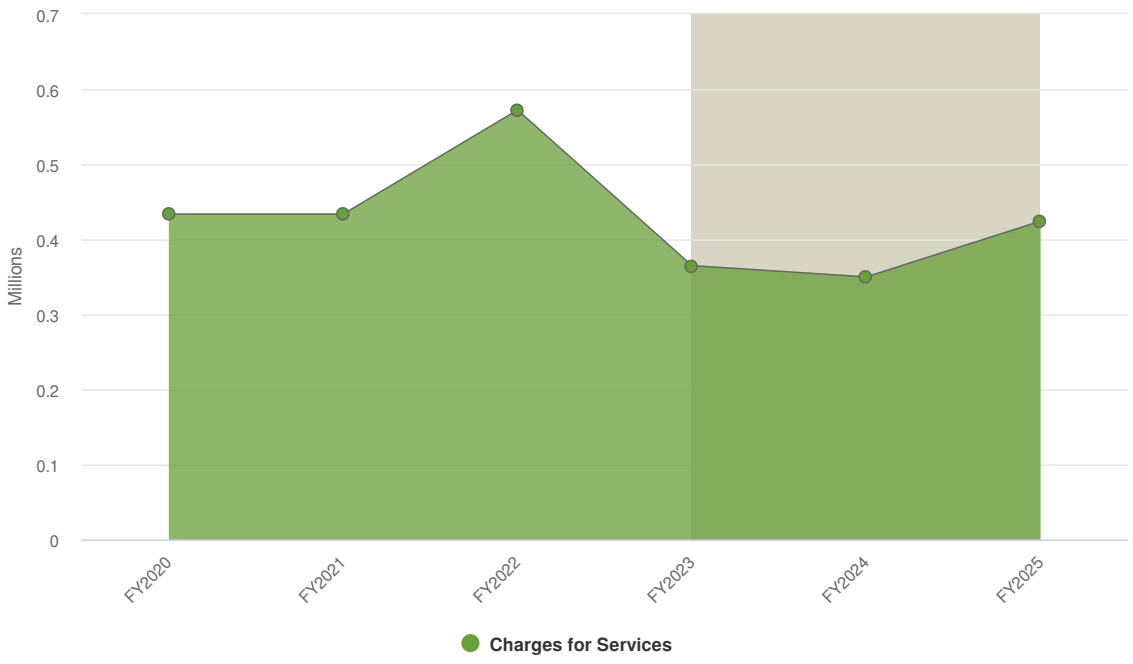
Name	Account ID	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)	Notes
General Fund						
Charges for Services						
FRANCHISE FEES	100-0000-311.70-00	$150,000	$175,000	$175,000	16.7%	
FIRE MARSHAL FEES	100-0000-323.11-00	$100,000	$5,000	$5,000	-95%	
ENTERTAINMENT	100-0000-323.20-00	$0	$5,000	$5,000	N/A	
ADMIN FEE	100-0000-341.10-00	$0	$17,500	$17,500	N/A	
RETURNED CHECK FEE	100-0000-341.10-10	$0	$50	$50	N/A	
PLANNING & DEVELOPMENT FEES	100-0000-341.30-00	$0	$25,000	$80,350	N/A	
PRINTING FEES	100-0000-341.40-00	$0	$750	$750	N/A	
SPECIAL EVENTS PERMIT	100-0000-341.50-00	$0	$25,000	$25,000	N/A	
ELECTION QUALIFYING FEE	100-0000-341.91-00	$0	$360	$0	0%	
BACKGROUND CHECK FEES	100-0000-346.40-00	$0	$190	$200	N/A	
PARKS ACTIVITY FEES	100-0000-347.20-00	$0	$500	$500	N/A	
PARKING FEES	100-0000-347.90-00	$100,000	$95,000	$95,000	-5%	
POLICE TECHNOLOGY FEE	100-0000-393.80-00	$20,000	$20,000	$20,000	0%	
Total Charges for Services:		**$370,000**	**$369,350**	**$424,350**	**14.7%**	
Total General Fund:		**$370,000**	**$369,350**	**$424,350**	**14.7%**	
Police Technology Fund						
Charges for Services						
POLICE TECHNOLOGY FEE	350-0000-393.80-00	-$20,000	$0	$0	-100%	
Total Charges for Services:		**-$20,000**	**$0**	**$0**	**-100%**	
Total Police Technology Fund:		**-$20,000**	**$0**	**$0**	**-100%**	
Total All Funds:		**$350,000**	**$369,350**	**$424,350**	**21.2%**	

Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

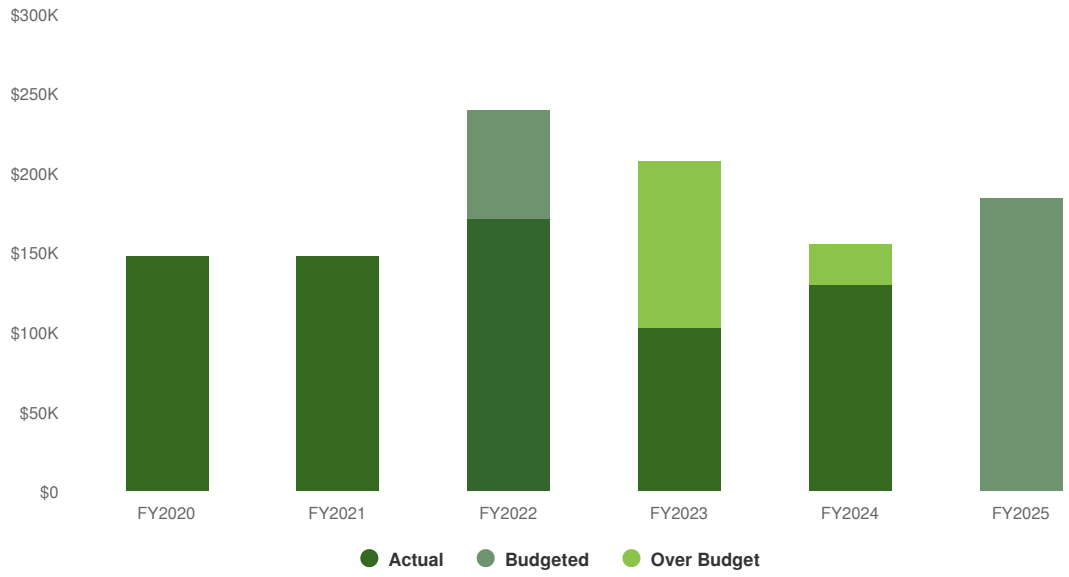
Name	Account ID	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)	Notes
Revenue Source						

Name	Account ID	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)	Notes
Charges for Services						
FRANCHISE FEES	100-0000-311.70-00	$150,000	$175,000	$175,000	16.7%	
FIRE MARSHAL FEES	100-0000-323.11-00	$100,000	$5,000	$5,000	-95%	
ENTERTAINMENT	100-0000-323.20-00	$0	$5,000	$5,000	N/A	
ADMIN FEE	100-0000-341.10-00	$0	$17,500	$17,500	N/A	
RETURNED CHECK FEE	100-0000-341.10-10	$0	$50	$50	N/A	
PLANNING & DEVELOPMENT FEES	100-0000-341.30-00	$0	$25,000	$80,350	N/A	
PRINTING FEES	100-0000-341.40-00	$0	$750	$750	N/A	
SPECIAL EVENTS PERMIT	100-0000-341.50-00	$0	$25,000	$25,000	N/A	
ELECTION QUALIFYING FEE	100-0000-341.91-00	$0	$360	$0	0%	
BACKGROUND CHECK FEES	100-0000-346.40-00	$0	$190	$200	N/A	
PARKS ACTIVITY FEES	100-0000-347.20-00	$0	$500	$500	N/A	
PARKING FEES	100-0000-347.90-00	$100,000	$95,000	$95,000	-5%	
POLICE TECHNOLOGY FEE	100-0000-393.80-00	$20,000	$20,000	$20,000	0%	
POLICE TECHNOLOGY FEE	350-0000-393.80-00	-$20,000	$0	$0	-100%	
Total Charges for Services:		**$350,000**	**$369,350**	**$424,350**	**21.2%**	
Total Revenue Source:		**$350,000**	**$369,350**	**$424,350**	**21.2%**	

Licenses and Permits Summary

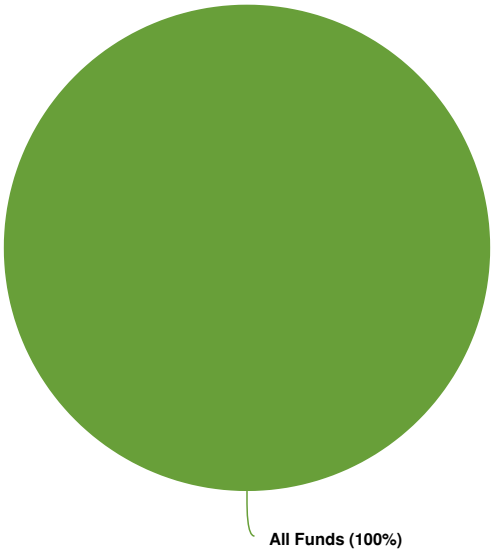
$185,000 **$55,000**
(42.31% vs. prior year)

Licenses and Permits Proposed and Historical Budget vs. Actual

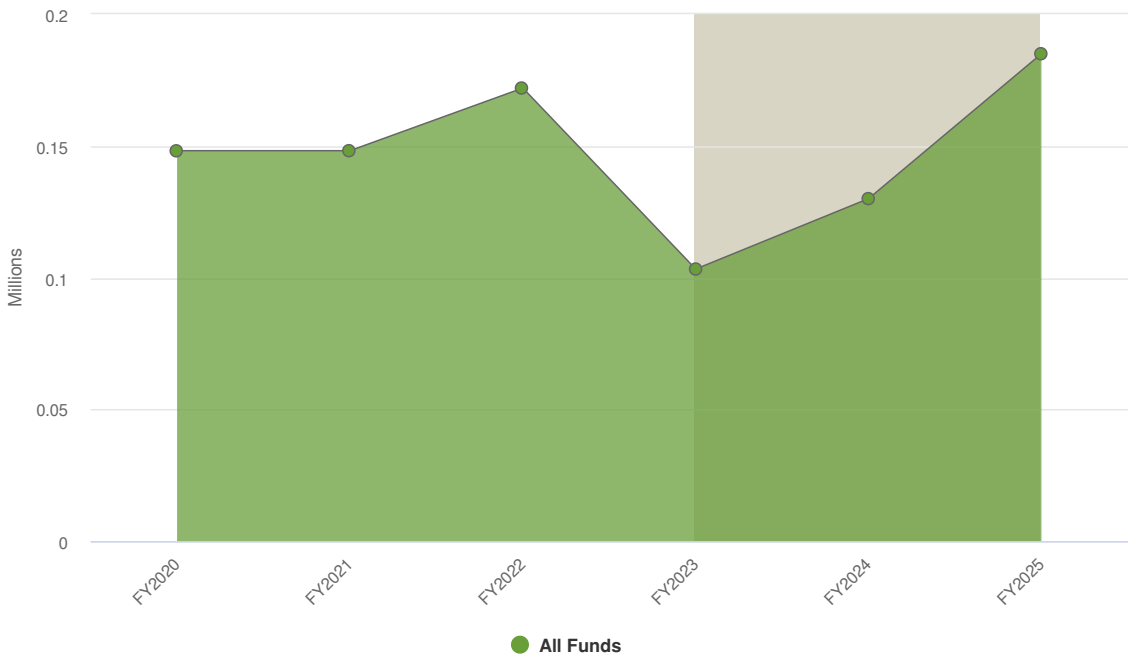


Revenue by Fund

2025 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund



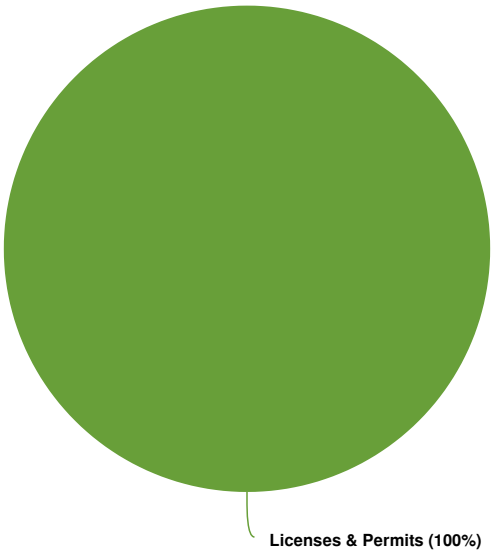
Grey background indicates budgeted figures.

Name	Account ID	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)	Notes
All Funds						

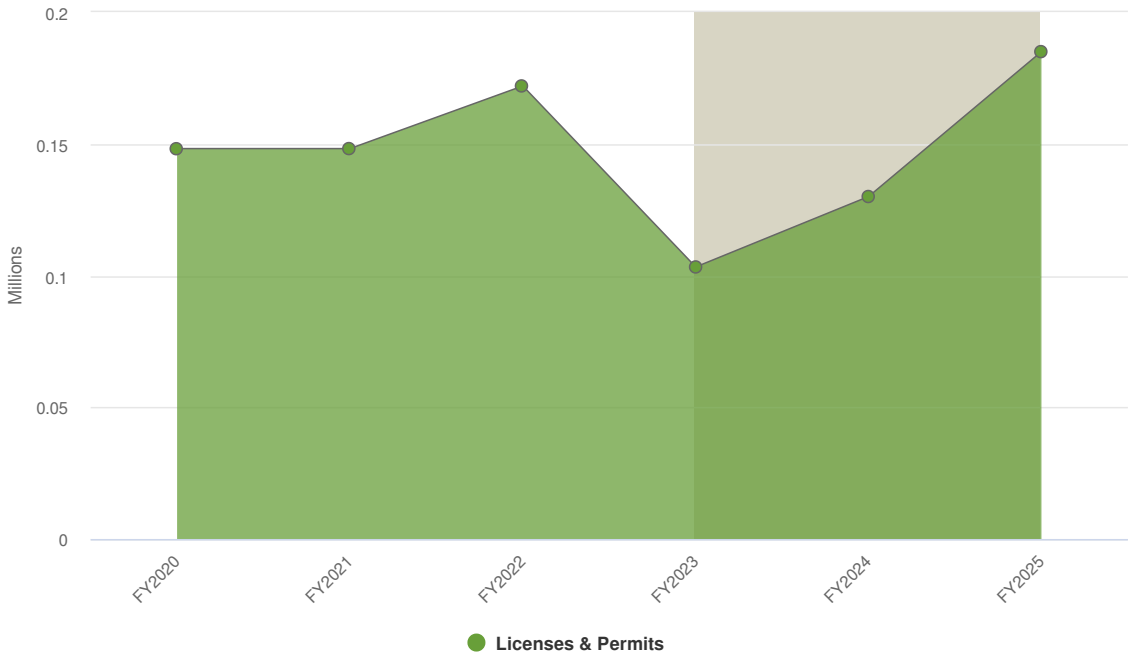
Name	Account ID	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)	Notes
General Fund						
Licenses & Permits						
ALCOHOL BEVERAGE LICENSES	100-0000-321.10-00	$130,000	$20,200	$20,200	-84.5%	
ALCOHOL POURING PERMIT	100-0000-321.40-00	$0	$1,050	$1,050	N/A	
BUILDING PERMITS	100-0000-322.90-00	$0	$76,350	$105,250	N/A	
PERMITS - OTHER	100-0000-322.90-10	$0	$8,500	$8,500	N/A	
LAND DISTURBANCE FEES	100-0000-341.30-10	$0	$50,000	$50,000	N/A	
Total Licenses & Permits:		**$130,000**	**$156,100**	**$185,000**	**42.3%**	
Total General Fund:		**$130,000**	**$156,100**	**$185,000**	**42.3%**	
Total All Funds:		**$130,000**	**$156,100**	**$185,000**	**42.3%**	

Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



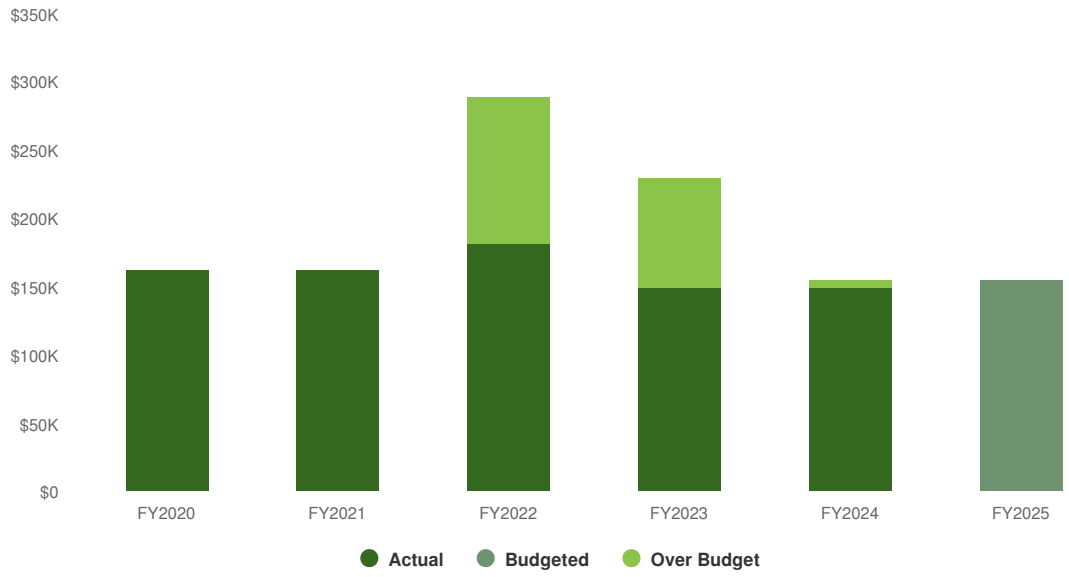
Grey background indicates budgeted figures.

Name	Account ID	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)	Notes
Revenue Source						
Licenses & Permits						
ALCOHOL BEVERAGE LICENSES	100-0000-321.10-00	$130,000	$20,200	$20,200	-84.5%	
ALCOHOL POURING PERMIT	100-0000-321.40-00	$0	$1,050	$1,050	N/A	
BUILDING PERMITS	100-0000-322.90-00	$0	$76,350	$105,250	N/A	
PERMITS - OTHER	100-0000-322.90-10	$0	$8,500	$8,500	N/A	
LAND DISTURBANCE FEES	100-0000-341.30-10	$0	$50,000	$50,000	N/A	
Total Licenses & Permits:		**$130,000**	**$156,100**	**$185,000**	**42.3%**	
Total Revenue Source:		**$130,000**	**$156,100**	**$185,000**	**42.3%**	

Fines and Forfeitures Summary

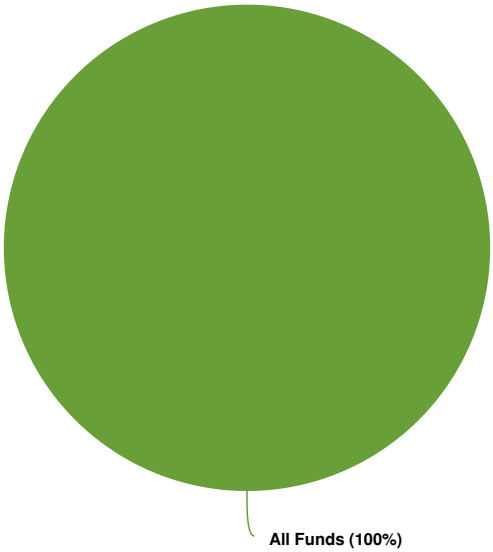
$155,000 $5,000
(3.33% vs. prior year)

Fines and Forfeitures Proposed and Historical Budget vs. Actual

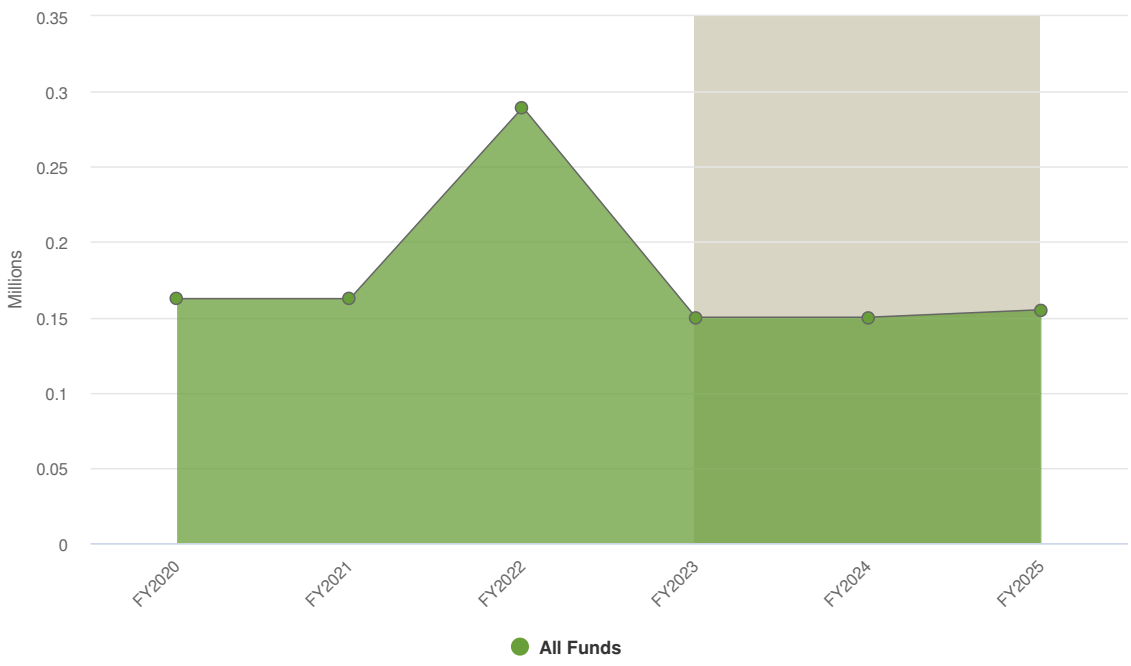


Revenue by Fund

2025 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund



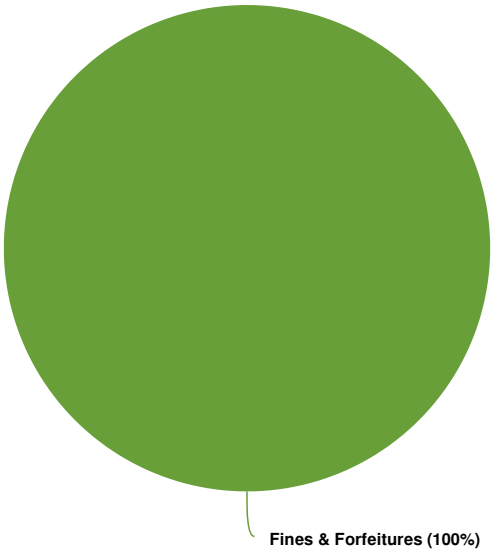
Grey background indicates budgeted figures.

Name	Account ID	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)	Notes
All Funds						

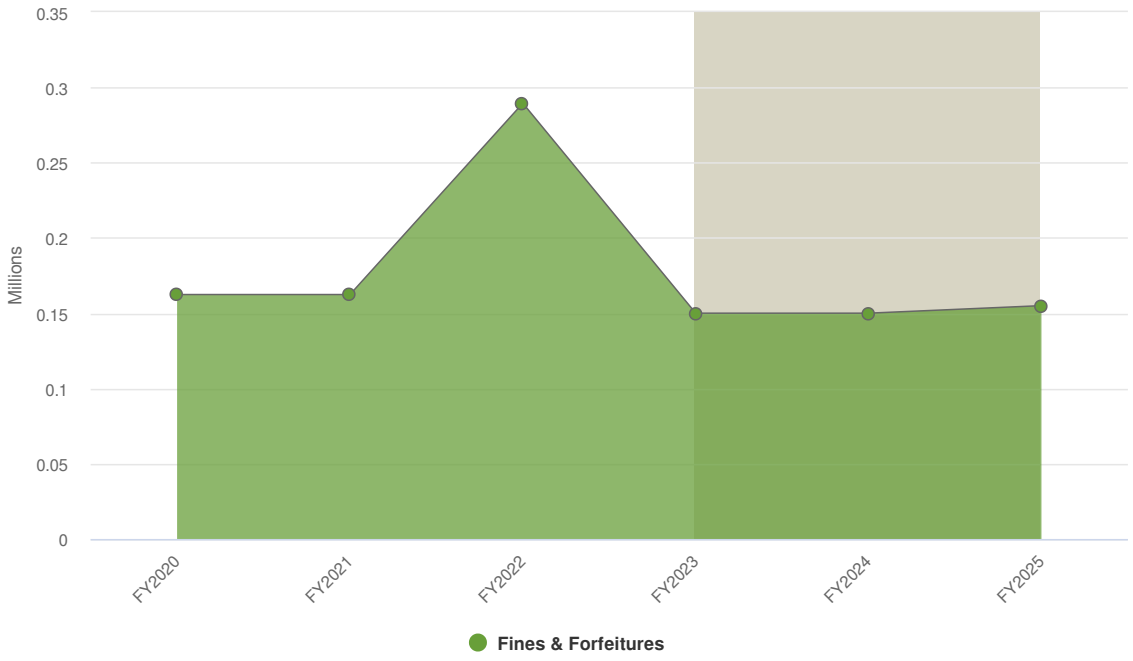
Name	Account ID	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)	Notes
General Fund						
Fines & Forfeitures						
PARKING FINES	100-0000-347.90-10	$0	$5,000	$5,000	N/A	
FINES & FORFEITURES	100-0000-351.10-00	$150,000	$150,000	$150,000	0%	
Total Fines & Forfeitures:		**$150,000**	**$155,000**	**$155,000**	**3.3%**	
Total General Fund:		**$150,000**	**$155,000**	**$155,000**	**3.3%**	
Total All Funds:		**$150,000**	**$155,000**	**$155,000**	**3.3%**	

Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



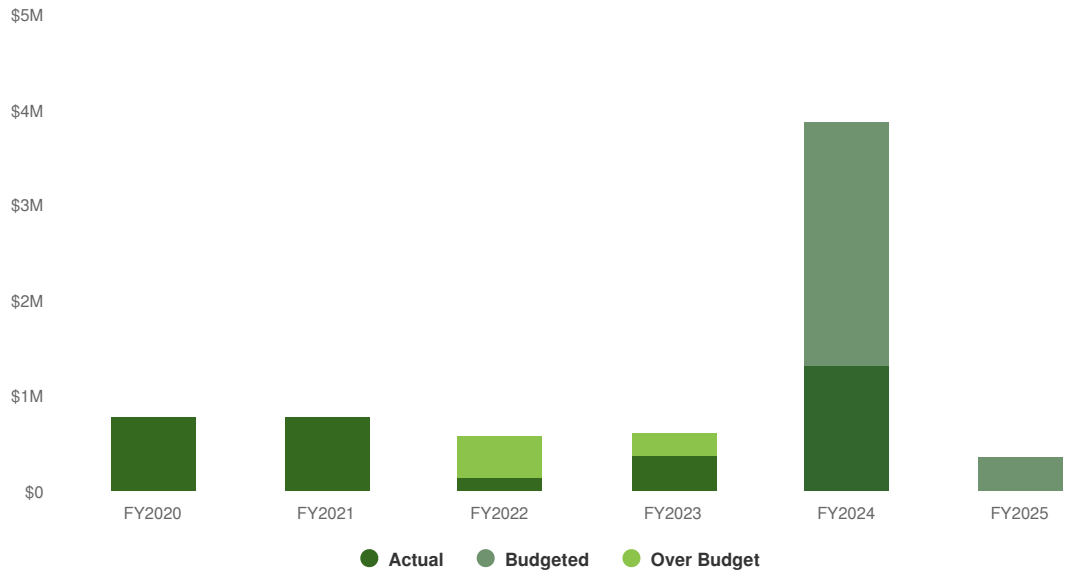
Grey background indicates budgeted figures.

Name	Account ID	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)	Notes
Revenue Source						
Fines & Forfeitures						
PARKING FINES	100-0000-347.90-10	$0	$5,000	$5,000	N/A	
FINES & FORFEITURES	100-0000-351.10-00	$150,000	$150,000	$150,000	0%	
Total Fines & Forfeitures:		**$150,000**	**$155,000**	**$155,000**	**3.3%**	
Total Revenue Source:		**$150,000**	**$155,000**	**$155,000**	**3.3%**	

Other Revenue Summary

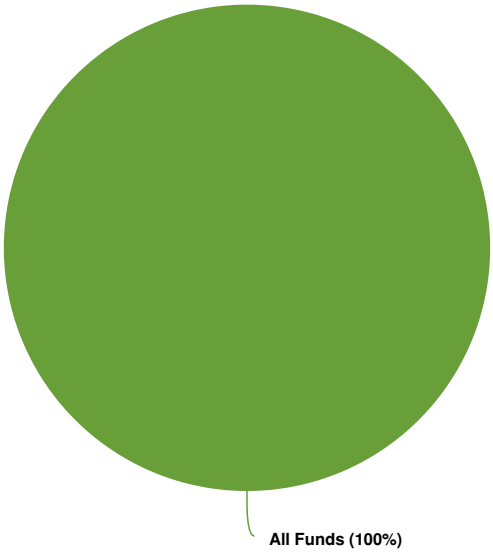
$368,139 -$3,498,391
(-90.48% vs. prior year)

Other Revenue Proposed and Historical Budget vs. Actual

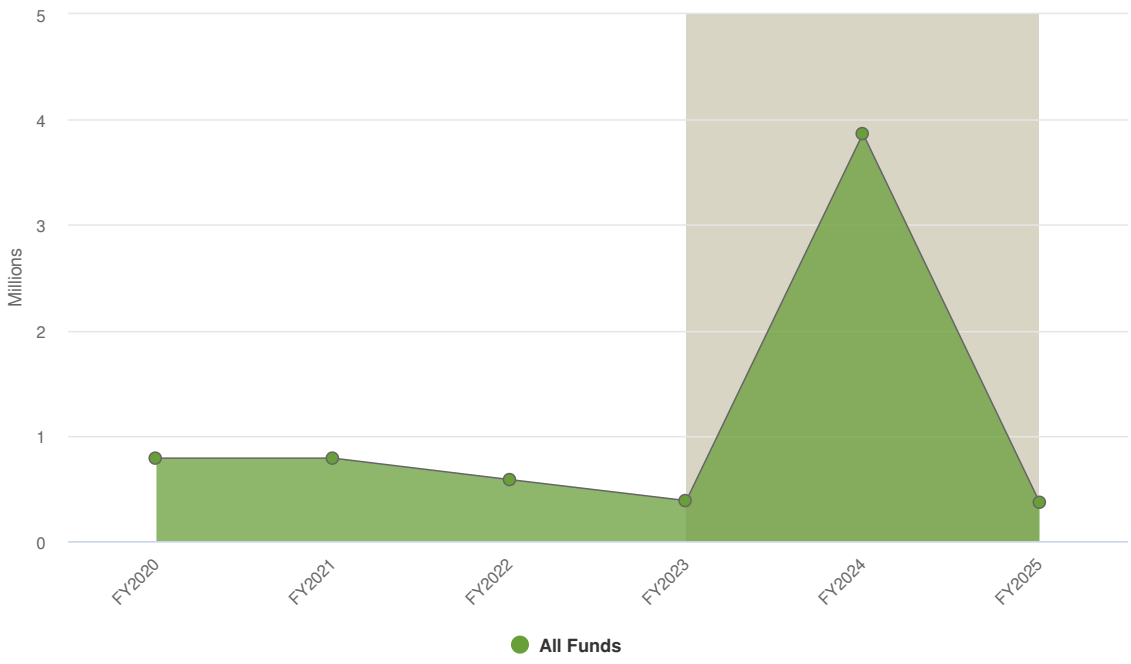


Revenue by Fund

2025 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund



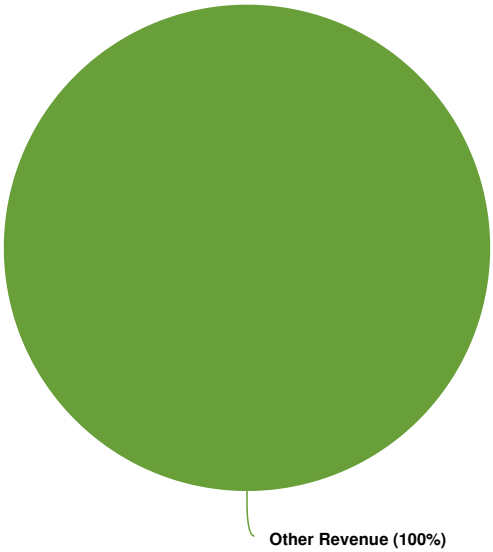
Grey background indicates budgeted figures.

Name	Account ID	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)	Notes
All Funds						

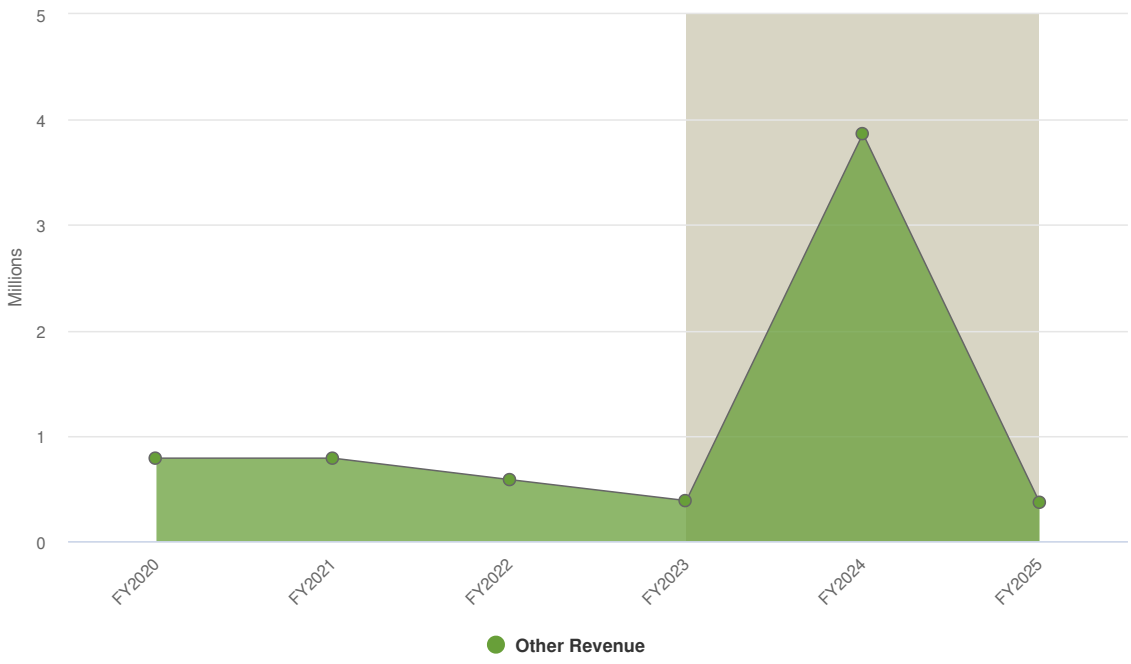
Name	Account ID	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)	Notes
General Fund						
Other Revenue						
INCIDENT REPORTS	100-0000-342.12-00	$0	$650	$650	N/A	
INTEREST EARNED	100-0000-361.10-00	$30,000	$49,792	$80,000	166.7%	
CONTRIBUTIONS & DONATIONS	100-0000-371.10-00	$0	$2,566	$0	0%	
CELL TOWER LAND LEASE REVENUE	100-0000-381.10-20	$32,000	$32,000	$30,000	-6.2%	
INSURANCE PROCEEDS	100-0000-383.10-00	$0	$3,806	$0	0%	
OTHER MISCELLANEOUS REVENUE	100-0000-389.10-00	$0	$100	$0	0%	
TRANS IN FROM HOTEL MOTEL FUND	100-0000-391.20-20	$0	$61,016	$90,854	N/A	
UNASSIGNED USE OF FUND BALANCE	100-0000-393.60-00	$4,177,709	$115,749	$0	-100%	
Total Other Revenue:		**$4,239,709**	**$265,679**	**$201,504**	**-95.2%**	
Total General Fund:		**$4,239,709**	**$265,679**	**$201,504**	**-95.2%**	
American Recovery Plan						
Other Revenue						
UNASSIGNED USE OF FUND BALANCE	222-0000-393.60-00	-$1,432,489	$0	$0	-100%	
Total Other Revenue:		**-$1,432,489**	**$0**	**$0**	**-100%**	
Total American Recovery Plan:		**-$1,432,489**	**$0**	**$0**	**-100%**	
Hotel/Motel Excise Tax Fund						
Other Revenue						
Unassigned Use Of Fund Balance	275-0000-393.60-00	$35,445	$35,445	$166,635	370.1%	
Total Other Revenue:		**$35,445**	**$35,445**	**$166,635**	**370.1%**	
Total Hotel/Motel Excise Tax Fund:		**$35,445**	**$35,445**	**$166,635**	**370.1%**	
TSPLOST Fund						
Other Revenue						
UNASSIGNED USE OF FUND BALANCE	335-0000-393.60-00	$1,023,865	$1,023,865	$0	-100%	
Total Other Revenue:		**$1,023,865**	**$1,023,865**	**$0**	**-100%**	
Total TSPLOST Fund:		**$1,023,865**	**$1,023,865**	**$0**	**-100%**	
Total All Funds:		**$3,866,530**	**$1,324,989**	**$368,139**	**-90.5%**	

Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

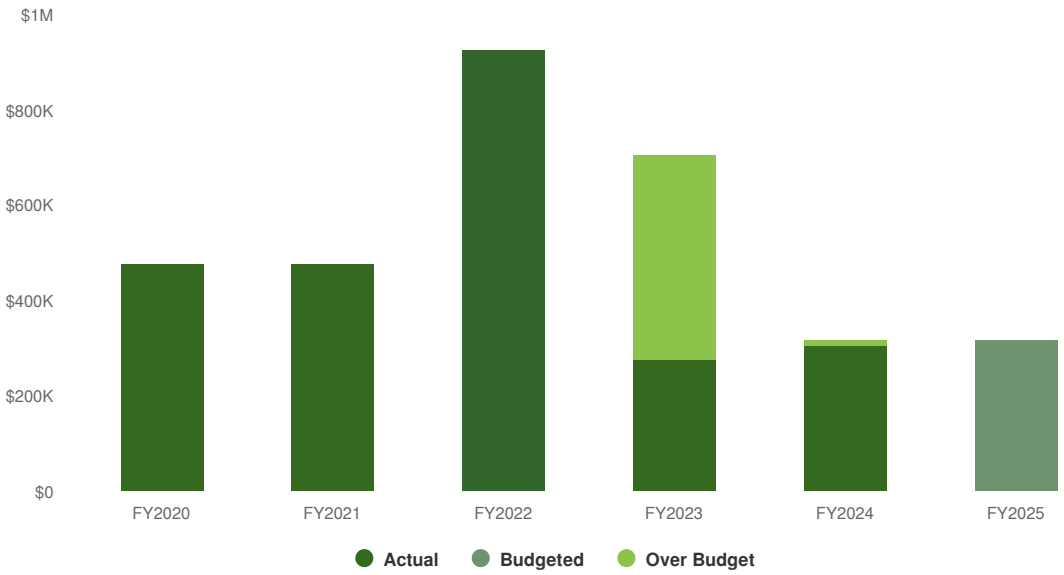
Name	Account ID	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)	Notes
Revenue Source						

Name	Account ID	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)	Notes
Other Revenue						
INCIDENT REPORTS	100-0000-342.12-00	$0	$650	$650	N/A	
INTEREST EARNED	100-0000-361.10-00	$30,000	$49,792	$80,000	166.7%	
CONTRIBUTIONS & DONATIONS	100-0000-371.10-00	$0	$2,566	$0	0%	
CELL TOWER LAND LEASE REVENUE	100-0000-381.10-20	$32,000	$32,000	$30,000	-6.2%	
INSURANCE PROCEEDS	100-0000-383.10-00	$0	$3,806	$0	0%	
OTHER MISCELLANEOUS REVENUE	100-0000-389.10-00	$0	$100	$0	0%	
TRANS IN FROM HOTEL MOTEL FUND	100-0000-391.20-20	$0	$61,016	$90,854	N/A	
UNASSIGNED USE OF FUND BALANCE	100-0000-393.60-00	$4,177,709	$115,749	$0	-100%	
UNASSIGNED USE OF FUND BALANCE	222-0000-393.60-00	-$1,432,489	$0	$0	-100%	
Unassigned Use Of Fund Balance	275-0000-393.60-00	$35,445	$35,445	$166,635	370.1%	
UNASSIGNED USE OF FUND BALANCE	335-0000-393.60-00	$1,023,865	$1,023,865	$0	-100%	
Total Other Revenue:		**$3,866,530**	**$1,324,989**	**$368,139**	**-90.5%**	
Total Revenue Source:		**$3,866,530**	**$1,324,989**	**$368,139**	**-90.5%**	

Grants Summary

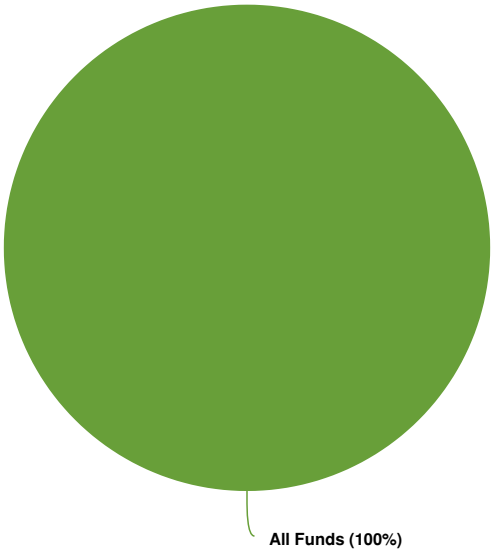
$316,087 **$9,795**
(3.20% vs. prior year)

Grants Proposed and Historical Budget vs. Actual

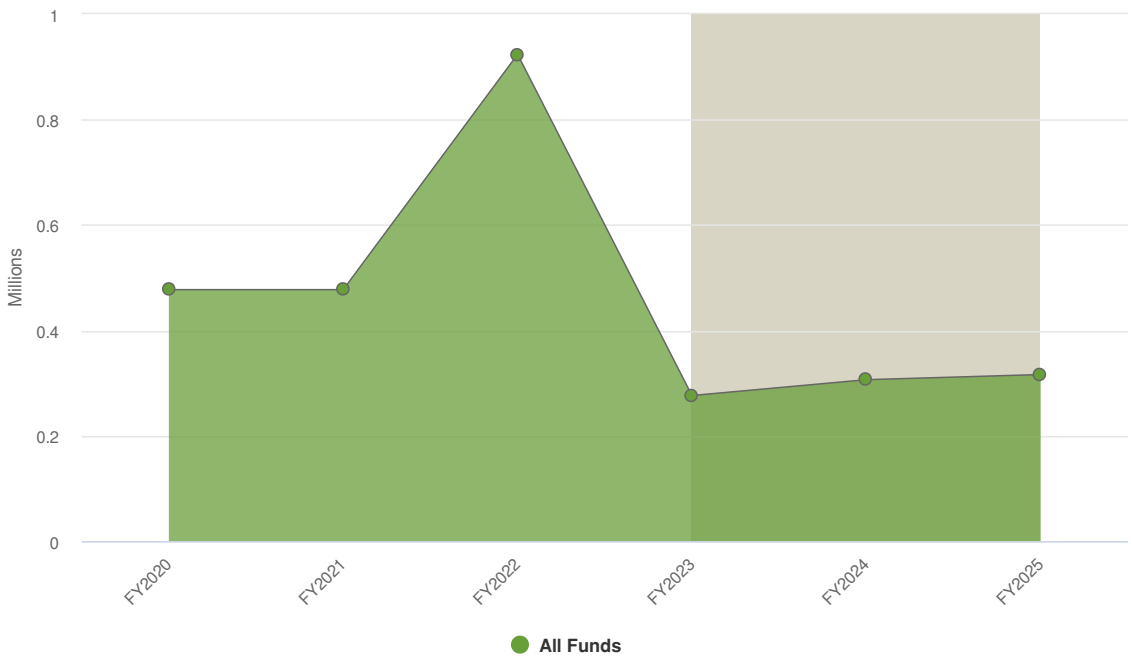


Revenue by Fund

2025 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund



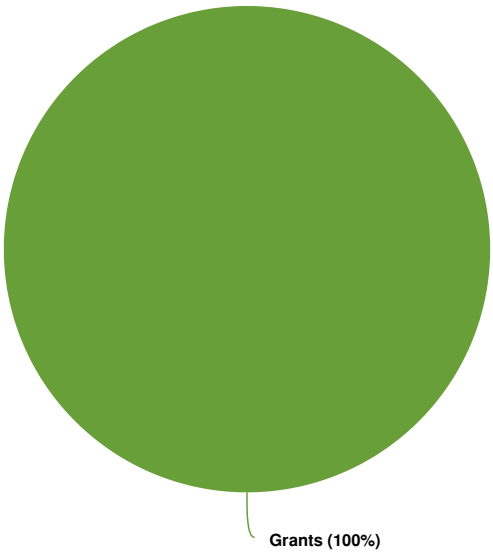
Grey background indicates budgeted figures.

Name	Account ID	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)	Notes
All Funds						

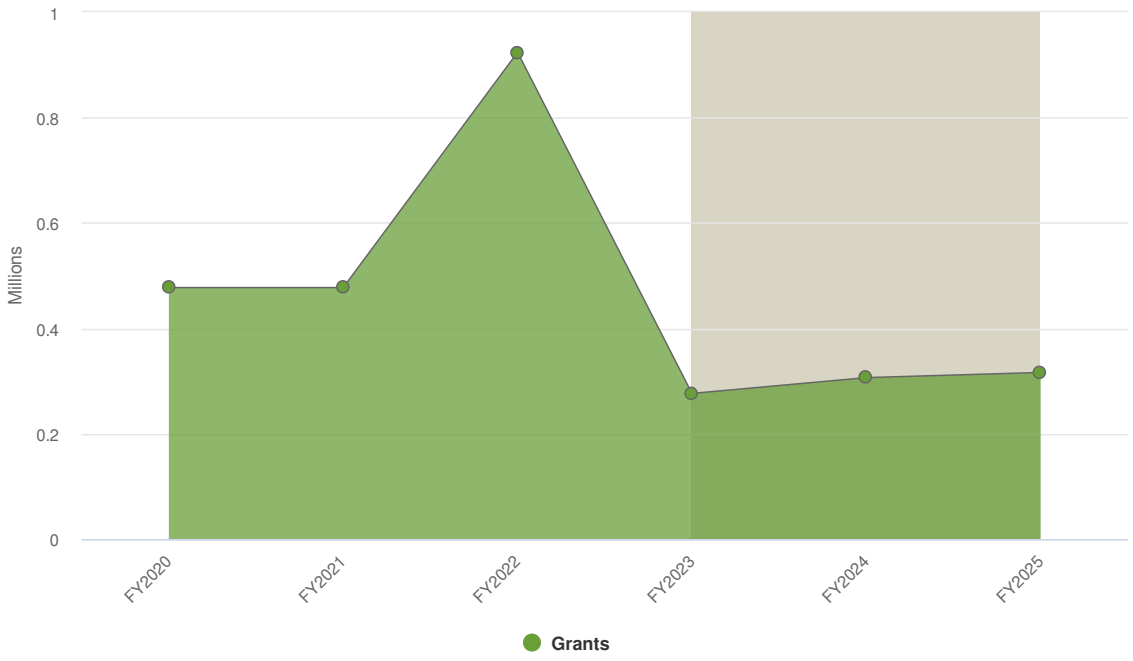
Name	Account ID	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)	Notes
General Fund						
Grants						
FLPA GRANT STATE	100-0000-311.30-50	$155,000	$155,000	$155,000	0%	
STATE GRANTS	100-0000-331.10-00	$151,292	$161,087	$161,087	6.5%	
Total Grants:		**$306,292**	**$316,087**	**$316,087**	**3.2%**	
Total General Fund:		**$306,292**	**$316,087**	**$316,087**	**3.2%**	
Total All Funds:		**$306,292**	**$316,087**	**$316,087**	**3.2%**	

Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

Name	Account ID	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)	Notes
Revenue Source						
Grants						
FLPA GRANT STATE	100-0000-311.30-50	$155,000	$155,000	$155,000	0%	
STATE GRANTS	100-0000-331.10-00	$151,292	$161,087	$161,087	6.5%	
Total Grants:		**$306,292**	**$316,087**	**$316,087**	**3.2%**	
Total Revenue Source:		**$306,292**	**$316,087**	**$316,087**	**3.2%**	

DEPARTMENTS

Mayor and Council



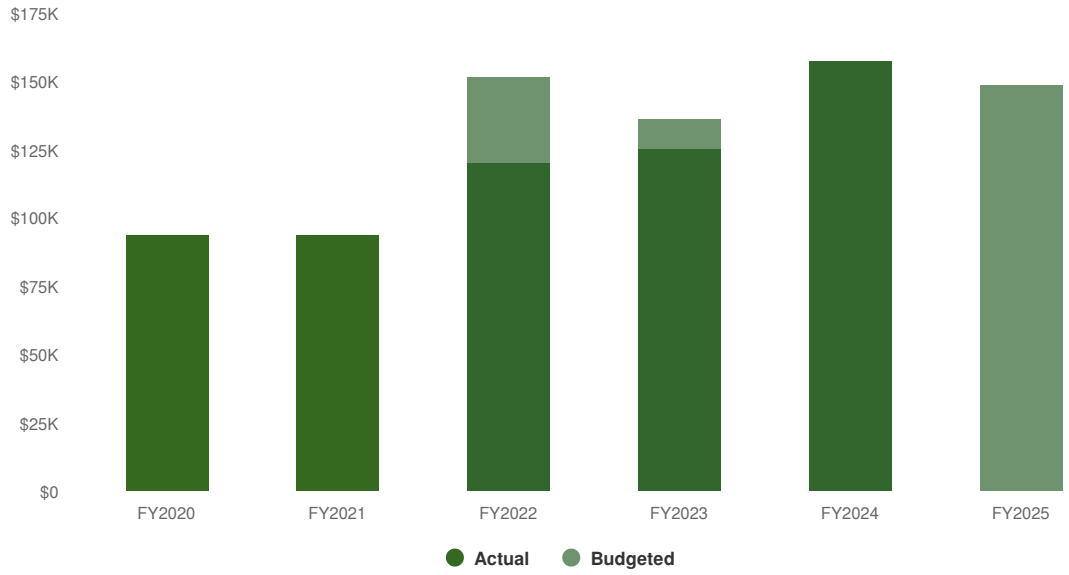
Tom Reed
Mayor

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

Expenditures Summary

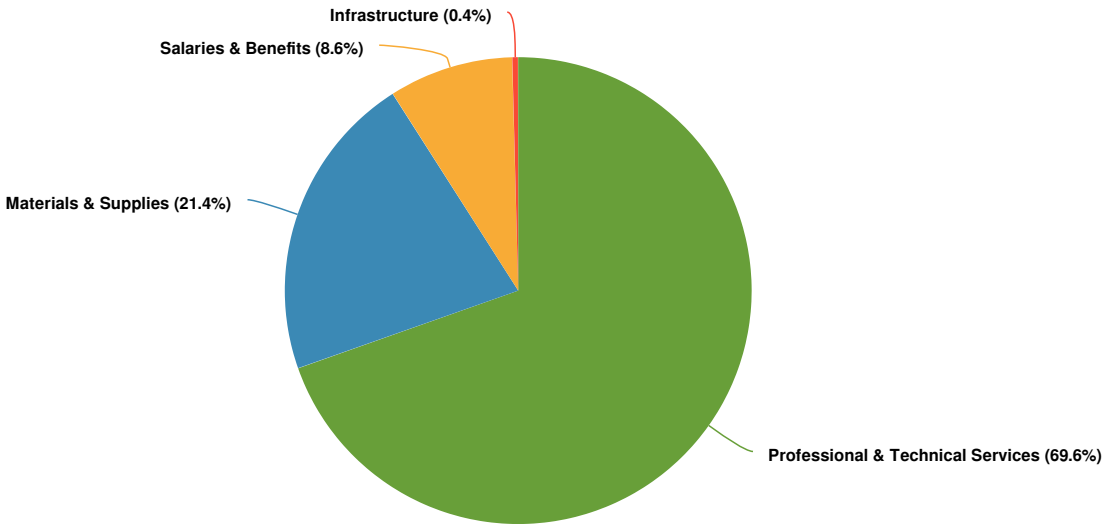
$149,408 **-$8,264**
(-5.24% vs. prior year)

City Council Proposed and Historical Budget vs. Actual

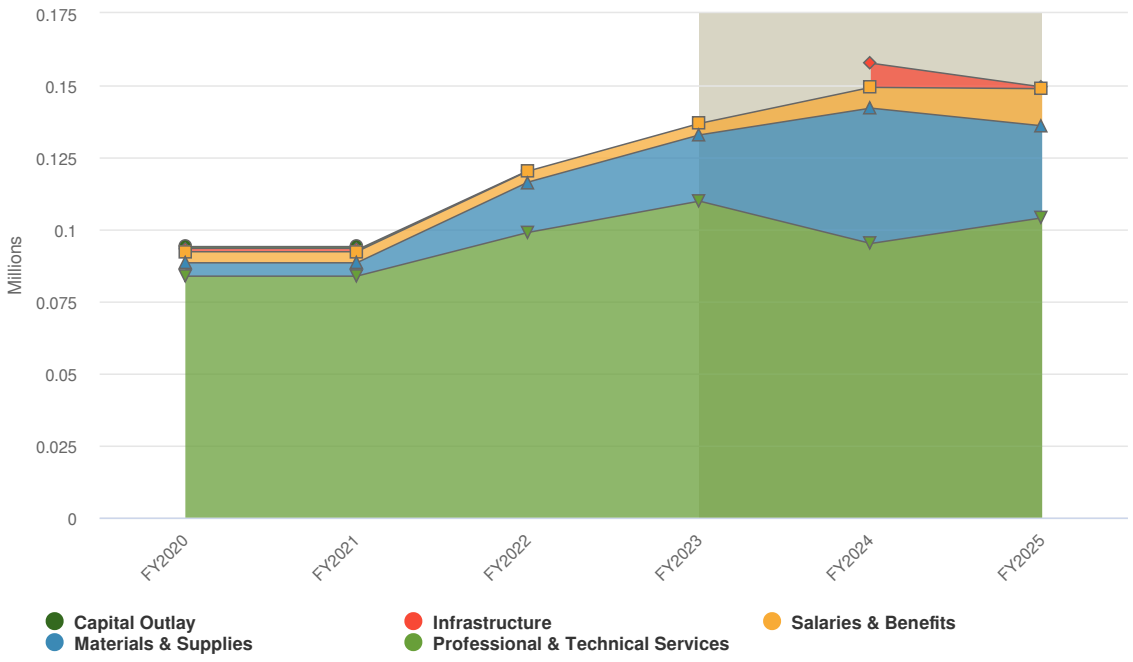


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)	Notes
Expense Objects						
Salaries & Benefits						
SALARIES- REGULAR EMPLOYEES	100-1100-511.10-00	$6,600	$6,600	$12,000	81.8%	
401A EMPLOYER MATCH (SS ALT)	100-1100-512.10-70	$247	$247	$450	82.2%	
MEDICARE MATCH	100-1100-512.30-00	$96	$96	$174	81.3%	
UNEMPLOYMENT INSURANCE	100-1100-512.60-00	$258	$258	$258	0%	
Total Salaries & Benefits:		**$7,201**	**$7,201**	**$12,882**	**78.9%**	
Professional & Technical Services						
PROFESSIONAL FEES	100-1100-521.20-00	$4,000	$4,000	$4,000	0%	
LEGAL FEES	100-1100-521.20-60	$67,500	$67,500	$72,000	6.7%	
RENTAL OF EQUIPMENT/VEHICLES	100-1100-522.20-60	$600	$600	$0	-100%	
ADVERTISING	100-1100-523.30-00	$10,000	$10,000	$10,000	0%	
PRINTING	100-1100-523.40-00	$1,000	$1,000	$1,000	0%	
TRAVEL	100-1100-523.50-00	$1,000	$1,000	$1,000	0%	
PROFESSION DUES & FEES	100-1100-523.60-00	$2,996	$2,996	$2,996	0%	
TRAINING & EDUCATION	100-1100-523.70-00	$8,000	$8,000	$8,000	0%	
CONTRACT SERVICES	100-1100-523.85-00	$0	$0	$5,000	N/A	
Total Professional & Technical Services:		**$95,096**	**$95,096**	**$103,996**	**9.4%**	
Materials & Supplies						
VARIOUS SUPPLIES	100-1100-531.10-40	$900	$1,130	$900	0%	
FOOD/MEALS	100-1100-531.30-00	$1,000	$1,000	$1,000	0%	
COMMUNITY OUTREACH EXPENSES	100-1100-531.30-10	$44,845	$44,845	$29,800	-33.5%	
UNIFORMS	100-1100-531.70-10	$230	$0	$230	0%	
Total Materials & Supplies:		**$46,975**	**$46,975**	**$31,930**	**-32%**	
Infrastructure						
MACHINERY & EQUIPMENT	100-1100-542.10-00	$8,400	$8,400	$600	-92.9%	
Total Infrastructure:		**$8,400**	**$8,400**	**$600**	**-92.9%**	

Name	Account ID	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)	Notes
Total Expense Objects:		**$157,672**	**$157,672**	**$149,408**	**-5.2%**	

City Manager



Rob Rokovitz
City Manager

The City of Chattahoochee Hills operates under the Council-Manager form of government. This system combines the strength of an elected City Council with a professional manager and staff.

The City Manager ensures the policy decisions made by the City Council are carried out and that public services are delivered efficiently and effectively.

The City Manager's responsibilities include:

- Making recommendations to the Council, which the Council may accept, reject, or modify
- Implementing any action taken by the Council
- Enforcing all laws, ordinances and contracts
- Submitting the Annual Budget to the City Council for approval
- Managing service delivery, program implementation and project administration
- Overseeing the daily operations of the city through the management of six departmental leaders:

Finance Director, Dana Wicher
Police Chief, Kevin Digou
Fire Chief, Greg Brett
Public Works Director, Darold Wendlandt
Community Development Director, Mike Morton
Economic Development Director, Chris Montesinos
City Clerk, S. Diane White
Court Clerk, Penny Mitchell

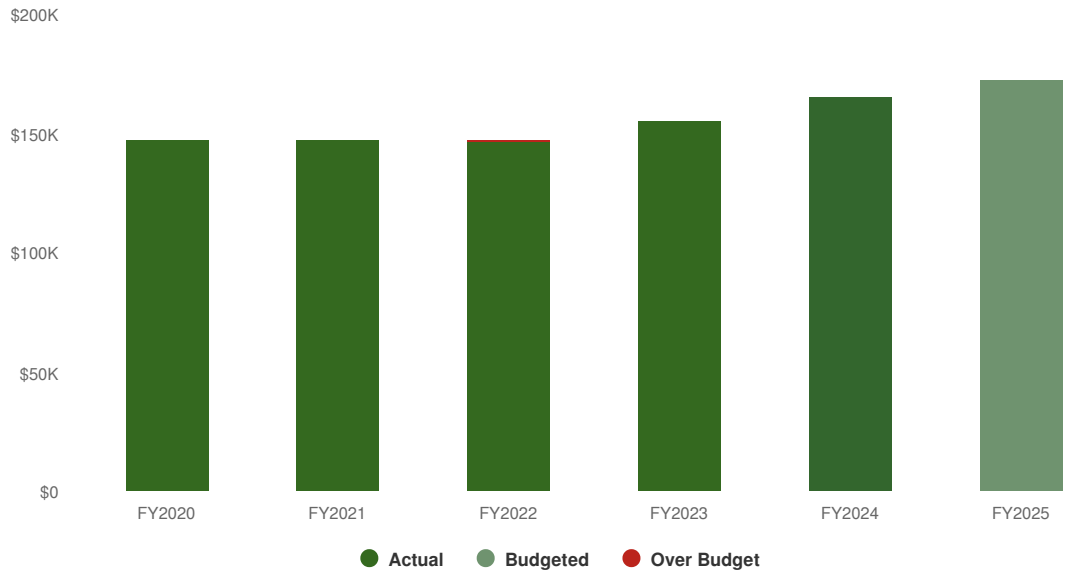
Organizational Chart



Expenditures Summary

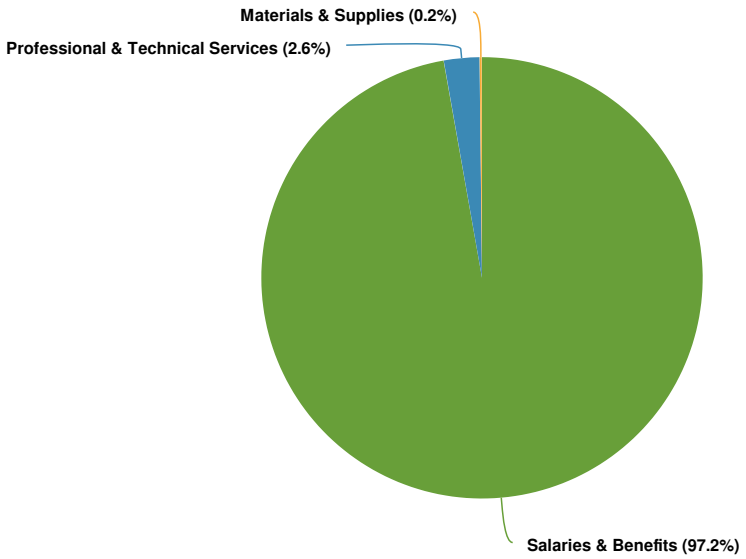
$172,203 **$6,486**
(3.91% vs. prior year)

City Manager Proposed and Historical Budget vs. Actual

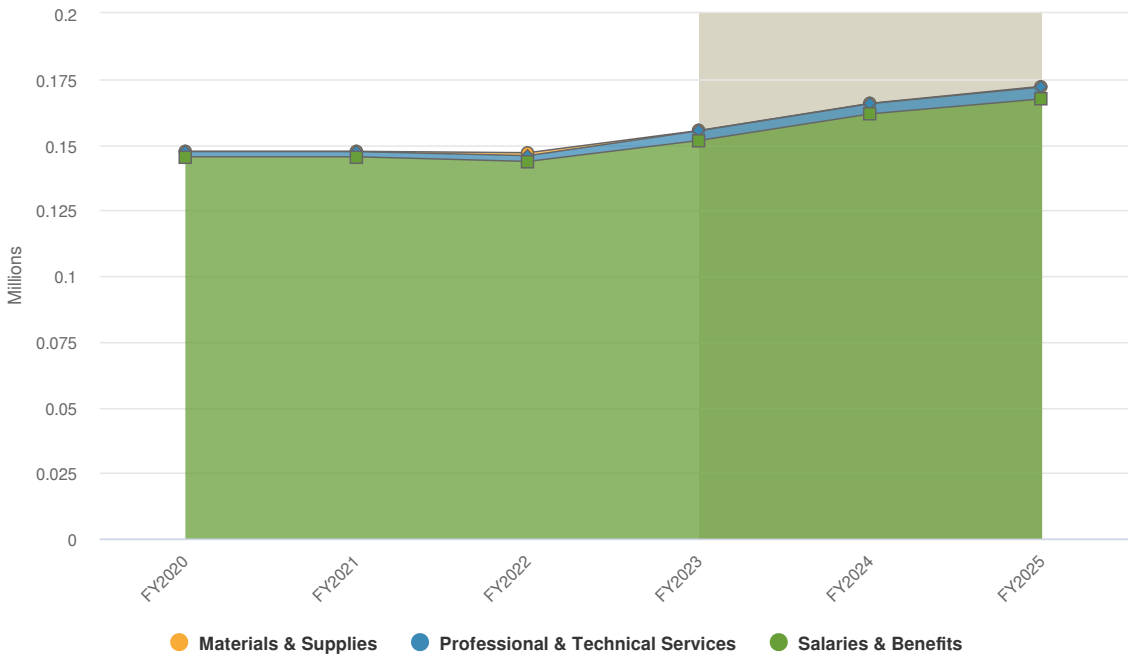


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)	Notes
Expense Objects						
Salaries & Benefits						
SALARIES- REGULAR EMPLOYEES	100-1320-511.10-00	$133,898	$133,898	$137,771	2.9%	
457-DEFERRED COMP MATCH	100-1320-512.00-10	$0	$0	$3,989	N/A	
GROUP MEDICAL INSURANCE	100-1320-512.10-00	$16,124	$16,124	$17,742	10%	
VOLUNTARY LIFE	100-1320-512.10-10	$745	$745	$626	-16%	
401A EMPLOYER MATCH (SS ALT)	100-1320-512.10-70	$4,841	$4,841	$4,986	3%	
MEDICARE MATCH	100-1320-512.30-00	$1,872	$1,872	$1,928	3%	
RETIREMENT CONTRIBUTIONS	100-1320-512.40-00	$3,873	$3,873	$0	-100%	
UNEMPLOYMENT INSURANCE	100-1320-512.60-00	$307	$307	$307	0%	
WORKERS' COMPENSATION	100-1320-512.70-00	$44	$44	$61	37.8%	
Total Salaries & Benefits:		**$161,704**	**$161,704**	**$167,410**	**3.5%**	
Professional & Technical Services						
TRAVEL	100-1320-523.50-00	$1,536	$1,536	$2,362	53.8%	
PROFESSION DUES & FEES	100-1320-523.60-00	$871	$871	$966	11%	
TRAINING & EDUCATION	100-1320-523.70-00	$1,506	$1,506	$1,188	-21.1%	
Total Professional & Technical Services:		**$3,913**	**$3,913**	**$4,517**	**15.4%**	
Materials & Supplies						
GENERAL SUPPLIES	100-1320-531.10-00	$0	$0	$176	N/A	
FOOD/MEALS	100-1320-531.30-00	$100	$100	$100	0%	
Total Materials & Supplies:		**$100**	**$100**	**$276**	**176%**	
Total Expense Objects:		**$165,717**	**$165,717**	**$172,203**	**3.9%**	

Goal #1

Submit the first ever Digital Budget Book for FY2025 created using ClearGov platform and portal to GFOA within ninety days of the beginning of the fiscal year, June 2024.

Goal #2

Submit letter of interest to continue to serve as the District 3 Director for the Georgia City and County Managers Association and represent Cobb, Douglas, Sotuh Fulton and Fayette counties and all the cities (Douglasville, Mableton, Marietta, Powder Springs,Smyrna, Acworth, Fayetteville, Tyronne, City of South Fulton, Palmetto, Fairburn, College Park, East Point, Union City, Hapeville, and Chattahoohcee Hills) in District 3-west

City Manager Performance Measures

Departmental Performance Measures in Support of Goals	2022	2023	2024	2025
Improve the Audio Video system within the Council Chambers	Quotes Sought	On Target	100%	100%
Enhance Web Site	100%	On Target	Ongoing	Ongoing
Create a Digital Budget Book	N/A	N/A	Initiated	On Target
Hold Bi-Weekly Staff Meetings	Ongoing	Ongoing	Ongoing	Ongoing
Complete Wayfinding Program	Ongoing	Ongoing	Ongoing	Ongoing
Update Service Delivery Strategy	Ongoing	Ongoing	Ongoing	Ongoing
Develop City Council Onboarding Packet	Initiated	On Target	On Target	100%
Host Quarterly Blood Drives	Ongoing	Ongoing	Ongoing	Ongoing

Human Resources Performance Measures

Departmental Performance Measures in Support of Goals	2022	2023	2024	2025
Streamlining open enrollment process	In Process	On Target	Ongoing	Ongoing
Giving employees easy access to insurance coverage documents	In Process	On Target	Ongoing	Ongoing
Convert Retirement Account	N/A	N/A	Initiated	On Target
Update Position Control Document	N/A	Planning	Adopted	In Revision
Submit balanced budget to City Council	100%	100%	100%	100%
Ensure financial procedures are congruent with financial policies.	In Process	On Target	On Target	Ongoing
Develop City Council Onboarding Packet	Initiated	On Target	On Target	100%
Host Quarterly Blood Drives	Ongoing	Ongoing	Ongoing	Ongoing

City Clerk



S. Diane White
City Clerk

The City Clerk is the keeper of all official city records and the city seal. The City Clerk is responsible for the preparation, execution, and archiving of all City Council documents as prescribed by State law and City Code.

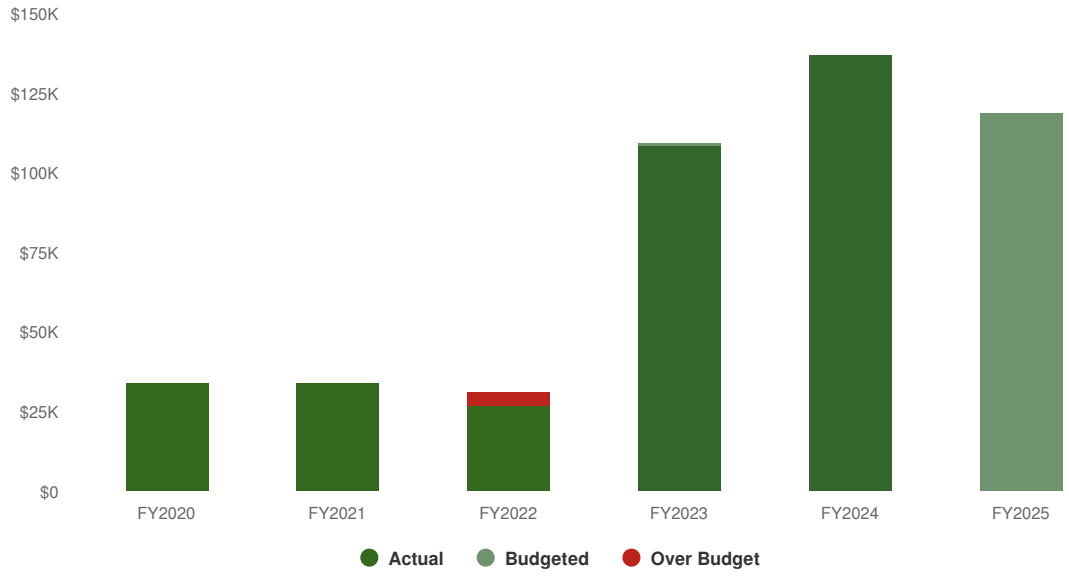
These duties include:

- Producing City Council and board/commission meeting agendas
- Recording minutes for all City Council and board/commission meetings
- Maintaining City Council meeting and election materials
- Archiving all City Council documents, official proceedings, ordinances, and resolutions
- Serving as Public Records Supervisor and Point of Contact
- Publicizing of legal notices
- Providing Notary Public services
- Maintaining board/commissions applications and appointments
- Providing clerical support to the Mayor, City Council and City Manager

Expenditures Summary

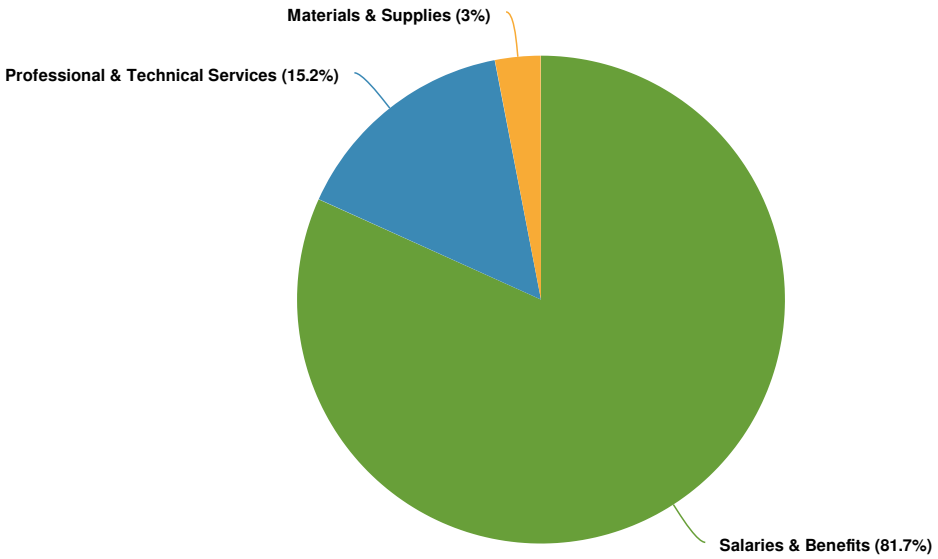
$118,955 **-$18,122**
(-13.22% vs. prior year)

City Clerk Proposed and Historical Budget vs. Actual

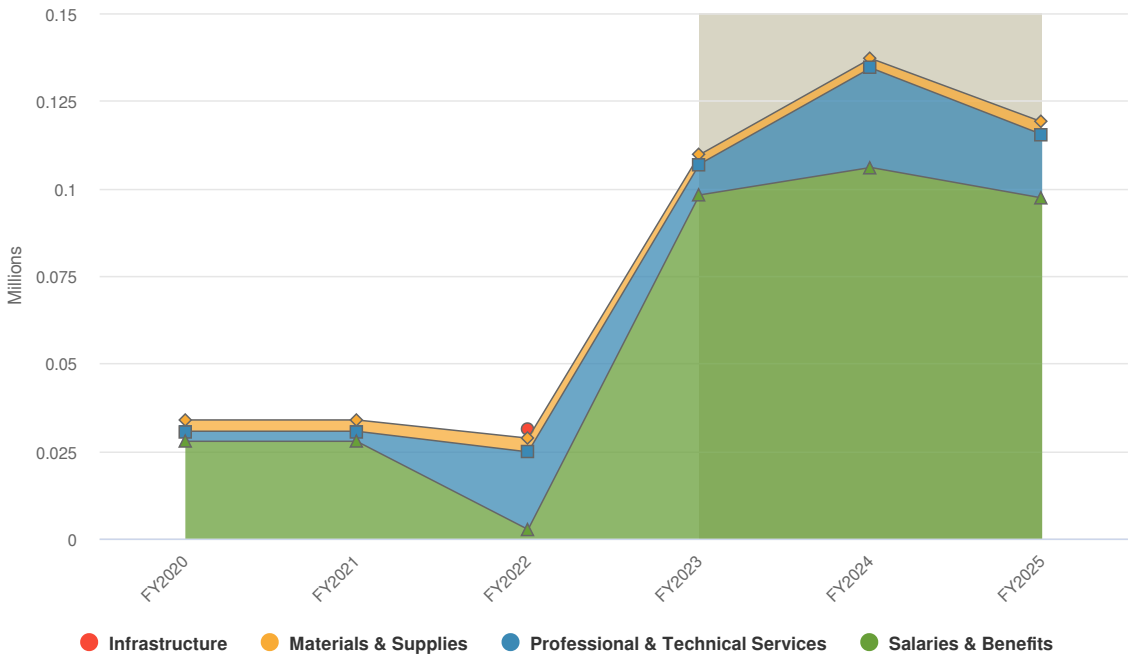


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)	Notes
Expense Objects						
Salaries & Benefits						
SALARIES- REGULAR EMPLOYEES	100-1130-511.10-00	$82,089	$82,089	$80,340	-2.1%	
457-DEFERRED COMP MATCH	100-1130-512.00-10	$0	$0	$2,410	N/A	
GROUP MEDICAL INSURANCE	100-1130-512.10-00	$16,124	$16,124	$9,392	-41.8%	
VOLUNTARY LIFE	100-1130-512.10-10	$660	$660	$554	-16%	
401A EMPLOYER MATCH (SS ALT)	100-1130-512.10-70	$3,078	$3,078	$3,013	-2.1%	
MEDICARE MATCH	100-1130-512.30-00	$1,190	$1,190	$1,165	-2.1%	
RETIREMENT CONTRIBUTIONS	100-1130-512.40-00	$2,463	$2,463	$0	-100%	
UNEMPLOYMENT INSURANCE	100-1130-512.60-00	$307	$307	$307	0%	
WORKERS' COMPENSATION	100-1130-512.70-00	$44	$44	$61	37.8%	
Total Salaries & Benefits:		**$105,955**	**$105,955**	**$97,242**	**-8.2%**	
Professional & Technical Services						
PROFESSIONAL FEES	100-1130-521.20-00	$22,522	$22,522	$11,750	-47.8%	
MAINTENANCE CONTRACTS	100-1130-523.00-10	$1,365	$1,365	$0	-100%	
ADVERTISING	100-1130-523.30-00	$450	$450	$450	0%	
PRINTING	100-1130-523.40-00	$3,000	$3,000	$3,000	0%	
TRAVEL	100-1130-523.50-00	$500	$500	$500	0%	
PROFESSION DUES & FEES	100-1130-523.60-00	$85	$85	$135	58.8%	
TRAINING & EDUCATION	100-1130-523.70-00	$500	$500	$500	0%	
CONTRACT SERVICES	100-1130-523.85-00	$0	$0	$1,778	N/A	
Total Professional & Technical Services:		**$28,422**	**$28,422**	**$18,113**	**-36.3%**	
Materials & Supplies						
GENERAL SUPPLIES	100-1130-531.10-00	$0	$0	$2,000	N/A	
POSTAGE	100-1130-531.10-10	$1,200	$1,200	$1,600	33.3%	
OFFICE SUPPLIES	100-1130-531.10-20	$1,500	$1,500	$0	-100%	

Name	Account ID	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)	Notes
Total Materials & Supplies:		$2,700	$2,700	$3,600	33.3%	
Total Expense Objects:		$137,077	$137,077	$118,955	-13.2%	

Goal #1

Maintain excellence in records management

Research and implement technology to increase transparency in records management.
Create a disaster recovery plan.



Goal #2

Increase knowledge of City operations

Continue the education process of the Certified City Clerk program.
Continue the education process of the Master Municipal Clerk program.

Goal #3

Ensure city meetings are run in an efficient and effective manner

Assist staff with their agenda reports to provide an executive summary to the Mayor and Council.



City Clerk Performance Measures

Departmental Performance Measures in Support of Goals	2022	2023	2024	2025
Streamline process for short term rental permitting and compliance	100%	On Target	Ongoing	Ongoing
To have short-term rentals and business licenses, both renewals and new applications dor	N/A	N/A	Ongoing	On Target
Maximize timely access to city records and information	On Target	On Target	Ongoing	Ongoing
Respond to the legislative needs of the City Council and their constituents	On Going	Ongoing	Ongoing	Ongoing
Prepare and distribute docket materials in a timely manner	On Going	Ongoing	Ongoing	Ongoing

IT Department

Iron Oak Technologies

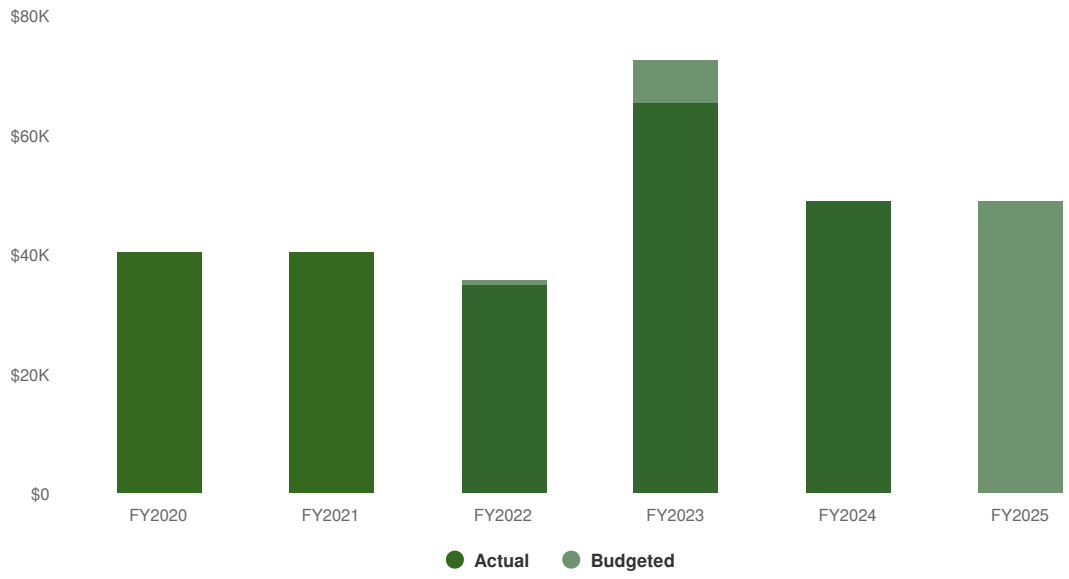
The City outsources our information technologies services to Iron Oak Technologies. They provide comprehensive IT and cybersecurity solutions designed for Atlanta's small to midsize businesses. They arte positioned to safeguard our data, streamline our operations, and support our growth. Below are some of the services they provide.

- Cyber Sedcuirity Solutions
- Cloud Computing Services
- Network and Infrastructure Management
- Help Desk and Technical Support
- Software management and Deployment
- Data Backup and Recovery

Expenditures Summary

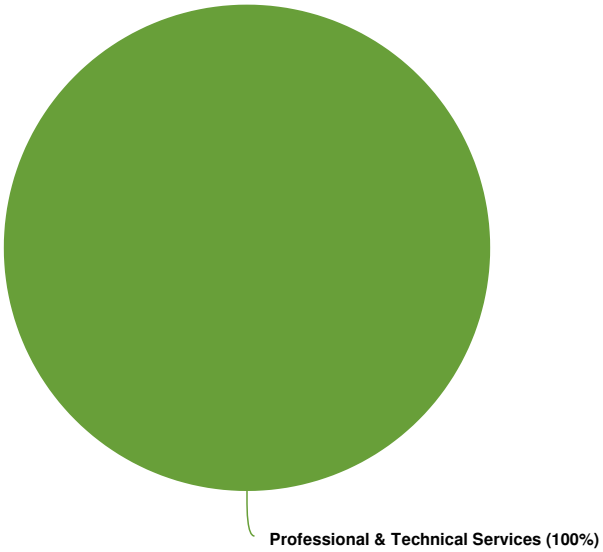
$49,160 $0
(0.00% vs. prior year)

IT Department Proposed and Historical Budget vs. Actual

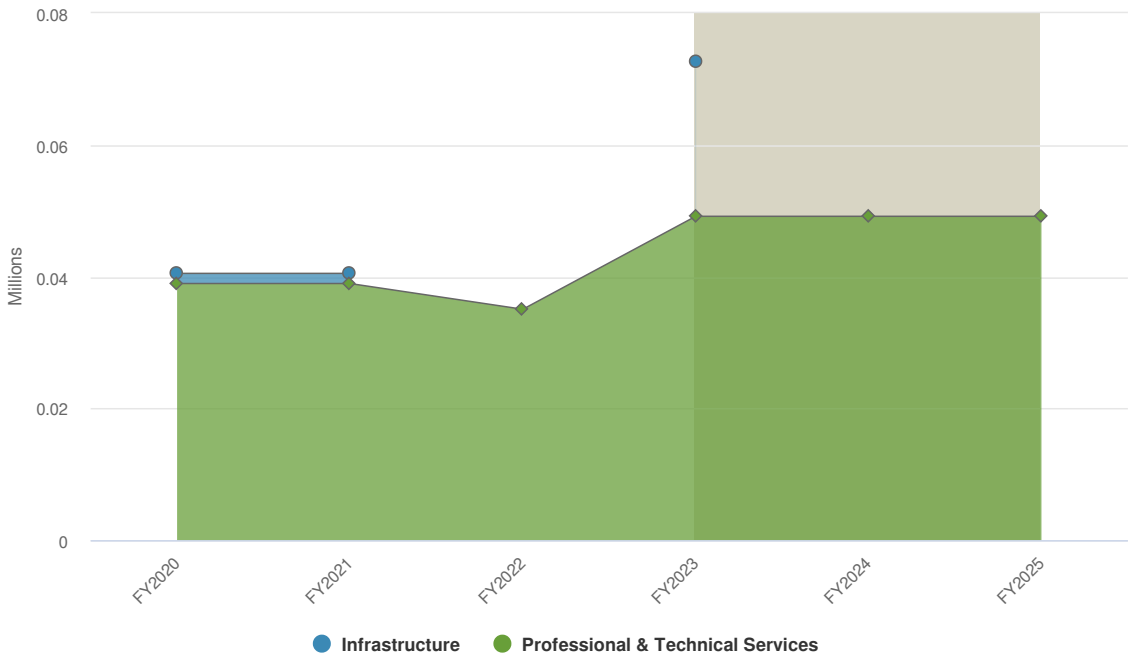


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)	Notes
Expense Objects						
Professional & Technical Services						
CONTRACTED PROFESSIONAL FEES	100-1535-521.21-00	$21,160	$21,160	$21,160	0%	
COMMUNICATIONS	100-1535-523.20-00	$20,000	$20,000	$20,000	0%	
CONTRACT SERVICES	100-1535-523.85-00	$8,000	$8,000	$8,000	0%	
Total Professional & Technical Services:		**$49,160**	**$49,160**	**$49,160**	**0%**	
Total Expense Objects:		**$49,160**	**$49,160**	**$49,160**	**0%**	

IT Department Performance Measures

Install Cameras with LPR at Cochran Mill Park	90%	On Target	100%	100%
Upgrade Server to a Dell PowerEdge R640	Budgeted	On Target	100%	100%
Replace Aging Computers	N/A	N/A	Budgeted	On Target
Cell Tower installation and activation at Cochran Mill Park	In Design	On Target	100%	Ongoing

Finance Department



Dana Wicher
Finance Director

The Finance Department is responsible for all financial operations, budgeting reporting, compliance, payroll processing, and coordinating and preparing for the annual audit. The Finance Department's mission is to provide exceptional quality services while focusing on integrity and transparency in all service and financial reporting areas. The Finance Department's commitment is to be dedicated, responsible, and responsive team players who provide superior services both internally to all legislative, administration and departments; and externally to all citizens and stakeholders.

Goal #1

Protect and improve the financial resources of the City

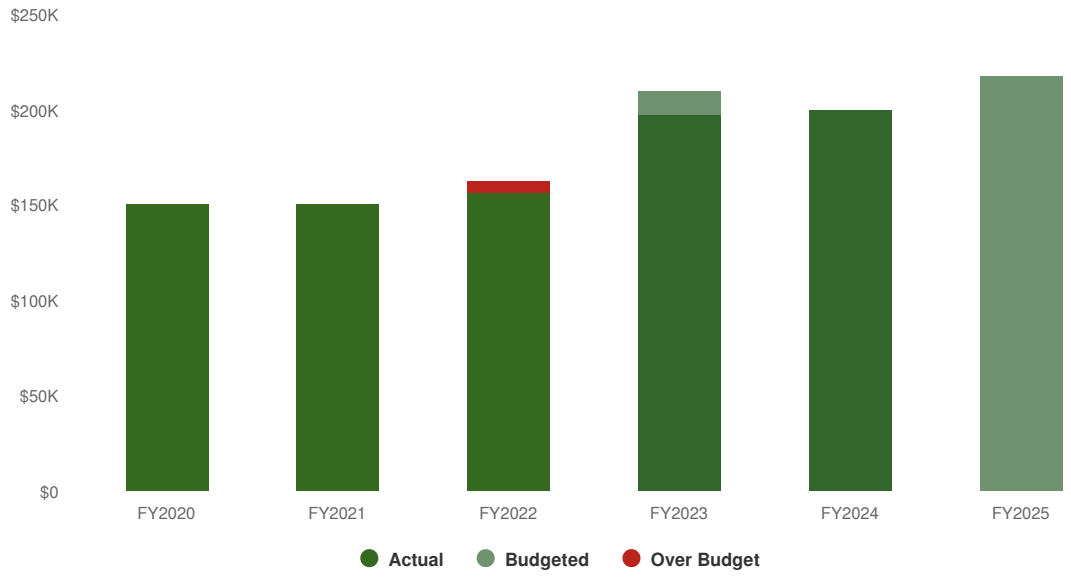
Maximize investment earnings.
Update financial reporting.
Increase financial transparency through the ClearGov web portal.



Expenditures Summary

$217,889 **$18,071**
(9.04% vs. prior year)

Finance Department Proposed and Historical Budget vs. Actual



Goal #2

Assure continued compliance with laws and regulations

Work with auditor to implement necessary GASB Statements
Continue training in the state purchasing guidelines.

Goal #3

Utilize technology to improve efficiencies and decrease costs

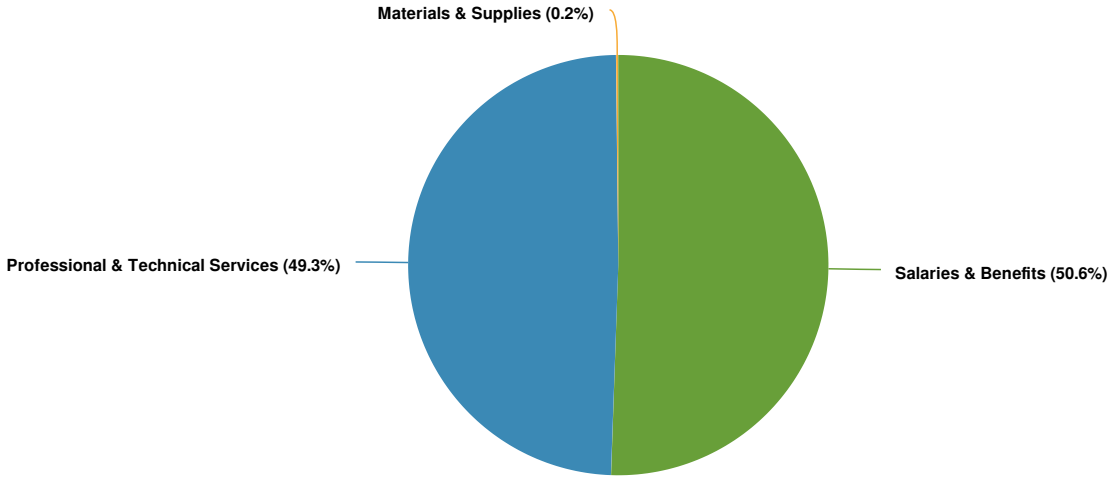
Research and implement alternative ways to collect payments.
Continue to implement necessary modules in financial software.

Finance Department Performance Measures

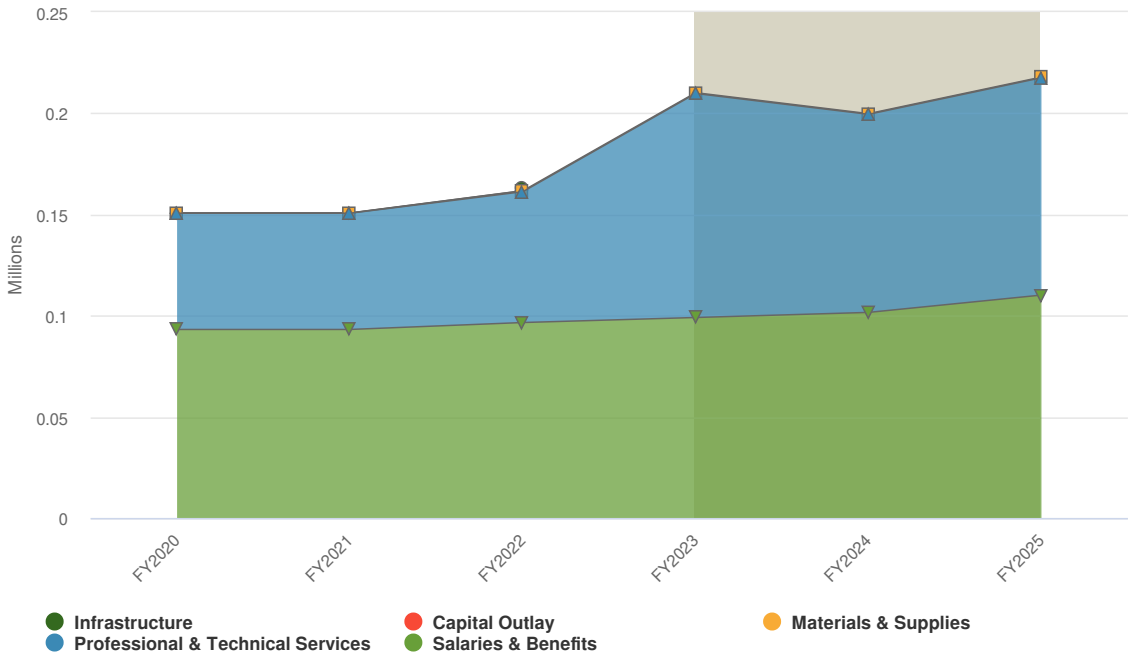
Departmental Performance Measures in Support of Goals	2022	2023	2024	2025
Choose and implement a new financial software system	Quote Sought	On Target	On Target	100%
Digitizing Financial Documents	In Process	On Target	On Target	Ongoing
Increase financial transparency through the ClearGov portal	N/A	N/A	In Process	On Target
Update financial reporting through the use of new funds	N/A	N/A	In Process	On Target
Submit balanced budget to City Council	100%	100%	100%	100%
Ensure financial procedures are congruent with financial policies.	In Process	On Target	On Target	Ongoing
Develop City Council Onboarding Packet	Initiated	On Target	On Target	100%
Host Quarterly Blood Drives	Ongoing	Ongoing	Ongoing	Ongoing

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)	Notes
Expense Objects						
Salaries & Benefits						
SALARIES- REGULAR EMPLOYEES	100-1500-511.10-00	$78,750	$78,750	$84,551	7.4%	
457-DEFERRED COMP MATCH	100-1500-512.00-10	$0	$0	$2,537	N/A	
GROUP MEDICAL INSURANCE	100-1500-512.10-00	$15,368	$15,368	$17,742	15.4%	
VOLUNTARY LIFE	100-1500-512.10-10	$660	$660	$554	-16%	
401A EMPLOYER MATCH (SS ALT)	100-1500-512.10-70	$2,953	$2,953	$3,171	7.4%	
MEDICARE MATCH	100-1500-512.30-00	$1,142	$1,142	$1,226	7.4%	
RETIREMENT CONTRIBUTIONS	100-1500-512.40-00	$2,363	$2,363	$0	-100%	
UNEMPLOYMENT INSURANCE	100-1500-512.60-00	$307	$307	$307	0%	
WORKERS' COMPENSATION	100-1500-512.70-00	$44	$44	$61	37.8%	
Total Salaries & Benefits:		**$101,587**	**$101,587**	**$110,148**	**8.4%**	

Name	Account ID	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)	Notes
Professional & Technical Services						
CREDIT CARD/BANK FEES	100-1500-521.00-10	$2,250	$0	$2,250	0%	
PROFESSIONAL FEES	100-1500-521.20-00	$82,190	$82,190	$68,750	-16.4%	
CAUDUCEUS DRUG SCREENS	100-1500-521.20-50	$300	$0	$300	0%	
PAYROLL SERVICES	100-1500-521.20-70	$6,500	$8,750	$6,500	0%	
PRE-EMPLOYMENT TESTING	100-1500-521.20-80	$1,500	$1,800	$1,500	0%	
CONTRACTED PROFESSIONAL FEES	100-1500-521.21-00	$0	$0	$22,950	N/A	
ADVERTISING	100-1500-523.30-00	$1,550	$1,550	$1,550	0%	
PRINTING	100-1500-523.40-00	$300	$300	$300	0%	
TRAVEL	100-1500-523.50-00	$1,500	$1,500	$1,500	0%	
PROFESSION DUES & FEES	100-1500-523.60-00	$250	$250	$250	0%	
CONTRACT SERVICES	100-1500-523.85-00	$1,541	$1,541	$1,541	0%	
Total Professional & Technical Services:		**$97,881**	**$97,881**	**$107,391**	**9.7%**	
Materials & Supplies						
OFFICE SUPPLIES	100-1500-531.10-20	$0	$0	$350	N/A	
VARIOUS SUPPLIES	100-1500-531.10-40	$350	$350	$0	-100%	
Total Materials & Supplies:		**$350**	**$350**	**$350**	**0%**	
Total Expense Objects:		**$199,818**	**$199,818**	**$217,889**	**9%**	

Community Development Department



Mike Morton
Community Development Director

The Planning and Community Development Department is responsible for working with the citizens of Chattahoochee Hills, the development community and the elected officials, while managing current and long-range planning, land development, building construction, and code compliance. The department is responsible for current and future planning, zoning, building permits, site development, plan review, building and site inspections, as well as code enforcement.

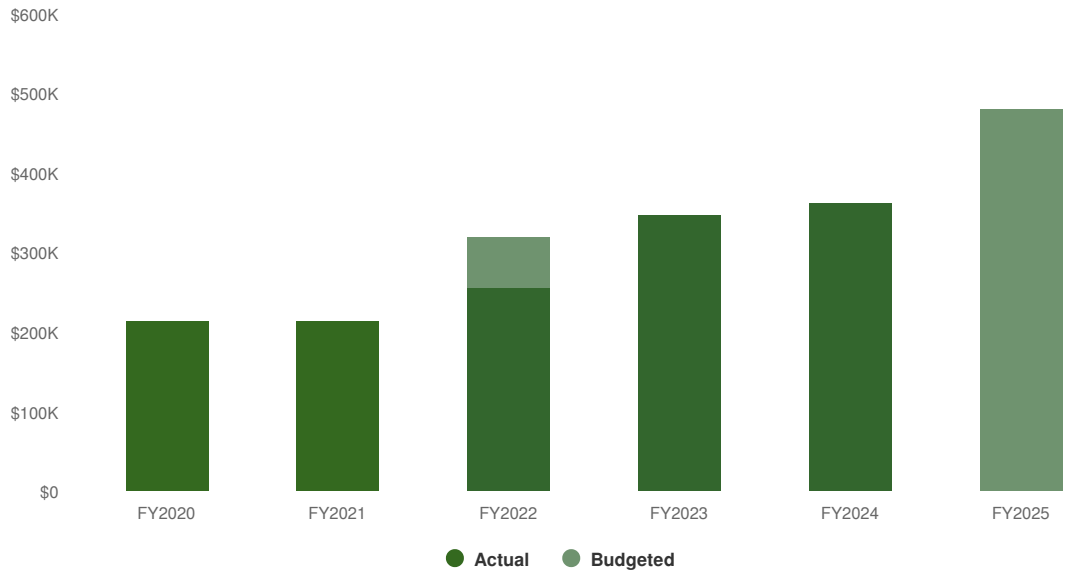
Organizational Chart



Expenditures Summary

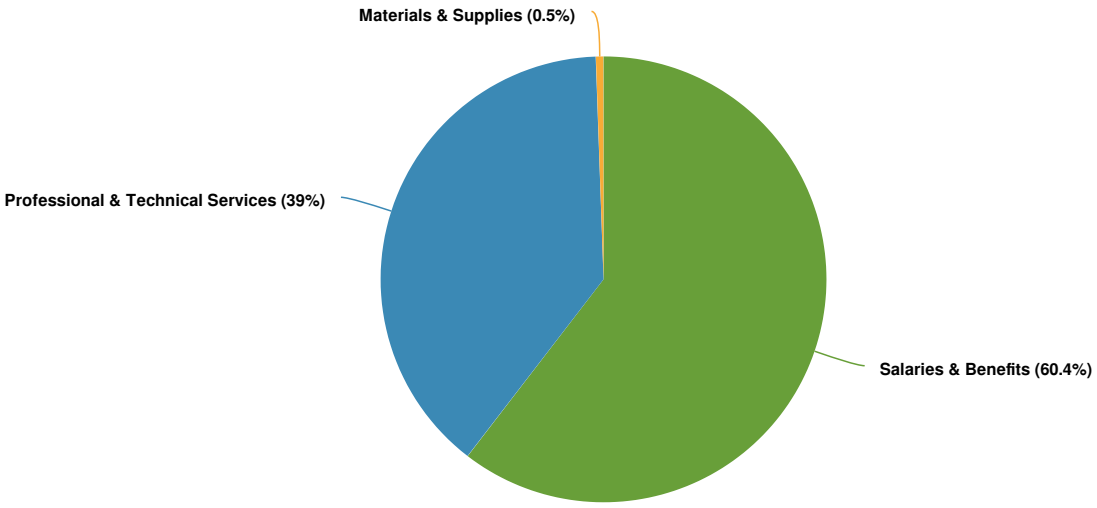
$481,987 $120,474
(33.32% vs. prior year)

Community Development Proposed and Historical Budget vs. Actual

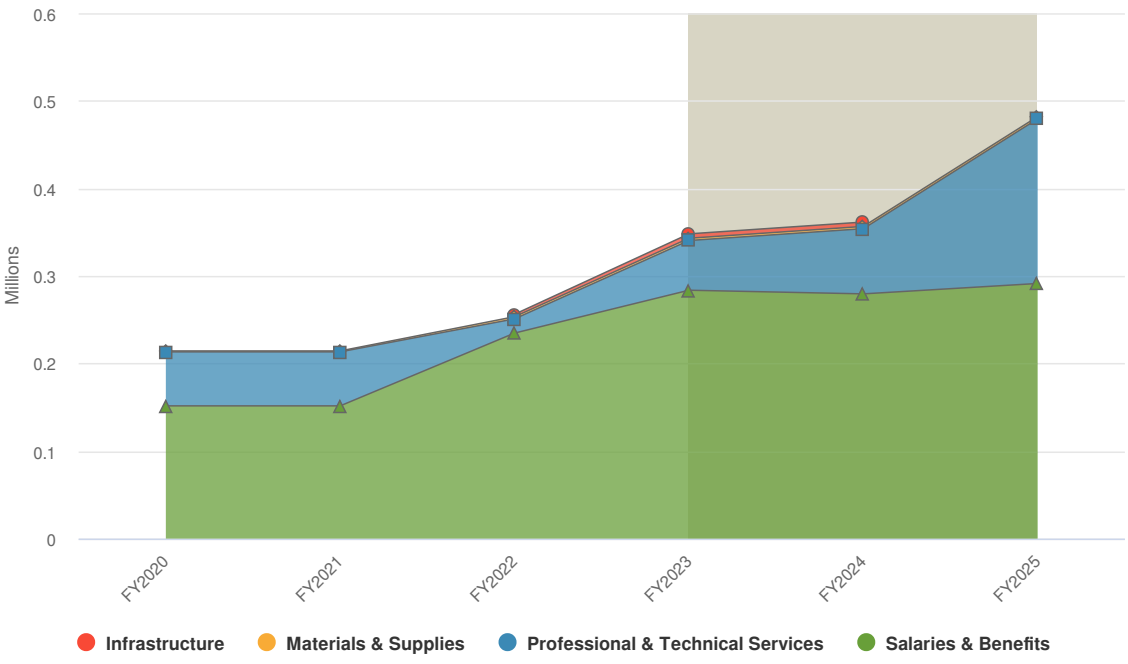


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)	Notes
Expense Objects						
Salaries & Benefits						
SALARIES- REGULAR EMPLOYEES	100-7410-511.10-00	$225,646	$225,646	$240,973	6.8%	
457-DEFERRED COMP MATCH	100-7410-512.00-10	$0	$0	$7,229	N/A	
GROUP MEDICAL INSURANCE	100-7410-512.10-00	$32,472	$32,472	$28,176	-13.2%	
VOLUNTARY LIFE	100-7410-512.10-10	$1,807	$1,807	$1,518	-16%	
401A EMPLOYER MATCH (SS ALT)	100-7410-512.10-70	$8,462	$8,462	$9,036	6.8%	
MEDICARE MATCH	100-7410-512.30-00	$3,272	$3,272	$3,494	6.8%	
RETIREMENT CONTRIBUTIONS	100-7410-512.40-00	$6,769	$6,769	$0	-100%	
UNEMPLOYMENT INSURANCE	100-7410-512.60-00	$921	$921	$921	0%	
WORKERS' COMPENSATION	100-7410-512.70-00	$131	$131	$0	-100%	
Total Salaries & Benefits:		**$279,480**	**$279,480**	**$291,347**	**4.2%**	
Professional & Technical Services						
PROFESSIONAL FEES	100-7410-521.20-00	$61,393	$61,393	$175,000	185%	
COMMUNICATIONS	100-7410-523.20-00	$540	$540	$540	0%	
ADVERTISING	100-7410-523.30-00	$600	$600	$600	0%	
PRINTING	100-7410-523.40-00	$200	$200	$200	0%	
TRAVEL	100-7410-523.50-00	$2,000	$2,000	$2,000	0%	
PROFESSION DUES & FEES	100-7410-523.60-00	$3,200	$3,200	$3,200	0%	
TRAINING & EDUCATION	100-7410-523.70-00	$5,000	$5,000	$5,000	0%	
CONTRACT SERVICES	100-7410-523.85-00	$1,500	$1,500	$1,500	0%	
Total Professional & Technical Services:		**$74,433**	**$74,433**	**$188,040**	**152.6%**	
Materials & Supplies						
GENERAL SUPPLIES	100-7410-531.10-00	$1,350	$1,350	$1,350	0%	
FUEL	100-7410-531.27-00	$500	$500	$500	0%	
UNIFORMS	100-7410-531.70-10	$750	$750	$750	0%	

Name	Account ID	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)	Notes
Total Materials & Supplies:		**$2,600**	**$2,600**	**$2,600**	**0%**	
Infrastructure						
MACHINERY & EQUIPMENT	100-7410-542.10-00	$4,000	$4,000	$0	-100%	
OFFICE EQUIPMENT	100-7410-542.10-50	$1,000	$1,000	$0	-100%	
Total Infrastructure:		**$5,000**	**$5,000**	**$0**	**-100%**	
Total Expense Objects:		**$361,513**	**$361,513**	**$481,987**	**33.3%**	

Community Development Goals and Objectives

Encourage practices that protect and enhance the local environment.

Increase community involvement in decision-making processes.

Ensure that goals are being met and adjust strategies as needed



Community Development Department Performance Measures

Departmental Performance Measures in Support of Goals	2022	2023	2024	2025
Implement online payments for permitting	On Target	On Target	100%	Monitoring
Migrate plan reviews from paper to computer	On Target	On Target	In Progress	Ongoing
Acquire GIS	Planning	Budgeted	Under Contract	Implementation
Improve communication with permit applicants	On Target	On Target	Ongoing	Ongoing
Hire Additional Planners	N/A	Budgeted	Advertised	Interviewing
Streamline Special Event/Filming Permits	N/A	In Progress	In Progress	Ongoing
Expand into new offices	Under Const.	Constr. Delayed	In Progress	100%

Building Permit Activity (CY2023)

City of Chattahoochee Hills

Building Permit Activity

Permits Issued	Calendar Year 2023	Calendar Year 2022
Commercial Accessory Structure Alteration	1	7
Commercial Addition	1	2
Commercial Alteration	4	2
Commercial Accessory Structure	4	10
Commercial Demolition	1	
Commercial New		9
Commercial Electrical	19	14
Commercial Plumbing	1	
Commercial Retaining Wall		1
Fire Alarm System	1	1
Fire Sprinkler	9	3
Re-roof	8	8
Residential Accessory Structure Alteration	2	2
Residential Addition	7	7
Residential Alteration	5	9
Residential Accessory Structure	23	11
Residential New Single Family Townhome	7	34
Residential Single Family Accessory Dwelling		2
Residential Single Family Dwelling	49	54
Residential Deck	4	2
Residential Demolition	4	5
Residential Electrical	21	31
Residential Mechanical	12	18
Residential Plumbing	3	2
Residential Pool/Hot Tub	11	17
Residential Retaining Wall	3	3
Permit Totals:	**200**	**254**
Certificates of Occupancy Issued	**178**	**211**
Inspections Conducted	**2149**	**2526**

Economic Development Department



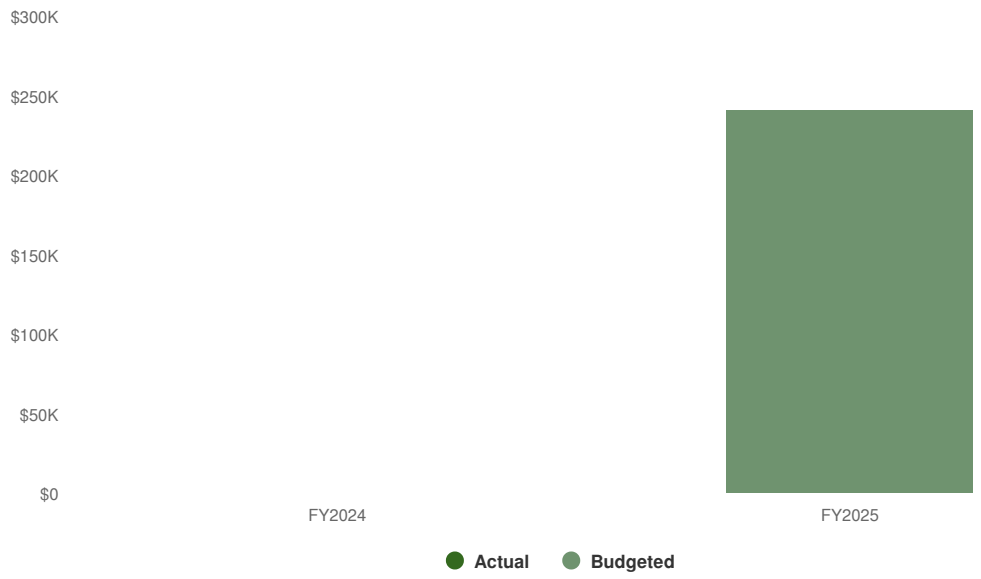
Chris Montesinos
Economic Development Director

The Economic Development Director plays a vital role in supporting planned and sustainable economic growth and development within the City of Chattahoochee Hills, Georgia. This position involves collaborating with local businesses, community organizations, and government agencies to promote a thriving economic environment. The Economic Development Director is responsible for implementing strategies and initiatives to attract new businesses, support existing businesses, and enhance the overall economic vitality of the city. Key Responsibilities: Economic Development Strategy: Develop and implement comprehensive economic development strategies and plans consistent with the Comprehensive Land Use Plan and City Zoning rules and regulations to foster business growth and attract new investments.

Expenditures Summary

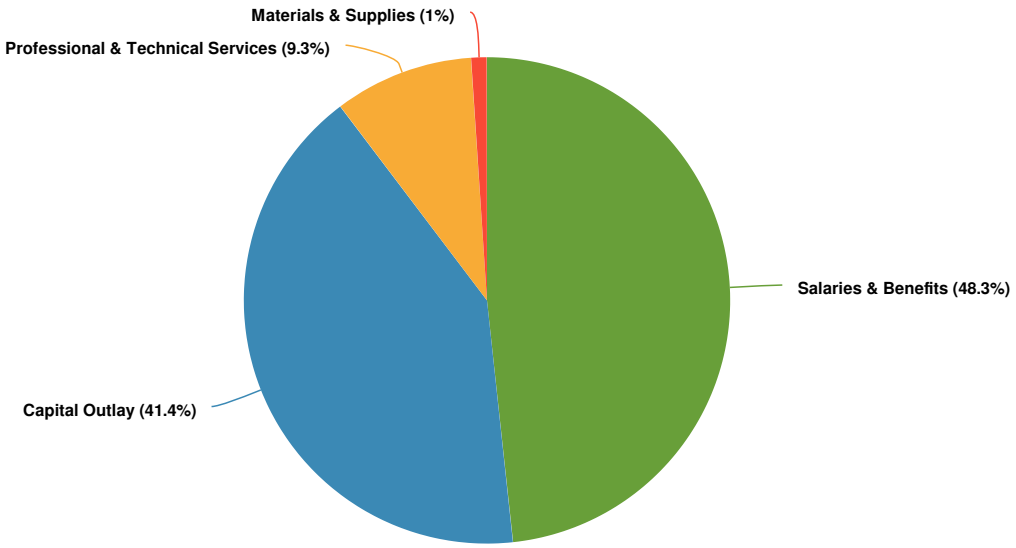
$241,597 **$241,597**
(100.00% vs. prior year)

Economic Development Department Proposed and Historical Budget vs. Actual

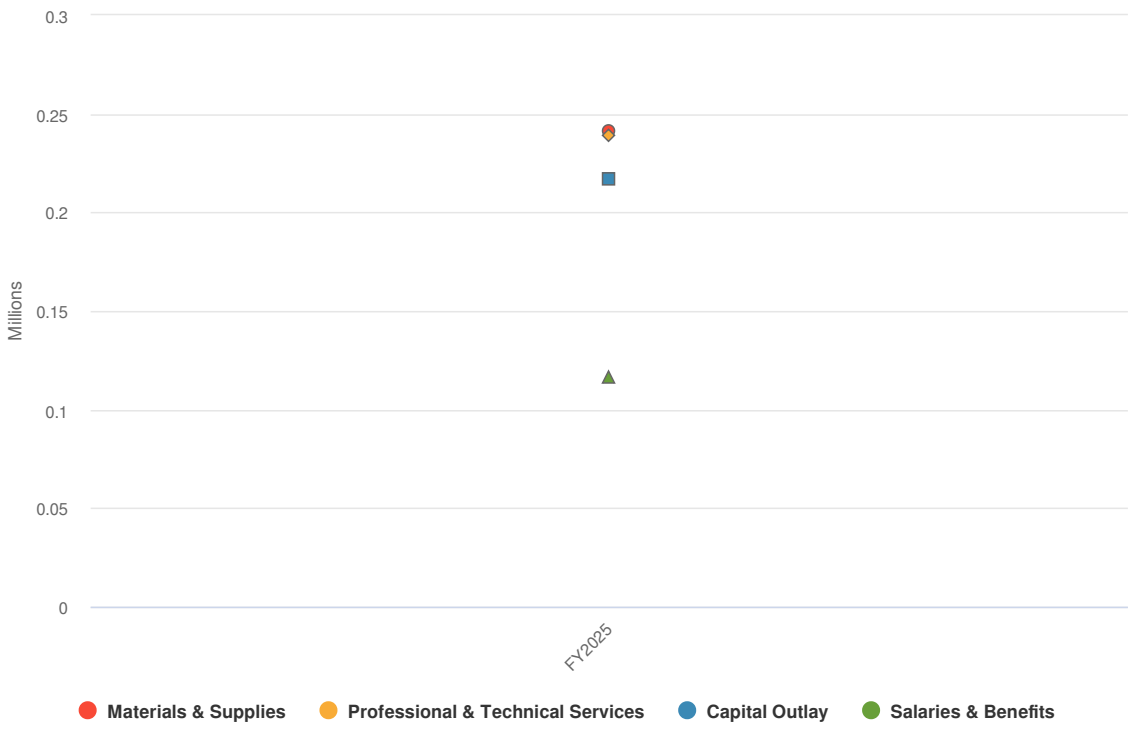


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



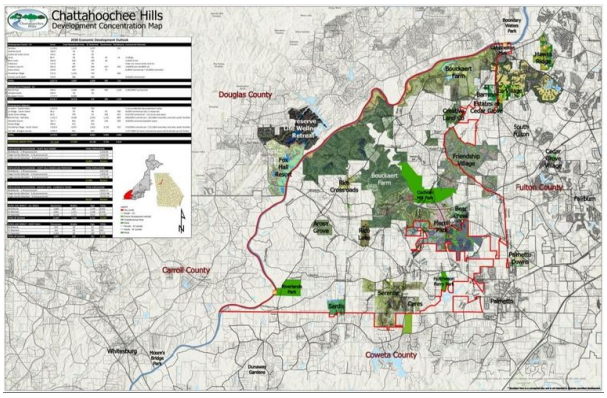
Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)	Notes
Expense Objects						
Salaries & Benefits						
SALARIES- REGULAR EMPLOYEES	100-7520-511.10-00	$0	$0	$98,365	N/A	
457-DEFERRED COMP MATCH	100-7520-512.00-10	$0	$0	$2,951	N/A	
GROUP MEDICAL INSURANCE	100-7520-512.10-00	$0	$0	$9,392	N/A	
VOLUNTARY LIFE	100-7520-512.10-10	$0	$0	$506	N/A	
401A EMPLOYER MATCH (SS ALT)	100-7520-512.10-70	$0	$0	$3,689	N/A	
MEDICARE MATCH	100-7520-512.30-00	$0	$0	$1,426	N/A	
UNEMPLOYMENT INSURANCE	100-7520-512.60-00	$0	$0	$307	N/A	
WORKERS' COMPENSATION	100-7520-512.70-00	$0	$0	$61	N/A	
Total Salaries & Benefits:		**$0**	**$0**	**$116,697**	**N/A**	
Professional & Technical Services						
PROFESSIONAL FEES	100-7520-521.20-00	$0	$0	$15,000	N/A	
CONTRACTED PROFESSIONAL FEES	100-7520-521.21-00	$0	$0	$1,600	N/A	
PRINTING	100-7520-523.40-00	$0	$0	$500	N/A	
TRAVEL	100-7520-523.50-00	$0	$0	$2,250	N/A	
PROFESSION DUES & FEES	100-7520-523.60-00	$0	$0	$800	N/A	
TRAINING & EDUCATION	100-7520-523.70-00	$0	$0	$2,250	N/A	
Total Professional & Technical Services:		**$0**	**$0**	**$22,400**	**N/A**	
Materials & Supplies						
GENERAL SUPPLIES	100-7520-531.10-00	$0	$0	$2,500	N/A	
Total Materials & Supplies:		**$0**	**$0**	**$2,500**	**N/A**	
Capital Outlay						
Economic Development	900-7520-561.00	$0	$0	$100,000	N/A	
Total Capital Outlay:		**$0**	**$0**	**$100,000**	**N/A**	
Total Expense Objects:		**$0**	**$0**	**$241,597**	**N/A**	

Goal #1

Economic Placemaking – Economic placemaking refers to the intentional and collaborative efforts to enhance the economic vitality of a specific location or community by leveraging its unique characteristics, fostering local businesses, and creating a vibrant and sustainable environment.



Goal #2

Marketing and Promotions – Creating a compelling online presence through social media platforms and a user-friendly website. Implement targeted digital advertising campaigns to reach the intended audience. Offer limited-time promotions and discounts to generate initial interest. Leverage influencer marketing to increase brand visibility. Encourage customer reviews and testimonials for credibility. Continuously analyze and adjust strategies based on performance metrics.



Economic Development Performance Measures

Departmental Performance Measures in Support of Goals	2022	2023	2024	2025
Identify grant opportunities and projects that align with the city's priorities and budget.	N/A	90%	Ongoing	Ongoing
Conduct a forensic Economic Development Strategic Plan using data available online and ESRI Community Analyst.	N/A	75%	Ongoing	Ongoing
Identify programs available on the state and regional level that advances the city's priorities and best interests.	N/A	100%	Ongoing	Ongoing
Promote placemaking, economic tourism, and marketing/promotional pieces in concert with the city's new branding efforts.	N/A	75%	Ongoing	Ongoing
Intergovernmental Coordination for Regional and Sub-Regional Economic Development Projects.	N/A	85%	Ongoing	Ongoing
Coordinate with CVB and DMO related to supporting priorities and initiatives with consent of the city.	N/A	85%	Ongoing	Ongoing

Engineering



Ken Peters, P.E.
Keck & Wood Engineering

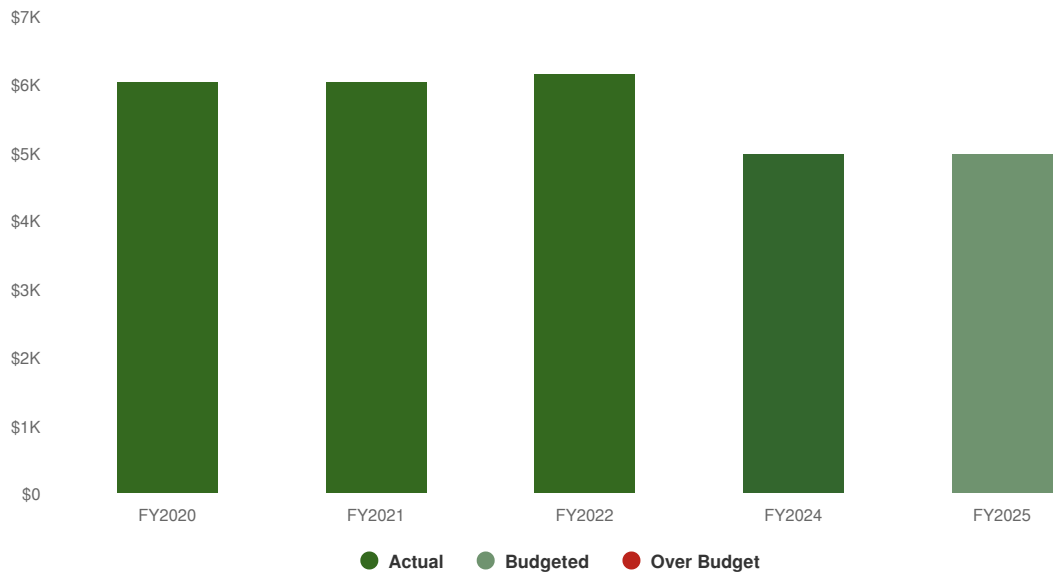
With over 70 years of infrastructure experience, our services have certainly grown from that small firm of the 50's. Along the way, Keck & Wood has earned an outstanding reputation for integrity, knowledge, and professionalism.

Today, we provide turnkey services in transportation, water & sewer resources, natural gas, landscape architecture, urban redevelopment, site design, and land surveying for state and local governments, utility authorities, public institutions, and private developers.

Expenditures Summary

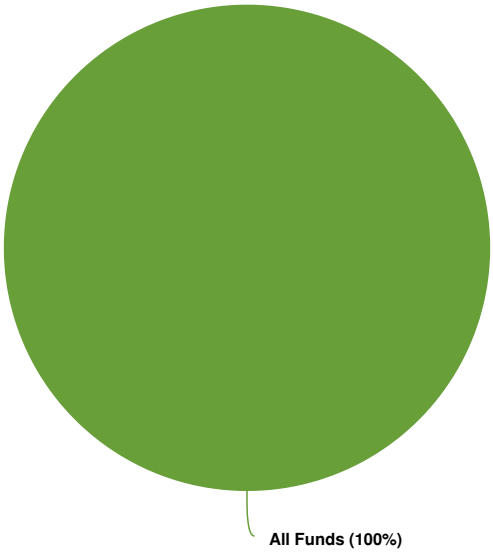
$5,000 **$0**
(0.00% vs. prior year)

Engineering Proposed and Historical Budget vs. Actual

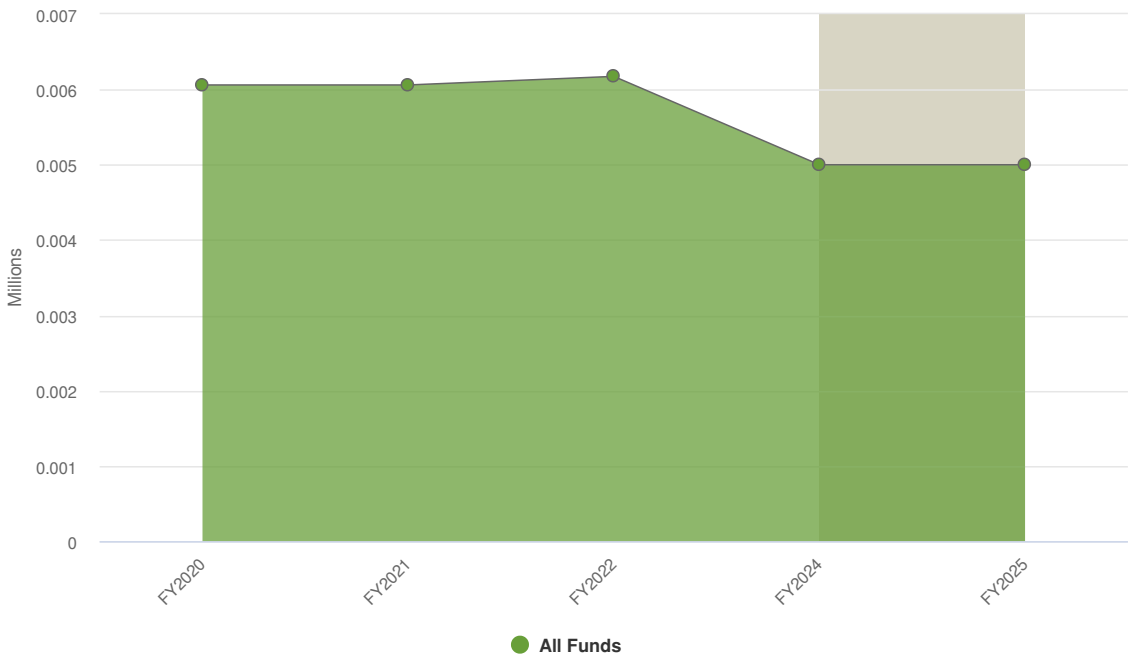


Expenditures by Fund

2025 Expenditures by Fund



Budgeted and Historical 2025 Expenditures by Fund



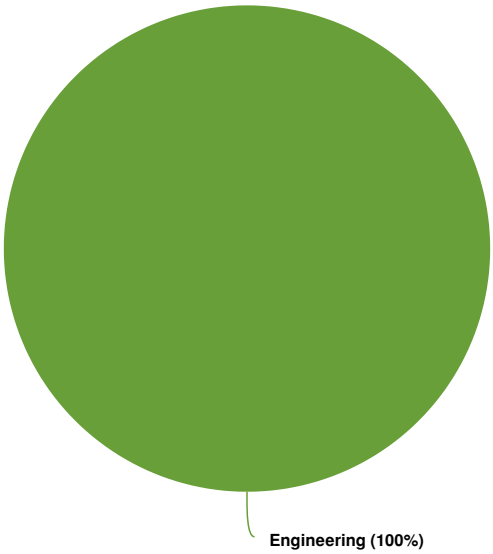
Grey background indicates budgeted figures.

Name	Account ID	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)	Notes
All Funds						

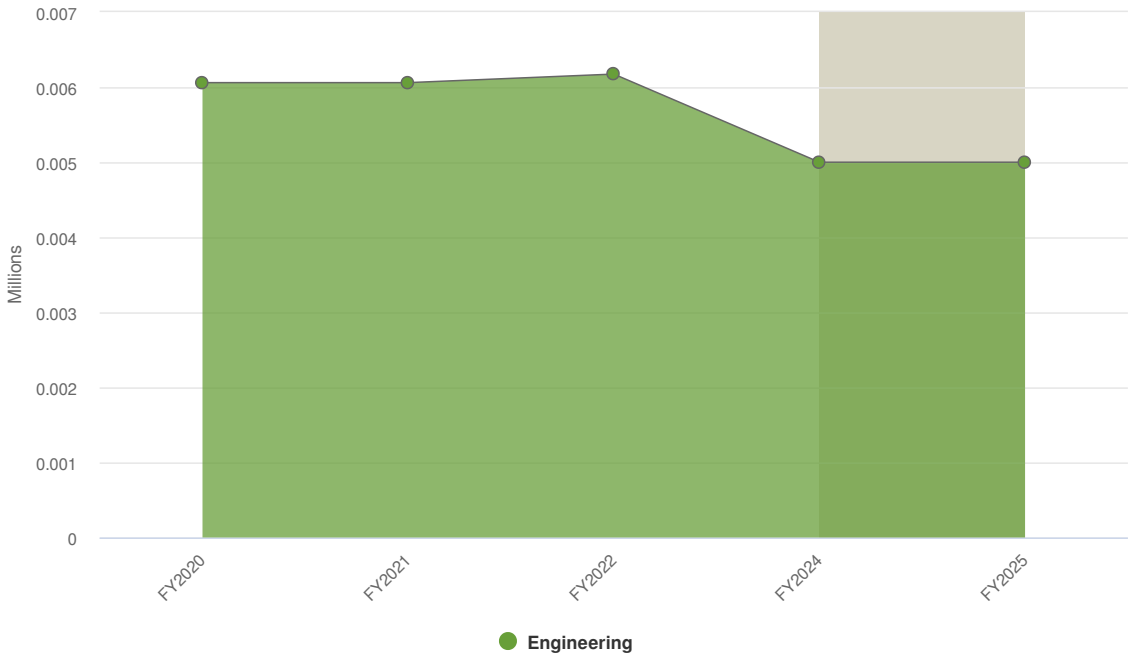
Name	Account ID	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)	Notes
General Fund						
PROFESSIONAL FEES	100-4102-521.20-00	$5,000	$5,000	$5,000	0%	
Total General Fund:		**$5,000**	**$5,000**	**$5,000**	**0%**	
Total All Funds:		**$5,000**	**$5,000**	**$5,000**	**0%**	

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

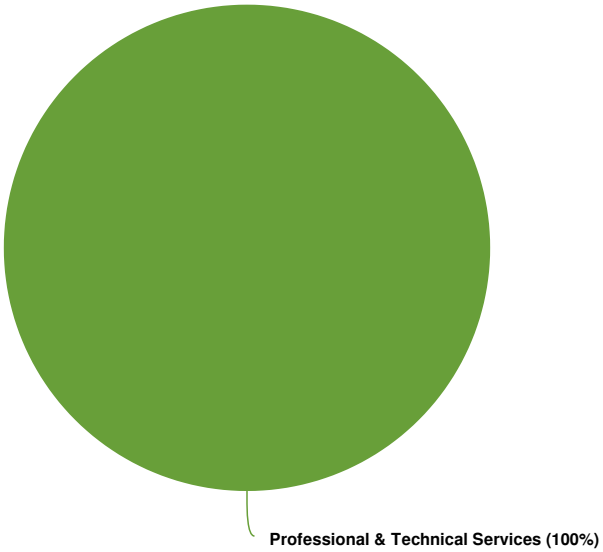


Grey background indicates budgeted figures.

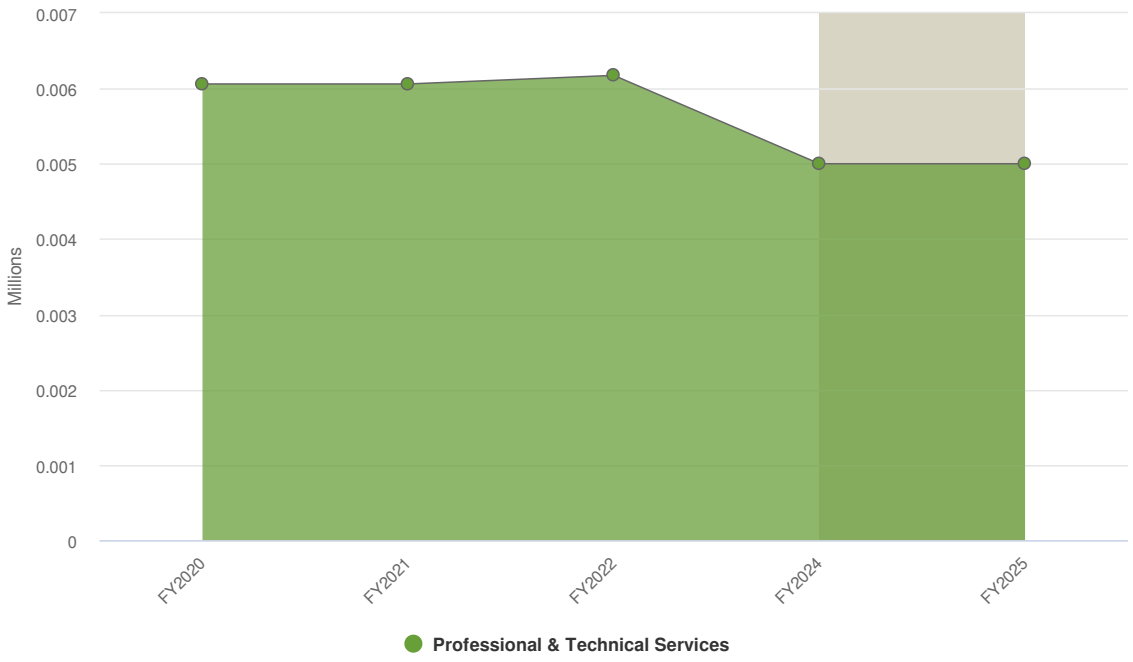
Name	Account ID	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)	Notes
Expenditures						
Engineering						
PROFESSIONAL FEES	100-4102-521.20-00	$5,000	$5,000	$5,000	0%	
Total Engineering:		**$5,000**	**$5,000**	**$5,000**	**0%**	
Total Expenditures:		**$5,000**	**$5,000**	**$5,000**	**0%**	

Expenditures by Expense Type

Budgeted Expenditures by Expense Type

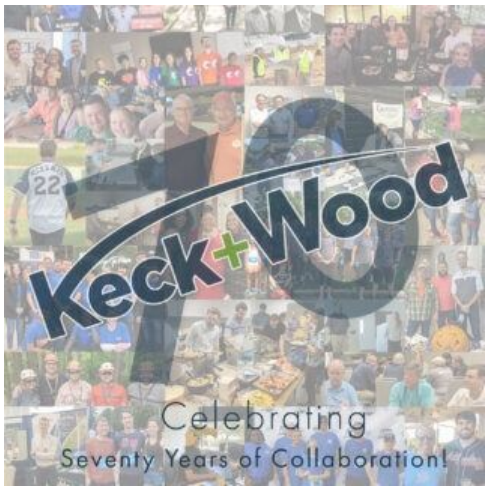


Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)	Notes
Expense Objects						
Professional & Technical Services						
PROFESSIONAL FEES	100-4102-521.20-00	$5,000	$5,000	$5,000	0%	
Total Professional & Technical Services:		**$5,000**	**$5,000**	**$5,000**	**0%**	
Total Expense Objects:		**$5,000**	**$5,000**	**$5,000**	**0%**	



Our Mission is to positively impact communities by delivering creative solutions, providing exceptional service, and building lasting relationships. Collaboration is essential to the success of our projects and our people, and is what drives the vision of what we want Keck & Wood to be: Your Professionals of Choice.

Risk Management



Carson Saville
Vice President

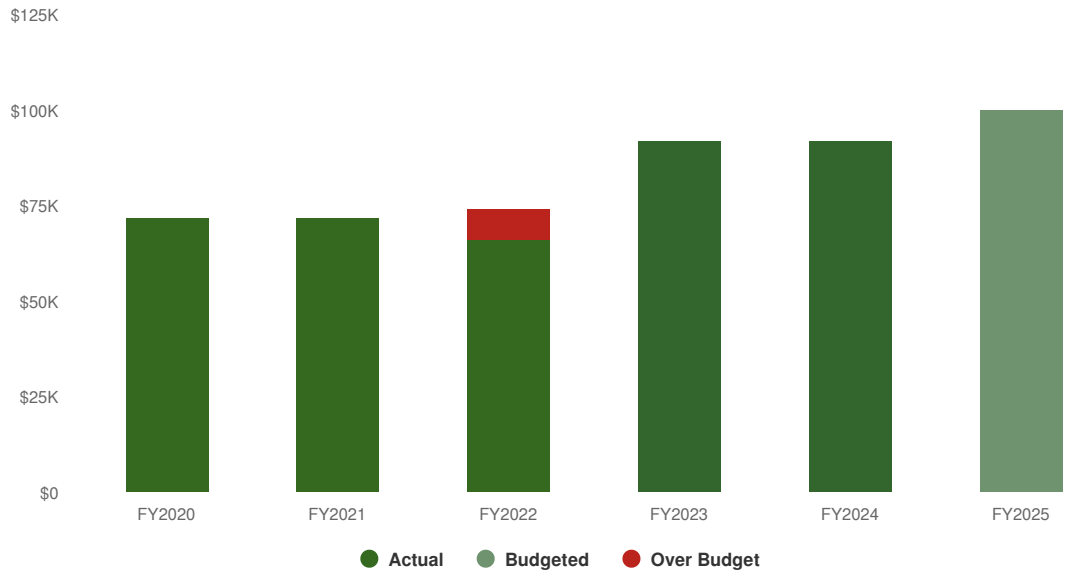
A Risk Management Department is responsible for identifying, assessing, and mitigating risks that could potentially affect an organization's operations, assets, or reputation. Here's a breakdown of what this department typically does:

1. **Risk Identification**: They identify potential risks that could impact the organization. This includes everything from financial risks, operational risks, and legal risks to strategic and reputational risks.
2. **Risk Assessment**: They evaluate the likelihood and impact of identified risks. This involves analyzing how these risks could affect the organization and prioritizing them based on their severity.
3. **Risk Mitigation**: They develop strategies and policies to minimize or manage risks. This could involve implementing controls, creating contingency plans, or transferring risks through insurance or contracts.
4. **Monitoring and Reporting**: They continuously monitor risk factors and the effectiveness of risk management strategies. They also report on risk exposure and incidents to senior management and other stakeholders.
5. **Compliance and Regulation**: They ensure that the organization complies with relevant laws, regulations, and industry standards related to risk management.
6. **Training and Awareness**: They provide training and raise awareness among employees about risk management practices and the importance of adhering to risk controls.
7. **Crisis Management**: In the event of a crisis, the department plays a key role in managing the situation, coordinating response efforts, and communicating with stakeholders.

Expenditures Summary

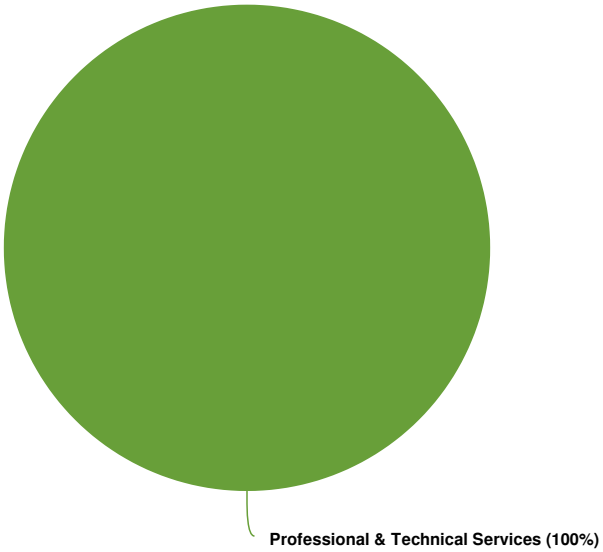
$100,139 **$7,988**
(8.67% vs. prior year)

Risk Management Proposed and Historical Budget vs. Actual

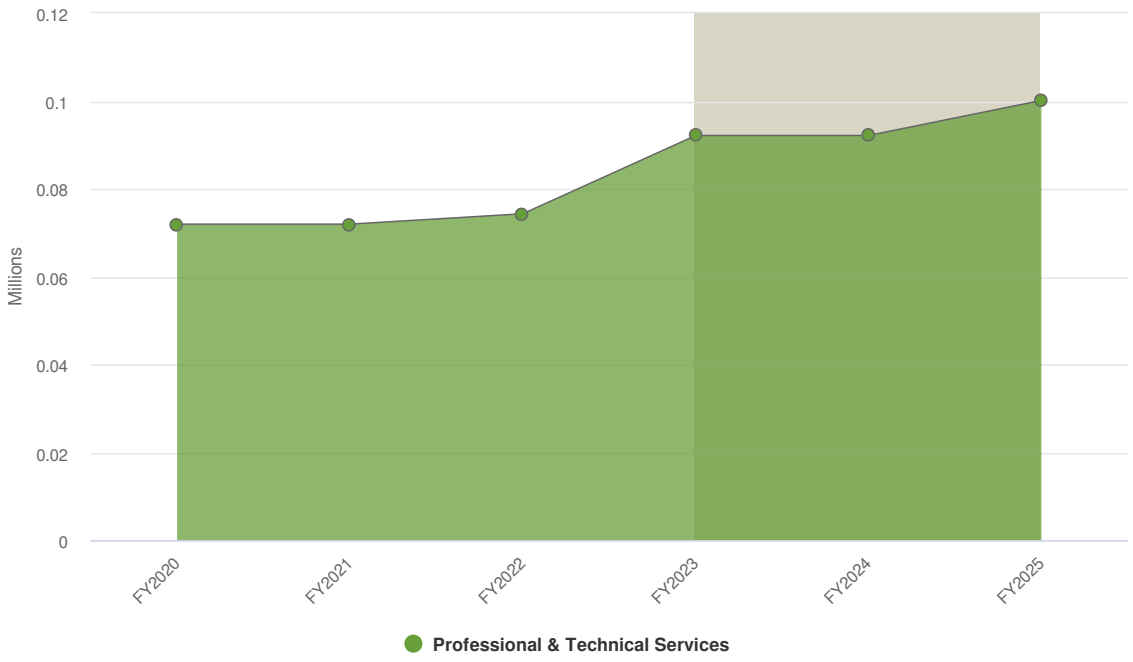


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)	Notes
Expense Objects						
Professional & Technical Services						
GENERAL LIABILITY INSURANCE	100-1555-523.00-20	$35,709	$35,709	$100,139	180.4%	
LAW ENFORCEMENT LIABILITY	100-1555-523.00-30	$11,293	$11,293	$0	-100%	
AUTOMOBILE LIAB INSURANCE	100-1555-523.00-50	$45,149	$45,149	$0	-100%	
Total Professional & Technical Services:		**$92,151**	**$92,151**	**$100,139**	**8.7%**	
Total Expense Objects:		**$92,151**	**$92,151**	**$100,139**	**8.7%**	

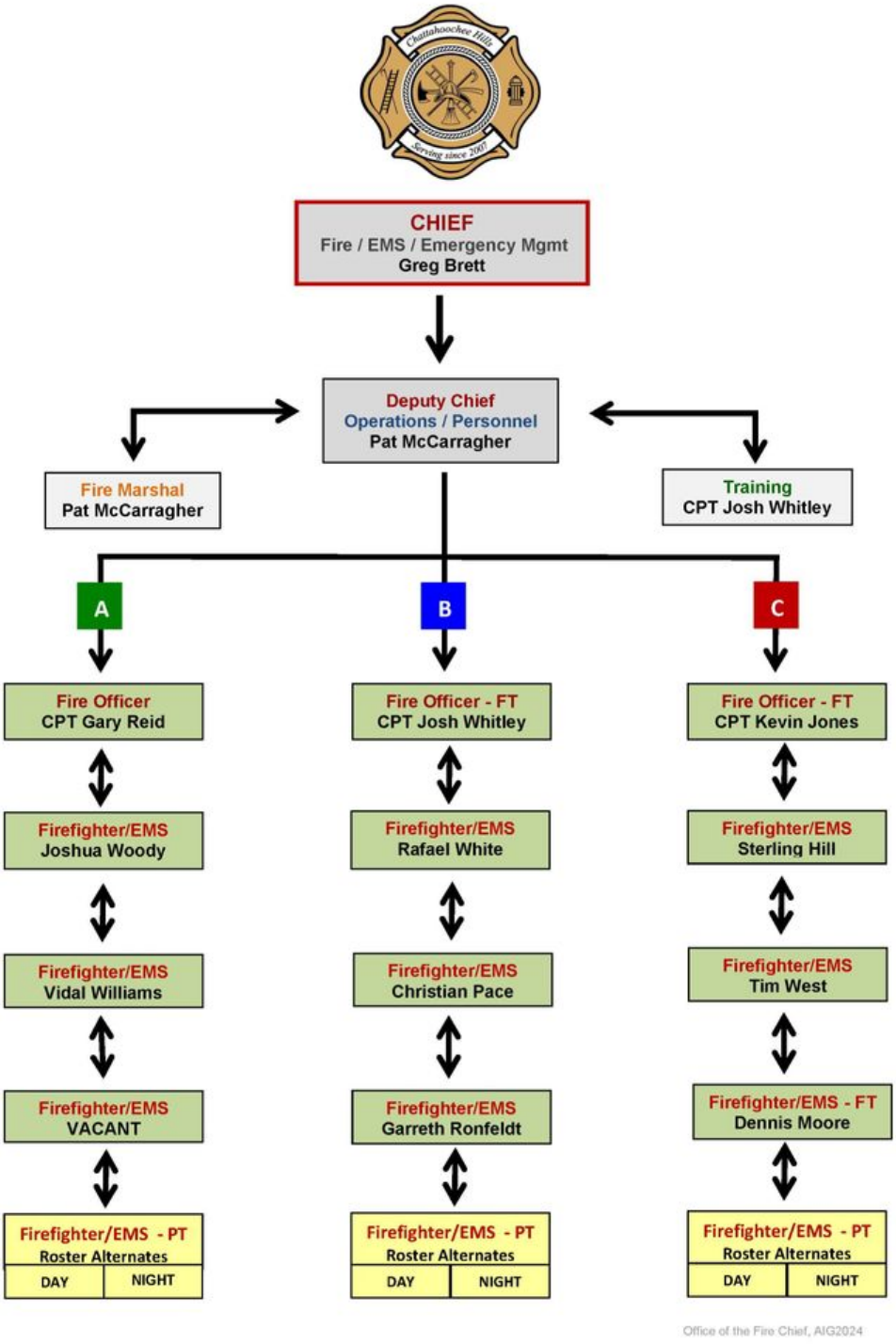
Finance and Rescue



Greg Brett
Fire Chief

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

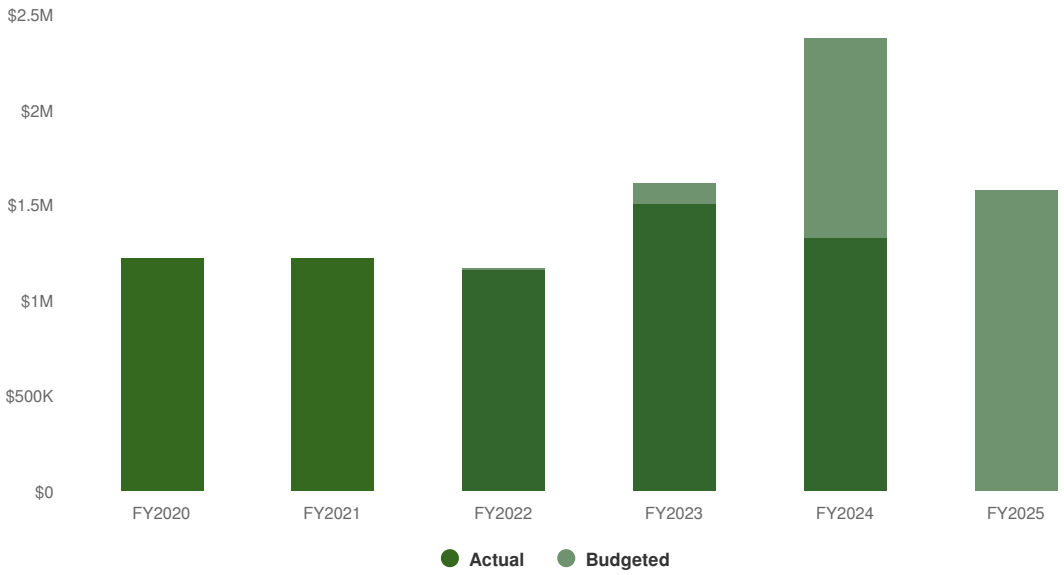
Organizational Chart



Expenditures Summary

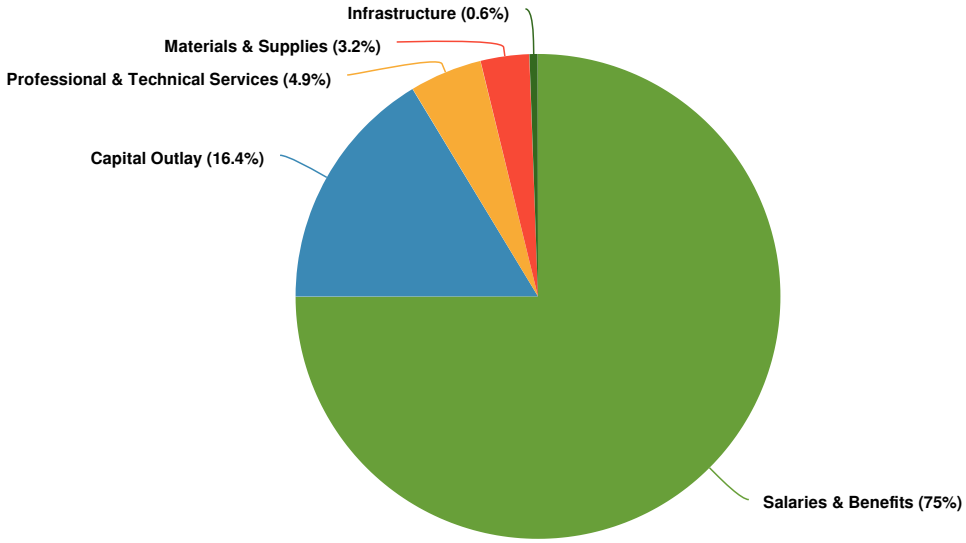
$1,583,503 **-$789,315**
(-33.26% vs. prior year)

Fire and Resscue Department Proposed and Historical Budget vs. Actual

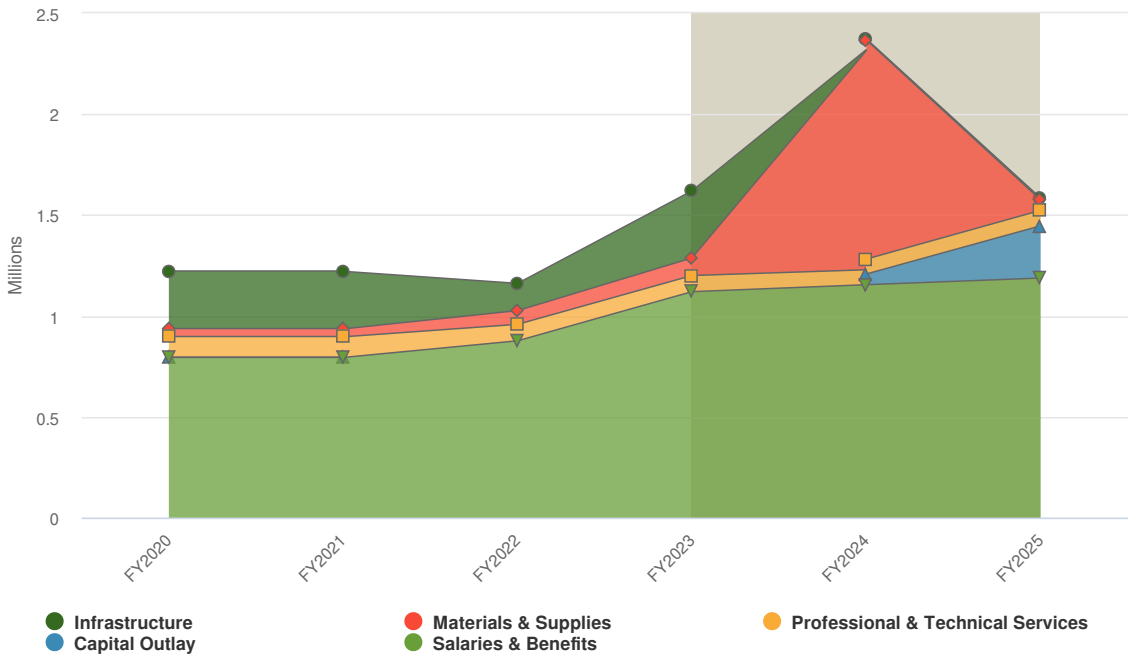


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)	Notes
Expense Objects						
Salaries & Benefits						
SALARIES- REGULAR EMPLOYEES	100-3510-511.10-00	$918,992	$918,992	$898,431	-2.2%	
OVERTIME - REGULAR EMPLOYEES	100-3510-511.30-00	$18,483	$18,483	$22,815	23.4%	
HOLIDAY PAY - REGULAR EMPLOYEES	100-3510-511.40-00	$38,388	$38,388	$47,386	23.4%	
457-DEFERRED COMP MATCH	100-3510-512.00-00	$0	$0	$25,645	N/A	
GROUP MEDICAL INSURANCE	100-3510-512.10-00	$91,849	$91,849	$110,791	20.6%	
VOLUNTARY LIFE	100-3510-512.10-10	$5,235	$5,235	$4,973	-5%	
401A EMPLOYER MATCH (SS ALT)	100-3510-512.10-70	$26,742	$26,742	$32,056	19.9%	
MEDICARE MATCH	100-3510-512.30-00	$12,658	$12,658	$14,045	11%	
RETIREMENT CONTRIBUTIONS	100-3510-512.40-00	$21,394	$21,394	$0	-100%	
UNEMPLOYMENT INSURANCE	100-3510-512.60-00	$4,296	$4,296	$4,296	0%	
WORKERS' COMPENSATION	100-3510-512.70-00	$14,590	$14,590	$25,117	72.1%	
OTHER EMPLOYEE BENEFITS	100-3510-512.90-00	$1,896	$1,896	$1,896	0%	
Total Salaries & Benefits:		**$1,154,523**	**$1,154,523**	**$1,187,450**	**2.9%**	
Professional & Technical Services						
PROFESSIONAL FEES	100-3510-521.20-00	$0	$0	$39,008	N/A	
EQUIPMENT REPAIR & MAINT	100-3510-522.20-10	$3,880	$3,880	$3,880	0%	
FACILITY REPAIR & MAINT	100-3510-522.20-20	$1,528	$1,528	$5,528	261.8%	
VEHICLE REPAIR & MAINT	100-3510-522.20-30	$11,000	$11,000	$11,250	2.3%	
RENTAL OF EQUIPMENT/VEHICLES	100-3510-522.20-60	$1,500	$1,500	$1,500	0%	
MAINTENANCE CONTRACTS	100-3510-523.00-10	$7,210	$7,210	$0	-100%	
COMMUNICATIONS	100-3510-523.20-00	$5,565	$5,565	$4,565	-18%	
PRINTING	100-3510-523.40-00	$150	$150	$150	0%	
TRAVEL	100-3510-523.50-00	$1,000	$1,000	$1,500	50%	
PROFESSION DUES & FEES	100-3510-523.60-00	$1,075	$1,075	$1,250	16.3%	

Name	Account ID	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)	Notes
TRAINING & EDUCATION	100-3510-523.70-00	$2,000	$2,000	$2,000	0%	
CONTRACT SERVICES	100-3510-523.85-00	$39,008	$39,008	$6,210	-84.1%	
Total Professional & Technical Services:		**$73,916**	**$73,916**	**$76,841**	**4%**	
Materials & Supplies						
GENERAL SUPPLIES	100-3510-531.10-00	$0	$0	$4,308	N/A	
MEDICAL SUPPLIES	100-3510-531.10-30	$6,292	$5,000	$6,292	0%	
VARIOUS SUPPLIES	100-3510-531.10-40	$3,500	$4,792	$0	-100%	
WATER/SEWER	100-3510-531.21-00	$1,350	$1,350	$1,350	0%	
GAS - UTILITY	100-3510-531.22-00	$7,000	$7,000	$7,000	0%	
ELECTRIC - UTILITY	100-3510-531.23-00	$6,000	$6,000	$6,000	0%	
FUEL	100-3510-531.27-00	$13,500	$13,500	$17,500	29.6%	
FOOD/MEALS	100-3510-531.30-00	$750	$750	$1,150	53.3%	
UNIFORMS	100-3510-531.70-10	$9,600	$9,600	$7,712	-19.7%	
VARIOUS SUPPLIES (GRANTS)	222-3510-531.10-40	$1,038,787	$0	$0	-100%	
Total Materials & Supplies:		**$1,086,779**	**$47,992**	**$51,312**	**-95.3%**	
Infrastructure						
MACHINERY & EQUIPMENT	100-3510-542.10-00	$4,500	$4,500	$5,500	22.2%	
TELECOM EQUIPMENT	100-3510-542.10-30	$0	$0	$3,400	N/A	
VEHICLES	100-3510-542.20-00	$0	$48,000	$0	0%	
Total Infrastructure:		**$4,500**	**$52,500**	**$8,900**	**97.8%**	
Capital Outlay						
Public Safety-Fire	900-3510-561.00	$53,100	$0	$259,000	387.8%	
Total Capital Outlay:		**$53,100**	**$0**	**$259,000**	**387.8%**	
Total Expense Objects:		**$2,372,818**	**$1,328,931**	**$1,583,503**	**-33.3%**	

Fire Department Goals and Objectives

Prevent or reduce the loss of life and property

Provide highly effective, reliable and fast emergency medical care

Increase home and business safety through education and inspection



Fire Department Performance Measures

Departmental Performance Measures in Support of Goals	2022	2023	2024	2025
Replace Fire Engine 51	Proposed	100%	N/A	N/A
Improve Fire Station 51 facility	40%	40%	Budgeted	Budgeted
Stabilize staffing	50%	75%	In progress	80%
Improve medical incident response (scene?resolution/transport)	In progress	In progress	In progress	Monitoring
Establish automatic and mutual aid agreements with contiguous service entities	75%	In progress	75%	75%
Enhancements to Emergency/Disaster Management plan and supporting relationships	N/A	25%	50%	75%
Enhance incident capabilities with addition of a ladder/platform truck	N/A	N/A	50%	Monitoring

Police Department

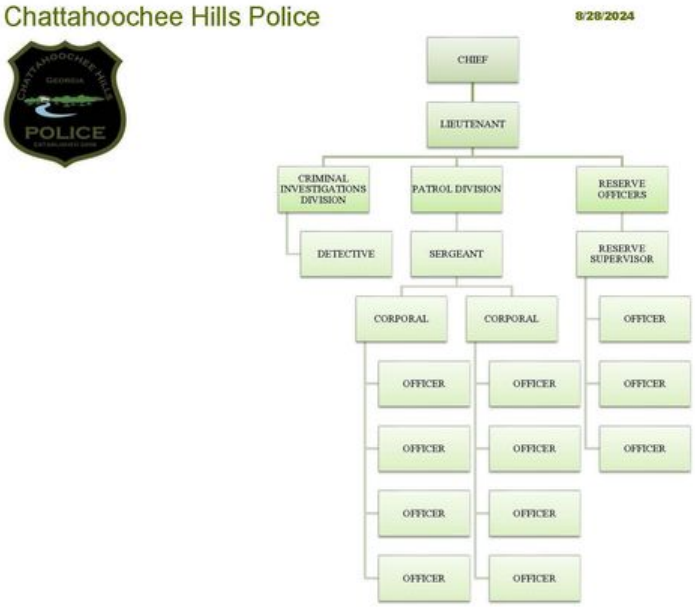


Kevin Digou
Police Chief

The Chattahoochee Hills Police Department is a 24-hour full-service department that strives to protect and serve the community of Chattahoochee Hills. The police department's mission is to vow to protect and serve the City of Chattahoochee Hills through dedication, professionalism, and community-oriented policing by using active cooperation as well as practical, proven standards of excellence with a positive, progressive attitude.

The love and dedication of our employees and volunteers contribute to our Department’s excellent reputation in the law enforcement community. The Chattahoochee Hills Police Department is committed to employing policing strategies directed at reducing crime, reducing the fear of crime and improve the quality of life of our citizens.

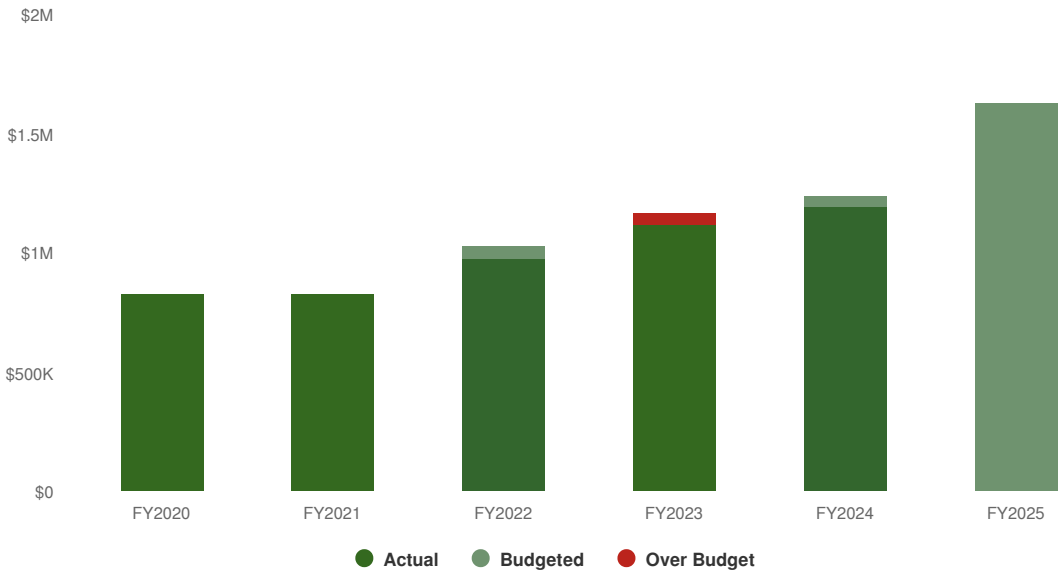
Organizational Chart



Expenditures Summary

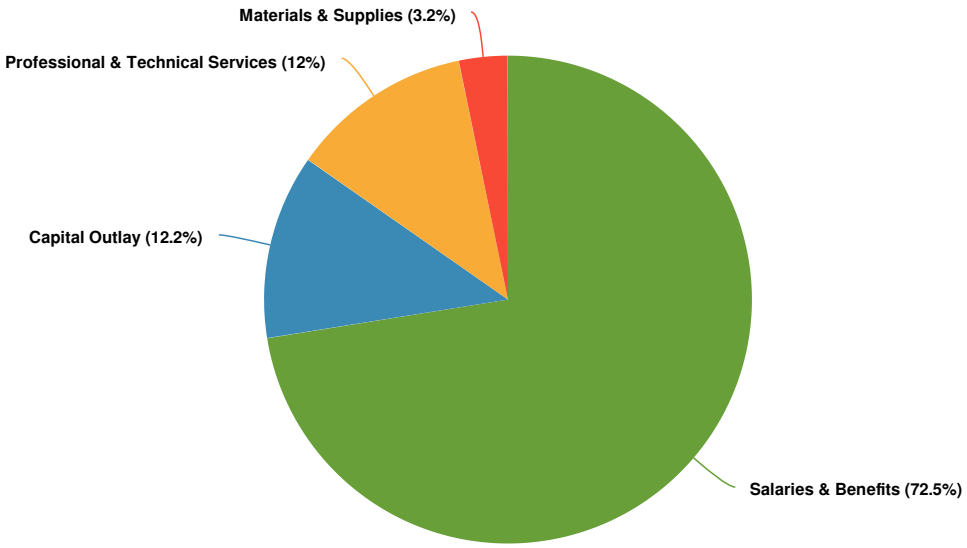
$1,631,116 **$393,817**
(31.83% vs. prior year)

Police Department Proposed and Historical Budget vs. Actual

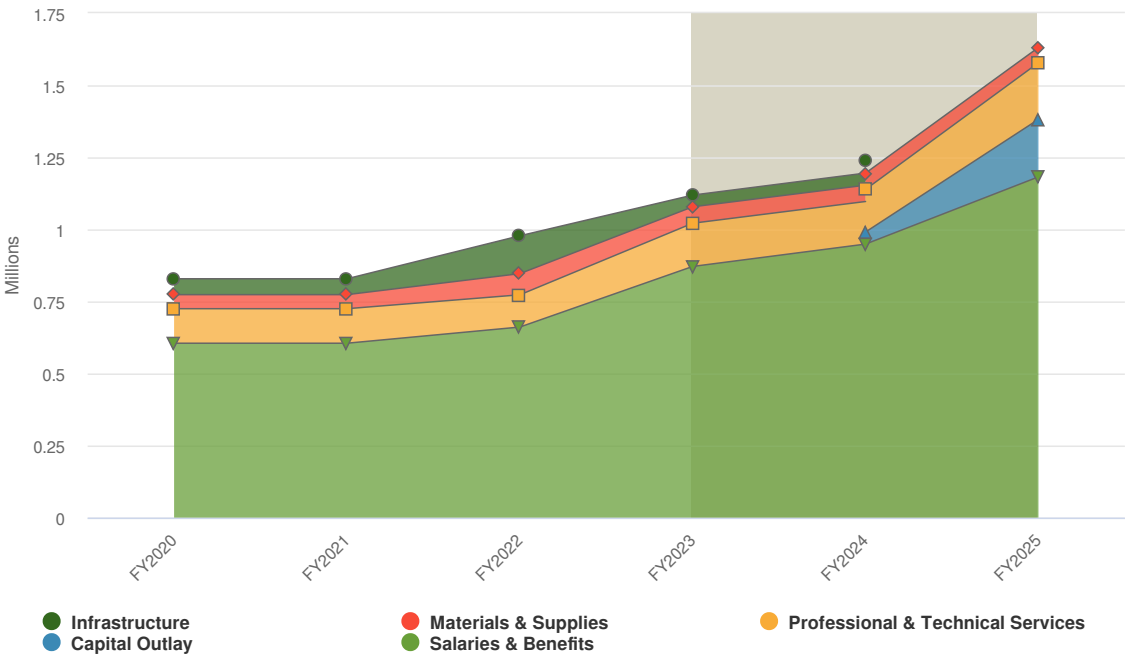


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)	Notes
Expense Objects						
Salaries & Benefits						
SALARIES- REGULAR EMPLOYEES	100-3210-511.10-00	$669,362	$669,362	$849,833	27%	
OVERTIME - REGULAR EMPLOYEES	100-3210-511.30-00	$25,030	$25,030	$33,032	32%	
HOLIDAY PAY - REGULAR EMPLOYEES	100-3210-511.40-00	$17,329	$17,329	$22,869	32%	
457-DEFERRED COMP MATCH	100-3210-512.00-10	$0	$0	$24,863	N/A	
GROUP MEDICAL INSURANCE	100-3210-512.10-00	$147,261	$147,261	$167,103	13.5%	
VOLUNTARY LIFE	100-3210-512.10-10	$5,358	$5,358	$5,311	-0.9%	
POAB	100-3210-512.10-60	$3,600	$3,600	$5,040	40%	
401A EMPLOYER MATCH (SS ALT)	100-3210-512.10-70	$26,690	$26,690	$33,965	27.3%	
MEDICARE MATCH	100-3210-512.30-00	$13,585	$13,585	$19,424	43%	
RETIREMENT CONTRIBUTIONS	100-3210-512.40-00	$19,117	$19,117	$0	-100%	
UNEMPLOYMENT INSURANCE	100-3210-512.60-00	$4,296	$4,296	$4,910	14.3%	
WORKERS' COMPENSATION	100-3210-512.70-00	$17,303	$17,303	$15,847	-8.4%	
Total Salaries & Benefits:		**$948,931**	**$948,931**	**$1,182,197**	**24.6%**	
Professional & Technical Services						
PROFESSIONAL FEES	100-3210-521.20-00	$43,068	$43,068	$43,068	0%	
EQUIPMENT REPAIR & MAINT	100-3210-522.20-10	$1,000	$1,000	$1,000	0%	
VEHICLE REPAIR & MAINT	100-3210-522.20-30	$25,500	$25,500	$16,000	-37.3%	
COMMUNICATIONS	100-3210-523.20-00	$9,500	$9,500	$9,500	0%	
ANIMAL CONTROL SERVICES	100-3210-523.30-30	$0	$0	$89,368	N/A	
PRINTING	100-3210-523.40-00	$900	$900	$900	0%	
TRAVEL	100-3210-523.50-00	$3,000	$3,000	$3,000	0%	
PROFESSION DUES & FEES	100-3210-523.60-00	$5,000	$5,000	$5,000	0%	
TRAINING & EDUCATION	100-3210-523.70-00	$3,000	$3,000	$6,000	100%	
CONTRACT SERVICES	100-3210-523.85-00	$56,800	$56,800	$22,669	-60.1%	

Name	Account ID	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)	Notes
Total Professional & Technical Services:		**$147,768**	**$147,768**	**$196,505**	**33%**	
Materials & Supplies						
GENERAL SUPPLIES	100-3210-531.10-00	$0	$0	$1,500	N/A	
OFFICE SUPPLIES	100-3210-531.10-20	$0	$500	$0	0%	
VARIOUS SUPPLIES	100-3210-531.10-40	$1,500	$1,000	$0	-100%	
FUEL	100-3210-531.27-00	$45,000	$45,000	$42,750	-5%	
FOOD/MEALS	100-3210-531.30-00	$100	$100	$100	0%	
UNIFORMS	100-3210-531.70-10	$10,000	$10,000	$8,560	-14.4%	
Total Materials & Supplies:		**$56,600**	**$56,600**	**$52,910**	**-6.5%**	
Infrastructure						
VEHICLES	100-3210-542.20-00	$42,000	$42,000	$0	-100%	
Total Infrastructure:		**$42,000**	**$42,000**	**$0**	**-100%**	
Capital Outlay						
Public Safety-Police	900-3210-561.00	$42,000	$0	$199,504	375%	
Total Capital Outlay:		**$42,000**	**$0**	**$199,504**	**375%**	
Total Expense Objects:		**$1,237,299**	**$1,195,299**	**$1,631,116**	**31.8%**	

Mission, Vision, and Values

Mission Statement The mission of the Chattahoochee Hills Police Department is to serve as a responsive, proactive, and cooperative partner to reduce Crime and the fear of Crime while enhancing the quality of life for the citizens of our community. This mission can be accomplished through accountability, professional responsibility, and strategic utilization of resources.

Vision Statement The Chattahoochee Hills Police Department strives to be recognized as one of the leading law enforcement agency within the State of Georgia that provides innovative, quality and effective law enforcement services in order to create a safe environment for the citizens of Chattahoochee Hills.

Our Values*Human Life:* *We value human life and dignity above all else. We will treat all people, regardless of race, religion, color, national origin, sex, age, disability, attitude, or demeanor with the courtesy and respect they deserve. We will use force only when necessary and then utilize only that force which is reasonable.*

Integrity: *We believe the public must have confidence, trust and faith in each of us. We believe that integrity is the basis for personal and public trust. We are honest and truthful and hold ourselves to high standards or moral and ethical conduct.*

United States Constitution: *We believe in the principles of the Constitution. We respect and protect the rights of all citizens. We treat all persons fairly and without favoritism. We are responsible to remain knowledgeable of, enforce and obey the law.*

Accountability: *We are accountable to each other and the citizens we serve. We manage our resources effectively and thoroughly and investigate all complaints against our employees.*

Respect/Teamwork: *We believe in showing respect to everyone, we also recognize the importance of each employee as an individual and team member. We believe that cooperation among ourselves will enable us to combine our diverse backgrounds, skills and styles to achieve common goals. We believe that employee input and open communication are to be the norm: but once decisions are made, it is critical that everyone work together toward achieving established goals and objectives.*

Accomplishments

Over the past year, we've made tremendous strides as a department:

- **Personnel Growth:** We've added two full-time police positions, strengthening our team.
- **Equipment Upgrades:** We've replaced outdated speed detection equipment, ensuring we have the tools we need to keep our roads safe.
- **Fleet Modernization:** We signed a contract to update and modernize our vehicle fleet, setting the stage for safer and more reliable patrol vehicles.
- **Collaborative Relationships:** We've built closer working relationships with other law enforcement entities in our county and surrounding areas.
- **Recognition and Accreditation:** Our efforts toward state accreditation have been recognized, showcasing our commitment to excellence.
- **Policy Digitization:** We've digitized our policies and procedures using PowerDMS, enhancing accessibility and compliance.
- **Core Values and Mission Statement:** We've identified and adopted our new core values and mission statement, which now guide everything we do.
- **Social Media Engagement:** We've developed an engaging social media following, allowing us to connect more effectively with our community.
- **Training and Development:** We've evaluated and expanded our training programs, ensuring our officers are better prepared to serve.

In short, we've established our department's brand and embraced our legacy, all while remaining steadfast in our mission to provide effective and efficient police services that support our relationships within the community.

Police Department Goals and Objectives

Goal 1: Expand Our Department by Three Officers

- **Objectives:**
    1. Raise the starting salary to $56,000 to attract more qualified candidates.

2. Advertise in police academies and at universities with police training programs to recruit new talent.
3. Work with Enterprise to create a Fleet Management Program to run our fleet and replace aging vehicles with newer, safer models.

Goal 2: Enhance Officer Knowledge and Communication with the Community, Especially Those with Mental Health Disabilities

- **Objectives:**
  1. Assign two officers to Crisis Intervention Training (CIT).
  2. Complete CIT training by November 2024.
  3. Enroll all officers in GPSTC Online Training courses “De-escalation Options for Gaining Compliance” and “Building Positive Community Relations.”

Goal 3: Grow Our Community Engagement in Crime Prevention Through Communication and Involvement

- **Objectives:**
  1. Hold a Town Hall Meeting after each City Council Meeting.
  2. Assign at least two officers to each quarterly community outreach event.
  3. Conduct a minimum of two foot patrols during every shift.

Police Department Performance Measures

Departmental Performance Measures in Support of Goals	2022	2023	2024	2025
Achieve State Certification/Accreditation	On Target	100%	2025 Renewal	Ongoing
National Night Out Event	New Initiative	In Progress	In Progress	Planned
Citizen Police Academy	New Initiative	New Initiative	In Progress	Planned
Increase number officers certified in Crisis Intervention Team	New Initiative	In Progress	In Progress	Ongoing
Leverage grants to replace body cameras	N/A	N/A	In Progress	In Progress
Add less lethal use of force options	New Initiative	Budgeted	Budgeted	Ongoing
Develop City Council Onboarding Packet	Initiated	On Target	On Target	100%
Host Quarterly Blood Drives	Ongoing	Ongoing	Ongoing	Ongoing

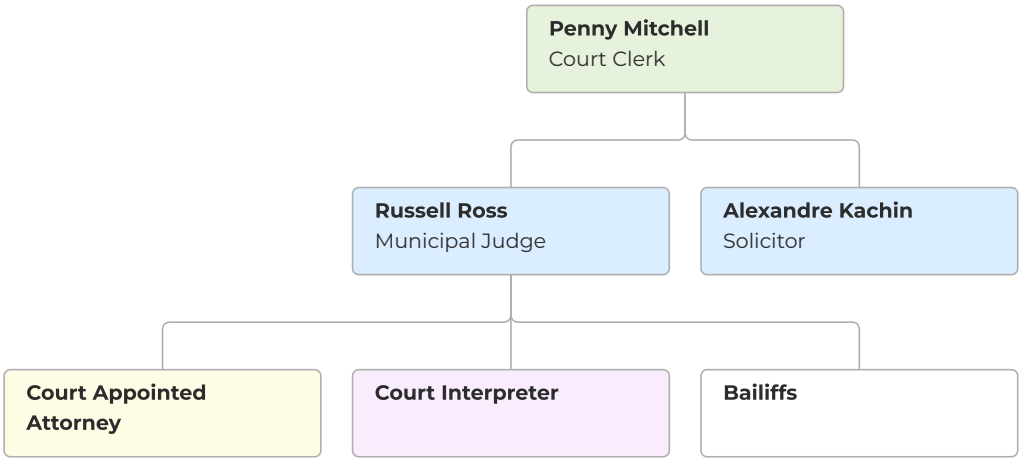
Municipal Court



Penny Mitchell
Court Clerk

Municipal Court is a misdemeanor court that has jurisdiction over city ordinance violations and state traffic offenses. Specific type cases handled by the court include routine traffic offenses; driving under the influence of alcohol, possession of marijuana less than an ounce, shoplifting less than $500.00 and code enforcement violations. The Court also is responsible for entering case dispositions and forwarding entries to the Deparment of Drivers Services.

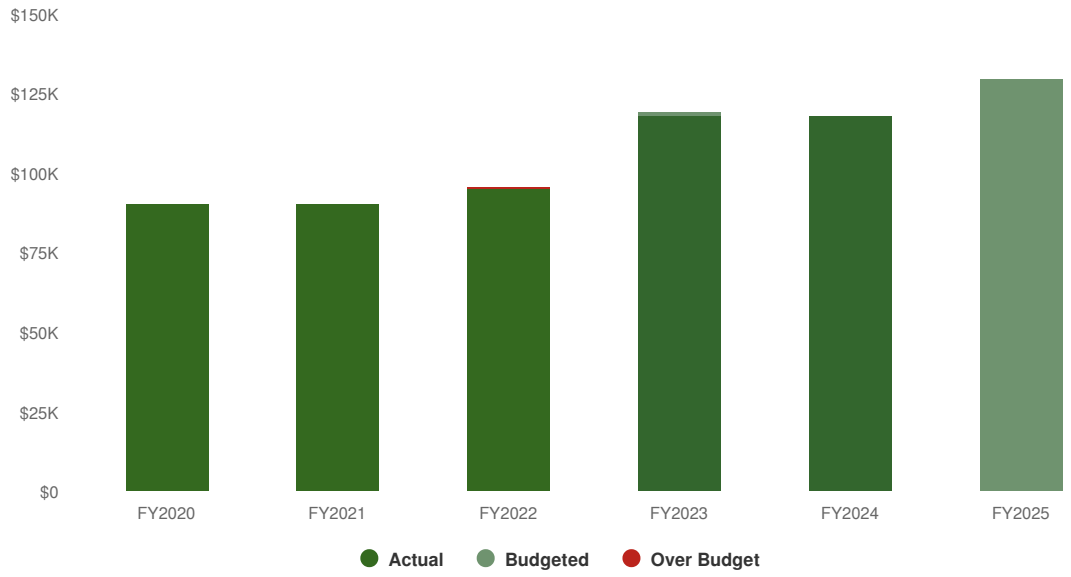
Organizational Chart



Expenditures Summary

$129,656 **$11,896**
(10.10% vs. prior year)

Municipal Court Proposed and Historical Budget vs. Actual

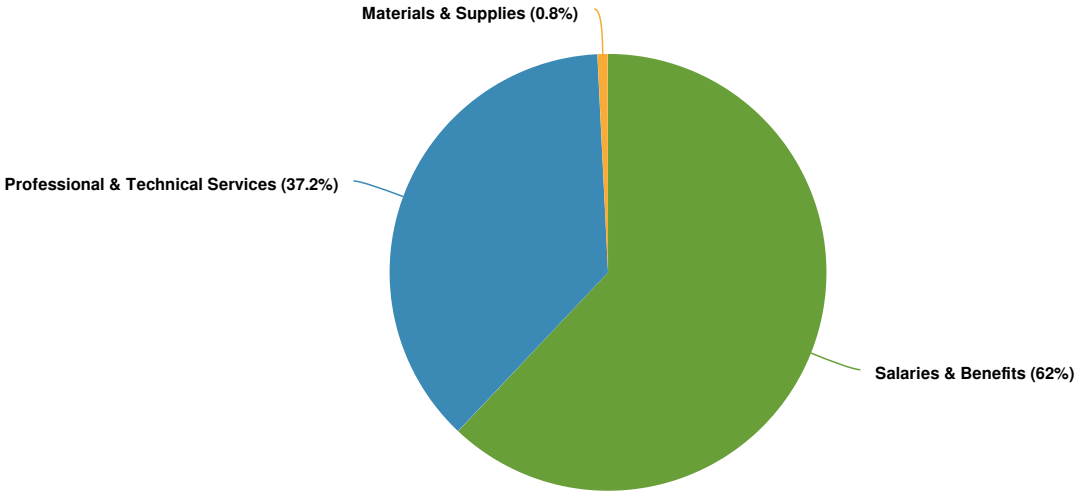


Mission

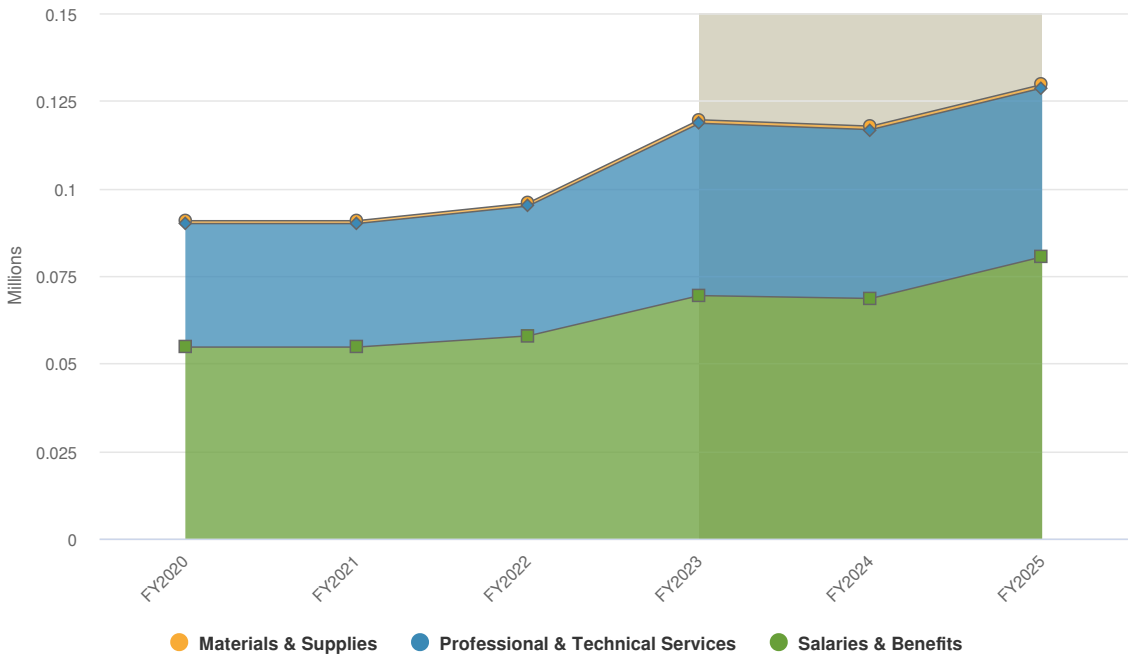
The mission of the Municipal Court is to assure the administrative efficiency of the court, to protect the court's ethical integrity, and help maintain public confidence in the court's fairness in dispensing justice impartially.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)	Notes
Expense Objects						
Salaries & Benefits						
SALARIES- REGULAR EMPLOYEES	100-2650-511.10-00	$54,731	$54,731	$65,000	18.8%	
457-DEFERRED COMP MATCH	100-2650-512.00-10	$0	$0	$1,950	N/A	
GROUP MEDICAL INSURANCE	100-2650-512.10-00	$8,552	$8,552	$9,392	9.8%	
VOLUNTARY LIFE	100-2650-512.10-10	$430	$430	$361	-16%	
401A EMPLOYER MATCH (SS ALT)	100-2650-512.10-70	$2,052	$2,052	$2,438	18.8%	
MEDICARE MATCH	100-2650-512.30-00	$794	$794	$943	18.7%	
RETIREMENT CONTRIBUTIONS	100-2650-512.40-00	$1,642	$1,642	$0	-100%	
UNEMPLOYMENT INSURANCE	100-2650-512.60-00	$307	$307	$307	0%	
WORKERS' COMPENSATION	100-2650-512.70-00	$47	$47	$61	29%	
Total Salaries & Benefits:		**$68,555**	**$68,555**	**$80,451**	**17.4%**	
Professional & Technical Services						
PROFESSIONAL FEES	100-2650-521.20-00	$800	$22,400	$0	-100%	
SOLICITOR FEES	100-2650-521.20-30	$18,000	$0	$18,000	0%	
COURT APPOINTED ATTORNEY FEES	100-2650-521.20-40	$3,600	$0	$3,600	0%	
LEGAL FEES	100-2650-521.20-60	$21,600	$21,600	$21,600	0%	
CONTRACTED PROFESSIONAL FEES	100-2650-521.21-00	$0	$0	$800	N/A	
PRINTING	100-2650-523.40-00	$100	$100	$100	0%	
TRAVEL	100-2650-523.50-00	$2,390	$2,390	$2,390	0%	
PROFESSION DUES & FEES	100-2650-523.60-00	$270	$270	$270	0%	
TRAINING & EDUCATION	100-2650-523.70-00	$1,445	$1,445	$1,445	0%	
Total Professional & Technical Services:		**$48,205**	**$48,205**	**$48,205**	**0%**	
Materials & Supplies						
GENERAL SUPPLIES	100-2650-531.10-00	$0	$0	$1,000	N/A	
OFFICE SUPPLIES	100-2650-531.10-20	$900	$900	$0	-100%	

Name	Account ID	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)	Notes
VARIOUS SUPPLIES	100-2650-531.10-40	$100	$100	$0	-100%	
Total Materials & Supplies:		**$1,000**	**$1,000**	**$1,000**	**0%**	
Total Expense Objects:		**$117,760**	**$117,760**	**$129,656**	**10.1%**	

Goals

Provide Fair Justice: We aim to offer a fair and impartial process for those involved in legal disputes or facing charges, ensuring that all parties have the opportunity to present their case.

Protect Individual Rights: We ensure that defendants' constitutional rights are respected throughout the judicial process, including the right to a fair trial.

Promote Rehabilitation and Accountability: In cases involving minor offenses, we focus on rehabilitation and ensuring that offenders understand the impact of their actions, sometimes offering alternative sentencing or diversion programs.

Municipal Court Performance Measures

Departmental Performance Measures in Support of Goals	2022	2023	2024	2025
Work towards operating a paperless court	40%	On Target	60%	Ongoing
Install a metal detector for court entrance	Quotes Sought	On Target	Order Placed	100%
Complete GCIC Audit	N/A	N/A	In Process	On Target
Require Fingerprinting to staff with access to GCIC	N/A	N/A	N/A	In Progress
Reduce Failure to Appear Balance	86%	On Target	92%	95%

Public Works Department

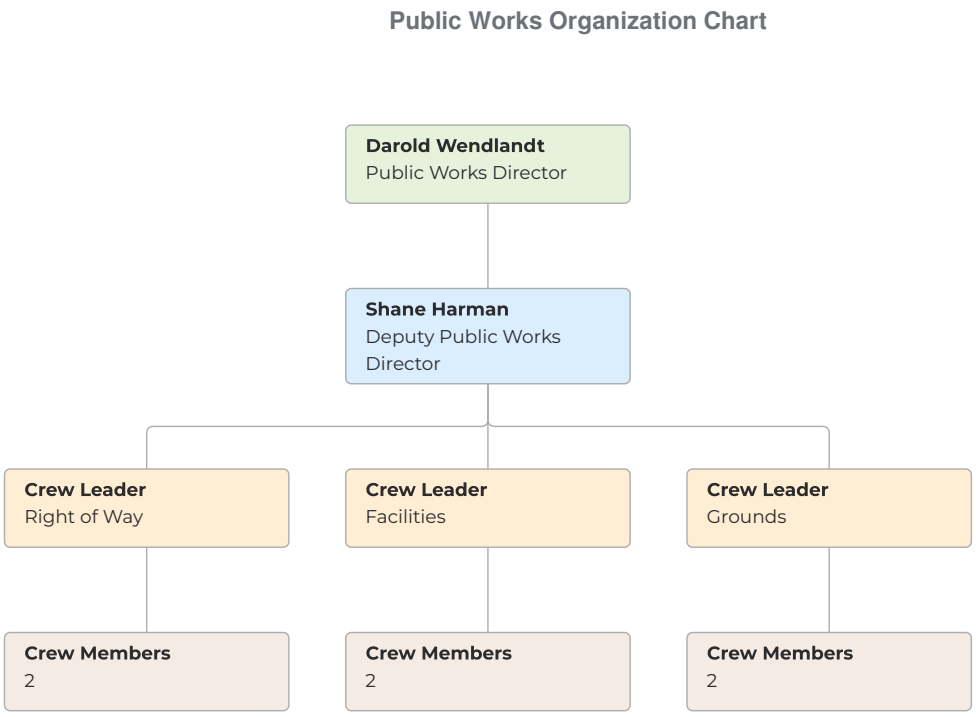


Darold Wendlandt
Public Works Director

The purpose of the Public Works Department is to manage the maintenance and repair of the city's right-of-way, public roadways, and bridges. Public works staff is also responsible for facilities and management of capital projects, both in-house and contracted. In addition, the public works team maintains all parks grounds, facilities and infrastructure.



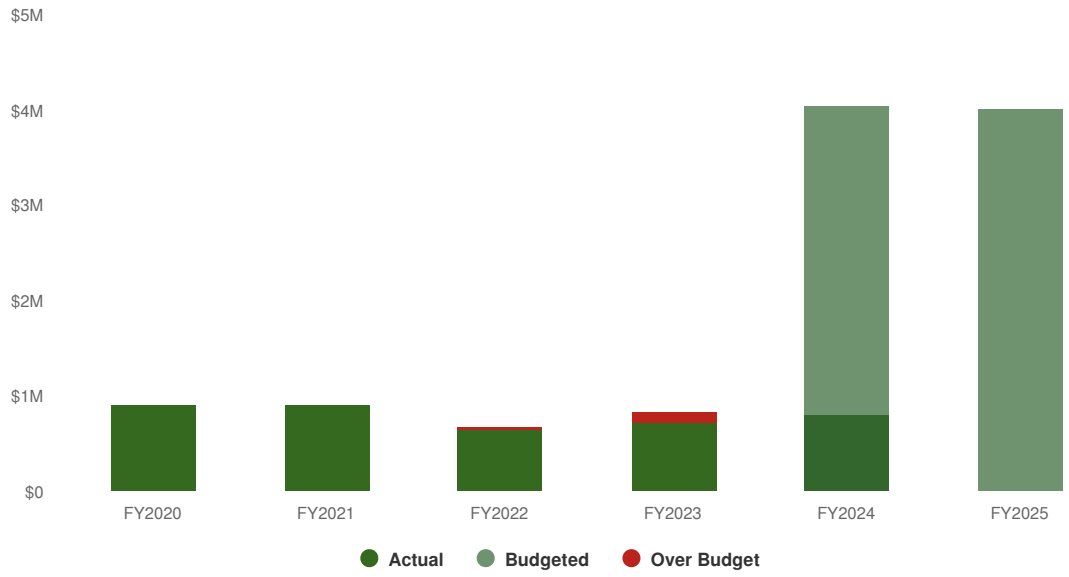
Organizational Chart



Expenditures Summary

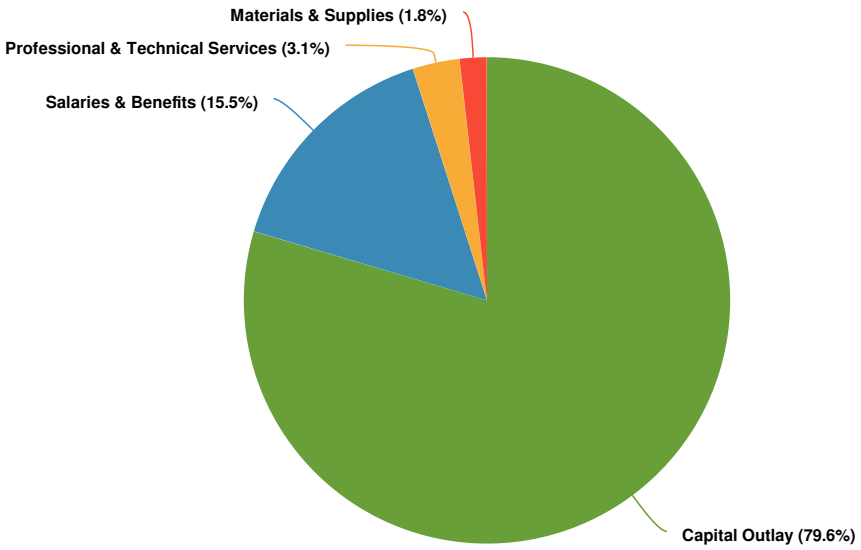
$4,015,874 -$21,087
(-0.52% vs. prior year)

Public Works Department Proposed and Historical Budget vs. Actual

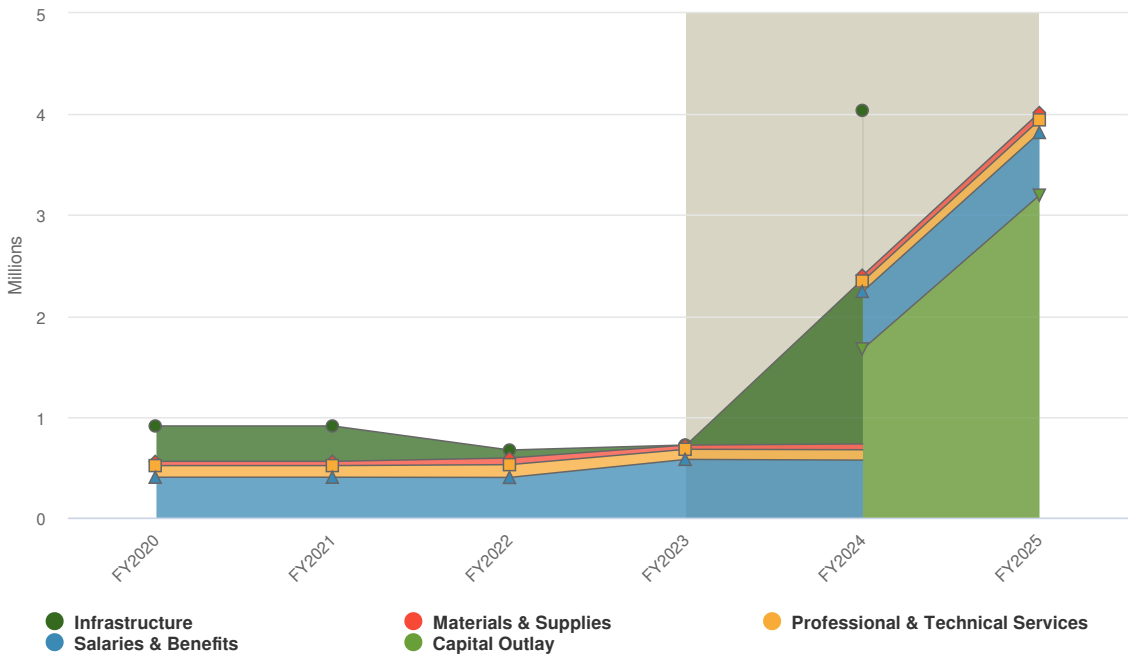


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)	Notes
Expense Objects						
Salaries & Benefits						
SALARIES- REGULAR EMPLOYEES	100-4101-511.10-00	$408,486	$408,486	$446,840	9.4%	
HOLIDAY PAY - REGULAR EMPLOYEES	100-4101-511.40-00	$10,000	$10,000	$0	-100%	
457-DEFERRED COMP MATCH	100-4101-512.00-10	$0	$0	$3,000	N/A	
GROUP MEDICAL INSURANCE	100-4101-512.10-00	$103,715	$103,715	$123,639	19.2%	
VOLUNTARY LIFE	100-4101-512.10-10	$2,892	$2,892	$2,429	-16%	
401A EMPLOYER MATCH (SS ALT)	100-4101-512.10-70	$15,693	$15,693	$16,757	6.8%	
MEDICARE MATCH	100-4101-512.30-00	$6,068	$6,068	$6,479	6.8%	
RETIREMENT CONTRIBUTIONS	100-4101-512.40-00	$2,763	$2,763	$0	-100%	
UNEMPLOYMENT INSURANCE	100-4101-512.60-00	$2,762	$2,762	$2,762	0%	
WORKERS' COMPENSATION	100-4101-512.70-00	$17,561	$17,561	$19,550	11.3%	
Total Salaries & Benefits:		**$569,940**	**$569,940**	**$621,456**	**9%**	
Professional & Technical Services						
PROFESSIONAL FEES	100-4101-521.20-00	$1,638	$1,638	$1,638	0%	
EQUIPMENT REPAIR & MAINT	100-4101-522.20-10	$15,000	$15,000	$20,000	33.3%	
FACILITY REPAIR & MAINT	100-4101-522.20-20	$6,500	$6,500	$8,000	23.1%	
VEHICLE REPAIR & MAINT	100-4101-522.20-30	$5,000	$5,000	$7,000	40%	
GROUNDS REPAIR & MAINT	100-4101-522.20-40	$500	$500	$2,000	300%	
ROADS REPAIR & MAINTENANCE	100-4101-522.20-50	$60,000	$60,000	$60,000	0%	
COMMUNICATIONS	100-4101-523.20-00	$640	$640	$640	0%	
TRAVEL	100-4101-523.50-00	$500	$500	$1,000	100%	
PROFESSION DUES & FEES	100-4101-523.60-00	$0	$0	$300	N/A	
TRAINING & EDUCATION	100-4101-523.70-00	$500	$500	$300	-40%	
CONTRACT SERVICES	100-4101-523.85-00	$12,540	$12,540	$24,540	95.7%	
Total Professional & Technical Services:		**$102,818**	**$102,818**	**$125,418**	**22%**	

Name	Account ID	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)	Notes
Materials & Supplies						
GENERAL SUPPLIES	100-4101-531.10-00	$0	$0	$6,000	N/A	
VARIOUS SUPPLIES	100-4101-531.10-40	$3,000	$3,000	$0	-100%	
WATER/SEWER	100-4101-531.21-00	$1,800	$1,800	$3,000	66.7%	
GAS - UTILITY	100-4101-531.22-00	$1,300	$1,300	$1,300	0%	
ELECTRIC - UTILITY	100-4101-531.23-00	$20,000	$20,000	$25,000	25%	
FUEL	100-4101-531.27-00	$30,000	$30,000	$35,000	16.7%	
UNIFORMS	100-4101-531.70-10	$1,600	$1,600	$2,200	37.5%	
Total Materials & Supplies:		**$57,700**	**$57,700**	**$72,500**	**25.6%**	
Infrastructure						
VEHICLES	100-4101-542.20-00	$76,218	$76,218	$0	-100%	
BUILDING & BUILDING IMPROVEMENT (CAPITAL)	222-4101-541.30-00	$1,557,567	$0	$0	-100%	
Total Infrastructure:		**$1,633,785**	**$76,218**	**$0**	**-100%**	
Capital Outlay						
PUBLIC WORKS	900-4101-561.00	$1,672,718	$0	$3,196,500	91.1%	
Total Capital Outlay:		**$1,672,718**	**$0**	**$3,196,500**	**91.1%**	
Total Expense Objects:		**$4,036,961**	**$806,676**	**$4,015,874**	**-0.5%**	

Mission

The mission of a Public Works Department focuses on maintaining and improving the infrastructure and services that are essential for the functioning and quality of life in a community while implementing environmentally responsible practices in the management of public assets and services, such as using sustainable materials and practices in construction and maintenance..

Goals

- **Roadway Maintenance**: Repair and maintain streets, highways, and bridges to ensure they are safe and functional including pothole repair, resurfacing, and regular inspections.
- **Infrastructure Development**: Oversee the planning, design, and construction of new infrastructure projects, such as roads, sidewalks, and drainage systems.
- **Stormwater Management**: Maintenance, and repair of stormwater systems like drains, culverts, and retention ponds to prevent flooding and manage runoff.

- **Public Safety**: Ensure that roadways and infrastructure meet safety standards and addressing hazards or deficiencies that could pose risks to the public.
- **Inspection and Compliance**: Conduct regular inspections of roads and infrastructure to ensure they comply with relevant codes and standards, and making necessary improvements or upgrades.
- **Emergency Response**: Provide prompt response to infrastructure-related emergencies, such as road closures due to accidents or severe weather conditions.

Public Works Performance Measures

Departmental Performance Measures in Support of Goals	2022	2023	2024	2025
Design/Build Public Works Building	Getting Quotes	Bid Process	Awarded Contract	100%
Design/Build Public Works Pole Barn	Getting Quotes	Getting Quotes	Bidding in Fall	100%
Install Electrical Panel and Outlets at the Town Green at City Hall	N/A	Getting Quotes	100% Complete	100%
Install Historical Markers at Identified Locations	N/A	In Progress	10%	30%
2023 TSPLOST Paving Project	Engineering	Bid in Spring	Under Contract	In Progress
Install speed limit signs as adopted by Council	ETIR Completed	In Progress	In Progress	In Progress
Adding trail markers to facilitate better emergency response	90%	In Progress	80%	Ongoing

Parks and Recreation Department



Darold Wendlandt
Parks Director

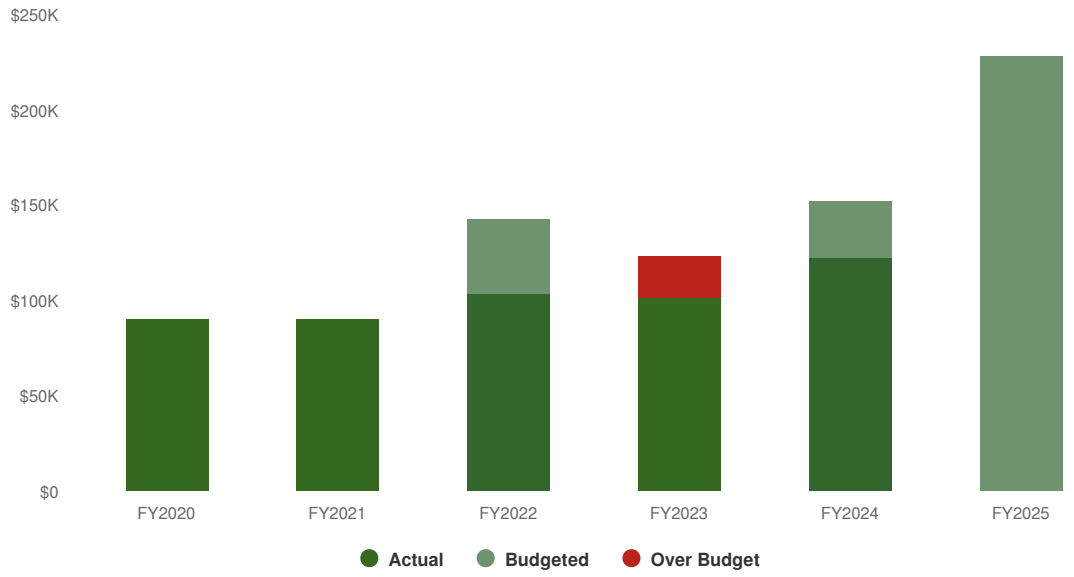
The Chattahoochee Hills Department of Parks and Recreation is working toward providing all residents and visitors with high quality parks, facilities and recreational opportunities. Citizen's lives are enhanced by community use of parks that are safe, affordable and enriching. Working with the community, it is our goal to improve, preserve, protect and maintain the City's parks and greenspaces.



Expenditures Summary

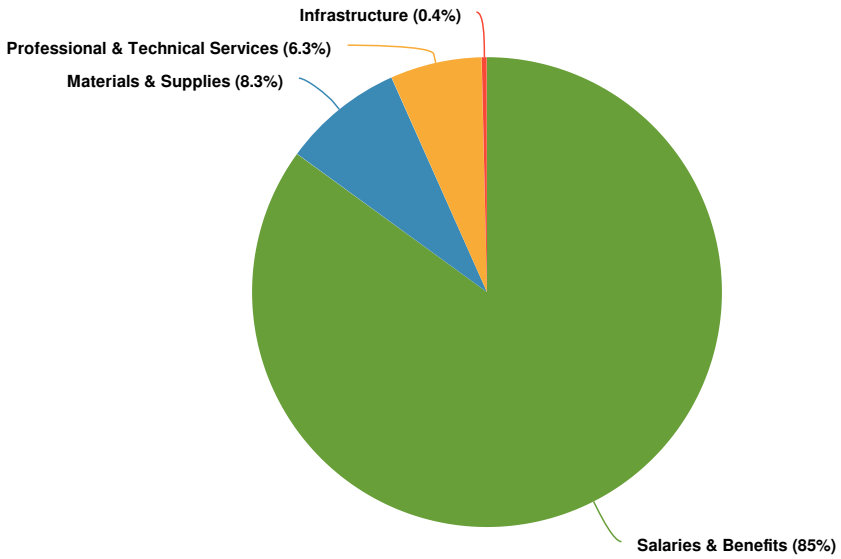
$228,372 $75,911
(49.79% vs. prior year)

Parks and Recreation Department Proposed and Historical Budget vs. Actual

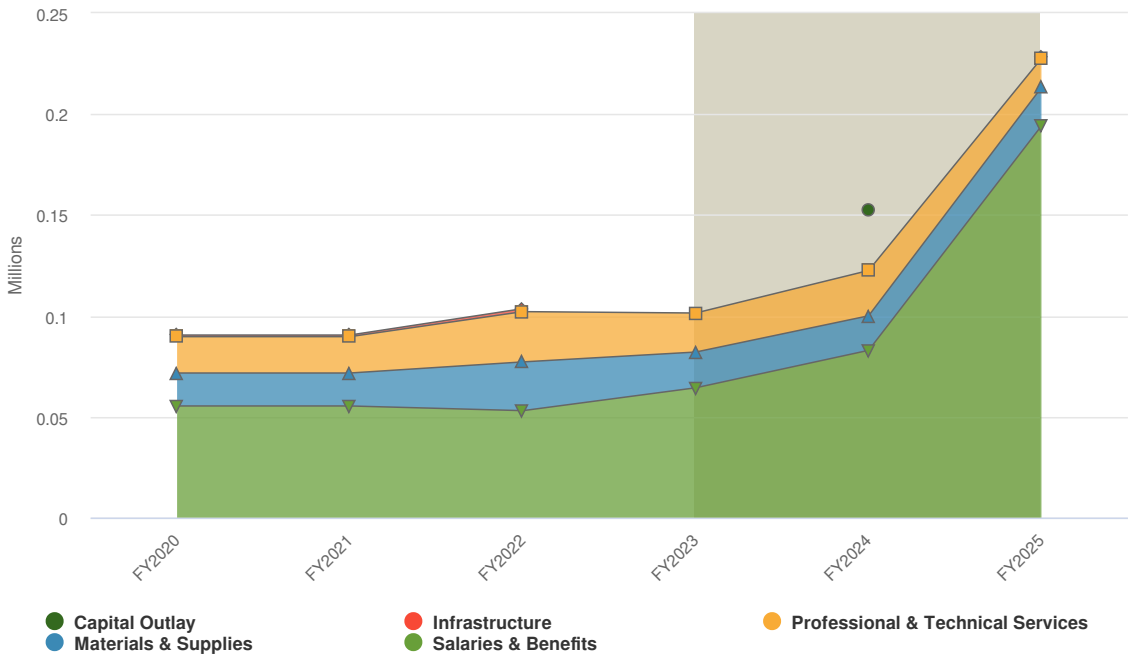


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)	Notes
Expense Objects						
Salaries & Benefits						
SALARIES- REGULAR EMPLOYEES	100-6110-511.10-00	$73,710	$73,710	$146,561	98.8%	
457-DEFERRED COMP MATCH	100-6110-512.00-10	$0	$0	$1,028	N/A	
GROUP MEDICAL INSURANCE	100-6110-512.10-00	$0	$0	$28,176	N/A	
VOLUNTARY LIFE	100-6110-512.10-10	$557	$557	$848	52.3%	
401A EMPLOYER MATCH (SS ALT)	100-6110-512.10-70	$2,764	$2,764	$5,496	98.8%	
MEDICARE MATCH	100-6110-512.30-00	$1,069	$1,069	$2,125	98.8%	
RETIREMENT CONTRIBUTIONS	100-6110-512.40-00	$1,032	$1,032	$0	-100%	
UNEMPLOYMENT INSURANCE	100-6110-512.60-00	$614	$614	$1,227	99.9%	
WORKERS' COMPENSATION	100-6110-512.70-00	$3,145	$3,145	$8,689	176.3%	
Total Salaries & Benefits:		**$82,891**	**$82,891**	**$194,152**	**134.2%**	
Professional & Technical Services						
CREDIT CARD/BANK FEES	100-6110-521.00-10	$5,000	$5,000	$2,000	-60%	
PROFESSIONAL FEES	100-6110-521.20-00	$750	$750	$200	-73.3%	
EQUIPMENT REPAIR & MAINT	100-6110-522.20-10	$3,000	$3,000	$3,000	0%	
FACILITY REPAIR & MAINT	100-6110-522.20-20	$1,000	$1,000	$2,000	100%	
VEHICLE REPAIR & MAINT	100-6110-522.20-30	$1,000	$1,000	$1,000	0%	
GROUNDS REPAIR & MAINT	100-6110-522.20-40	$6,000	$6,000	$4,000	-33.3%	
ROADS REPAIR & MAINTENANCE	100-6110-522.20-50	$200	$200	$200	0%	
RENTAL OF EQUIPMENT/VEHICLES	100-6110-522.20-60	$3,000	$3,000	$500	-83.3%	
MAINTENANCE CONTRACTS	100-6110-523.00-10	$0	$0	$1,500	N/A	
PRINTING	100-6110-523.40-00	$1,000	$1,000	$0	-100%	
CONTRACT SERVICES	100-6110-523.85-00	$1,500	$1,500	$0	-100%	
Total Professional & Technical Services:		**$22,450**	**$22,450**	**$14,400**	**-35.9%**	
Materials & Supplies						

Name	Account ID	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)	Notes
GENERAL SUPPLIES	100-6110-531.10-00	$0	$0	$4,000	N/A	
VARIOUS SUPPLIES	100-6110-531.10-40	$4,000	$4,000	$0	-100%	
WATER/SEWER	100-6110-531.21-00	$0	$0	$500	N/A	
ELECTRIC - UTILITY	100-6110-531.23-00	$1,920	$1,920	$1,920	0%	
FUEL	100-6110-531.27-00	$10,000	$10,000	$12,000	20%	
UNIFORMS	100-6110-531.70-10	$400	$400	$600	50%	
SMALL EQUIPMENT	100-6110-531.90-00	$800	$800	$0	-100%	
Total Materials & Supplies:		**$17,120**	**$17,120**	**$19,020**	**11.1%**	
Infrastructure						
MACHINERY & EQUIPMENT	100-6110-542.10-00	$0	$0	$800	N/A	
Total Infrastructure:		**$0**	**$0**	**$800**	**N/A**	
Capital Outlay						
Parks and Recreation	900-6110-561.00	$30,000	$0	$0	-100%	
Total Capital Outlay:		**$30,000**	**$0**	**$0**	**-100%**	
Total Expense Objects:		**$152,461**	**$122,461**	**$228,372**	**49.8%**	

Mission

The mission of the Chattahoochee Hills Parks Department generally revolves around enhancing the quality of life for residents through the management and maintenance of public parks and recreational facilities while implementing practices that protect and preserve natural resources, including sustainable landscaping, habitat preservation, and conservation efforts within park areas.

Goals

Enhance Community Spaces: Develop, maintain, and improve public parks, green spaces, and recreational areas to create safe and inviting environments for leisure, social interaction, and community events.

Promote Cultural and Artistic Enrichment: Support and host cultural, artistic, and community events that enrich the local cultural landscape and enhance the community's quality of life.

Ensure Safety and Cleanliness: Maintain parks and facilities in a clean and safe condition, addressing issues like litter, vandalism, and maintenance needs promptly.



Parks and Recreation Performance Measures

Departmental Performance Measures in Support of Goals	2022	2023	2024	2025
Working with TPL to development RiverLands Park with restroom facilities and campsites	Consultants	In Process	Master Plan	Under Contract
Working with TPL to development Campbellton Park with restroom facilities and campsites	Consultants	In Process	Master Plan	Under Contract
Construct Parking Lot at Cochran Mill Park	Planning	In Progress	100%	Maintaining
Install Ranger Station at Cochran Mill Park	Planning	In Progress	90%	95%
Repair Sign at Rico Park	Planning	In Progress	In Progress	100%
Improve Trails at Rico Park	Planning	In Progress	In Progress	100%
Adding trail markers to facilitate better emergency response	90%	In Progress	80%	Ongoing


CHATTAHOOCHEE RIVER
CAMPBELLTON PARK OVERVIEW
POSSIBLE PARK USES
PICNIC AREAS
Tables
Grill Tops
Trash Receptacles
ACTIVITY AREAS
Open Field Along River
Possible Playground
PAVILION
Information Kiosk
Restrooms
Parking Kiosk
BOAT RAMP
Launch for Small Craft
Canoes, Kayaks, ETC
PARKING
Gravel with Loop and boat ramp area
TRAILS
Short Hiking/Walking Trail to
Beavers House and Past Cemetary
BEAVERS HOUSE
Events
Exhibits
Tours
BOAT RAMP AREA DETAIL
BEAVER HOUSE

Hotel Motel Fund

Local governments imposing a Hotel-Motel Tax are required by state law (as a condition of continuing authority to impose the tax) to file a HotelMotel Tax Report for each fiscal period during which the tax is imposed. The Hotel-Motel Tax Report is due each year within 180 days of your government's fiscal year end date. Georgia law outlines information that authorizes a Hotel-Motel Tax under various conditions. City and county governments imposing the tax are required to expend the taxes collected in strict accordance with the provisions of the specific authorizations in the Georgia Code that was cited by the local government when adopting the tax. Each local government imposing a Hotel-Motel Tax is required to adopt a budget plan specifying how the expenditure requirements of the Georgia Code will be met.

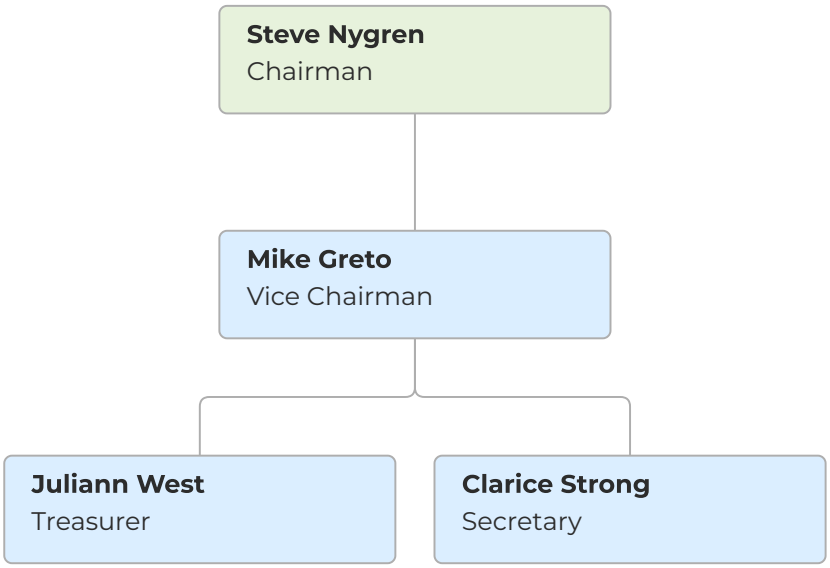


Mission

The CHCVB's mission is to promote the city's tourism and trade industries, while also supporting economic interests and developments in and around our growing city.



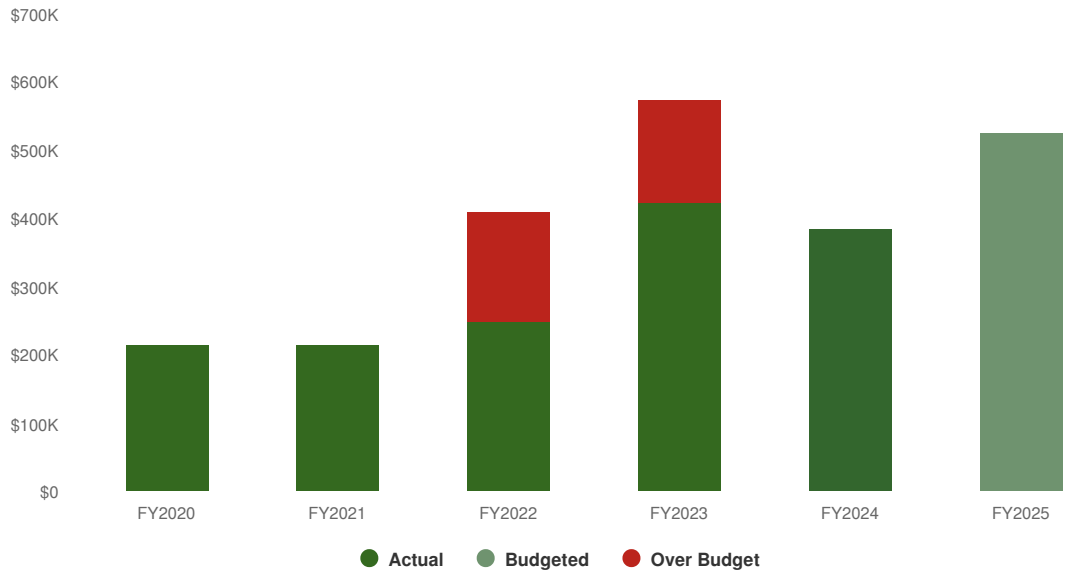
Organizational Chart



Expenditures Summary

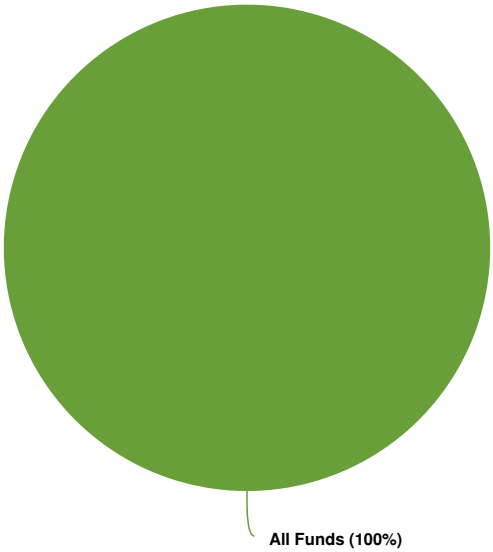
$525,060 $139,615
(36.22% vs. prior year)

Hotel Motel Fund Proposed and Historical Budget vs. Actual

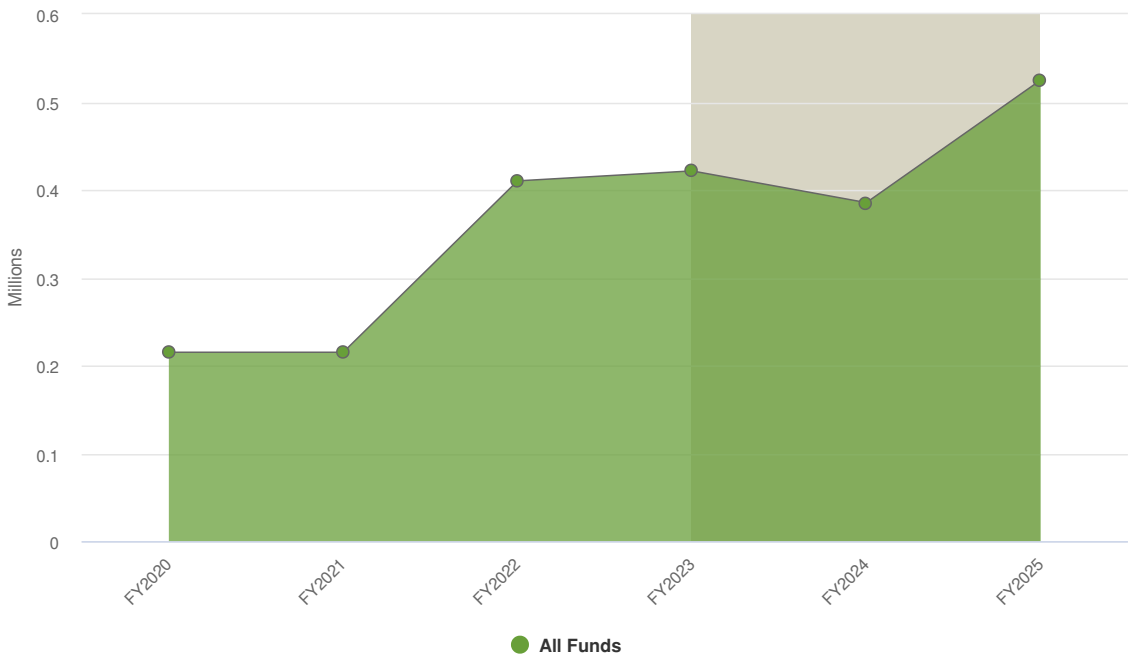


Expenditures by Fund

2025 Expenditures by Fund



Budgeted and Historical 2025 Expenditures by Fund



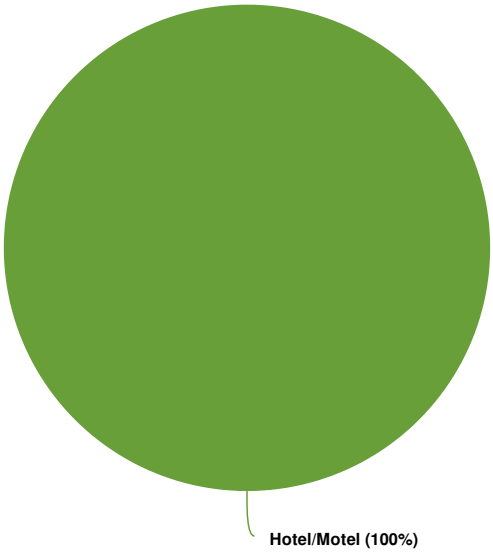
Grey background indicates budgeted figures.

Name	Account ID	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)	Notes
All Funds						

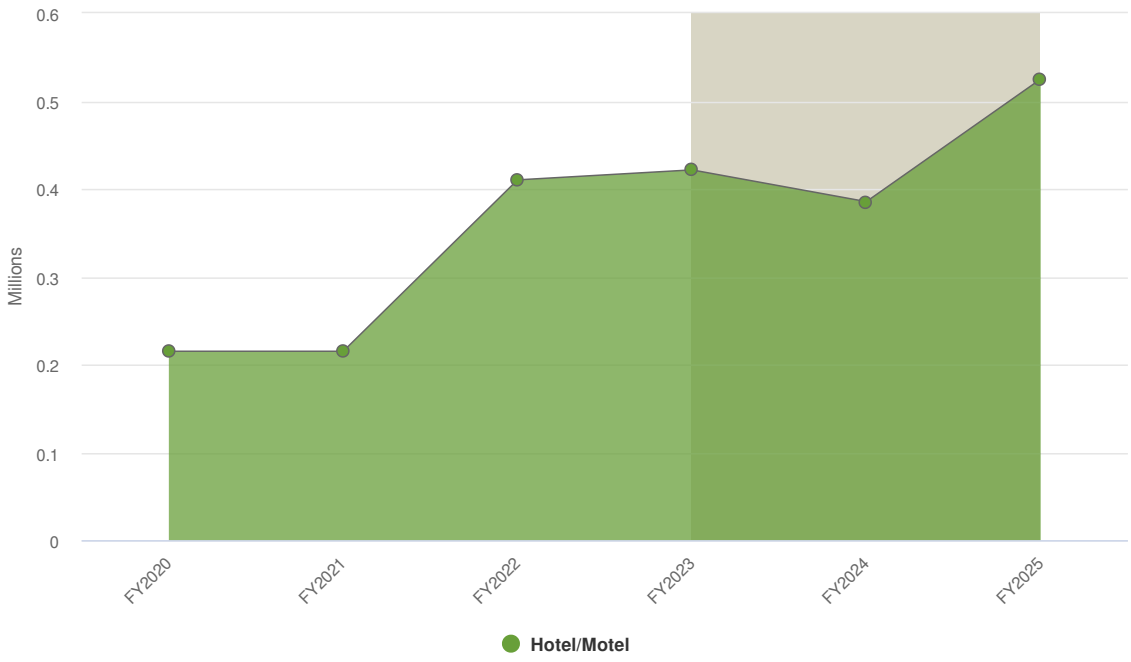
Name	Account ID	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)	Notes
Hotel/Motel Excise Tax Fund						
Professional Fees	275-0000-521.20-00	$63,504	$63,504	$20,700	-67.4%	
Rental Of Equipment/Vehicles	275-0000-522.20-60	$0	$0	$2,580	N/A	
Communications	275-0000-523.20-00	$11,520	$11,520	$0	-100%	
Printing	275-0000-523.40-00	$3,000	$3,000	$4,200	40%	
Contract Services	275-0000-523.85-00	$20,000	$20,000	$83,153	315.8%	
Various Supplies	275-0000-531.10-04	$1,000	$1,000	$38,557	3,755.7%	
Site Improvements	275-0000-541.20-00	$63,580	$63,580	$1,000	-98.4%	
Georgia World Congress Center	275-0000-572.10-00	$0	$0	$89,606	N/A	
Chatt Hills Convention & Visitors Bureau	275-0000-572.10-20	$153,125	$153,125	$134,409	-12.2%	
Non-Recurring	275-0000-573.10-00	$8,700	$8,700	$60,000	589.7%	
Transfer General Fund	275-0000-611.00-00	$61,016	$61,016	$90,854	48.9%	
Total Hotel/Motel Excise Tax Fund:		**$385,445**	**$385,445**	**$525,060**	**36.2%**	
Total All Funds:		**$385,445**	**$385,445**	**$525,060**	**36.2%**	

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

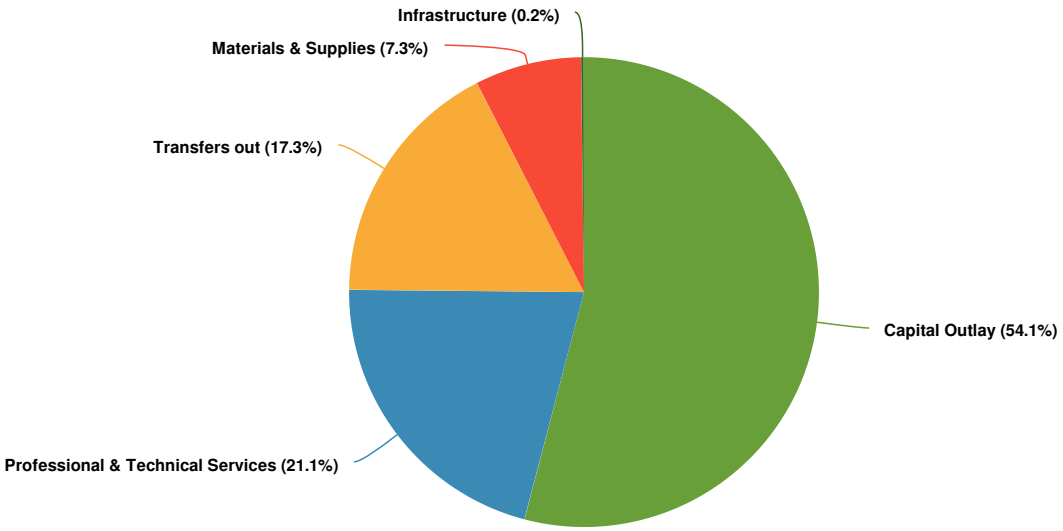


Grey background indicates budgeted figures.

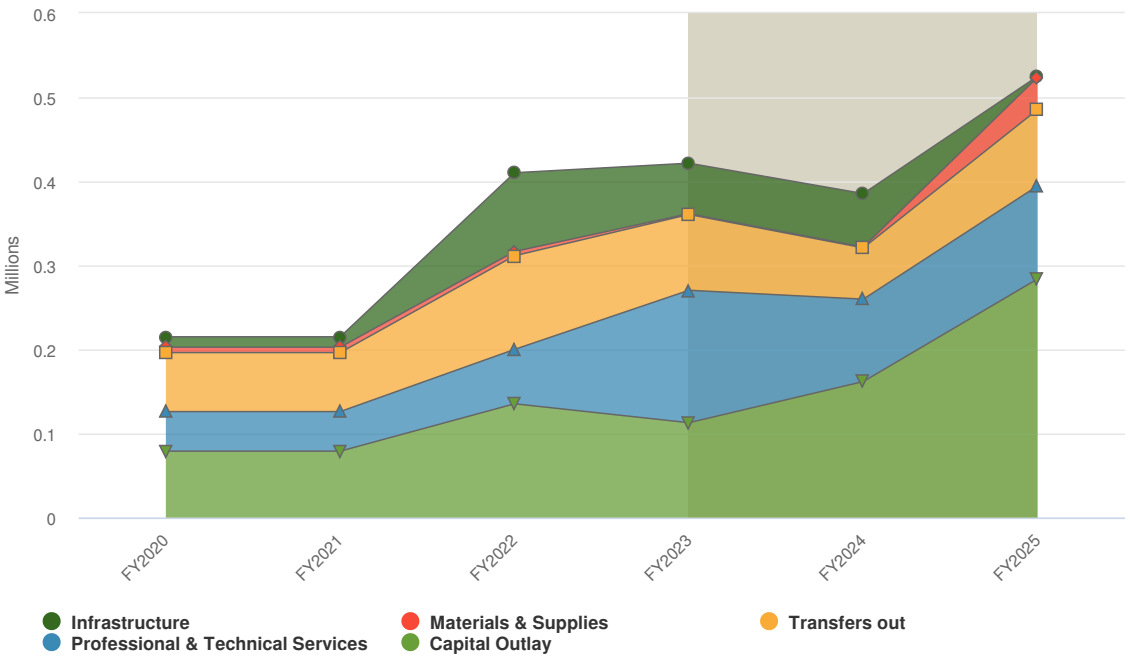
Name	Account ID	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)	Notes
Expenditures						
Hotel/Motel						
Professional Fees	275-0000-521.20-00	$63,504	$63,504	$20,700	-67.4%	
Rental Of Equipment/Vehicles	275-0000-522.20-60	$0	$0	$2,580	N/A	
Communications	275-0000-523.20-00	$11,520	$11,520	$0	-100%	
Printing	275-0000-523.40-00	$3,000	$3,000	$4,200	40%	
Contract Services	275-0000-523.85-00	$20,000	$20,000	$83,153	315.8%	
Various Supplies	275-0000-531.10-04	$1,000	$1,000	$38,557	3,755.7%	
Site Improvements	275-0000-541.20-00	$63,580	$63,580	$1,000	-98.4%	
Georgia World Congress Center	275-0000-572.10-00	$0	$0	$89,606	N/A	
Chatt Hills Convention & Visitors Bureau	275-0000-572.10-20	$153,125	$153,125	$134,409	-12.2%	
Non-Recurring	275-0000-573.10-00	$8,700	$8,700	$60,000	589.7%	
Transfer General Fund	275-0000-611.00-00	$61,016	$61,016	$90,854	48.9%	
Total Hotel/Motel:		**$385,445**	**$385,445**	**$525,060**	**36.2%**	
Total Expenditures:		**$385,445**	**$385,445**	**$525,060**	**36.2%**	

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)	Notes
Expense Objects						
Professional & Technical Services						
Professional Fees	275-0000-521.20-00	$63,504	$63,504	$20,700	-67.4%	
Rental Of Equipment/Vehicles	275-0000-522.20-60	$0	$0	$2,580	N/A	
Communications	275-0000-523.20-00	$11,520	$11,520	$0	-100%	
Printing	275-0000-523.40-00	$3,000	$3,000	$4,200	40%	
Contract Services	275-0000-523.85-00	$20,000	$20,000	$83,153	315.8%	
Total Professional & Technical Services:		**$98,024**	**$98,024**	**$110,633**	**12.9%**	
Materials & Supplies						
Various Supplies	275-0000-531.10-04	$1,000	$1,000	$38,557	3,755.7%	
Total Materials & Supplies:		**$1,000**	**$1,000**	**$38,557**	**3,755.7%**	
Infrastructure						
Site Improvements	275-0000-541.20-00	$63,580	$63,580	$1,000	-98.4%	
Total Infrastructure:		**$63,580**	**$63,580**	**$1,000**	**-98.4%**	
Capital Outlay						
Georgia World Congress Center	275-0000-572.10-00	$0	$0	$89,606	N/A	
Chatt Hills Convention & Visitors Bureau	275-0000-572.10-20	$153,125	$153,125	$134,409	-12.2%	
Non-Recurring	275-0000-573.10-00	$8,700	$8,700	$60,000	589.7%	
Total Capital Outlay:		**$161,825**	**$161,825**	**$284,016**	**75.5%**	
Transfers out						
Transfer General Fund	275-0000-611.00-00	$61,016	$61,016	$90,854	48.9%	
Total Transfers out:		**$61,016**	**$61,016**	**$90,854**	**48.9%**	
Total Expense Objects:		**$385,445**	**$385,445**	**$525,060**	**36.2%**	

TSPLOST Fund

A Transportation SPLOST (TSPLOST) is a sales tax where the outlays are intended for transportation purposes only.



On August 1st, 2023, the Mayor and Council awarded a contract to Asphalt Paving Systems, Inc, in the amount of $1,012,340.50 for the 2023 TSPLOST (FY2024 Budget) and authorized the city manager to negotiate the terms as recommended by the Mayor and Council and execute all necessary contracts. On September 7th, the Mayor and Council approved additional funding in the amount of $201,447.00 (approx. 19.5%) to the project cost. This yielded a revised project cost of $1,213,787.50.

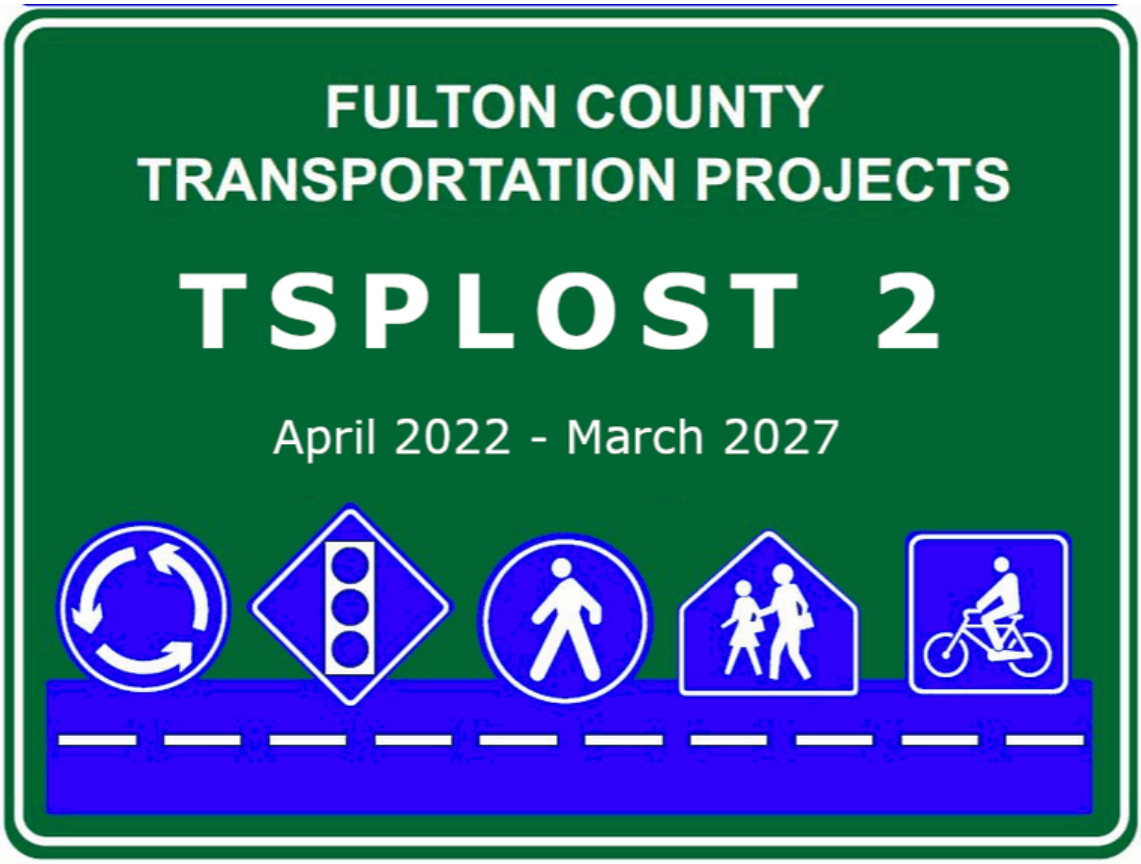
Concurrently with this project, we released a second RFP for the TSPLOST Phase II consisting of deep patching on Rico Road (SFP to Hutcheson Ferry Road) utilizing 19mm asphalt, a 4" wide milling head at a depth of 4", as well as 4" paint to repair existing striping damaged during construction.

The sealed bid process closed at 2:00 PM on September 21st. The lowest most responsive and responsible bidder being recommended for Phase II was Piedmont Paving and Grading in the amount of $391,510.00.

After further review and analysis by our staff, engineers, and contractors, it has been determined that Rico Road needs more than just deep patching. It needs full depth reclamation. We reached out to the awardee, Piedmont Paving, and requested a change order for this maintenance requirement. The change order came back with an increase of $1,377,670.14 in addition to the $391,510 for a total of $1,769,180.14 to fulfill the requirements to successfully complete this project.

Over the life of the TSPLOST, which is its separate fund with a separate bank account that is not commingled with the General Fund, we have a balance of $1,471,970 through the end of February. If collections are exactly as they were this time last year, we will generate an additional $420,000 through the end of this fiscal year. I chose the end of this fiscal year since that is when we will likely be invoiced for the work. So that is a total of $1,780,822. This does not include capital being budgeted for roads, which is $1,500,000. This allocates a total projected revenue of $3,280,822. P.E. is estimated at 5% of the project total or $149,148.38. So, the best-case scenario for funding the 2023 TSPLOST is having $$3,132,125.02 to spend.

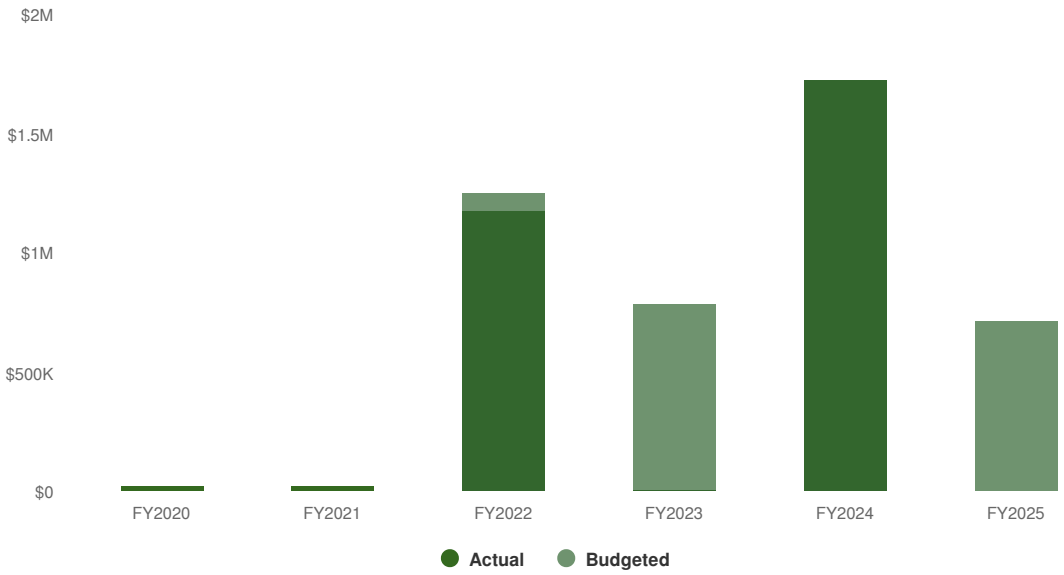
In March, the Mayor and Council voted to spend an $1,769,180.14 instead of $391,510.00 for TSPLOST Phase II Rico Road from South Fulton Parkway to Hutcheson Ferry Road. This will make the new total for the 2024 TSPLOST project $2,982,976.64. We estimate $149,148.38 (5% of project total) for professional engineering for a total of $3,132,125.02 for TSPLOST Phase I and II.



Expenditures Summary

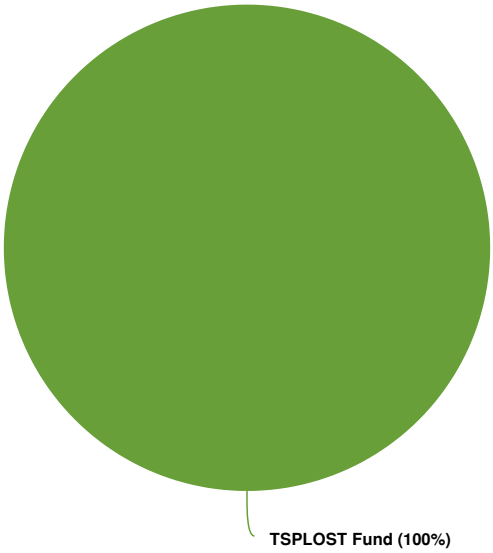
$720,000 **-$1,003,865**
(-58.23% vs. prior year)

TSPLOST Proposed and Historical Budget vs. Actual

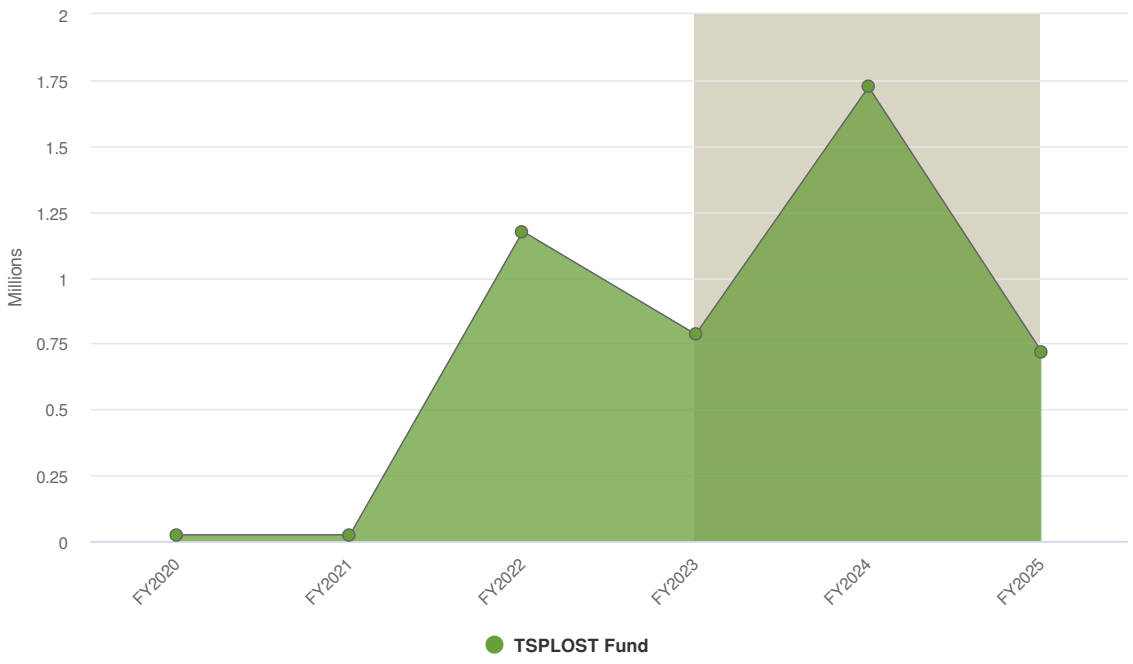


Expenditures by Fund

2025 Expenditures by Fund



Budgeted and Historical 2025 Expenditures by Fund



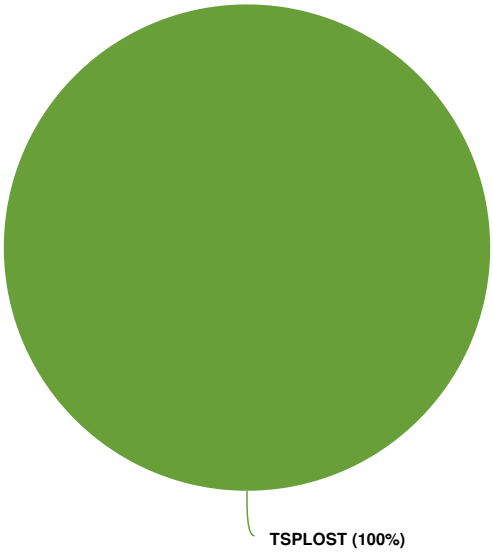
Grey background indicates budgeted figures.

Name	Account ID	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)	Notes
TSPLOST Fund						

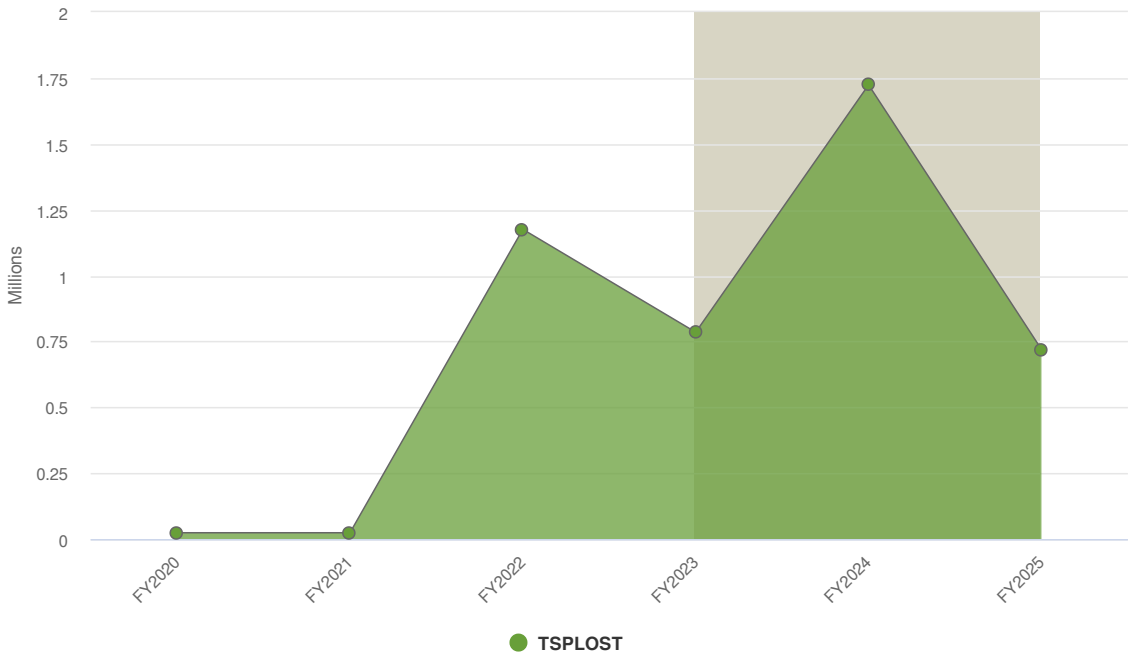
Name	Account ID	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)	Notes
Professional Fees	335-0000-521.20-00	$0	$0	$36,000	N/A	
Roads Repair & Maintenance	335-0000-522.20-50	$1,723,865	$1,723,865	$0	-100%	
Infrastructure	335-0000-541.40-00	$0	$0	$684,000	N/A	
Total TSPLOST Fund:		**$1,723,865**	**$1,723,865**	**$720,000**	**-58.2%**	

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

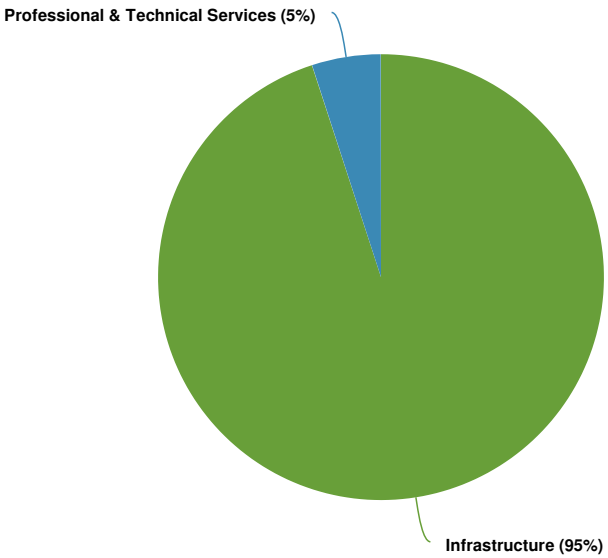


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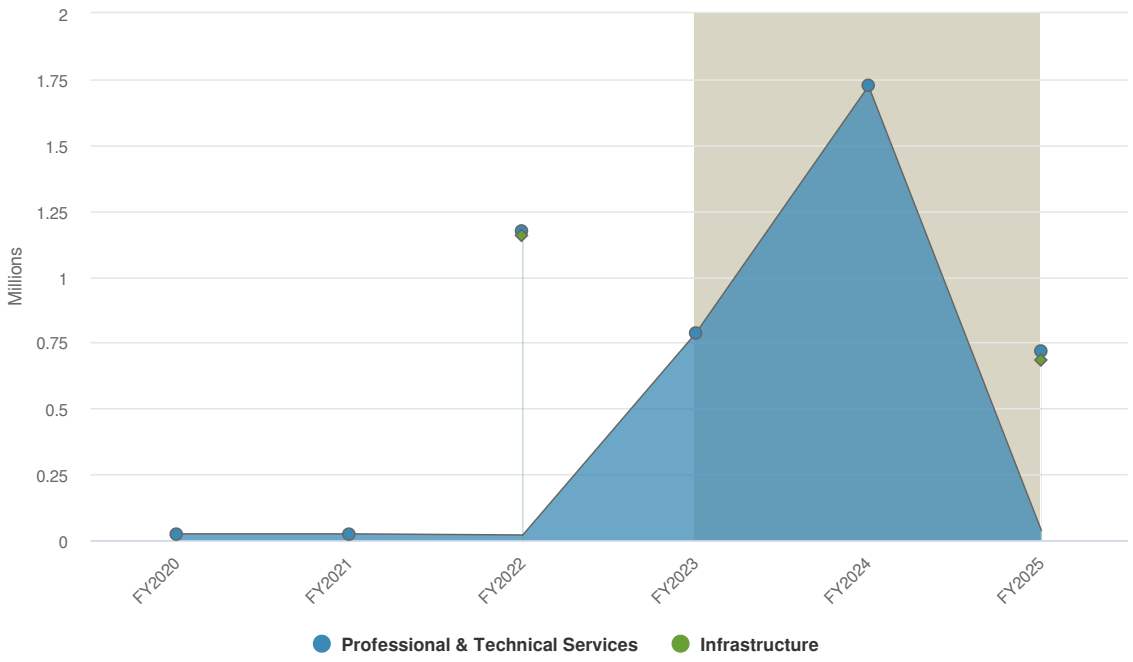
Name	Account ID	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)	Notes
Expenditures						
TSPLOST						
Professional Fees	335-0000-521.20-00	$0	$0	$36,000	N/A	
Roads Repair & Maintenance	335-0000-522.20-50	$1,723,865	$1,723,865	$0	-100%	
Infrastructure	335-0000-541.40-00	$0	$0	$684,000	N/A	
Total TSPLOST:		**$1,723,865**	**$1,723,865**	**$720,000**	**-58.2%**	
Total Expenditures:		**$1,723,865**	**$1,723,865**	**$720,000**	**-58.2%**	

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)	Notes
Expense Objects						
Professional & Technical Services						
Professional Fees	335-0000-521.20-00	$0	$0	$36,000	N/A	
Roads Repair & Maintenance	335-0000-522.20-50	$1,723,865	$1,723,865	$0	-100%	
Total Professional & Technical Services:		**$1,723,865**	**$1,723,865**	**$36,000**	**-97.9%**	
Infrastructure						
Infrastructure	335-0000-541.40-00	$0	$0	$684,000	N/A	
Total Infrastructure:		**$0**	**$0**	**$684,000**	**N/A**	
Total Expense Objects:		**$1,723,865**	**$1,723,865**	**$720,000**	**-58.2%**	

2020 TSPLOST Referendum Projects

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

Debt Service

The goal of the City's debt practices 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 these debt management practices helps ensure that the City issues and manages its debt prudently to maintain a sound financial position and protect its credit rating.

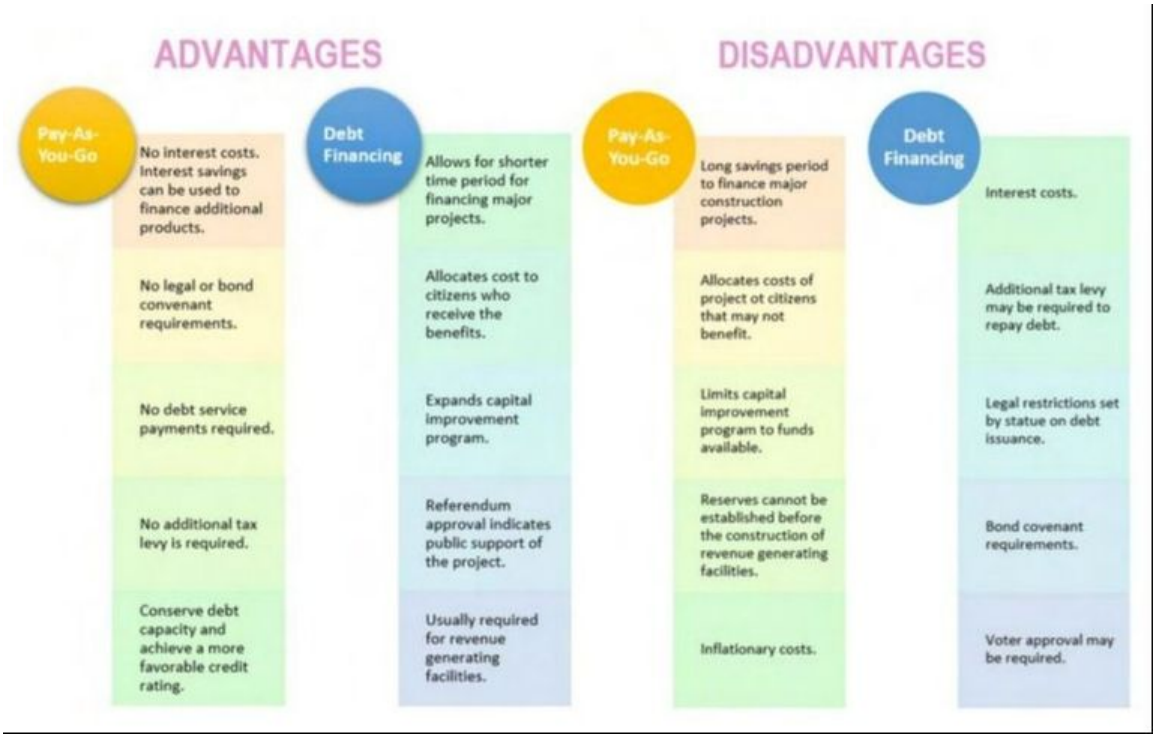
Credit ratings are the rating agencies' assessment of the City's ability and willingness to repay a debt on a timely basis. Credit ratings are an essential indicator in the credit markets and can influence interest rates a borrower must pay. Each of the rating agencies believes that debt management is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

The constitutional debt limit for general obligation tax bonds that may be issued by the City is 10% of the assessed valuation of taxable property within the City. The Georgia Constitution (Article 9, Section 5, Paragraph 1) establishes the maximum debt limits for counties and other political subdivisions of the State. Under the Constitution, certain types of debt issued by a political subdivision, including cities, cannot exceed an amount that is equal to 10 percent of the assessed value of all taxable property located within that particular entity.

As indicated above, the legal debt margin of the City of Chattahoochee Hills beginning in the fiscal year 2025 is $43,503,821. This amount is based on the 2025 tax digest. The legal debt margin amount is vital in that it represents the net amount of external financing resources that are available to the City through the issuance of general obligation (G.O.) bonds.

G.O. bonds are debt instruments issued in the name of the government and whose repayment is guaranteed through a pledge of the full faith and credit of the issuer. This means that when a majority of the voters in the City approve a general obligation bond referendum, they are guaranteeing the purchaser of that bond that they will pay property taxes in an amount that is sufficient to pay the bonds at maturity and the interest earned on the bonds. The decision to issue debt should be based on several factors. A matrix can be used to highlight the pros and cons of pay-as-you-go versus debt financing.

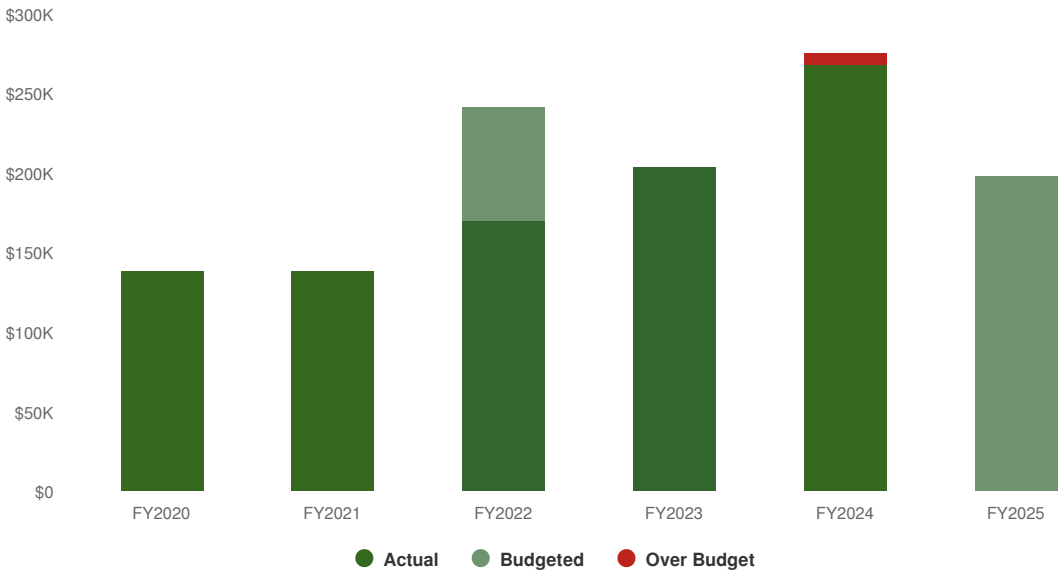
Mission


ADVANTAGES
Pay-As-You-Go
No interest costs. Interest savings can be used to finance additional products.
No legal or bond convenant requirements.
No debt service payments required.
No additional tax levy is required.
Conserve debt capacity and achieve a more favorable credit rating.
Debt Financing
Allows for shorter time period for financing major projects.
Allocates cost to citizens who receive the benefits.
Expands capital improvement program.
Referendum approval indicates public support of the project.
Usually required for revenue generating facilities.
DISADVANTAGES
Pay-As-You-Go
Long savings period to finance major construction projects.
Allocates costs of project ot citizens that may not benefit.
Limits capital improvement program to funds available.
Reserves cannot be established before the construction of revenue generating facilities.
Inflationary costs.
Debt Financing
Interest costs.
Additional tax levy may be required to repay debt.
Legal restrictions set by statue on debt issuance.
Bond covenant requirements.
Voter approval may be required.

Expenditures Summary

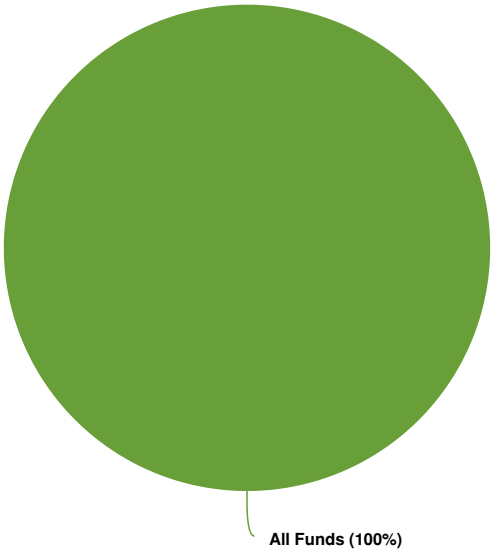
$198,127 -$70,002
(-26.11% vs. prior year)

Debt Service Proposed and Historical Budget vs. Actual

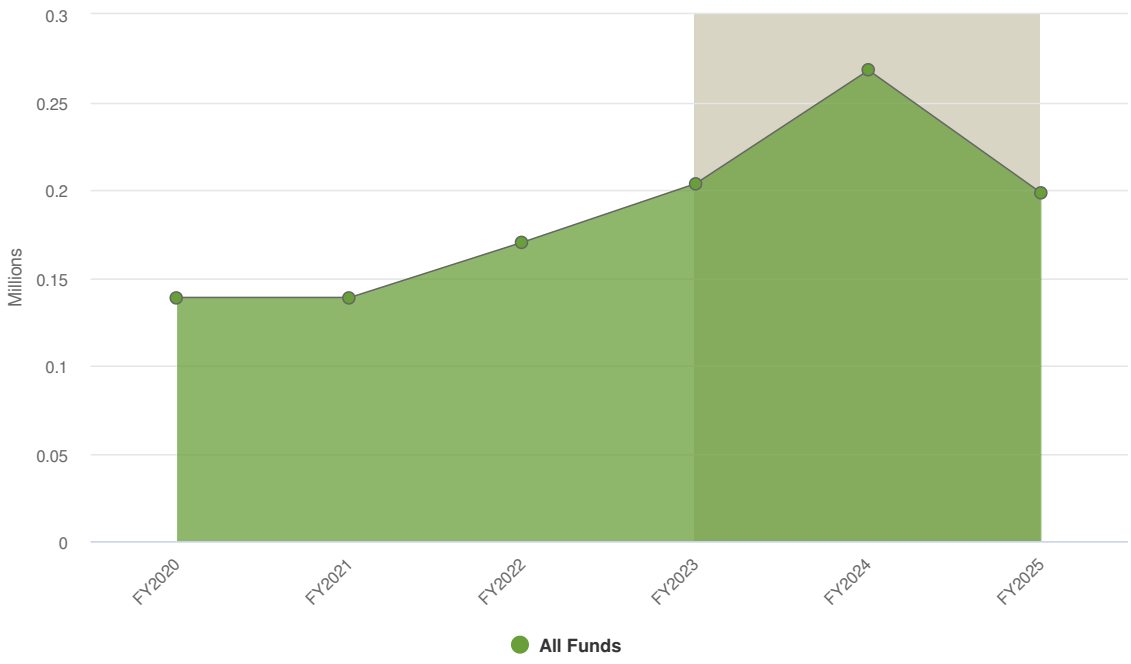


Expenditures by Fund

2025 Expenditures by Fund



Budgeted and Historical 2025 Expenditures by Fund



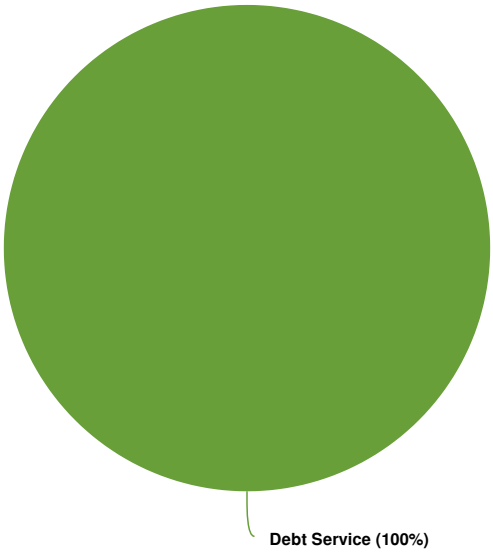
Grey background indicates budgeted figures.

Name	Account ID	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)	Notes
All Funds						

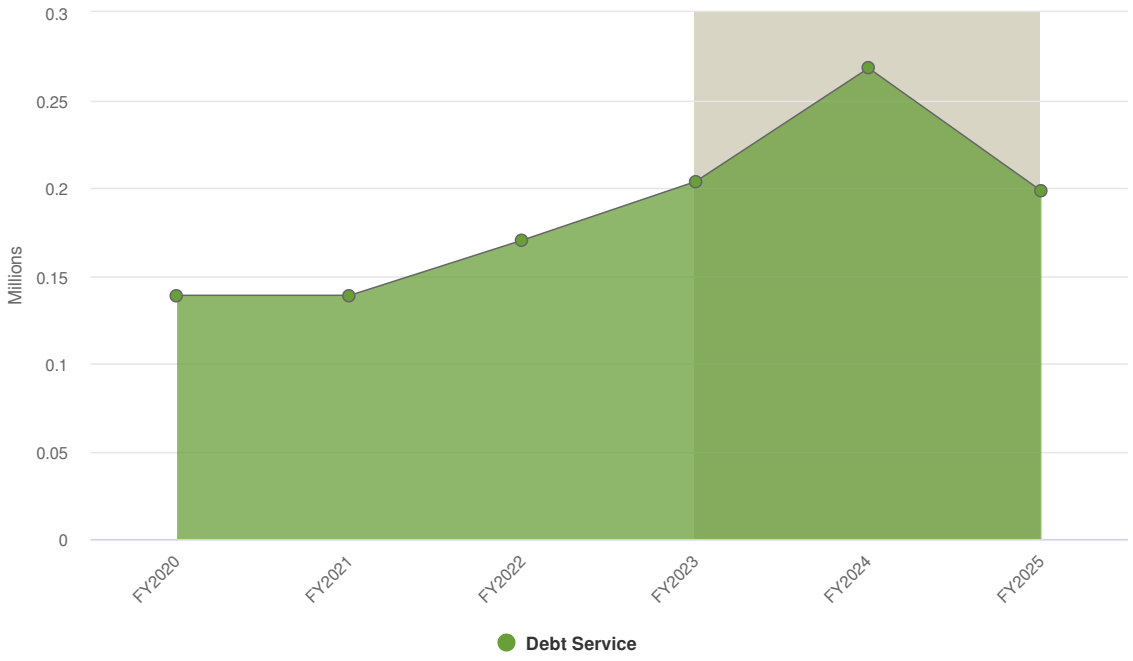
Name	Account ID	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)	Notes
General Fund						
Debt Service Principal	100-8000-581.20-00	$251,307	$251,307	$182,671	-27.3%	
Debt Service Interest	100-8000-582.00-20	$16,822	$24,615	$15,456	-8.1%	
Total General Fund:		**$268,129**	**$275,922**	**$198,127**	**-26.1%**	
Total All Funds:		**$268,129**	**$275,922**	**$198,127**	**-26.1%**	

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

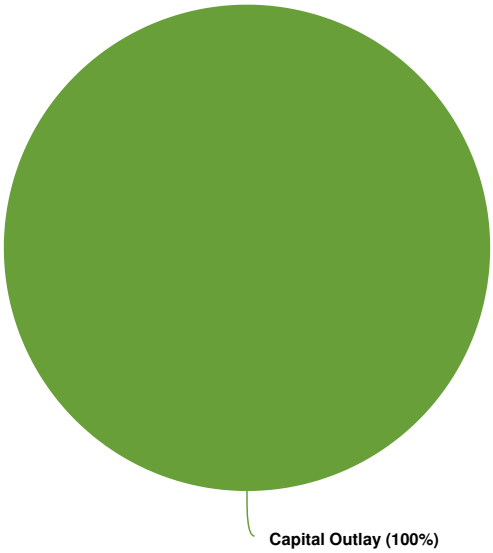


Grey background indicates budgeted figures.

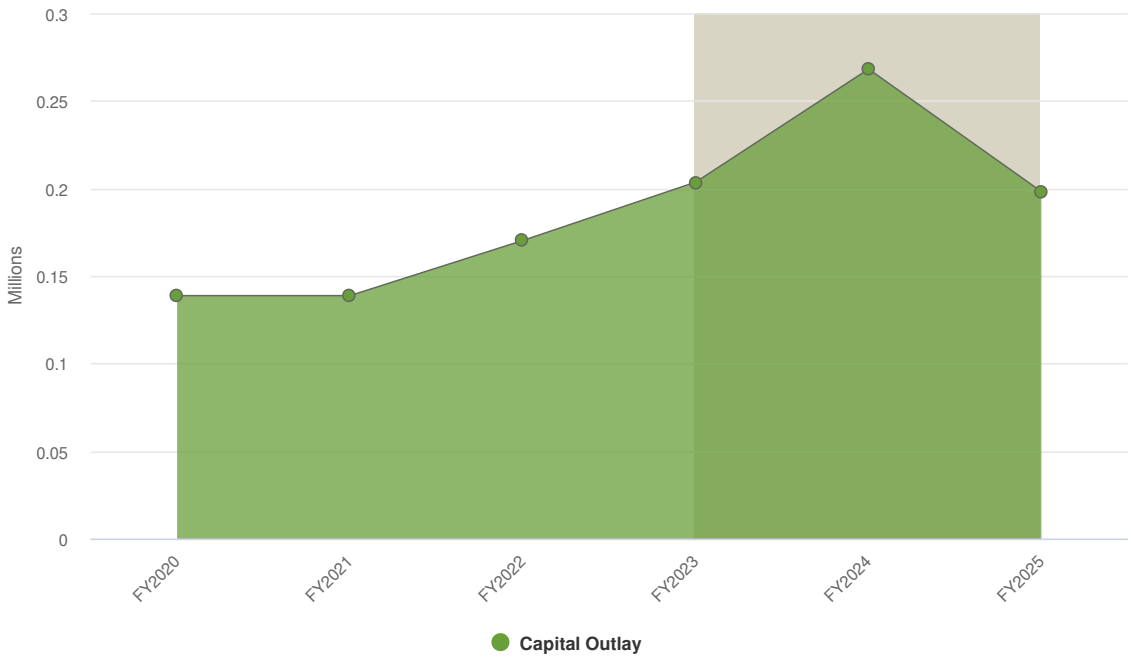
Name	Account ID	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)	Notes
Expenditures						
Debt Service						
Debt Service Principal	100-8000-581.20-00	$251,307	$251,307	$182,671	-27.3%	
Debt Service Interest	100-8000-582.00-20	$16,822	$24,615	$15,456	-8.1%	
Total Debt Service:		**$268,129**	**$275,922**	**$198,127**	**-26.1%**	
Total Expenditures:		**$268,129**	**$275,922**	**$198,127**	**-26.1%**	

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2024 Adopted	FY2024 Actual	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)	Notes
Expense Objects						
Capital Outlay						
Debt Service Principal	100-8000-581.20-00	$251,307	$251,307	$182,671	-27.3%	
Debt Service Interest	100-8000-582.00-20	$16,822	$24,615	$15,456	-8.1%	
Total Capital Outlay:		**$268,129**	**$275,922**	**$198,127**	**-26.1%**	
Total Expense Objects:		**$268,129**	**$275,922**	**$198,127**	**-26.1%**	

CAPITAL IMPROVEMENTS

Capital Outlay

The Capital Improvement Program currently consists of a total of 14 projects. Most of these projects are the acquisition of equipment or facility improvements and will not entail ongoing operational costs. Analyzing this information and data is an important step in the process of adopting a new budget.

One of the projects that has been budgeted in capital is the acquisition of fleet using the Enterprise Fleet Lease program. This is somewhat different than debt service as we pay for new leases based on the replacement of existing fleet. The existing fleet that is being replaced is then sold to help offset the total cost of the program. This is the first year of the program, so we budgeted for a worst case scenario.

Budgeted Capital Expenditures

Capital Expenditures		FY2025 Requested
Police Capital	$	10,000
Subtotal:	**$**	**10,000**
Grants Match	$	100,000
	$	**100,000**
Fire Capital/Vehicle	$	100,000
Rescue Boat	$	85,000
Station 51 Capital	$	60,000
SCBA Air Cylinders	$	7,500
PPV Fan	$	6,500
Subtotal:	**$**	**259,000**
LMIG Match	$	46,500
Roads Capital	$	3,000,000
PW Capital	$	70,000
Exmark Lawnmowers(2)	$	30,000
City Hall Library	$	20,000
City Hall Renovations	$	30,000
Subtotal:	**$**	**3,196,500**
Enterprise Lease	$	189,504
Subtotal:	**$**	**189,504**
Total Capital EXPENDITURES:	**$**	**3,755,004**

Police Requests

- Since most of the capital for police entails vehicle purchases which will not be part of the Enterprise Fleet program, we only budgeted $10,000 for general capital needs.

Economic Development Requests

- The Economic Development Department is responsible for seeking and securing grants for large projects that support operations. At the beginning of the fiscal year, we do not always know what grants will be available, needed and sought. We put $100,000 in a grant match line item in order to be prepared to compete for grants.

Fire Department Requests

- The Fire Department had a few requests unlike previous years.
- We budgeted funds for a rescue boat due to the proximity to the Chattahoochee Rover and the expansion of parks that may increased river access and usage.
- Fire Station #51 has some capital improvement needs to repair plumbing, electrical, HVAC, and other structural needs.
- We also budgeted an additional $100,000 for vehicle repairs to the preowned ladder truck.

Public Works Requests

- The largest capital expenditure that is budgeted is for road repair and maintenance. The city used these funds to supplant the TSPLOST fund for roadway paving and repair projects as well as to maintain the thirty-eight miles of gravel roads throughout the city.
- The Public Works is also in need of two additional Exmark lawnmowers to maintain the grounds of current facilities as well as the new park land.
- The library is operated by volunteers yet is still a city-supported function. This year, we obligated $20,000 for their capital needs such as IT infrastructure, HVAC, and bookshelves.
- Since city hall operates out of an old school building, we budgeted $30\,000 to provide funding for needed upgrades, which may include H|VAC in te Council chambers if the electrical infrastructure can be improved.

Non-Departmental Requests

- The city has entered into a contract with Enterprise Fleet to provide new replacement vehicles for police, fire, public works and community development. While these vehicles are part of a lease contract, they are not considered debt. We worked with Enterprise Fleet to estimate how much we would need to spend in year-one for vehicle replacement, which is $189,504. This amount will be dependent on vehicle availability and what Enterprise can get for the sale of our current fleet to offset this capital outlay.

Multi Year Capital

Investment By Department/Entity	Fiscal Years 2020	2021	2022	2023	2024	2025	2026	2027
General Government								
Economic Development	$ 10,000	$ 10,000	$ 10,000	$ 30,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000
Subtotal	$ 10,000	$ 10,000	$ 10,000	$ 30,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000
Information Technology								
Technology Replacement	$ -	$ 5,000	$ 5,000	$ 23,545	$ 5,000	$ 5,000	$ 15,000	$ 5,000
Subtotal	$ -	$ 5,000	$ 5,000	$ 23,545	$ 5,000	$ 5,000	$ 15,000	$ 5,000
Police								
Fleet Replacement	$ 66,748	$ 37,500	$ 75,000	$ 42,000	$ 75,000	$ 37,500	$ 52,359	$ 75,000
Fleet Debt Service	$ 44,728	$ 42,714	$ 20,823	$ -	$ -	$ -	$ -	$ -
Equipment	$ 7,500	$ 7,500	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000
Subtotal	$ 118,976	$ 87,714	$ 110,823	$ 57,000	$ 90,000	$ 52,500	$ 67,359	$ 90,000
Fire								
Fleet Replacement	$ -	$ 50,000	$ -	$ 300,000	$ -	$ -	$ 300,000	$ -
Fleet Debt Service		$ -	$ 45,393	$ 53,115	$ 53,115	$ 53,115	$ 53,115	$ 53,115
Equipment	$ 84,300	$ -	$ -	$ 39,000	$ 40,000	$ 40,000	$ 105,134	$ 40,000
Subtotal	$ 84,300	$ 50,000	$ 45,393	$ 392,115	$ 93,115	$ 93,115	$ 458,249	$ 93,115
Parks and Recreation								
Fleet Replacement	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Fleet Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Equipment	$ -	$ -	$ -	$ -	$ 4,500	$ 10,000	$ 5,000	$ 10,000
Parks Enhancements	$ 50,000	$ -	$ -	$ 10,000	$ 15,000	$ 10,000	$ 15,000	$ 10,000
Parks Repairs/Improvements	$ -	$ -	$ -	$ 10,000	$ 30,000	$ 15,000	$ 30,000	$ 15,000
Wayfinding	$ 24,059	$ -	$ 88,505	$ 28,362	$ 10,000	$ 10,000	$ 10,000	$ 10,000
Subtotal	$ 74,059	$ -	$ 88,505	$ 48,362	$ 59,500	$ 45,000	$ 60,000	$ 45,000
Public Works								
Fleet Replacement	$ 50,000	$ -	$ -	$ -	$ 47,000	$ -	$ 50,000	$ -
Fleet Debt Service	$ 117,118	$ 103,247	$ 106,491	$ 150,426	$ 150,426	$ 150,426	$ 150,426	$ 150,426
Equipment	$ -	$ 150,000	$ -	$ 30,000	$ 47,000	$ -	$ 50,000	$ -
Infrastructure	$ 708,031	$ 800,000	$ 800,000	$ 365,715	$ 1,500,000	$ 1,000,000	$ 800,000	$ 1,500,000
Building and Grounds	$ 20,000	$ 300,000	$ 20,000	$ 500,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000
Subtotal	$ 895,149	$ 1,353,247	$ 926,491	$ 1,046,141	$ 1,764,426	$ 1,170,426	$ 1,070,426	$ 1,670,426
Community Development								
Professional Services	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000
Subtotal	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000
TOTAL	$ 1,202,484	$ 1,525,961	$ 1,206,212	$ 1,617,162	$ 2,042,041	$ 1,396,041	$ 1,701,034	$ 1,933,541

DEBT

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Debt by Type Overview - Capital Lease

Lessor	Ending	Payments	Ending	Interest Paid	Interest Exp	Accrued Int Beg	Accrued Int End		FY2025	FY2026
BB&T - PubWks Equip	75,868.86	75,868.87	(0.01)	1,927.07	517.41	1,409.66	0.00	Principal		
								Interest		
GMA Lease Fire Tanker	152,880.55	49,904.84	102,975.71	3,210.49	2,599.15	1,872.79	1,261.45	Principal	50,952.84	52,022.87
								Interest	2,162.49	1,092.46
John Deer Tractors	272,508.09	65,517.11	206,990.98	7,112.46	5,758.71	5,630.70	4,276.95	Principal	67,227.10	68,981.73
								Interest	$ 5,402.46	$ 3,647.84
Fire Truck	325,000.00	60,016.36	264,983.64	12,365.66	17,992.14		5,626.48	Principal	62,736.61	65,020.22
								Interest	9,645.40	7,361.79
	826,257.50	251,307.18	574,950.32	24,615.68	26,867.41	8,913.15	11,164.88	Principal	$ 180,916.55	$ 186,024.82
								Interest	$ 17,210.35	$ 12,102.09





APPENDIX

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful live extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the

"surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government’s account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking bodyof a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as “personal services,” “expenses,” or “capital outlay.”

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors’ analysis and consideration of many factors, including, but not limited to, the status of

the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, $14.80 per $1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account’s balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank’s reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders’ equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community’s assessed value on property must reflect its market, or full and fair cash value.