CITY OF

CHATTAHOOCHEE HILLS

FY2027

OPERATING AND CAPITAL BUDGET

Investing Today. Building Tomorrow.



COMMUNITY FOCUSED

SUSTAINABLE GROWTH

SAFE CONNECTED

FISCALLY RESPONSIBLE

Distinguished Budget Presentation Award

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Chattahoochee Hills
Georgia

For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morrill

Executive Director

Reader's Guide

Welcome

This digital budget presents the City's financial plan for **July 1, 2026 – June 30, 2027 (FY2027)**. It is designed to be transparent, policy-driven, and easy to navigate for residents, elected officials, and staff.

How to Use This Budget

- **Start with the Budget Message** for an executive overview of priorities, major changes, and fiscal outlook.
- **Review the Financial Summary** for revenues, expenditures, and fund balance.
- **Explore Fund Sections** to understand how resources are allocated across operations and capital.
- **Use Department Pages** for service goals, performance measures, and staffing.
- **Refer to Appendices** for policies, glossary, and supporting schedules.

Budget Organization (GFOA Framework)

1. Strategic Foundation

- Community profile and organizational structure
- Vision, goals, and policy priorities
- Long-range financial and capital planning context

2. Financial Plan

- All-funds summary and multi-year comparisons
- Revenue and expenditure analysis
- Fund balance and reserve policies
- Debt position and capital financing

3. Operations Guide

- Department budgets (e.g., administration, public safety, public works)
- Service descriptions, performance measures, and staffing levels
- Program-level highlights and changes

4. Capital & Grants

- Capital Improvement Program (CIP) and project listings
- Funding sources (e.g., grants, TSPLOST, transfers)
- Project timelines and impacts

5. Appendices

- Financial policies (budget, reserves, debt, purchasing)
- Glossary of terms and acronyms
- Legal and statistical information

Key Budget Concepts

- **Balanced Budget:** Revenues equal expenditures in accordance with Georgia law and City policy.
- **Funds:** Separate accounting entities (e.g., General Fund, Special Revenue, Capital Projects).

- **Transfers:** Movement of resources between funds to support operations and capital.
- **Fund Balance (Reserves):** Resources set aside for emergencies, cash flow, and long-term stability

Digital Features

- **Interactive Table of Contents** for quick navigation
- **Hyperlinked sections** for easy cross-referencing
- **Search functionality** to locate topics, departments, or projects
- **Charts and dashboards** to visualize trends and comparisons

Policy Highlights (Aligned with GFOA Criteria)

- **Financial Policies:** Adopted policies guide budgeting, reserves, debt, and capital planning
- **Performance Measures:** Departments include measurable goals and outcomes
- **Multi-Year Perspective:** Where available, trends and forecasts provide context beyond FY2027
- **Capital Planning:** Integration of operating and capital budgets

Public Engagement

Residents are encouraged to review the document and participate in the budget process through:

- Public hearings
- City Council meetings
- Online feedback channels

Questions or Feedback

For additional information, please contact the City Manager's Office or Finance Department.

Certification Goal

This document is prepared to meet the standards of the **Distinguished Budget Presentation Award**, including:

- Policy document
- Financial plan
- Operations guide
- Communications tool

FY2027 Transmittal Letter

City of Chattahoochee Hills

6505 Rico Road

Chattahoochee Hills, GA 30268

June 30th, 2026

To the honorable City Council and citizens of Chattahoochee Hills:

It is my pleasure to present the City of Chattahoochee Hills Fiscal Year 2027 Proposed Budget. The FY2027 budget represents the City's continued commitment to fiscal responsibility while responding to the changing needs of our community and preparing for the opportunities and challenges that will shape Chattahoochee Hills in the years ahead.

The proposed budget is more than a financial document. It is the City's operating plan for the coming year and reflects the priorities established by the Mayor and City Council, the service expectations of our residents, the City's long-term financial objectives, and our responsibility to preserve the unique character and quality of life that define Chattahoochee Hills.

The FY2027 Proposed Budget totals approximately $13.49 million across all governmental and special revenue funds. It is a balanced, forward-looking financial plan designed to maintain essential services, protect the City's financial position, address infrastructure needs, and make strategic investments while remaining mindful of the long-term cost of today's decisions.

FY2027 Priorities

The FY2027 budget is centered on several fundamental priorities:

1. Maintaining and strengthening public safety;
2. Preserving and improving the City's transportation and infrastructure assets;
3. Preparing the organization for future growth and changing service demands;
4. Supporting responsible economic and community development consistent with Chattahoochee Hills' rural character;
5. Investing in equipment, technology, facilities, and other capital needs;
6. Maintaining strong financial reserves and fiscal resiliency; and
7. Improving the efficiency, transparency, and accountability of municipal operations.

These priorities reflect both the City's ongoing responsibilities and the issues that have become increasingly important as Chattahoochee Hills continues to mature as a municipality.

Responding to the City's Changing Needs

While many of the City's fundamental priorities remain consistent with previous years, FY2027 places greater emphasis on organizational capacity, capital replacement, infrastructure preservation, and preparing for future service demands.

Chattahoochee Hills is a geographically large community with approximately 60 square miles and a relatively small population. This creates a unique municipal operating environment. The City must maintain roads, parks, public facilities, vehicles, equipment, technology, and emergency services across a substantial geographic area while carefully managing a comparatively limited recurring revenue base.

At the same time, development activity, transportation demands, recreational use, tourism, and community expectations continue to evolve. These conditions require the City to look beyond the immediate fiscal year and make decisions that protect the City's ability to provide services five, ten, and twenty years into the future.

The FY2027 budget therefore shifts resources toward planned investment and asset preservation rather than relying solely on short-term operational solutions. This approach is intended to reduce the risk of deferred maintenance, unexpected replacement costs, and service disruptions while creating a more predictable long-term financial strategy.

General Fund and Recurring Operations

The General Fund is projected at approximately $6.14 million and remains the City's primary operating fund.

Property taxes continue to provide the City's largest and most stable recurring revenue source at approximately $3.7 million, followed by approximately $1.015 million in sales and use tax revenues. Additional revenues are generated through licenses and permits, service charges, hotel/motel taxes, grants, and other sources.

The FY2027 budget recognizes the importance of protecting recurring revenues and maintaining a sustainable relationship between ongoing revenues and ongoing expenditures. As the City evaluates new programs, staffing needs, equipment, and service enhancements, the ability to support those commitments with reliable recurring revenues remains a central consideration.

Public Safety Remains the City's Highest Operational Priority

Public safety continues to be the City's highest operational priority.

Combined Police and Fire expenditures total approximately $3.88 million in FY2027. These resources support law enforcement patrol and response, fire suppression, emergency medical services, emergency preparedness, training, technology, equipment, and operational readiness.

FY2027 also reflects the reality that public safety is not simply a personnel expense. Effective emergency services require properly trained personnel, reliable vehicles and equipment, appropriate technology, communications capabilities, facilities, and ongoing investment in readiness.
The City will continue to evaluate public safety staffing and resources against population growth, geographic coverage requirements, call volumes, service expectations, and the City's ability to sustain those services over the long term.

Infrastructure: Moving From Maintenance to Long-Term Asset Management

One of the most significant areas of emphasis in FY2027 is infrastructure preservation and capital investment.

More than $5 million is dedicated through Capital Equipment, TSPLOST, and other funding sources toward transportation improvements, road maintenance, public works operations, equipment replacement, and long-term infrastructure needs. This investment recognizes that the City's transportation network and public assets represent some of its most significant long-term financial obligations.

FY2027 therefore continues the City's effort to move toward a more proactive approach to asset management—identifying infrastructure needs before they become emergencies, prioritizing projects based on condition and community benefit, and using dedicated funding sources for their intended purposes.

TSPLOST revenues provide an important mechanism for addressing transportation priorities without placing the entire burden of major transportation investments on the General Fund.

Preparing for Future Growth While Protecting Community Character

Chattahoochee Hills faces a distinctive challenge: how to accommodate appropriate economic activity and investment while preserving the rural character, open spaces, environmental resources, and quality of life that make the City unique.

The FY2027 budget continues funding for Community Development and Economic Development activities that support responsible planning, tourism, strategic economic initiatives, business development, and preservation-oriented opportunities.

The City's approach is not growth for growth's sake. Rather, the objective is to ensure that development and economic activity are consistent with the City's adopted plans and vision while contributing positively to the City's fiscal sustainability and community identity.
This includes continued attention to tourism, parks, recreation, cultural resources, and opportunities to leverage the City's distinctive landscape and assets as economic and community resources.

Capital Investment and Organizational Capacity

Another important FY2027 priority is ensuring that the City has the people, equipment, technology, and organizational systems necessary to deliver services effectively.

As municipal responsibilities grow more complex, maintaining service levels requires investment not only in physical infrastructure but also in the City's workforce and operational systems.

The FY2027 budget therefore emphasizes appropriate equipment replacement, technology, fleet management, facilities, professional services, and departmental resources. These investments are intended to improve reliability and efficiency while reducing the risk associated with aging equipment and deferred replacement.

The City's continued development of its enterprise fleet approach is one example of this effort, bringing greater predictability and accountability to vehicle and equipment replacement decisions.

Financial Resiliency

The City enters FY2027 from a position of financial strength.

General Fund reserves are projected at approximately $1.76 million, representing approximately 29% of General Fund expenditures and exceeding the City's minimum reserve target of 17%.

Maintaining this level of reserves is an important component of the City's financial strategy. Reserves provide protection against revenue volatility, emergencies, unexpected expenditures, economic downturns, and other circumstances that could otherwise disrupt essential municipal services.

At the same time, reserves are not intended to substitute for sustainable recurring revenues. The FY2027 budget therefore balances the importance of maintaining adequate reserves with the need to make strategic investments in current services and long-term capital needs.

Looking Beyond FY2027

The FY2027 Proposed Budget is developed with a recognition that the City's financial decisions extend beyond a single fiscal year.

Transportation infrastructure, public safety facilities and equipment, fleet replacement, technology, parks, and other capital assets require multi-year planning. Similarly, decisions regarding staffing and recurring services create obligations that can continue for many years.
For that reason, the City will continue to evaluate budget decisions based not only on their immediate cost, but also on their long-term financial impact, sustainability, operational benefit, and alignment with community priorities.

This long-term perspective is particularly important for Chattahoochee Hills because of the City's geographic size, limited recurring revenue base, infrastructure responsibilities, and anticipated changes in development and service demands.

Commitment to Transparency and Accountability

The FY2027 budget also continues the City's commitment to making financial information accessible and understandable to the public.

The City will publish the FY2027 Annual Budget as a digital budget document, available through the City's website under the City Manager's page. The digital format provides residents, businesses, elected officials, and other stakeholders with an accessible resource for understanding City revenues, expenditures, programs, capital investments, performance measures, and priorities.

The City will also continue its efforts to meet the high standards established by the Government Finance Officers Association's Distinguished Budget Presentation Award program. The FY2027 budget is being developed to communicate not only how much the City plans to spend, but why those resources are needed, what community outcomes they are intended to achieve, and how current decisions affect the City's long-term financial position.

A Responsible Plan for the Future

The FY2027 Proposed Budget is ultimately about maintaining the City's ability to serve its residents today while preparing Chattahoochee Hills for tomorrow.

It preserves the City's commitment to public safety, invests in infrastructure, supports responsible economic and community development, strengthens organizational capacity, maintains healthy reserves, and continues the City's commitment to transparent and accountable financial management.

The budget also recognizes that resources are finite and that every expenditure represents a choice. The City's responsibility is to make those choices carefully prioritizing services and investments that provide the greatest community benefit while protecting the City's long-term financial sustainability and unique identity.

I would like to thank Mayor Camille Lowe, the City Council, department directors, City staff, and community stakeholders for their leadership, collaboration, and continued commitment throughout the FY2027 budget development process.

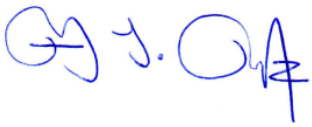
Together, we remain focused on building a financially strong, operationally capable, and resilient City while protecting the qualities that make Chattahoochee Hills a special place to live, work, visit, and invest.

Respectfully Submitted,



_____

Camille Lowe, Mayor



_____

Robert T. Rokovitz, City Manager

Statement of Revenues and Expenditures

	General	Debt Service	Special Revenue Funds Hotel/Motel	Special Revenue Funds Technology	Capital Projects Grants	Capital Projects Capital Equip	Capital Projects TSPLOST	Total All
Revenues								
Taxes								
Property Taxes	$ 3,680,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,680,000
Sales and Use Taxes	$ 1,015,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,015,000
Other Taxes	$ 549,200	$ -	$ -	$ -	$ -	$ -	$ -	$ 549,200
Licenses and Permits	$ 110,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 110,000
Charges for Services	$ 260,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 260,000
Fines and Forfeitures	$ 160,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 160,000
Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Investment Earnings	$ 45,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 45,000
Other/Miscellaneous	$ 50,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 50,000
Subtotal	**$ 5,869,200**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 5,869,200**
Hotel/Motel	$ 276,006	$ -	$ 464,950	$ -	$ -	$ -	$ -	$ 740,957
Transfer In	$ -	$ 173,332	$ -	$ 20,000	$ 894,567	$ 5,086,576	$ 868,144	$ 7,042,619
Reserves	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal	**$ 276,006**	**$ 173,332**	**$ 464,950**	**$ 20,000**	**$ 894,567**	**$ 5,086,576**	**$ 868,144**	**$ 7,783,576**
Total Revenues:	**$ 6,145,206**	**$ 173,332**	**$ 464,950**	**$ 20,000**	**$ 894,567**	**$ 5,086,576**	**$ 868,144**	**$ 13,652,776**
Expenditures								
MAYOR & COUNCIL	$ 203,327	$ -	$ 142,928	$ -	$ -	$ -	$ -	$ 346,255
CITY MANAGER	$ 190,506	$ -	$ -	$ -	$ -	$ -	$ -	$ 190,506
CITY CLERK	$ 152,575	$ -	$ -	$ -	$ -	$ -	$ -	$ 152,575
FINANCE	$ 257,087		$ -	$ -	$ -	$ -	$ -	$ 257,087
INFORMATION TECHNOLOGY	$ 51,160	$ -	$ 3,833	$ -	$ -	$ -	$ -	$ 54,993
MUNICIPAL COURT SVCS	$ 150,077	$ -	$ -	$ 10,000	$ -	$ -	$ -	$ 160,077
POLICE	$ 1,757,470	$ -	$ -	$ 10,000	$ -	$ 200,000	$ -	$ 1,967,470
FIRE	$ 1,530,867	$ 72,382	$ -	$ -	$ -	$ 1,231,205	$ -	$ 2,834,454
PARKS & RECREATION	$ 168,487	$ -	$ 10,000	$ -	$ -	$ 100,000	$ -	$ 278,487
PUBLIC WORKS	$ 800,748	$ 100,950	$ -	$ -	$ 391,567	$ 1,605,000	$ -	$ 2,898,265
ENGINEERING	$ 50,000	$ -	$ -	$ -	$ -	$ -	$ 43,407	$ 93,407
COMMUNITY DEVELOPMENT	$ 526,077	$ -	$ -	$ -	$ -	$ 100,000	$ -	$ 626,077
Economic DEVELOPMENT	$ 142,484	$ -	$ 78,502	$ -	$ 378,000	$ -	$ -	$ 598,986
Subtotal	**$ 5,980,864**	**$ 173,332**	**$ 235,263**	**$ 20,000**	**$ 769,567**	**$ 3,236,205**	**$ 43,407**	**$ 10,458,639**
Non-Departmental								
RISK MANAGEMENT	$ 164,342	$ -	$ -	$ -	$ -	$ -	$ -	$ 164,342
ENTERPRISE FLEET	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
HOTEL/MOTEL	$ -	$ -	$ 229,688	$ -	$ -	$ -	$ -	$ 229,688
Subtotal	**$ 164,342**	**$ -**	**$ 229,688**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 394,030**
Other Financing Uses								
Interfund Transfer to General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Interfund Transfer to CIP	$ -	$ -	$ -	$ -		$ -	$ 824,737	$ 824,737
Interfund Transfer to Hotel/Motel	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Interfund Transfer to Debt Service	$ -	$ -	$ -	$ -	$ -		$ -	$ -
Interfund Transfer to Grant	$ -	$ -	$ -	$ -	$ 125,000	$ -	$ -	$ 125,000
Reserve for Contingency	$ -	$ -	$ -	$ -		$ 1,850,371	$ -	$ 1,850,371
Subtotal	**$ -**	**$ -**	**$ -**	**$ -**	**$ 125,000**	**$ 1,850,371**	**$ 824,737**	**$ 2,800,108**
Total Expenditures:	**$ 6,145,206**	**$ 173,332**	**$ 464,951**	**$ 20,000**	**$ 894,567**	**$ 5,086,576**	**$ 868,144**	**$ 13,652,776**
	$ 0	$ -	$ (0)	$ -	$ -	$ -	$ -	$ 0
					Reserves (17% +)		**$ 1,850,371**	**30%**

FUND	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Percent of Total	Perecnt (+/-)
General Fund	$ 3,240,040	$ 4,506,951	$ 4,034,169	$ 5,225,653	$ 5,369,854	$ 5,605,851	$ 6,145,206	45.01%	9.62%
Debt Service	$ 138,734	$ 241,760	$ 203,541	$ 275,923	$ 198,127	$ 198,127	$ 173,332	1.27%	-12.51%
Hotel/Motel	$ 109,105	$ 419,638	$ 577,778	$ 361,076	$ 434,206	$ 366,983	$ 464,951	3.41%	26.70%
Technology	$ -	$ 19,309	$ 50,328	$ 20,000	$ 20,000	$ 20,000	$ 20,000	0.15%	0.00%
Grants	$ 263,801	$ 923,737	$ 1,431,017	$ 1,048,582	$ 316,087	$ 589,087	$ 894,567	6.55%	51.86%
Capital Equipment	$ 341,640	$ 344,491	$ 1,036,715	$ 1,797,818	$ 3,755,004	$ 3,696,875	$ 3,236,205	23.70%	-12.46%
TSPLOST	$ 653,250	$ 1,334,519	$ 785,000	$ 1,723,865	$ 720,000	$ 924,462	$ 868,144	6.36%	-6.09%
Reserves	$ 440,633	$ 1,921,904	$ 1,537,474	$ 1,371,473	$ 1,790,611	$ 1,868,336	$ 1,850,371	13.55%	-0.96%
Total All Funds	**$ 5,187,203**	**$ 9,712,310**	**$ 9,656,021**	**$ 11,824,390**	**$ 12,603,889**	**$ 13,269,721**	**$ 13,652,776**	**100.00%**	**2.89%**

Basis of Budgeting

Basis of Budgeting and Accounting

The City of Chattahoochee Hills prepares its budget in a manner consistent with Generally Accepted Accounting Principles (GAAP).

- Government-wide and Proprietary Funds are budgeted and reported using the accrual basis of accounting, recognizing revenues when earned and expenses when incurred.
- Governmental Funds are budgeted and reported using the modified accrual basis of accounting, recognizing revenues when they are measurable and available and expenditures when liabilities are incurred.

The City's basis of budgeting is consistent with its basis of accounting as presented in the audited financial statements, ensuring transparency, comparability, and accountability.

Budgetary Control and Monitoring

The City adopts its annual budget in accordance with applicable State of Georgia statutes and local ordinances.

Budgetary control is maintained at the department level, with department directors responsible for managing expenditures within their approved appropriations.

The City Manager and Finance Director provide ongoing financial oversight by:

- Monitoring revenues and expenditures against the adopted budget
- Presenting regular financial reports to the Mayor and Council
- Ensuring departments have access to timely, accurate financial data

Budget amendments, when necessary, are presented to and approved by the governing body in accordance with established policy.

Balanced Budget Policy

The City is committed to maintaining a structurally balanced budget, where:

- Recurring revenues fund recurring expenditures
- Nonrecurring revenues are used for one-time expenditures, such as capital projects

Use of one-time revenues for ongoing operations is avoided except in limited, clearly justified circumstances.

The City maintains minimum reserve levels in accordance with adopted financial policies. Reserves may only be used for purposes consistent with those policies, such as emergencies, revenue shortfalls, or planned one-time investments.

Budget Structure and Development

The budget is developed as a policy document, financial plan, operations guide, and communication tool, consistent with GFOA standards.

It is structured to align resources with the City's:

- Strategic goals and priorities
- Service delivery objectives
- Community needs and expectations

Departments prepare budget requests that:

- Reflect operational needs and service levels
- Align with City Council's strategic direction
- Identify key challenges, opportunities, and performance objectives

The budget is organized programmatically, providing transparency into the full cost of services and linking expenditures to measurable outcomes and service delivery.

Financial Presentation

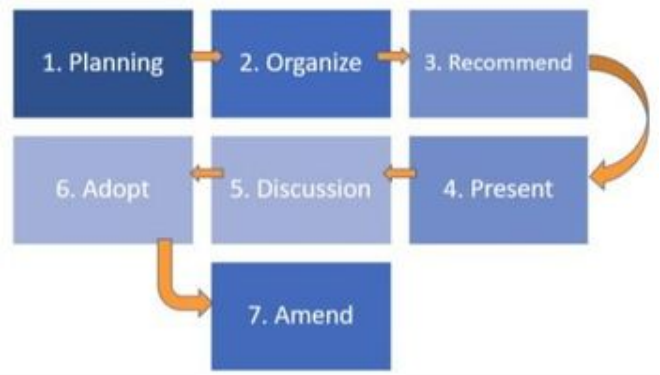
The budget document includes:

- Estimated beginning fund balances/net position
- Projected revenues and other financing sources
- Appropriations by fund, department, and program
- Estimated ending fund balances/net position

This structure provides a comprehensive view of the City's financial condition and supports informed decision-making.

Additional Information

Detailed policies governing budgeting, reserves, capital planning, and financial management are included in the Financial Policies Section of this document.



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.

FY2027 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, 2026, the beginning of the 2027 fiscal year.

2026 FY2027 BUDGET SCHEDULE



JANUARY 1
NEW YEAR'S DAY

FEBRUARY 18th - 20th
Develop Estimated Revenues

March 2nd
Distribute budget packets to department directors

March 17th
Completed Department budget documents due to City Manager

March 20th
Preliminary budget report prepared for review

March 24th - March 27th
Meetings with Departments/Update Revenue Projections

April 3rd
Uppdated Draft FY2027 Budgets Distributed to Mayor and Council

April 20th - 24th
Two on Two Budget Meetings with Councilmembers

May 5th
City Council Budget Work Session and Ad Sent to Paper

May 13th and May 20th
Legal ad runs in Newnan Times Herald for Public Hearings

June 2nd
Budget work session and review prior to First Reading

June 2nd
First Reading/ Budget Public Hearing

June 15th - 19th
Mayor and City Manager meetings with Council Upon Request

June 23rd
Second Reading/Budget Public Hearing and FY2026 Budget Adoption

6505 Rico Road
Chattahoochee Hills, GA 30268
770-463-8881
robbie.rokovitz@chatthillsga.us
www.chatthillsga.gov

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 budget process follows an annual cycle and involves the following key steps:

1. Preparation and Planning

- City departments submit budget requests based on their anticipated needs for the upcoming fiscal year.
- The city manager and mayor, along with the finance director, reviews these requests and develops a proposed budget that aligns with the city's strategic priorities and financial resources.
- The city manager and the mayor met with Council members individually or two at a time to review the projected revenues and anticipated expenditures.

2. Public Review and Input

- The proposed budget was presented to the city council on May 65, 2026..
- Public hearings are held to gather feedback from residents and stakeholders.
- The first public hearing was held on June 2, 2026.
- The second public hearing was held on June 23, 2026
- This ensures transparency and allows citizens to voice their opinions on spending priorities.

3. Budget Adoption

- After revisions and deliberations, the city council voted to adopt the budget.on June 23, 2026.
- Georgia law requires municipalities to adopt a balanced budget, meaning revenues must equal or exceed expenditures.
- The budget is adopted before the start of the city's fiscal year, which begins July 1.

4. Implementation and Monitoring

- Once adopted, the budget serves as the city's financial plan for the year.
- City staff implement the programs and services funded in the budget.

- Regular **financial reports** and **audits** help monitor spending and ensure accountability.

Key Points:

- The process is guided by state laws and local ordinances.
- Transparency and public involvement are critical components.
- The city must operate within a balanced budget framework.

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


CITY OF
CHATTAHOOCHEE HILLS
MILLAGE RATE
PUBLIC HEARING
Chattahoochee Hills
The City of Chattahoochee Hills will hold public hearings
to discuss the proposed millage rate for the upcoming tax year.
PUBLIC HEARING
11:00 AM
All residents are encouraged
to attend and participate.
PUBLIC HEARING
5:00 PM
All residents are encouraged
to attend and participate.
CITY HALL
6505 Rico Road
Chattahoochee Hills, GA 30268
Tuesday, August 25

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:

a. **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.

b. **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.).

c. **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.

d. **Debt Service Fund(s)** – The City adopts annual budgets for its debt service funds as applicable. Any remaining fund balances from prior years plus current years projected

revenues shall be sufficient to meet all annual debt service requirements.

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

SECTION II. OPERATING BUDGET

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

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

A. DEPARTMENTAL APPROPRIATIONS

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

B. BUDGET PREPARATION CATEGORIES

Each department shall submit budget requests separately for:

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

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

C. BALANCED BUDGET

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

D. BASIS OF BUDGETING

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

E. LEVEL OF BUDGET ADOPTION AND CONTROL

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

F. BUDGET 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:

i. 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;

ii. 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;

iii. 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.

a. 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).

b. **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:

a. When one-time, non-continuous projects (those not requiring annual appropriations) are desired;
b. When the City determines that future users will receive a benefit from the capital improvement that the debt financed;
c. When the project is necessary to provide basic services to the City residents;
d. When total debt, including debt issued by overlapping governments (e.g., the county), does not constitute an unreasonable burden to the taxpayers; and
e. 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:

a. Analysis of the financial impact, both short-term and long-term, of issuing the debt;
b. Conservatively projecting the revenue sources that the City will use to repay the debt;
c. 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;
d. 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.

- Items considered as improvements include: ramps, fire escapes, truck doors or other appurtenances; modifications to comply with fire, health, or safety codes; conversion of unusable to useable floor space, upgrade of the space.

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

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

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

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

C. ANNUAL INVENTORY

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

D. TRANSFER OR DISPOSAL OF ASSETS

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

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

In accordance with O.C.G.A. 36-37-6, all sales by the City of real property or personal property with an assigned value of equal to or more than $500 must be offered for purchase, either by sealed bids or by auction to the highest bidder. Notice of the sale must be published once in the official newspaper of the City or in a newspaper of general circulation in the City. The legal notice must appear not less than 15 days or more than 60 days prior to the date of the sale. The notice must

contain a brief description of the property and a legal description for real property. If the sale is by sealed bid, the notice shall also contain an invitation for proposals and shall state the conditions of the proposed sale, the address at which bids and other materials may be obtained, and the date, time, and place for the bid opening. Bids shall be opened in public at the time and place stated in the legal notice. The bids shall be kept available for public inspection for 60 days. The City may reject any and all bids or cancel a proposed sale.

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

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

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

E. DEPRECIATION

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

F. ESTIMATED USEFUL LIFE

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

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

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

CASH AND INVESTMENT MANAGEMENT

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

A. **SCOPE**

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

B. **POOLED CASH/INVESTMENT MANAGEMENT**

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

C. GENERAL OBJECTIVES

The primary objectives of investment activities shall be as follows:

a. 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.

b. **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.

c. **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**

a. **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.

b. **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.

c. 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

a. 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.

b. 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.

c. **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**

a. **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)

b. **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.

c. **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**

a. **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.

b. **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. Hotel

accommodations for travel less than a 50 mile radius from The City of Chattahoochee Hills must be approved by the employee's department director. Elected officials, the City Manager, Deputy City Manager, Department Directors, and Management of the City shall be allowed hotel accommodations for travel less than a 50 mile radius from The City of Chattahoochee Hills, based upon meeting schedules and attendance needs.

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

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

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

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

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

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

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

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

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

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

H. **NON-TRAVEL MEALS**

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

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

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

I. **SUBMISSION OF EXPENSES**

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

RECORDS RETENTION

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

A. PURPOSE – STATEMENT OF POLICY

Chattahoochee 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

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.

Demographics

Population

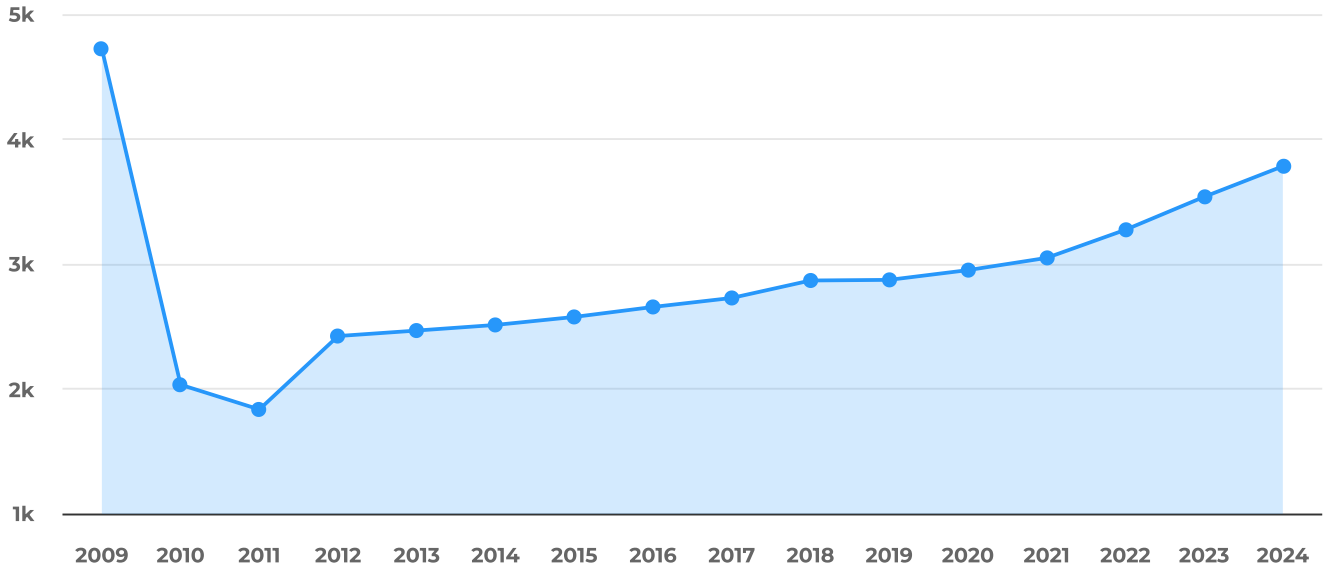
TOTAL POPULATION

3,782

6.93%
vs. 2023

GROWTH RANK

107 out of **540** Municipalities in Georgia



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

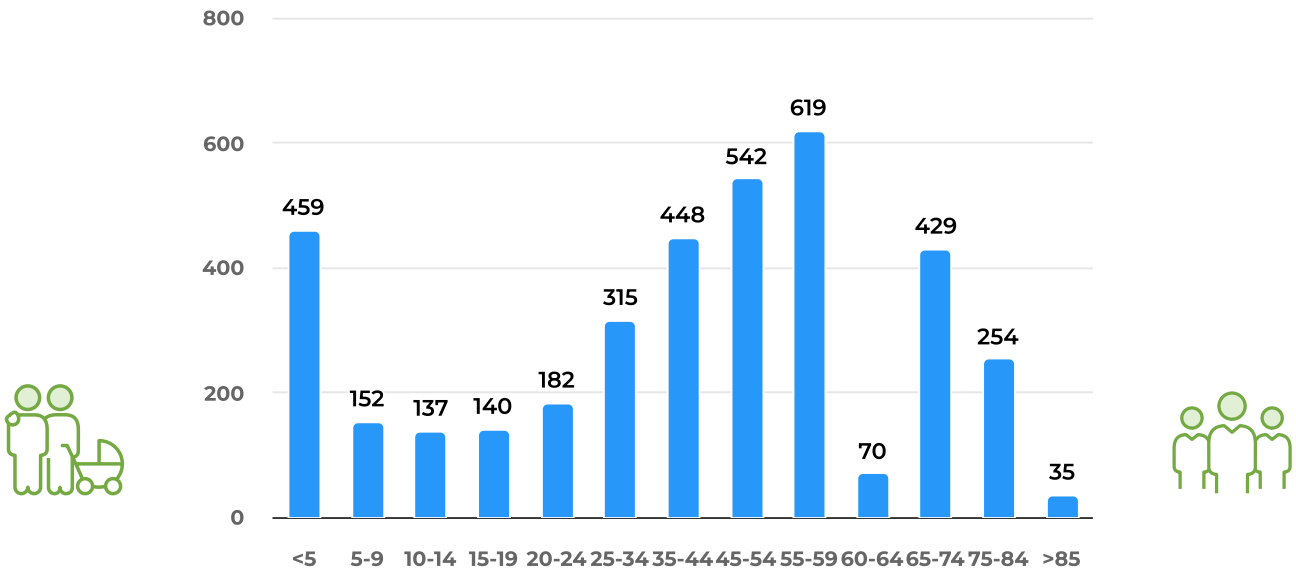
DAYTIME POPULATION

3,082

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.

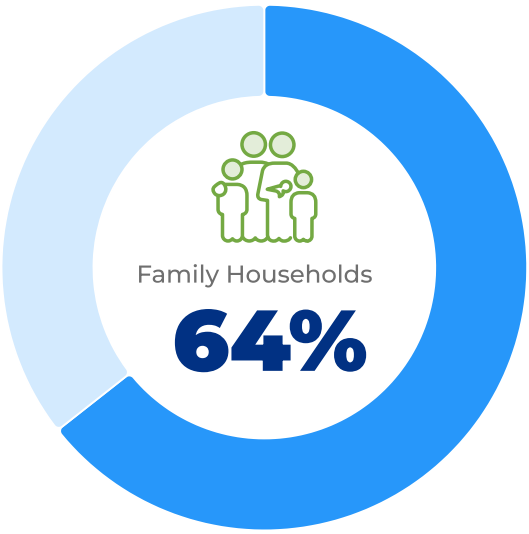
** Data Source: American Community Survey 5-year estimates*

Household

TOTAL HOUSEHOLDS

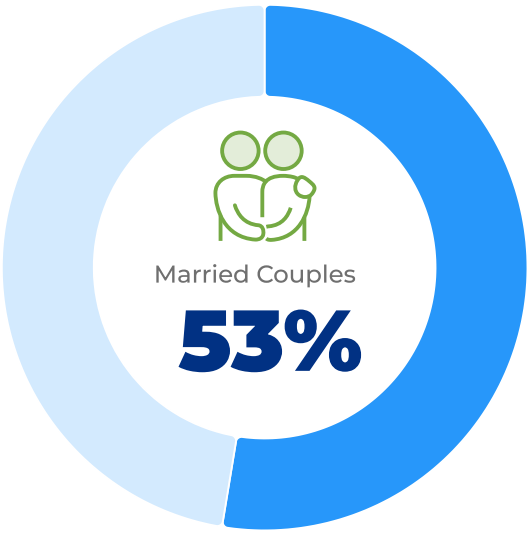
1,390

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.



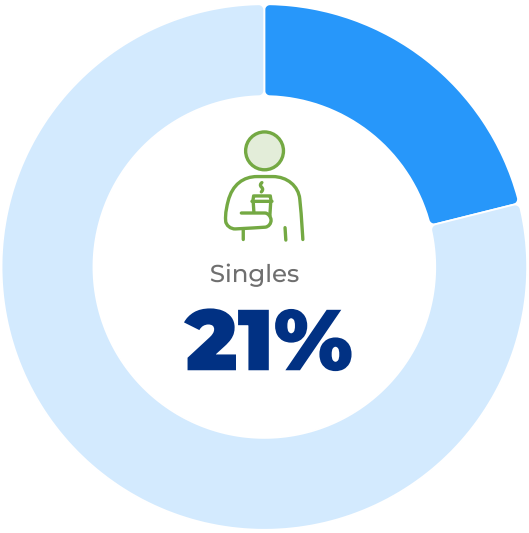
19%

higher than state average



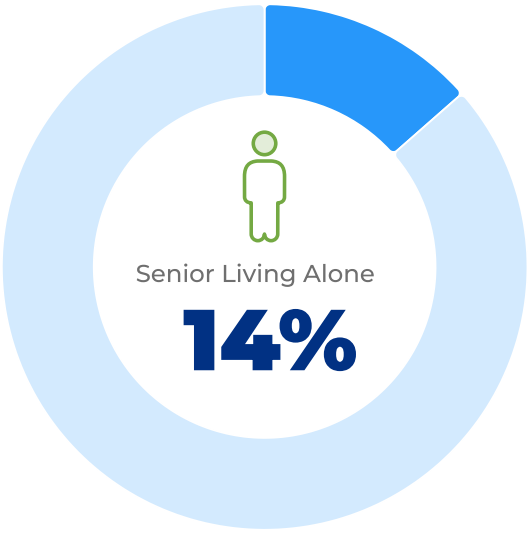
10%

higher than state average



-22%

lower than state average



33%

higher than state average

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

Economic

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

25%

109.79%
higher than state average

Median income

$111,792

44.52%
higher than state average

Below $25,000

12%

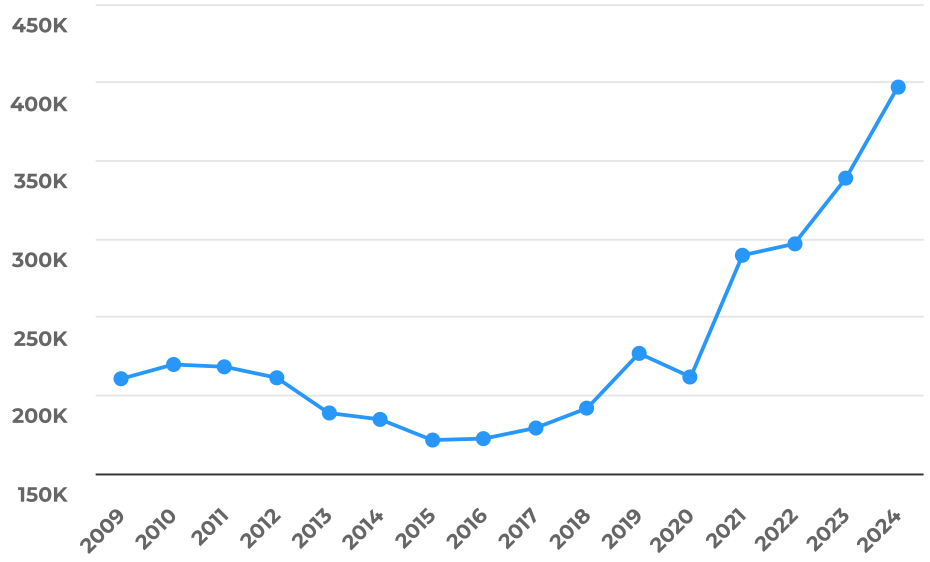
-20.86%
lower than state average

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

Housing

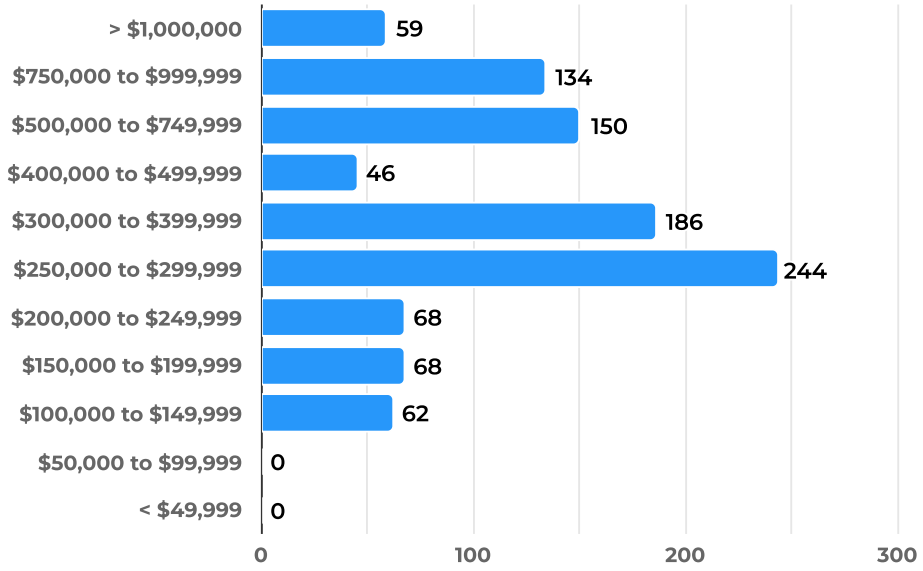
2024 MEDIAN HOME VALUE

$397,000



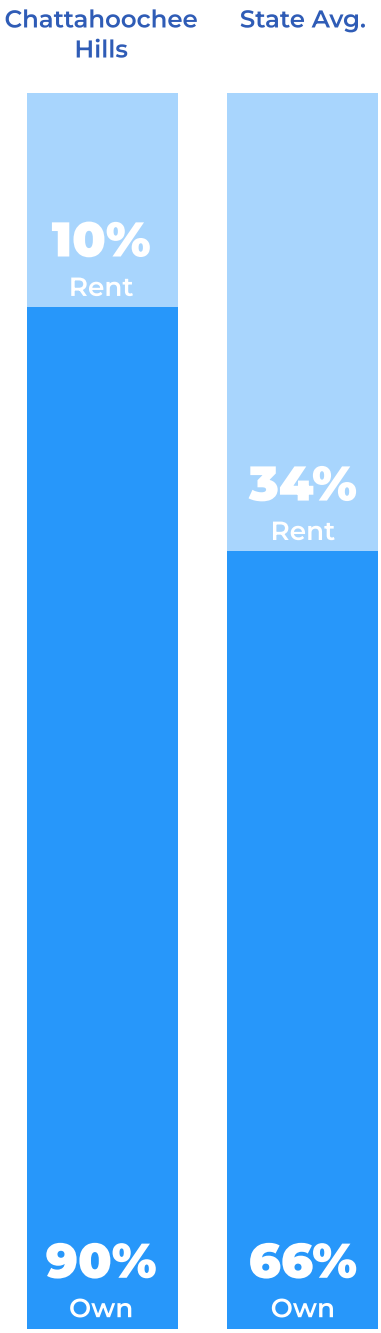
** Data Source: 2024 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME VALUE DISTRIBUTION



** Data Source: 2024 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

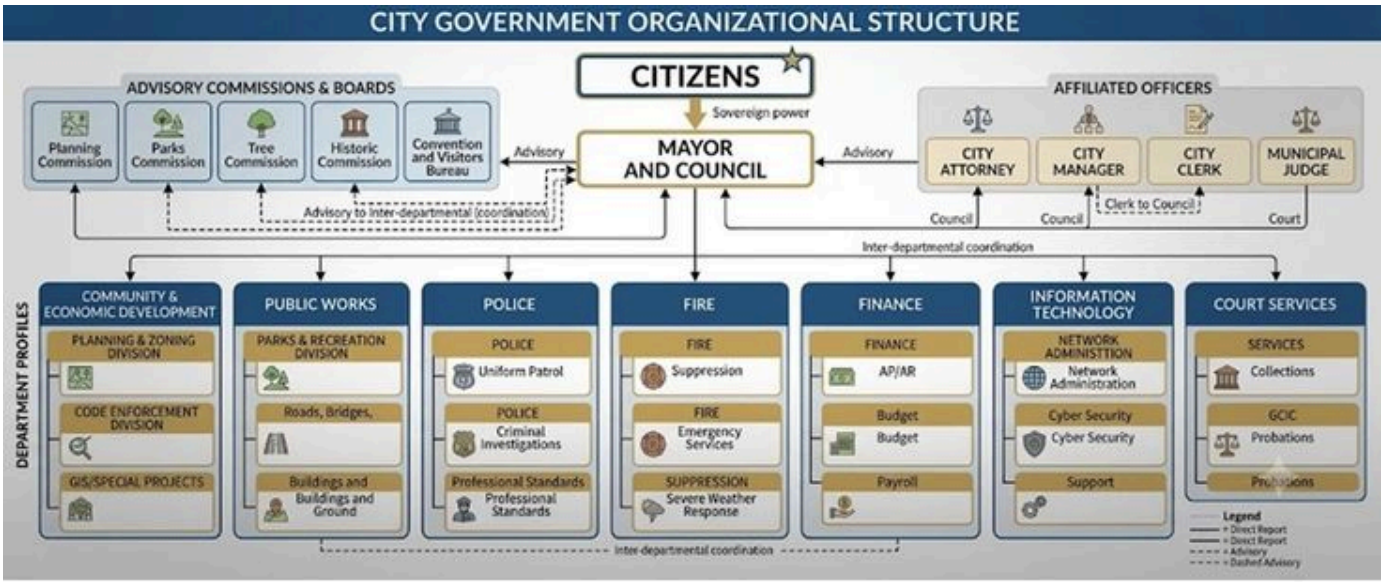
HOME OWNERS VS RENTERS



** Data Source: 2024 US Census Bureau, 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.

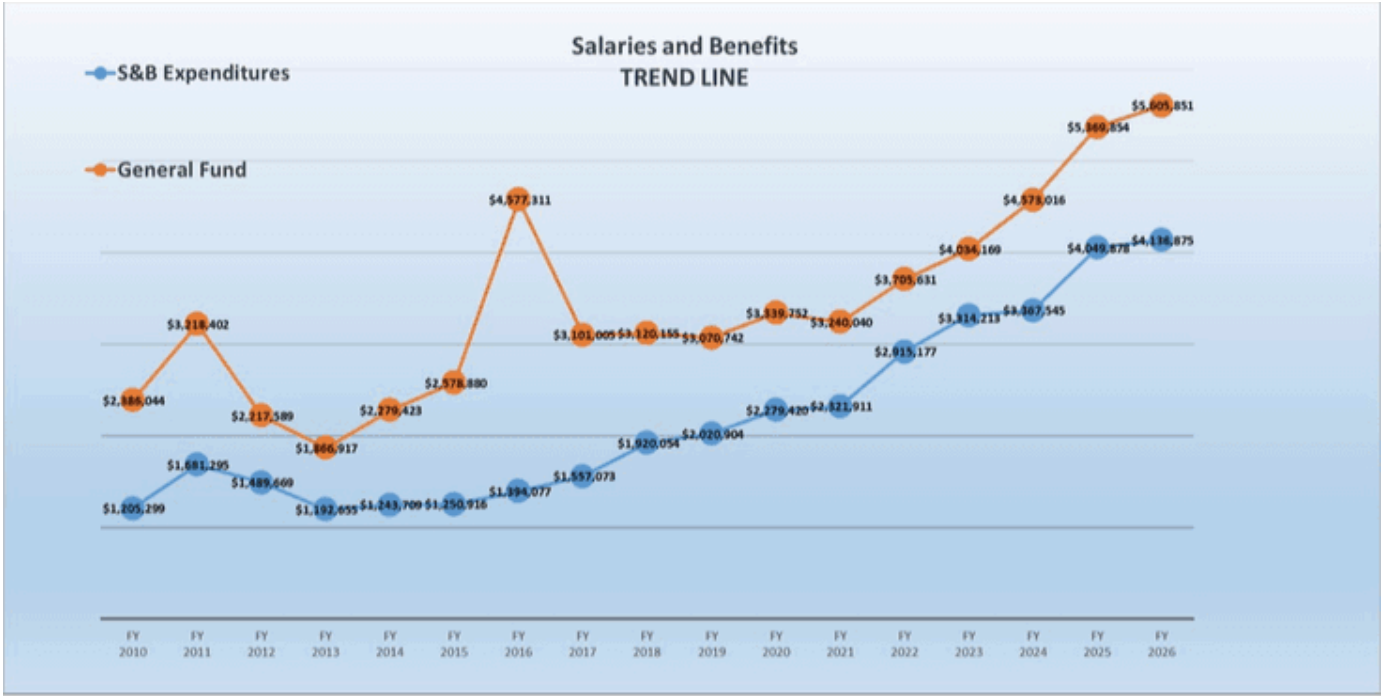


Chris Montesinos, Economic Development Director

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.

Positions by Service Area	FY2020		FY2021		FY2022		FY2023		FY2024		FY2025		FY2026	
	F/T	P/T	F/T	P/T	F/T	P/T	F/T	P/T	F/T	P/T	F/T	P/T	F/T	P/T
Legislative	-	6	-	6	-	6	-	6	-	6	-	6	-	6
Appointed Boards	-	17	-	17	-	19	-	28	-	28	-	28	-	28
Judicial	-	3	-	3	-	3	-	3	-	3	-	3	-	3
Administration	2	-	2	-	2	-	2	-	2	-	2	-	2	-
Finance/Human Resources	1	-	1	-	1	-	1	-	1	-	1	-	1	-
Municipal Court	1	-	1	-	1	-	1	-	1	-	1	-	1	-
Police	11	2	11	2	11	2	11	2	11	2	14	2	14	2
Fire	8	15	8	15	10	14	11	17	11	17	11	17	11	17
Public Works	7	-	7	-	9	-	9	-	9	-	9	-	9	-
Parks and Recreation	1	-	1	-	1	-	1	1	2	1	4	1	4	1
Community Development	2	-	2	-	2	-	3	-	3	-	3	-	4	-
	33	43	33	43	37	44	39	57	40	57	45	57	46	57

This fiscal year, the Mayor and Council approved one new position for a Development Inspector in the Community Development Department. The City Development Inspector performs field inspections of residential, commercial, and public construction projects to ensure compliance with city codes, zoning regulations, approved plans, and state building codes. This position ensures safe, orderly, and code-compliant development throughout the city.



City of Chattahoochee Hills: A Strategic Community Profile

This section describes the unique setting, population, and community identity that form the foundation of our strategic and financial planning.

I. Our Commmunity Identity: Harmony with Nature

> *"Cradled by nature and rich in history, Chattahoochee Hills is a place unlike any other on earth. Alluring, charming, and breathing—it is further from ordinary. A world that is simple, where harmony with nature, culture, business, and technology marry to offer a prosperous path forward to a new way to live…where reading a good book by the river is time well-spent, and where a good horse makes a good friend. One part cosmopolitan, one part rural, Chattahoochee Hills beckons for you to indulge in exploration and quiet reflection. Come, it is all here waiting for you."*

II. Foundational Demographic & Environmental Context

Located 25 miles southwest of Atlanta in Fulton County, Georgia, Chattahoochee Hills occupies a vital role within the metropolitan landscape, serving as a peaceful respite from the urban core. The city is a unique, community of approximately 3,000 residents known for its picturesque countryside, sprawling farms, and profound commitment to environmental conservation. This deep respect for the water and land is the governing ethos of the City's sustainable development approach.

III. Strategic Focus: Managing Growth Through Conservation

The central tenet of the City's governance is protecting our 18 miles of river frontage, canopied roads, and productive farmlands while promoting responsible growth. Our financial and operational plans are aligned to support this "Keep it Rural" identity by investing in:

- **Arts and Culture:** Cultivating our status as a scenic backdrop for the arts, including film and television productions.
- **Agritourism:** Supporting the local agricultural economy and pastoral lifestyle.
- **Public Parks and Trails:** Expanding and maintaining premier outdoor recreation areas, such as the Chattahoochee Hills Eventing Center and the Bear Creek Nature Center.

IV. Innovative Anchor: The Serenbe Model

A key component of our strategic mixed-use plan is Serenbe, a world-renowned wellness community. Serenbe seamlessly integrates organic food production, sustainable design, the arts, and intentional living across preserved land. It serves as a benchmark for how the City aims to balance economic development with vibrant, health-focused, and meaningful community connections.





Community History & Operational Governance

Historical Roots & Incorporation

The area comprising modern-day Chattahoochee Hills was originally part of Campbell County before merging into Fulton County on January 1, 1932. Historically defined by vibrant, close-knit agricultural hamlets—including Rico, Goodes, Rivertown, County Line, and Pumpkintown—the area maintained a distinct rural identity separate from metro Atlanta's expanding urban core.

Following state legislative action during the 2006 Georgia General Assembly, local residents sought municipal incorporation to secure local governance and land-use control over the 33,000-acre region. On June 19, 2007, voters overwhelmingly approved incorporation with an 83% majority. The municipality officially chartered on December 1, 2007, as the City of Chattahoochee Hill Country, later adopting its current official name, the **City of Chattahoochee Hills**, by municipal ordinance on September 23, 2008.

Land-Use Strategy & Growth Management

The city's municipal charter and comprehensive land-use strategy were deliberately crafted to preserve its vast pastoral heritage and natural assets. By leveraging innovative master-planning frameworks—such as concentrating future density into designated, sustainable village nodes—Chattahoochee Hills balances long-term economic development with rural conservation. This intentional growth model ensures that infrastructure investments, service delivery, and capital planning remain directly aligned with the community's founding core values.

GFOA Budget Award

Following continued enhancements and strategic refinements to the City's budget document including its third year utilizing the ClearGov Digital Budget Book platform, the City is pleased to submit its FY2027 Budget to the Government Finance Officers Association (GFOA) for consideration for the Distinguished Budget Presentation Award.

This marks the City's ninth budget submission to GFOA since incorporation. In the fall of 2018, the City proudly received its first Distinguished Budget Presentation Award, recognizing its commitment to excellence in budgeting and effective communication of its financial plans to residents, elected officials, City staff, and other stakeholders, including bond rating agencies and the investment community.

Earning this award is not viewed as a one-time accomplishment but as part of the City's ongoing commitment to continuous improvement in financial reporting, transparency, and accountability. Each annual budget builds upon prior achievements by incorporating best practices, strengthening financial communication, and enhancing the presentation of information to better serve all users of the document.

The City extends its sincere appreciation to the GFOA budget reviewers who generously volunteer their time, expertise, and thoughtful feedback. Their recommendations have been instrumental in improving the quality, clarity, and effectiveness of the City's budget documents over the years.

The City remains committed to continually refining its budget document to uphold the highest standards of budget presentation and transparency while striving to earn and maintain the GFOA Distinguished Budget Presentation Award each year.



The City of Chattahoochee Hills is proud to have received the **Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award**, the highest form of recognition in governmental budgeting. This award recognizes the City's commitment to excellence in financial planning, transparency, and accountability, and reflects the dedication of the Mayor and Council, management, and staff to preparing a budget document that meets the highest standards in public sector budgeting.

To earn this prestigious award, the City's budget document was evaluated against nationally recognized criteria established by the GFOA. These criteria assess the effectiveness of the budget as:

- **A Policy Document** that communicates the City's priorities, goals, and strategic direction;
- **A Financial Plan** that demonstrates sound fiscal management and long-term sustainability;
- **An Operations Guide** that clearly identifies the services and programs to be delivered; and
- **A Communications Device** that presents financial information in a clear, accessible, and understandable format for elected officials, residents, businesses, and other stakeholders.

The Distinguished Budget Presentation Award is presented only to governments whose budget documents substantially satisfy these rigorous guidelines. The City of Chattahoochee Hills remains committed to maintaining these high standards while continually enhancing the quality, transparency, and usefulness of its budget document.

The **Government Finance Officers Association (GFOA)** is the premier professional association serving more than **19,000** public finance professionals throughout the United States and Canada. GFOA advances excellence in

government finance by providing best practices, professional education, research, leadership, and technical resources that strengthen financial management and promote responsible stewardship of public resources.

GFOA Distinguished Budget Presentation Award Website

Budget Ordinance

STATE OF GEORGIA
COUNTY OF FULTON

ORDINANCE NO. 26-06-299

AN ORDINANCE OF THE MAYOR AND COUNCIL OF THE CITY OF CHATTAHOOCHEE HILLS, GEORGIA, TO ADOPT THE FISCAL YEAR 2027 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 2027 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 2027 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 2027 budget; and

BE IT FURTHER ORDAINED that the expenditure 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 23rd day of June 2026.

CITY OF CHATTHOOCHEE HILLS, GEORGIA

By: _____
Camille Lowe, Mayor

Attest: _____
S. Diane White, City Clerk

{SEAL}

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.

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 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;

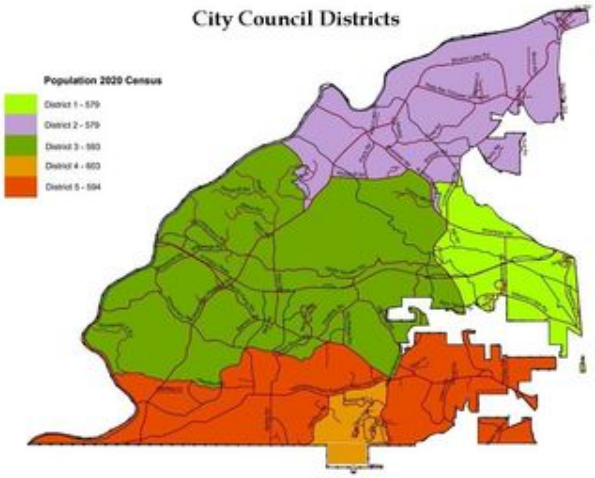
(12) Fix all salaries and compensation of city employees in accordance with the city budget and the city pay and classification plan; and

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

Governing Body

The City Council consists of five members, each elected from one of the City's five council districts (Districts 1–5). Council members must reside within the district they represent and are elected to serve the residents of that district while acting in the best interests of the City as a whole.

As the City's governing body, the City Council is responsible for establishing policies, adopting the annual budget, and enacting ordinances, resolutions, rules, and regulations necessary to govern the City. In accordance with the laws of the State of Georgia and the City Charter, the Council is authorized to adopt measures it deems necessary to protect the public health, safety, and welfare; preserve peace and good order; safeguard life and property; and promote the comfort, convenience, prosperity, and overall well-being of the residents of the City of Chattahoochee Hills. The Council may also enforce its ordinances through penalties as provided by law.



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

Camille Lowe

Camille.Lowe@chatthillsga.us
Took Office in September, 2020
Current Term: Jan 1, 2026 - December 31, 2029



District 1

Ruby Foster

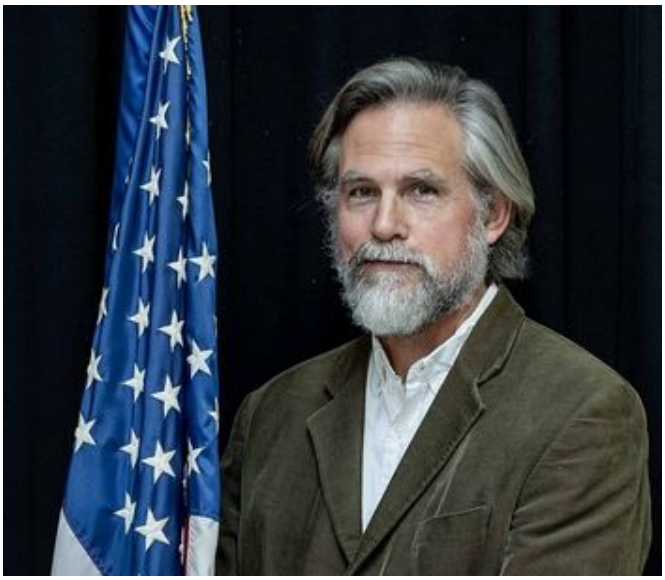
ruby.foster@chatthillsga.us
Took Office January 1, 2020
Current Term: Jan 1, 2024- December 31, 2027



District 2

Angela Addison

angela.addison@chatthillsga.us
Took Office January 1, 2026
Current Term: Jan 1, 2026 - December 31, 2029



District 3

Scott Lightsey

scott.lightsey@chatthillsga.us
Took Office January 1, 2024
Current Term: Jan 1, 2024 - December 31, 2027



District 4

Tim Southard

tim.southard@chatthillsga.us
Took Office January 1, 2026
Current Term: Jan 1, 2026 - December 31, 2029



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 - December 31, 2027

Boards and Commissions



The City of Chattahoochee Hills embraces a strong tradition of civic engagement and volunteerism, where residents work collaboratively in the spirit of neighborliness to promote the common good and strengthen the community. Citizens actively contribute their time, skills, and expertise to support local initiatives and enhance the quality of life for all who live and work in the City.

Appointments to boards, committees, and commissions are made throughout the year. Up-to-date information, including membership rosters, vacancies, meeting schedules, agendas, and approved minutes, is regularly maintained and made accessible through the City's official website.

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

Historic Commission

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

Members

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

Roland Alston
Chris Jones - Secretary
Patricia Lesko
Chip Denton

Brett Davidson
Giff Beaton

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
Steve Mapel - Vice Chair
Laurie Searle
Will Duncan
Reggie Wilborn

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: Kerri Carter
District 2: Suzanne Sitherwood
District 3: Cara Lucas-Edwards
District 4: Steve Nygren
District 5: Brett Davidson
Mayor: Lily Baucom
At Large: Clarice Strong
At Large: Gary Cassis
Hotelier (at Large): Juliann West

Fund Structure

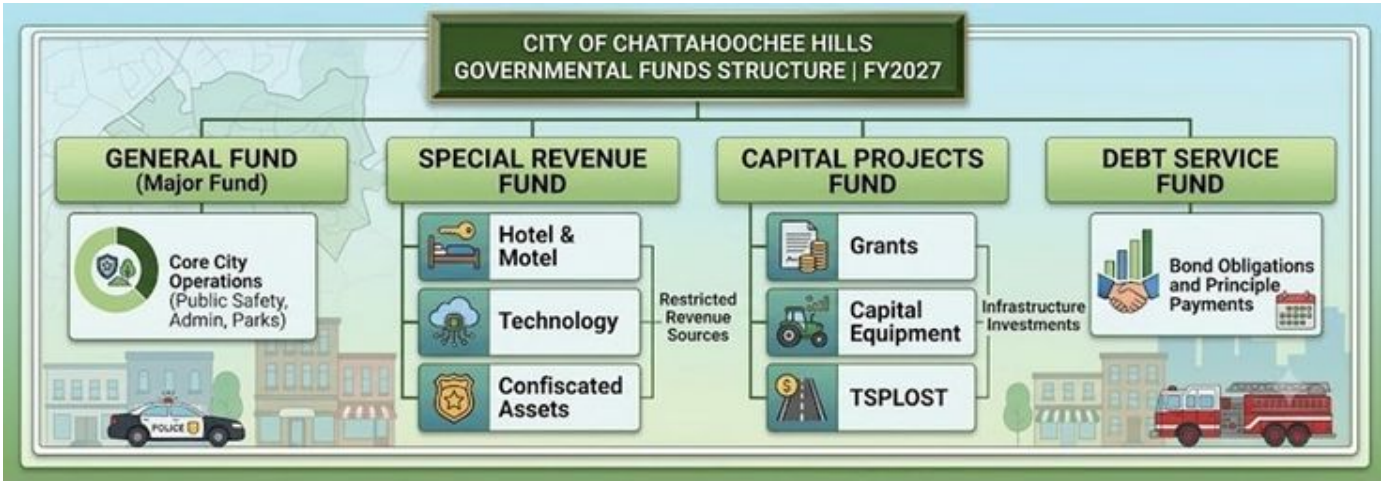
Governmental Funds – General Fund, Special Revenue Fund, Capital Projects Fund & Debt Service Fund

Governmental funds are used to account for the City's core governmental activities, which are also reported in the government-wide financial statements. Unlike the government-wide statements, which present a long-term perspective, governmental fund financial statements focus on the flow of current financial resources—specifically, near-term inflows and outflows of expendable resources and year-end balances available for spending. This perspective is useful in assessing the City's short-term financing needs and fiscal position.

Because governmental fund reporting is more limited in scope than government-wide reporting, it is helpful to compare the two presentations. This comparison allows readers to better understand how short-term financing decisions impact the City's long-term financial condition. To facilitate this understanding, both the governmental fund balance sheet and the statement of revenues, expenditures, and changes in fund balances include reconciliations to the government-wide statements.

The City of Chattahoochee Hills maintains three major governmental funds: the General Fund, the Hotel/Motel Fund, and the TSPLOST Fund. In addition, the City maintains two nonmajor governmental funds: the Technology Fee Fund and the American Rescue Plan 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.

Destination Marketing Organization Fund (DMO)

A DMO is a financial pool of money collected—usually from local businesses, especially hotels, resorts, or tourism-related services—for the purpose of promoting a specific destination to attract more visitors.

Cost of Government

The City of Chattahoochee Hills has historically relied on a diversified mix of revenue sources to fund municipal services, thereby minimizing reliance on property taxes borne by property owners. This approach is particularly important given the City's limited non-residential tax base.

The table below presents the net maintenance and operations (M&O) tax digest over the past sixteen years, along with the corresponding adopted millage rates for each fiscal year.

Fiscal Year	Net M&O Digest	(+/-) Operations	Operations	(+/-)	Taxes Billed	Taxed Budgeted	Collections Est	Projected	Property Taxes	% (+/-)	(+/-) Budget
2011	$ 113,747,457	$ (5,056,416)	10.958	0.000	$ 1,465,605	$ 1,500,000	102.55%	$ 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	$ 978,000	76.95%	$ 1,123,844	$ 1,123,844	1%	$ 144,944
2016	$ 134,559,129	$ 16,494,712	10.958	0.000	$ 1,474,828	$ 1,000,000	67.80%	$ 1,276,787	$ 1,276,787	14%	$ 276,767
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	85.33%	$ 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	$ 211,748,744	$ 18,857,431	10.000	0.000	$ 2,177,887	$ 1,792,010	84.76%	$ 1,971,464	$ 2,207,811	11%	$ 195,464
2021	$ 232,755,555	$ 21,004,022	9.460	0.540	$ 2,201,849	$ 1,820,000	82.66%	$ 1,987,668	$ 2,456,811	11%	$ 161,664
2023	$ 295,754,587	$ 62,981,920	9.000	0.460	$ 2,661,612	$ 3,084,896	115.90%	$ 2,395,959	$ 2,551,963	27%	$ (493,527)
2024	$ 362,734,881	$ 129,932,304	8.000	0.400	$ 2,261,613	$ 3,084,896	94.51%	$ 2,937,451	$ 3,294,369	5%	$ (403,527)
2025	$ 435,685,881	$ 139,303,395	8.200	0.800	$ 3,364,173	$ 3,150,806	88.30%	$ 3,210,756	$ 3,361,954	27%	$ 211,706
2026	$ 451,897,386	$ 89,211,505	8.200	0.800	$ 3,705,559	$ 3,160,000	85.30%	$ 3,330,532	$ 3,709,399	10%	$ 500,059
16-YEAR AVERAGE %			0.974	0.230			78.75%			16%	$ (11,756)
16-YEAR TOTAL (+/-)		$ 139,211,524)	8.200	0.800	$ 3,705,559	$ 3,160,000	85.28%	$ 3,330,003	$ 3,709,359	16%	$ 500,359

Property Tax Collections History - Net M&O Digest

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



Millage Rate Detail

The City of Chattahoochee Hills has taken a deliberate approach to maintaining a competitive property tax rate while continuing to fund municipal services through a diversified revenue structure. In 2017, the City reduced the millage rate from 10.958 in recognition of its decennial anniversary, and the rate remained at 10.00 mills through FY2022.

In FY2022, the City Council approved a reduction in the millage rate from 10.00 to 9.46 mills, representing a 0.54 mill rollback. In FY2023, the rate was further reduced from 9.46 to 9.00 mills, a 0.46 mill reduction. The millage rate remained at 9.00 mills in FY2024.

For FY2025, the City Council adopted a full rollback of 0.80 mills, establishing a new millage rate of 8.20 mills. Based on the projected net maintenance and operations (M&O) tax digest for FY2026, the City budgeted $3,160,000 in ad

valorem tax revenue and collected $3,700,359

For FY2027, the City is projecting approximately $3,680,000 in ad valorem tax collections.

To support the continued delivery and enhancement of municipal services, the City supplements property tax revenue with a combination of other taxes, fees, and revenue sources.

The following table presents projected General Fund revenue sources over a eight-year period.

GENERAL FUND	FY2020 (Amended)		FY2021 (Amended)		FY2022 (Amended)		FY2023 (Amended)		FY2024 (Amended)		FY2025 Adopted		FY2026 Adopted		FY2027 Projected	
Revenue Source	Amount	Percent	Amount	Percent	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%	$ 3,160,000	23.64%	$ 3,680,000	26.95%
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%	$ 1,003,000	7.50%	$ 1,015,000	7.43%
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%	$ 500,000	3.74%	$ 549,200	4.02%
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%	$ 160,000	1.20%	$ 110,000	0.81%
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%	$ 290,000	2.17%	$ 260,000	1.90%
Technology Fund					$ 19,310	0.20%	$ 50,328	0.49%	$ 20,000	0.17%	$ 20,000	0.16%	$ 20,000	0.15%	$ 20,000	0.15%
Fines and Forfeitures	$ 145,000	2.20%	$ 125,000	2.00%	$ 181,342	1.83%	$ 150,000	1.45%	$ 150,000	1.27%	$ 150,000	1.19%	$ 150,000	1.12%	$ 160,000	1.17%
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%	$ 1,173,921	8.78%	$ 1,635,524	11.98%
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%	$ -	0.00%	$ -	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%	$ 75,000	0.56%	$ 45,000	0.33%
Other/Miscellaneous	$ 44,856	0.68%	$ 282,922	4.53%	$ 101,813	1.03%	$ 357,764	3.45%	$ 35,806	0.30%	$ 30,000	0.24%	$ 50,000	0.37%	$ 50,000	0.37%
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%	$ 924,462	6.91%	$ 868,144	6.36%
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%	$ 5,863,337	43.86%	$ 5,259,908	38.53%
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%	$ 13,369,721	100.00%	$ 13,652,776	100.00%

	2020	2021	2022	2023	2024	2025
Real & Personal	$ 277,435,880.00	$ 309,891,129.00	$ 376,762,061.00	$ 451,741,111.00	$ 518,042,424.00	$ 572,166,429.00
Motor Vehicle	$ 1,235,520	$ 1,029,380	$ 944,360	$ 1,026,050	$ 987,000	$ 900,870
Mobile Homes	$ -	$ -	$ -	$ -	$ -	$ -
Timber - 100%	$ 84,743	$ -	$ -	$ -	$ -	$ -
Heavy Duty Equipment	$ -	$ -	$ -	$ -	$ -	$ -
Gross Digest	$ 278,756,143.00	$ 310,920,509.00	$ 377,706,421.00	$ 452,767,161.00	$ 519,029,424.00	$ 573,067,299.00
Less M & O Exemptions	$ 67,007,178	$ 78,166,922	$ 81,146,314	$ 90,081,280	$ 83,991,212	$ 121,169,913
Net M & O Digest	$ 211,748,965.00	$ 232,753,587.00	$ 296,560,107.00	$ 362,685,881.00	$ 435,038,212.00	$ 451,897,386.00
State of GA Forest Land Assistance Grant Value	$ -	$ -	$ -	$ -	$ -	$ -
Adjusted Net M & O Digest	$ 211,748,965.00	$ 232,753,587.00	$ 296,560,107.00	$ 362,685,881.00	$ 435,038,212.00	$ 451,897,386.00
Gross M & O Millage Rate	10	10	9.46	9	9	8.2
Less Millage Rate Rollbacks	0.000	0.540	0.460	0.000	0.800	-0.001
Net M & O Millage Rate	10	9.460	9.000	9.000	8.200	8.20
Net Taxies Levied	2,117,490	2,201,849	2,669,041	3,264,173	3,567,313	3,706,010
Net Tax $ Increase	188,802	84,359	467,192	595,132	303,140	138,697
Net Tax % Increase	10%	4%	21%	22%	9%	4%

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**	**$ -**

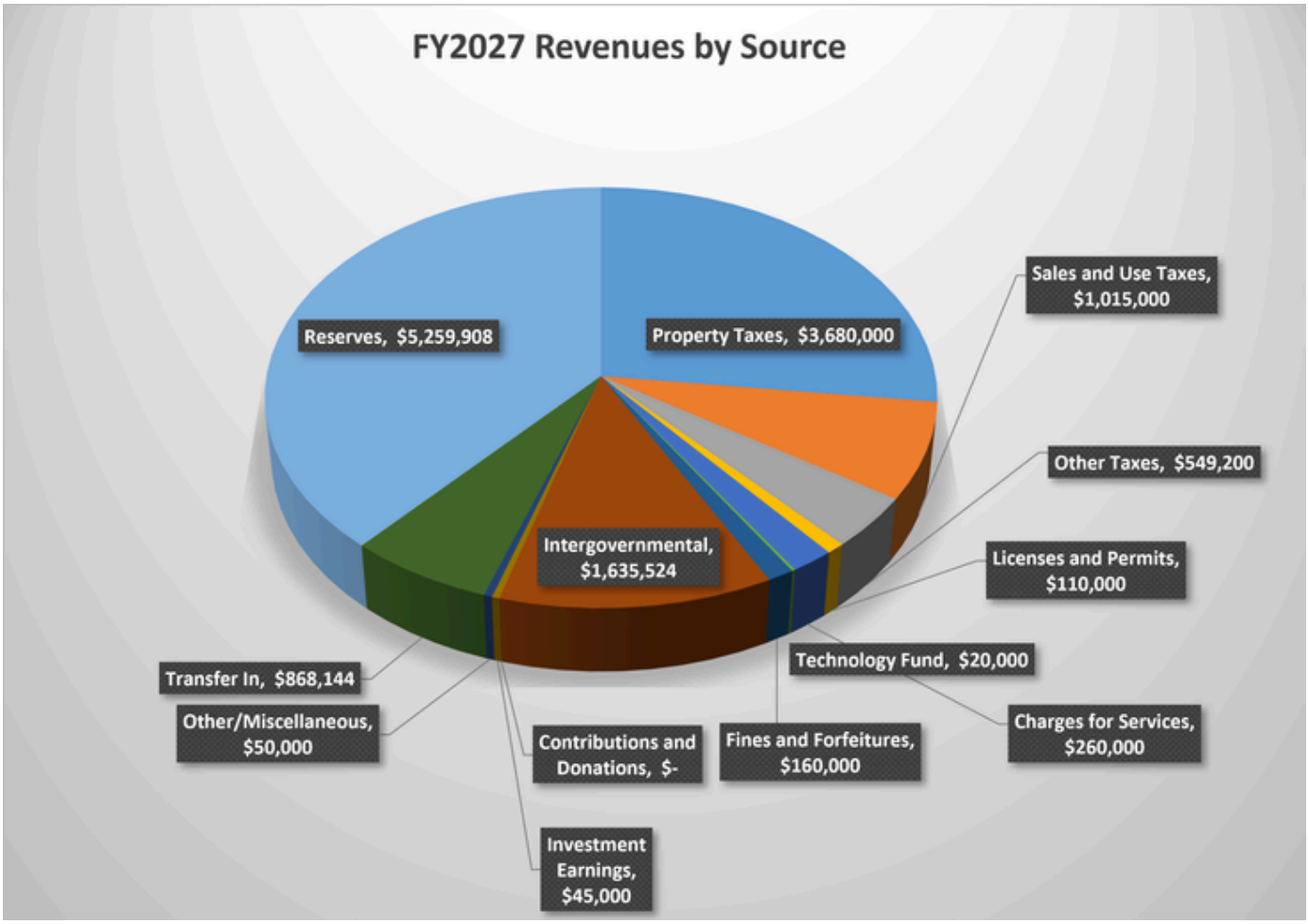
$200,000	Age 65 and Under No Exemption	Age 65 and Under $15,000 Exemption	Age 65+ Additional $30,000 Exemption	Age 65+ Additional $20,000 Qualifying Income	Age 70+ Full Exemption Qualifying Income
Assessed Value	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000
40% of Assessed Value	$ 80,000	$ 80,000	$ 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**	**$ -**

$225,000	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	$ 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**	**$ -**


FY2027 Revenues by Source
Reserves, $5,259,908
Property Taxes, $3,680,000
Sales and Use Taxes, $1,015,000
Other Taxes, $549,200
Licenses and Permits, $110,000
Technology Fund, $20,000
Charges for Services, $260,000
Fines and Forfeitures, $160,000
Intergovernmental, $1,635,524
Contributions and Donations, $-
Investment Earnings, $45,000
Other/Miscellaneous, $50,000
Transfer In, $868,144

Executive Summary

The proposed FY2027 Budget has been prepared in accordance with the City's financial policies, anticipated revenues, operational requirements, capital needs, and strategic priorities. The budget reflects the City's commitment to maintaining core municipal services, investing in infrastructure, supporting economic development, and preserving fiscal sustainability.

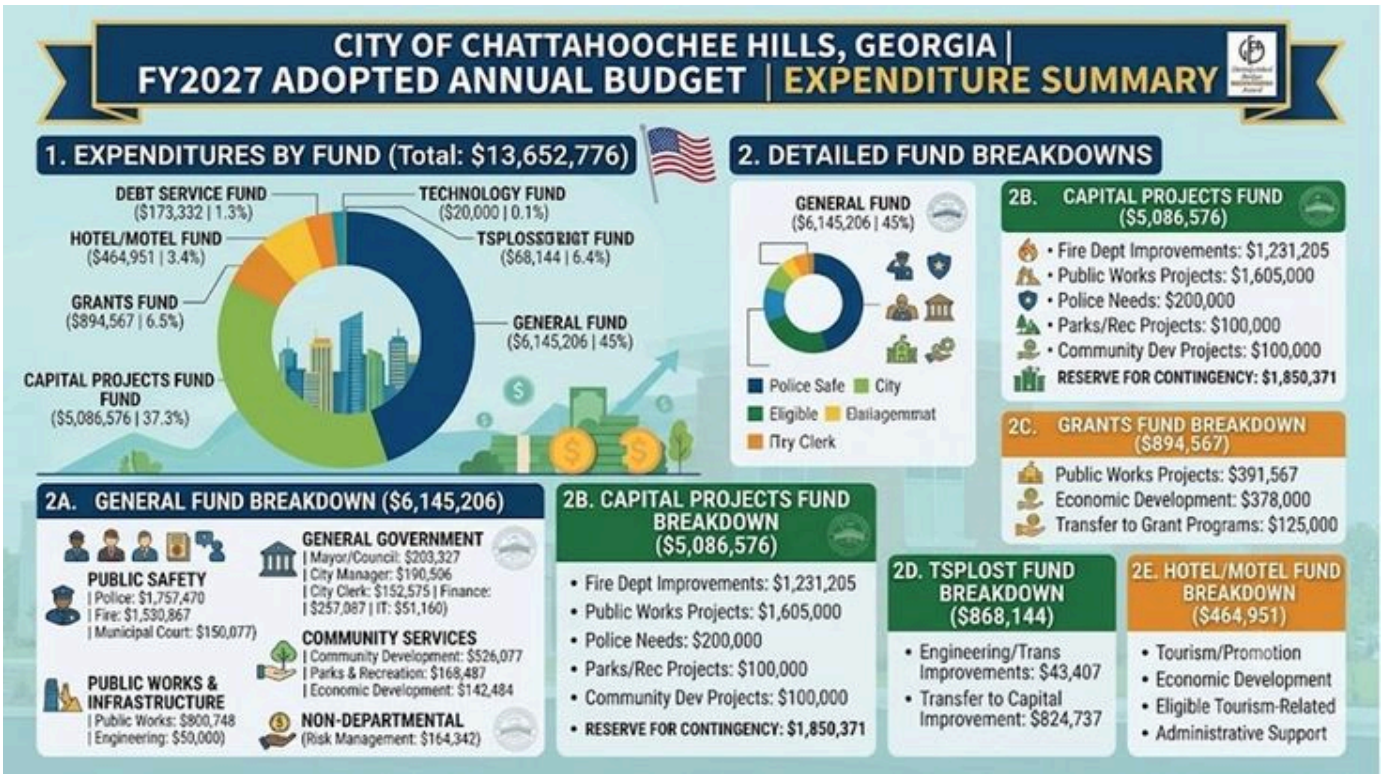
The FY 2027 Proposed Budget totals $13,652,776 in revenues and $13,652,776 in expenditures across all governmental funds, resulting in a balanced budget.

Fiscal Impact

Total Budget

Category	Amount
Total Revenues	$13,652,776
Total Expenditures	$13,652,776

The FY 2027 budget is balanced as required by state law and City financial policies



Expenditures

Expenditure Summary

Total FY2027 expenditures are budgeted at $13,652,776, supporting City operations, capital improvements, grant-funded programs, debt obligations, and reserves.

General Fund Expenditures

General Fund expenditures total $6,145,206 and support the City's core governmental functions.

General Government

- Mayor and Council: $203,327
- City Manager: $190,506
- City Clerk: $152,575
- Finance: $257,087
- Information Technology: $51,160

These departments provide policy leadership, financial administration, records management, technology services, and organizational oversight.

Public Safety

- Municipal Court Services: $150,077
- Police Department: $1,757,470
- Fire Department: $1,530,867

Public safety remains one of the City's highest priorities, representing a significant portion of operating expenditures. Funding supports personnel, emergency response, law enforcement services, training, equipment, and operational readiness.

Public Works and Infrastructure

- Public Works: $800,748
- Engineering: $50,000

These expenditures support road maintenance, drainage systems, right-of-way management, transportation planning, and engineering services.

Community Services

- Parks and Recreation: $168,487
- Community Development: $526,077
- Economic Development: $142,484

Funding supports park maintenance, planning and zoning activities, code enforcement, economic development initiatives, and implementation of the City's Comprehensive Plan.

Non-Departmental

- Risk Management: $164,342

Risk management funding provides for insurance, claims management, and related administrative costs.

Debt Service Fund Expenditures

Debt Service expenditures total $173,332 and provide for the City's scheduled debt obligations.

Hotel/Motel Fund Expenditures

Hotel/Motel Fund expenditures total $464,951, including:

- Tourism and promotional activities
- Economic development initiatives

- Eligible tourism-related expenditures
- Administrative support

These expenditures are consistent with state requirements governing hotel/motel tax revenues.

Technology Fund Expenditures

Technology Fund expenditures total $20,000 and provide for technology upgrades, hardware replacement, software maintenance, cybersecurity improvements, and operational technology needs.

Grants Fund Expenditures

Grant-funded expenditures total $894,567 and include:

- Public Works projects: $391,567
- Economic Development projects: $378,000
- Interfund Transfer to Grant Programs: $125,000

Grant expenditures are restricted to the purposes authorized by each funding source.

Capital Projects Fund Expenditures

Capital Projects Fund expenditures total $5,086,576 and include:

- Fire Department capital improvements: $1,231,205
- Public Works capital projects: $1,605,000
- Police capital needs: $200,000
- Parks and Recreation projects: $100,000
- Community Development projects: $100,000
- Reserve for Contingency: $1,850,371

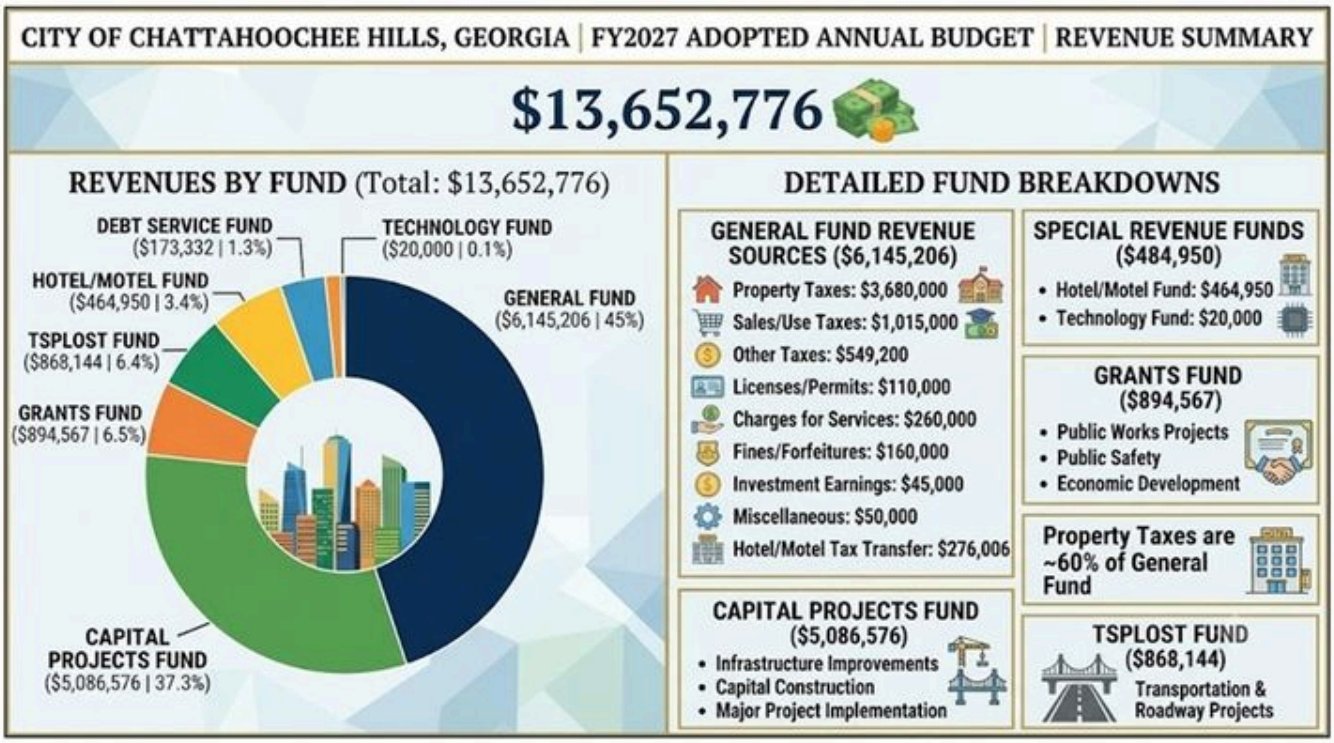
These investments support long-term infrastructure improvements and preservation of public assets.

TSPLOST Fund Expenditures

TSPLOST expenditures total $868,144, including:

- Engineering and transportation improvements: $43,407
- Transfer to Capital Improvement Program: $824,737

These expenditures support roadway, transportation, and mobility projects throughout the City.



Revenues

Revenue Summary

Total FY2027 revenues are projected at $13,652,776 and are distributed among the General Fund, Debt Service Fund, Special Revenue Funds, Grants Fund, Capital Projects Fund, Capital Equipment Fund, and TSPLOST Fund.

General Fund Revenues

The General Fund remains the City's primary operating fund and is projected to generate $6,145,206 in total revenues.

Major revenue sources include:

- Property Taxes: $3,680,000
- Sales and Use Taxes: $1,015,000
- Other Taxes: $549,200
- Licenses and Permits: $110,000
- Charges for Services: $260,000
- Fines and Forfeitures: $160,000
- Investment Earnings: $45,000
- Other/Miscellaneous Revenue: $50,000
- Hotel/Motel Tax Transfer: $276,006

Property taxes continue to represent the City's largest single revenue source, accounting for approximately 60 percent of General Fund revenues.

Debt Service Fund Revenues

The Debt Service Fund is projected to receive $173,332 through transfers designated for debt repayment obligations.

Special Revenue Funds

Hotel/Motel Fund

The Hotel/Motel Fund is projected to receive $464,950, consisting primarily of hotel/motel tax revenues dedicated to tourism promotion and eligible expenditures.

Technology Fund

The Technology Fund is projected to receive $20,000, primarily through transfers supporting technology-related initiatives and equipment replacement.

Grants Fund

The Grants Fund is projected to receive $894,567 from awarded grants and related funding sources supporting public works, public safety, and economic development projects.

Capital Projects Fund

The Capital Projects Fund is projected to receive $5,086,576, primarily from transfers and funding dedicated to infrastructure improvements, capital construction, and major project implementation.

TSPLOST Fund

The Transportation Special Purpose Local Option Sales Tax (TSPLOST) Fund is projected to receive $868,144 for transportation and roadway improvement projects.

Strategic Alignment

The FY 2027 Proposed Budget:

- Maintains a balanced budget without the use of fund balance for operations.
- Continues investment in public safety services through Police and Fire operations.
- Provides funding for transportation, infrastructure, and capital improvement projects.
- Supports economic development and tourism initiatives.
- Maintains technology investments necessary for efficient municipal operations.
- Includes contingency reserves to address unforeseen capital needs and project cost fluctuations.
- Leverages grant funding to reduce reliance on local tax revenues.



Strategic Goals and Objectives

Each City Council member has 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.

Strategic Governance & Operational Framework

City of Chattahoochee Hills, Georgia | FY2027 Strategic Plan Alignment

The City of Chattahoochee Hills operates under a structured, pyramid-driven strategic framework that links daily municipal processes directly to our overarching community vision. This framework ensures that every dollar allocated in the FY2027 Budget drives accountable, transparent, and measurable outcomes for our residents.



1. Core Foundation: Measures and Processes

At the base of our municipal operations are strong administrative processes, fiscal discipline, and adherence to state regulatory frameworks (such as Georgia's O.C.G.A. Title 36). By standardizing financial reporting, statutory public notifications, and multi-fund accounting, the City establishes a stable, predictable foundation for public trust and operational stability.

2. Operational Readiness: Enabling Behavior & Tools

A effective strategy relies on an empowered workforce and modern infrastructure.

- **Enabling Behavior:** Fostering a organizational culture centered on proactive problem-solving, ethical stewardship, and public safety excellence.
- **Tools and Skills:** Investing in staff training, modern technology, public safety equipment, and infrastructure tools necessary to perform core functions efficiently.

3. Community Engagement: Stakeholder Involvement

Sound governance requires continuous dialogue with the community. Through open public hearings, comprehensive planning sessions, and active advisory committee participation, the Mayor and City Council ensure that municipal priorities accurately reflect the needs and values of Chattahoochee Hills residents and businesses.

4. Leadership Responsibility: Ownership & Accountability

Accountability is non-negotiable at every level of city government. Elected officials, department heads, and municipal staff are directly accountable for managing public resources responsibly, meeting departmental performance targets, and delivering balanced, audit-ready operational budgets.

5. Pinnacle Objective: Shared Vision

At the apex of our framework lies our ultimate objective: a unified, long-term vision for Chattahoochee Hills. Every expenditure from General Fund public safety operations to Capital Projects and TSPLOST investments—is designed to preserve our unique rural character, support sustainable economic development, and enhance the overall quality of life for current and future generations.

Budget Timeline

Budget Calendar


CITY OF CHATTAHOOCHEE HILLS, GEORGIA | FY2027 BUDGET DEVELOPMENT SCHEDULE
JANUARY
FEBRUARY
MARCH
APRIL
MAY
JUNE
JULY
AUGUST
SEPTEMBER
OCTOBER
NOVEMBER
DECEMBER
1 JANUARY
New Year's Day
Feb 18th-20th
DEVELOP ESTIMATED REVENUES
2nd Mar 2nd
DISTRIBUTE BUDGET PACKETS
Mar 17th
DEPARTMENT DOCUMENTS DUE
20th Mar 20th
PRELIMINARY BUDGET REPORT PREPARED
Mar 24th-27th
MEETINGS WITH DEPARTMENTS
3rd Apr 3rd
UPDATED DRAFT BUDGET DISTRIBUTED TO MAYOR & COUNCIL
Apr 20th-24th
TWO ON TWO MEETINGS WITH COUNCIL
5th May 5th
CITY COUNCIL BUDGET WORK SESSION
May 13th & May 20th
LEGAL AD RUNS IN NEWNAN TIMES HERALD
2nd June 2nd
BUDGET WORK SESSION & REVIEW
June 2nd
FIRST READING/PUBLIC HEARING
15th June 15th–19th
MAYOR & CITY MANAGER MEETINGS
23rd June 23rd
SECOND READING/PUBLIC HEARING & FY2026 ADOPTION
6505 Rico Road
Chattahoochee Hills, GA 30268
770-463-8881
robbie.rokovitz@chatthillsga.us
www.chatthillsga.us
Chattahoochee Hills



Priorities & Issues

Strategic Priorities

The FY2027 Budget reflects the City of Chattahoochee Hills' commitment to aligning financial resources with the priorities established by the Mayor and City Council. The City's strategic priorities serve as the framework for evaluating service needs, allocating available resources, and planning for the community's long-term sustainability. Throughout the budget development process, departments evaluated operating and capital requests to ensure that expenditures support the City's vision, Comprehensive Plan, and organizational goals.

The following strategic priorities guided the preparation of the FY2027 Budget:

Enhance Service Levels for a Growing Community

Continue to provide responsive, efficient, and high-quality municipal services as the community evolves. The FY2027 Budget supports investments in public safety, infrastructure, technology, employee development, and organizational capacity to maintain service excellence while managing future growth responsibly.

Respond to Demand for Parks and Public Facilities

Preserve, maintain, and enhance the City's parks, trails, recreational amenities, and public facilities to meet increasing community use while protecting the natural landscapes that define Chattahoochee Hills. Budgeted investments support asset maintenance, facility improvements, and long-term capital planning.

Support the Film and Tourism Economy

Strengthen tourism and the local economy by promoting Chattahoochee Hills as a destination for film production, agritourism, outdoor recreation, arts, cultural events, and heritage experiences. The FY2027 Budget supports initiatives that encourage visitor spending, enhance the City's visibility, and leverage Hotel and Motel Tax revenues in accordance with state requirements.

Expand Community Outreach and Public Engagement

Promote transparent, accessible, and responsive government by expanding communication with residents, businesses, and community stakeholders. Budgeted resources support enhanced public engagement, digital communications, community partnerships, and opportunities for meaningful citizen participation in local government.

Encourage Development that Preserves Rural Character

Support thoughtful land use decisions that protect Chattahoochee Hills' distinctive rural identity while accommodating appropriate economic investment. The FY2027 Budget advances implementation of the Comprehensive Plan through responsible development review, environmental stewardship, infrastructure coordination, and conservation-focused planning.

Foster Economic Development and Placemaking

Encourage sustainable economic development that strengthens the local tax base, supports existing businesses, attracts compatible new investment, and creates vibrant destinations for residents and visitors. The FY2027 Budget prioritizes strategic partnerships, tourism initiatives, infrastructure improvements, and placemaking projects that enhance quality of life while preserving the City's unique character.

These strategic priorities provide the foundation for departmental work plans, capital investment decisions, and performance measures included throughout this budget document. By aligning financial resources with community goals, the FY2027 Budget supports responsible fiscal stewardship while advancing the City's vision for a resilient, sustainable, and thriving future.

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

Care

Integrity

Transparency

Accountability

Collaboration

Custome Service

Preservation

Stewardship





Community Vision

The City of Chattahoochee Hills is guided by a vision that balances environmental stewardship, sustainable economic opportunity, and responsible growth while preserving the rural landscape and community character that define the City. This vision serves as the foundation for long-range planning, policy development, capital investment, and annual budget decisions.

Chattahoochee Hills strives to be a model for sustainable rural living by protecting its farms, forests, open spaces, and natural resources while supporting thoughtfully planned development that enhances quality of life for current and future generations. The City's approach recognizes that economic vitality and conservation are complementary goals, creating opportunities for investment that respect the community's unique identity and environmental assets.

The community is committed to fostering an inclusive, welcoming environment where residents of diverse backgrounds, ages, and experiences can live, work, and thrive. By encouraging strong neighborhoods, civic engagement, and collaboration, Chattahoochee Hills seeks to preserve the sense of community and connectedness that has long distinguished the City.

More than seventy percent of the City's land is dedicated to forests, farms, parks, trails, and other protected open spaces. This commitment to conservation guides land use planning, infrastructure investment, recreation, tourism, and economic development strategies while preserving the rural character that residents value. The City's vision embraces a community where outdoor recreation, agriculture, arts, and local businesses contribute to a vibrant economy without compromising the natural environment.

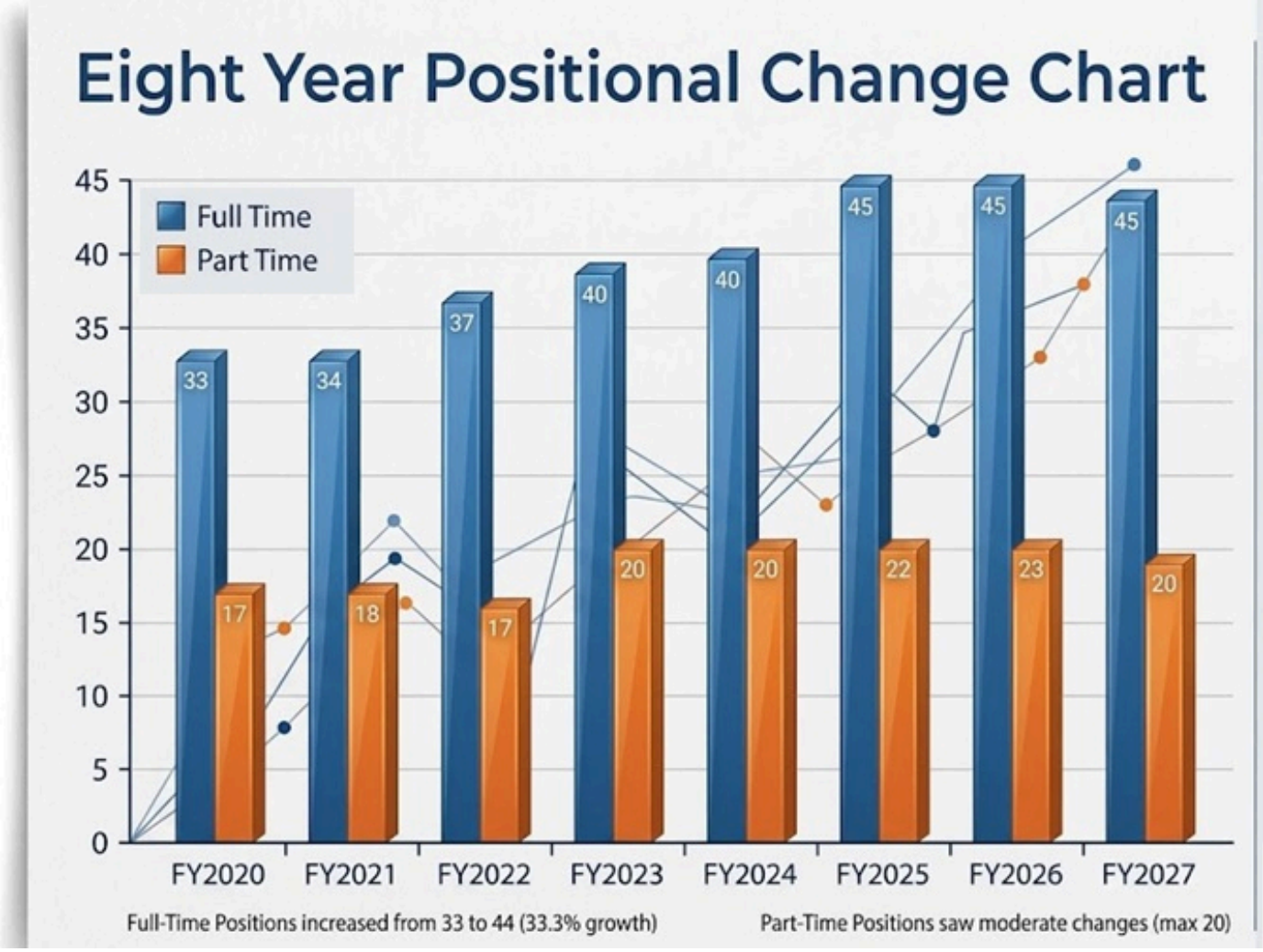
The FY2027 Budget reflects this long-term vision by directing resources toward public safety, infrastructure preservation, parks and open space, environmental stewardship, community engagement, and sustainable economic

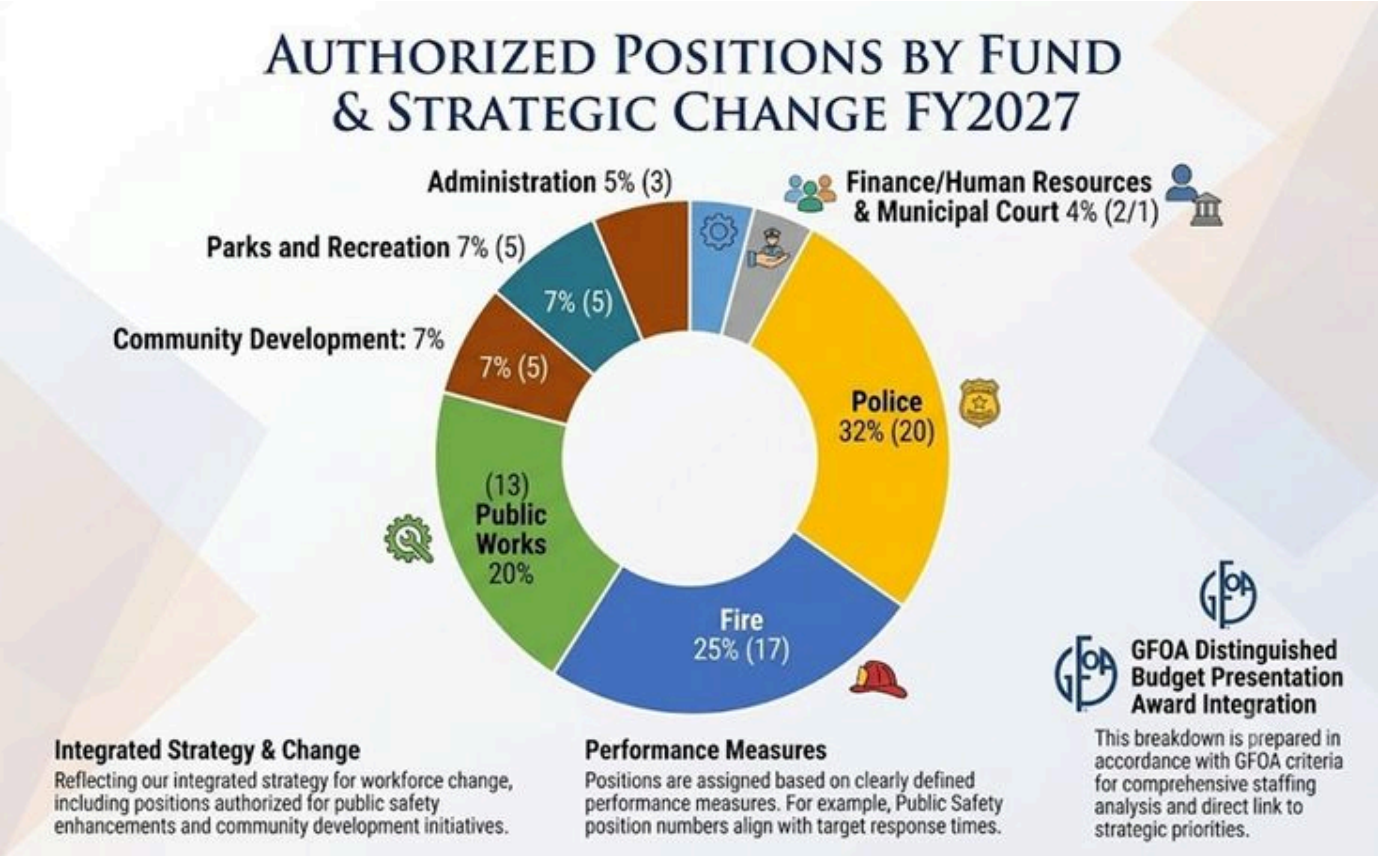
development. Investments are evaluated not only for their immediate benefits but also for their ability to preserve fiscal sustainability, protect community assets, and advance the goals established in the City's Comprehensive Plan and Strategic Plan.

Through responsible financial management and thoughtful planning, Chattahoochee Hills continues to demonstrate that growth and conservation can coexist. The City's commitment to preserving its distinctive rural character while providing high-quality municipal services ensures that future generations will continue to experience the unique balance of natural beauty, community vitality, and economic opportunity that defines Chattahoochee Hills.

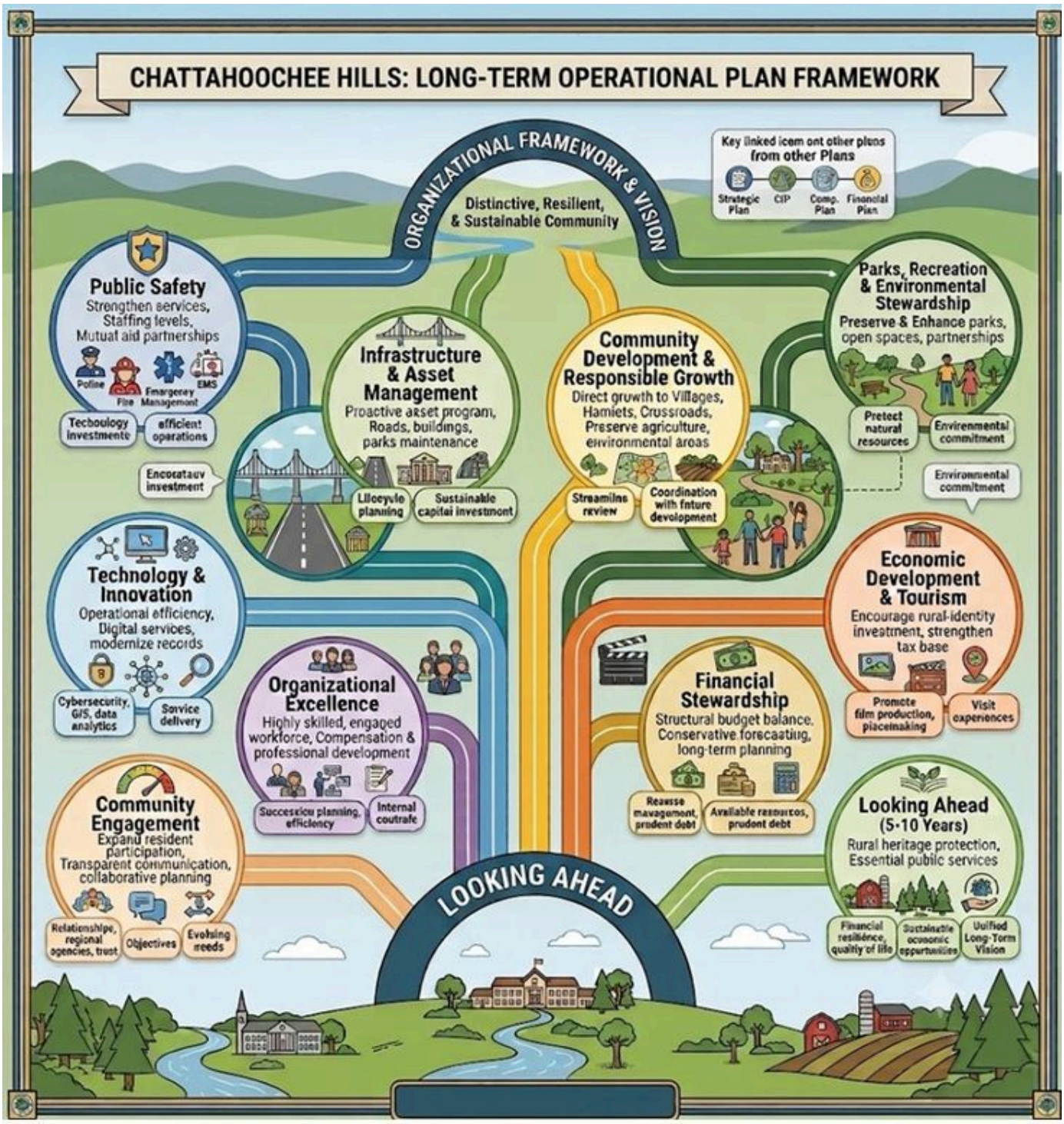
Personnel Changes

The FY2027 budget includes 64 approved positions. Of these, 44 are full time employees and 19are part time employees. NO additional positions were budgeted for Fiscal year 27.





Positions by Service Area	FY2022		FY2023		FY2024		FY2025		FY2026		FY2027	
	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	-	19	-	28	-	28	-	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	14	2	14	2	14	2
Fire	10	14	11	17	11	17	11	17	11	17	11	16
Public Works	9	-	9	-	9	-	9	-	9	-	9	-
Parks and Recreation	1	-	1	1	2	1	4	1	3	1	3	1
Community Development	2	-	3	-	3	-	3	-	4	-	3	-
	37	44	39	57	40	57	45	57	45	57	44	56



Long-Range Operating Plan

The City of Chattahoochee Hills is committed to delivering high-quality municipal services while preserving the rural character, natural resources, and quality of life that define the community. The Long-Term Operational Plan establishes a strategic framework for managing municipal services, organizational capacity, infrastructure, and public resources in support of the City's Comprehensive Plan, Strategic Plan, and long-term financial policies.

As the City continues to experience measured growth, operational planning focuses on maintaining service excellence through responsible resource management, continuous improvement, and strategic investment. The City recognizes

that long-term operational success depends on balancing community expectations with available financial resources while ensuring that future development supports—not compromises—the community's vision.

Public Safety

The City will continue to strengthen police, fire, emergency medical, and emergency management services to meet evolving community needs. Operational priorities include maintaining appropriate staffing levels, replacing aging equipment and emergency vehicles, expanding training opportunities, improving emergency preparedness, and strengthening mutual aid partnerships with neighboring jurisdictions. Technology investments and data-driven decision-making will enhance emergency response capabilities while maintaining efficient operations.

Infrastructure and Asset Management

The City will implement a proactive asset management program that emphasizes preventive maintenance, lifecycle planning, and strategic capital investment. Roads, bridges, drainage systems, public buildings, parks, and municipal equipment will be maintained according to established service standards to maximize asset life and reduce long-term maintenance costs.

Transportation improvements will continue to focus on roadway preservation, safety enhancements, stormwater management, and context-sensitive infrastructure that supports the City's rural character. Capital investments will be coordinated with the Capital Improvement Program to ensure that infrastructure improvements are financially sustainable and aligned with long-term community priorities.

Community Development and Responsible Growth

Operational efforts will continue to implement the Comprehensive Plan by directing development to designated Villages, Hamlets, and Crossroads Communities while preserving agricultural lands, forests, scenic corridors, and environmentally sensitive areas.

The City will streamline development review processes, improve customer service, and coordinate infrastructure planning with future development to ensure that growth contributes positively to the City's financial sustainability and quality of life.

Parks, Recreation, and Environmental Stewardship

The City will preserve and enhance parks, trails, open spaces, and recreational amenities through sustainable maintenance practices, strategic capital improvements, and partnerships with community organizations.

Operational priorities include expanding recreational opportunities, protecting natural resources, maintaining green infrastructure, and supporting conservation initiatives that reinforce the City's commitment to environmental stewardship.

Economic Development and Tourism

The City will support sustainable economic development by encouraging investment that complements the community's rural identity and strengthens the local tax base.

Operational initiatives include promoting agritourism, outdoor recreation, arts and cultural activities, film production, and locally owned businesses while enhancing visitor experiences and supporting placemaking initiatives that improve community vitality.

Technology and Innovation

Technology investments will improve operational efficiency, cybersecurity, customer service, and organizational effectiveness. The City will continue expanding digital services, enhancing financial management systems, modernizing records management, and leveraging geographic information systems (GIS) and data analytics to improve planning and service delivery.

Organizational Excellence

The City is committed to developing a highly skilled and engaged workforce through competitive compensation, professional development, succession planning, leadership training, and employee wellness initiatives.

Departments will continue evaluating business processes, improving operational efficiency, strengthening internal controls, and implementing performance management practices that support accountability and continuous improvement.

Financial Stewardship

Operational decisions will continue to be guided by the City's adopted financial policies emphasizing structural budget balance, responsible reserve management, conservative revenue forecasting, prudent debt management, and long-term capital planning.

Departments will evaluate programs regularly to ensure that available resources are aligned with community priorities and organizational objectives while maintaining efficient service delivery.

Community Engagement

The City will expand opportunities for resident participation through transparent communication, public outreach, digital engagement, and collaborative planning initiatives.

Strong relationships with residents, businesses, community organizations, regional agencies, and educational institutions will remain essential to achieving the City's long-term objectives and maintaining public trust.

Operational Performance and Continuous Improvement

The City will continue to implement performance management practices that measure service effectiveness, operational efficiency, customer satisfaction, and organizational outcomes. Departmental performance measures will be reviewed annually as part of the budget development process to ensure that resources remain aligned with strategic priorities and evolving community needs.

Looking Ahead

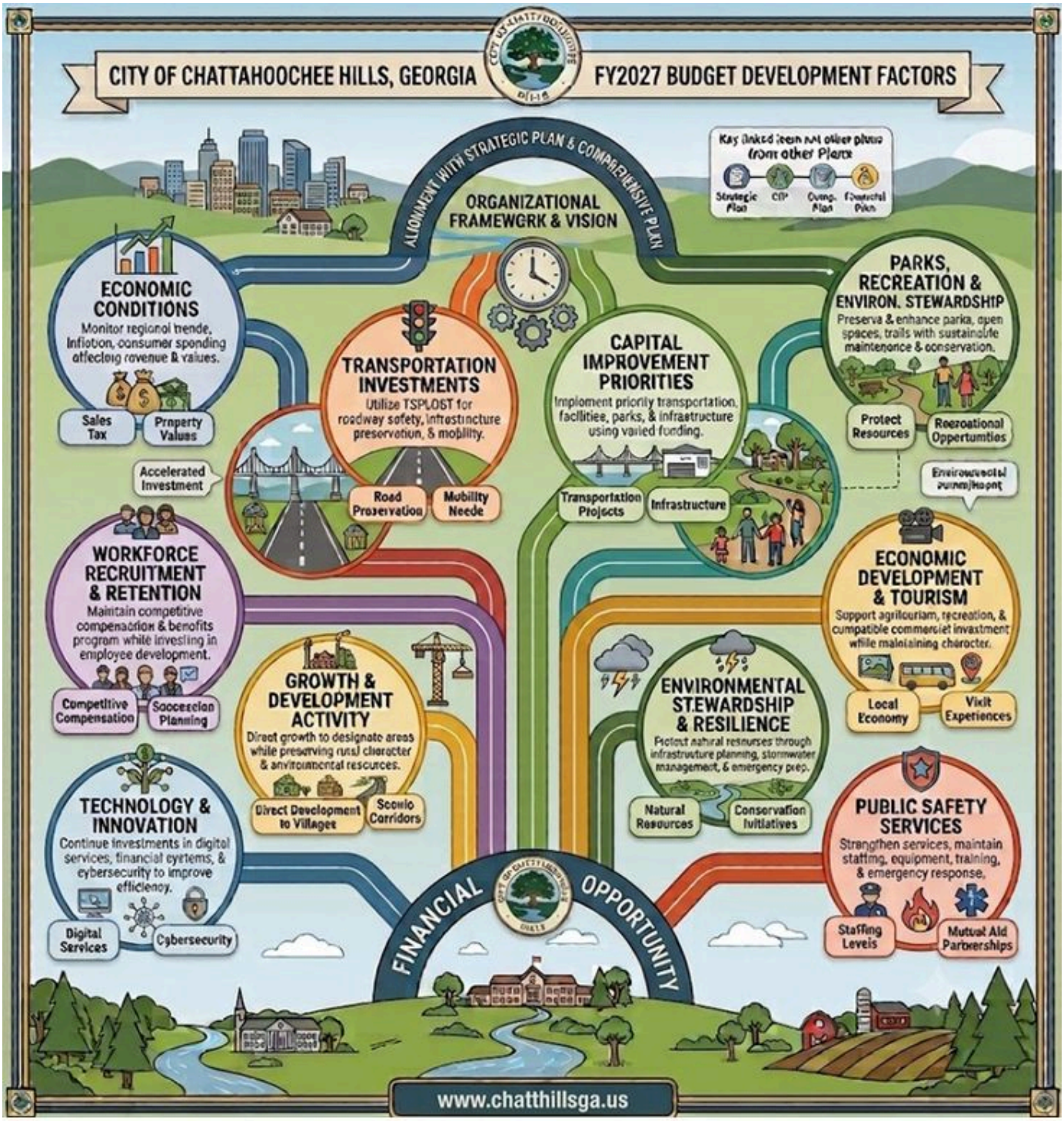
Over the next five to ten years, Chattahoochee Hills will continue implementing a measured approach to growth that protects the community's rural heritage while strengthening municipal operations and financial resilience. The City will focus on maintaining essential public services, preserving infrastructure and natural resources, investing

strategically in technology and facilities, and fostering sustainable economic opportunities that enhance the quality of life for residents.

This Long-Term Operational Plan provides the organizational framework for delivering municipal services efficiently, responsibly, and transparently. Together with the City's Long-Term Financial Plan, Capital Improvement Program, Strategic Plan, and Comprehensive Plan, it ensures that annual budget decisions support both current service demands and the long-term vision of preserving Chattahoochee Hills as a distinctive, resilient, and sustainable community.

Short-term Factors





FY2027 Budget Development Factors



The FY2027 Budget was developed in consideration of several short-term factors that are expected to influence the City's financial condition, service delivery, and operational priorities during the fiscal year. These factors guided revenue projections, expenditure planning, capital investment decisions, and resource allocation.

Budget Factor	FY2027 Budget Consideration
Economic Conditions	Monitor regional economic trends, inflation, and consumer spending patterns that may affect property values, sales tax collections, development activity, and operating costs.
Inflation and Operating Costs	Address continued increases in personnel costs, construction materials, fuel, utilities, insurance, technology, and contractual services while maintaining essential service levels.
Capital Improvement Priorities	Continue implementation of priority transportation, facilities, parks, and infrastructure projects using available local, regional, state, and federal funding sources.
Transportation Investments	Utilize TSPLOST and other transportation revenues to improve roadway safety, preserve infrastructure, and address long-term mobility needs.
Public Safety Services	Maintain adequate staffing, equipment, training, and emergency response capabilities to meet community expectations and support regional coordination.
Growth and Development Activity	Manage development and redevelopment consistent with the Comprehensive Plan while preserving the City's rural character and environmental resources.
Grant Funding Opportunities	Pursue competitive grant funding to leverage local resources for infrastructure, public safety, parks, economic development, and environmental initiatives.
Technology and Cybersecurity	Continue investments in technology, digital services, financial systems, and cybersecurity to improve operational efficiency and protect municipal information systems.
Workforce Recruitment and Retention	Maintain a competitive compensation and benefits program while investing in employee development, succession planning, and organizational effectiveness.
Financial Sustainability	Preserve fund balance, maintain structural budget balance, monitor long-term liabilities, and implement adopted financial policies to support the City's long-term fiscal health.
Tourism and Economic Development	Support tourism, agritourism, recreation, and compatible commercial investment that strengthens the local economy while maintaining the City's unique character.

Budget Factor	FY2027 Budget Consideration
Environmental Stewardship and Resilience	Protect natural resources through responsible infrastructure planning, stormwater management, conservation initiatives, and emergency preparedness.

These short-term factors were evaluated alongside the City's Strategic Plan, Comprehensive Plan, Capital Improvement Program, and financial policies to ensure that FY2027 resources are aligned with organizational priorities and positioned to address both current operational needs and future community objectives.

Executive Overview



Introduction

Municipal budgeting is a comprehensive, annual process that enables the City to allocate resources, establish priorities, and ensure accountability in delivering high-quality public services. The budget serves as the City's primary financial planning tool, balancing community needs with available resources while adhering to applicable laws, fiscal policies, and strategic objectives.

The City of Chattahoochee Hills is committed to maintaining a budget process founded on the following principles:

- **Transparency** – Promoting an open and accessible budget process that informs and engages the public.
- **Accountability** – Ensuring responsible stewardship of public funds through sound financial management.
- **Efficiency** – Maximizing the value of available resources while delivering essential municipal services.
- **Sustainability** – Supporting the City's long-term financial health through prudent planning and responsible decision-making.

During Fiscal Year 2027, the City will continue investing in its future through strategic capital improvements, long-range planning initiatives, and fiscally responsible financial decisions that enhance the quality of life for residents while preserving the City's financial stability.

The FY2027 Digital Budget Book is presented through a cloud-based platform that enhances the accessibility, transparency, and usability of the City's budget document. Unlike traditional printed budgets, the Digital Budget Book provides an interactive, web-based experience that allows users to easily navigate financial information, explore departmental budgets, and better understand the City's priorities and funding allocations for the upcoming fiscal year.

Consistent with the principles established by the Government Finance Officers Association (GFOA), this budget document serves multiple purposes:

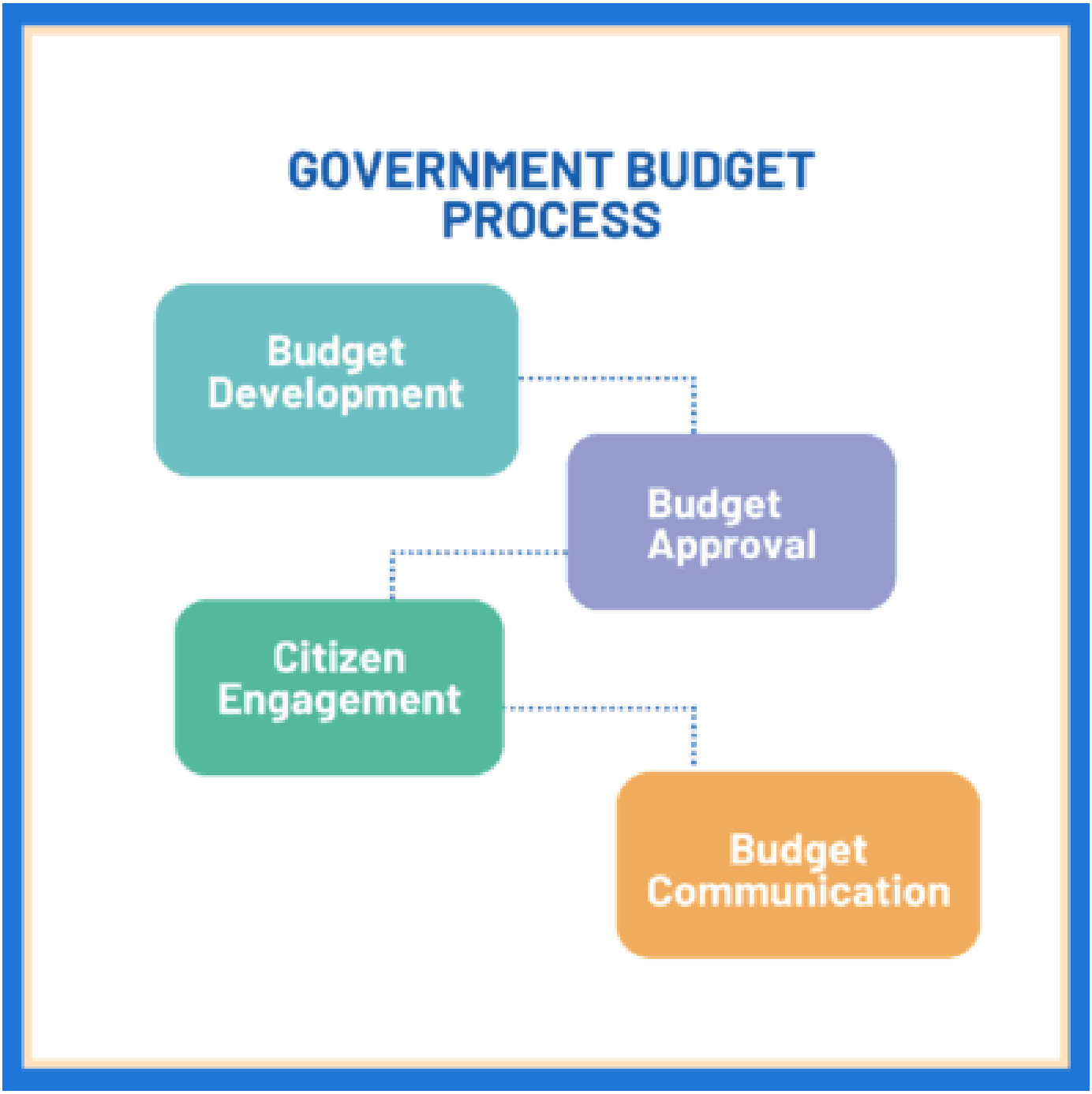
- **A policy document** that communicates the financial and operational policies guiding the City's decisions and resource allocation.
- **A financial plan** that identifies available revenues, anticipated expenditures, and funding strategies to support City operations and capital investments.
- **An operations guide** that assists elected officials and staff in managing daily operations by identifying financial, personnel, and operational resources necessary to provide municipal services.
- **A communications device** that provides residents, businesses, and other stakeholders with a comprehensive understanding of the services the City provides, the resources required to deliver those services, and the revenues that support them.

The financial summaries presented in this document reflect the City's adopted Fiscal Year 2027 budget, including annual operating expenditures, capital improvement projects, one-time expenditures, and policy initiatives approved by the Mayor and Council. Together, these appropriations support the City's commitment to providing efficient, responsive, and sustainable municipal services.

FY2027 Budget Development Process

The Fiscal Year 2027 budget was developed through a collaborative and transparent process involving elected officials, City staff, and opportunities for public participation. Major milestones in the development process included:

- **April 20–24, 2026** – The Mayor and Council met individually with the City Manager in a series of two-on-two meetings to discuss strategic priorities, capital improvement projects, and one-time funding requests for Fiscal Year 2027.
- **May 5, 2026** – The Mayor and Council conducted a publicly advertised Work Session to review projected revenues, anticipated expenditures, and the proposed FY2027 budget framework.
- **June 9, 2026** – The Mayor and Council held the first public hearing on the proposed FY2027 Budget, providing citizens an opportunity to review the proposed budget and offer public comment.
- **June 23, 2026** – The Mayor and Council held the second public hearing, considered public input, and formally adopted the Fiscal Year 2027 Annual Budget.



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.

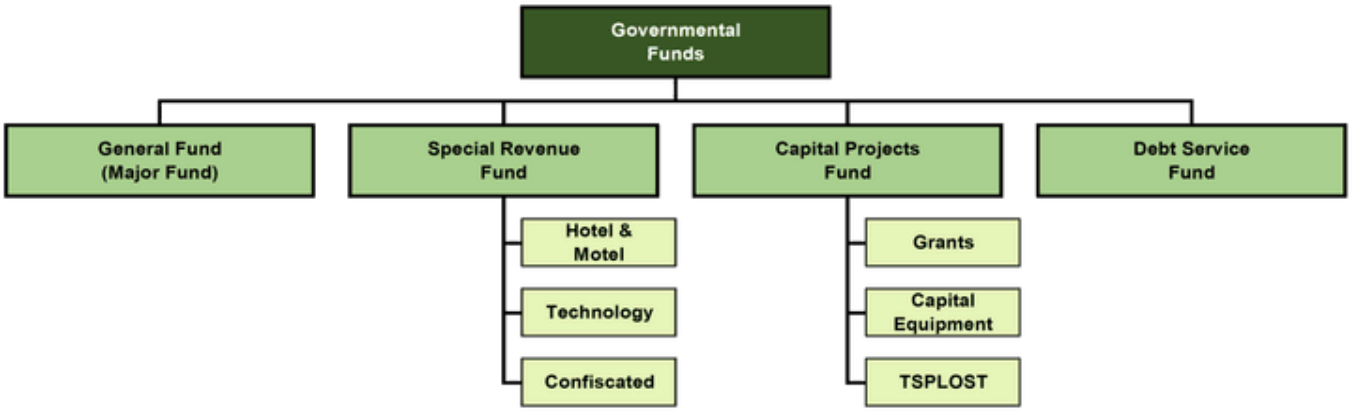
Each department is responsible for participating in the budget formulation process while addressing three major areas: maintenance and operating, operating initiatives, and capital project requests.

The FY2026 budget was adopted on June 30, 2025. 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 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 Council member 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 FY2026 Budget was held June 3rd. The second reading and adoption was on June 30, 2025.





Long Term Financial Plan

The City of Chattahoochee Hills recognizes that long-term financial sustainability depends on the deliberate integration of fiscal planning, land use policy, capital investment, and economic development. The FY2027 Budget reflects a collaborative planning process that evaluates financial, demographic, environmental, and economic trends to ensure that today's decisions support the community's long-term vision while preserving financial flexibility for future generations.

Unlike many rapidly growing communities, Chattahoochee Hills has intentionally adopted a development strategy that balances economic growth with environmental stewardship and rural preservation. The City has determined that protecting its farms, forests, scenic corridors, open spaces, and agricultural heritage is not only a community value but also a long-term economic asset that enhances property values, supports tourism, strengthens the local economy, and differentiates the City within the metropolitan region.

Maintaining this vision requires a financial strategy that extends beyond traditional municipal revenue sources. Because the City's predominantly rural landscape limits the size of its conventional property tax base, long-term fiscal sustainability depends on diversifying revenues through carefully planned economic development, tourism, grants, conservation-oriented investment, and other revenue mechanisms that complement the City's land use objectives. The City's financial planning framework is designed to support essential public services while minimizing reliance on significant property tax increases.

The Comprehensive Plan establishes a development pattern that concentrates future growth within designated Villages, Hamlets, and Crossroads Communities while preserving the majority of the City's land for agriculture, conservation, and low-density rural residential uses. This approach allows the City to accommodate population and economic growth efficiently by directing infrastructure investments, utilities, transportation improvements, public facilities, and commercial activity to locations where municipal services can be provided most effectively. At the same

time, the preservation of agricultural lands, forests, scenic roadways, and environmentally sensitive areas protects the community's rural character and reduces long-term infrastructure demands.

The Village and Hamlet development pattern also strengthens the City's financial position by encouraging compact, walkable, mixed-use centers that generate economic activity while supporting efficient service delivery. These centers create opportunities for new housing, employment, retail, recreation, and civic uses without extending urban-style infrastructure throughout the community. Transfer of Development Rights, conservation easements, strategic land preservation, and context-sensitive planning further reinforce the City's commitment to responsible growth and fiscal stewardship.

Long-term capital planning complements these land use strategies by prioritizing investments that preserve existing infrastructure, improve transportation connectivity, expand parks and trails, protect natural resources, and enhance public safety. Capital improvements are evaluated based on lifecycle costs, available funding sources, operational impacts, and consistency with the City's Strategic Plan and Comprehensive Plan.

The City also maintains financial policies that emphasize structural budget balance, prudent reserve levels, conservative revenue forecasting, responsible debt management, and ongoing monitoring of financial conditions. These policies provide the flexibility needed to respond to economic uncertainty, address infrastructure needs, and maintain high-quality municipal services while preserving long-term financial stability.

By integrating financial planning with community planning, Chattahoochee Hills has established a sustainable model for managing growth that protects the rural landscape while supporting economic vitality. The FY2027 Budget reflects the City's commitment to preserving its unique character, investing responsibly in public infrastructure, diversifying revenue sources, and ensuring that future development enhances both the community's quality of life and its long-term fiscal health.

Funds Summary Overview

Major Funds

The City of Chattahoochee Hills accounts for its financial resources through a series of governmental funds that ensure revenues are collected, managed, and expended in accordance with legal requirements, adopted financial policies, and the City's strategic priorities. Each fund is established to account for specific revenues and expenditures while promoting fiscal accountability, transparency, and sound financial management.

The FY2027 Budget is organized by fund to demonstrate how resources are allocated to support municipal operations, capital investment, infrastructure preservation, public safety, tourism, technology, and other community priorities. Collectively, these funds provide the financial framework necessary to implement the City's Strategic Plan, Comprehensive Plan, Capital Improvement Program, and long-term financial policies.

Fund	Purpose	Primary Revenue Sources	Primary Expenditures
General Fund	The General Fund is the City's primary operating fund and accounts for the majority of municipal services. It supports the daily operations of government and provides funding for core public services.	Property taxes, local option sales taxes, business licenses, franchise fees, permits, intergovernmental revenues, fines and forfeitures, charges for services, and investment earnings.	General government, administration, finance, municipal court, police, fire and rescue, public works, community development, parks, economic development, and other general operating activities.
Hotel and Motel Fund	Accounts for revenues generated from the hotel-motel occupancy tax and supports tourism promotion and tourism-related activities in accordance with Georgia law.	Hotel-motel excise tax revenues and related investment earnings.	Tourism promotion, destination marketing, eligible tourism initiatives, visitor services, special events, and contractual services supporting tourism development.
Capital Fund	Accounts for the acquisition, construction, renovation, and major improvement of public infrastructure, facilities, vehicles, equipment, and other capital assets.	Transfers from other funds, grants, impact fees (if applicable), capital financing, and other designated revenues.	Capital construction, facility improvements, transportation infrastructure, public safety equipment, parks, vehicles, technology infrastructure, and other major capital investments.
Debt Service Fund	Accounts for the payment of principal, interest, and related costs associated with the City's long-term debt obligations.	Property tax allocations (if applicable), transfers from other funds, and investment earnings.	Principal and interest payments, fiscal agent fees, and other debt-related obligations.

Fund	Purpose	Primary Revenue Sources	Primary Expenditures
TSPLOST Fund	Accounts for Transportation Special Purpose Local Option Sales Tax revenues dedicated to voter-approved transportation improvements and infrastructure projects.	TSPLOST sales tax distributions and investment earnings.	Roadway improvements, bridge and drainage projects, transportation safety improvements, resurfacing, intersection improvements, sidewalks, trails, and eligible transportation capital projects.
Technology Fund	Accounts for investments in technology infrastructure, cybersecurity, digital services, software systems, communications, and information technology projects that improve organizational efficiency and service delivery.	Transfers from operating funds, designated technology fees (where applicable), grants, and investment earnings.	Software licensing, cybersecurity initiatives, hardware replacement, network infrastructure, cloud services, digital records management, GIS, communications systems, and technology modernization projects.
Court Services Fund	Accounts for revenues and expenditures associated with the administration of the Municipal Court, ensuring compliance with applicable legal and financial reporting requirements.	Court fines, fees, forfeitures, state and local assessments, and related administrative revenues.	Court administration, judicial operations, case management systems, contractual services, records management, and required distributions to state and local agencies.

Financial Management Framework

Each fund operates independently while supporting the City's overall financial strategy. Fund balances, revenues, and expenditures are monitored throughout the fiscal year to ensure compliance with legal requirements, adopted financial policies, and budgetary appropriations. Together, these funds enable the City to maintain essential municipal services, invest in public infrastructure, promote economic vitality, preserve financial stability, and responsibly manage public resources.

The FY2027 Budget reflects the City's commitment to structural balance, long-term financial sustainability, transparent reporting, and strategic resource allocation. By maintaining dedicated funds for specific governmental purposes, Chattahoochee Hills ensures that financial resources are managed efficiently, expenditures are aligned with policy objectives, and residents receive high-quality municipal services while preserving the City's unique rural character and long-term community vision.

FY2027 Fund Balance Analysis

The City reviews projected changes in fund balance as part of its annual budget development process. For FY2027, the City anticipates fund balance declines of more than 10 percent in the General Fund and TSPLOST Fund. These changes are primarily attributable to planned expenditures and the timing of capital investments rather than an ongoing structural imbalance between revenues and expenditures.

FUND BALANCE ANALYSIS – FY2027 BUDGET

The City reviews projected changes in fund balance as part of its annual budget development process. The following table summarizes the anticipated changes in fund balance for major funds where the change is greater than 10 percent, as well as other selected funds for informational purposes.

Fund	FY2026 Estimated Fund Balance	FY2027 Projected Ending Fund Balance	% Change	Primary Reason	Financial Implication
General Fund	$6,241,571	$4,983,908	-20%	Operating surplus/ one-time expenditures	Maintains adequate reserves
TSPLOST Fund	$286,095	$218,144	-24%	Planned transportation projects	Drawdown supports capital program
Hotel-Motel Fund	$222,502	$215,957	-3%	Tourism expenditures/ revenue timing	Resources remain available for eligible tourism activities

A negative percentage indicates a decrease in fund balance. Changes greater than 10% are discussed in detail in the Fund Balance Analysis section of this document.

General Fund

The General Fund is projected to decrease from an estimated FY2026 ending fund balance of $6.24 million to $4.98 million in FY2027, a decrease of approximately 20.1 percent.

The decline is primarily attributable to planned FY2027 expenditures, including the movement of Enterprise Fleet program costs from the Capital Fund into the General Fund, as well as other planned one-time expenditures. The reduction in fund balance is therefore not attributable solely to recurring operating expenditures, but reflects the City's deliberate use of accumulated resources to fund identified expenditures within the FY2027 budget.

Despite the projected decline, the General Fund is expected to retain approximately $4.98 million in fund balance at the end of FY2027. This provides the City with a substantial financial resource to address unforeseen expenditures, revenue fluctuations, emergency needs, and future capital or operational requirements.

The City will continue to monitor actual revenues and expenditures throughout FY2027 and will evaluate the appropriate level of fund balance as part of future budget development.

TSPLOST Fund

The TSPLOST Fund is projected to decrease from $286,095 to $218,144, a decrease of approximately 23.8 percent.

The projected reduction is attributable to the planned use of accumulated TSPLOST resources for transportation-related expenditures and capital improvements. The decrease is intentional and reflects implementation of the City's voter-approved transportation program.

Because TSPLOST revenues are dedicated to eligible transportation purposes, fluctuations in fund balance are expected as revenues are collected and accumulated resources are subsequently expended on transportation projects. The projected FY2027 ending balance provides resources for ongoing and future eligible transportation expenditures.

Hotel-Motel Fund

The Hotel-Motel Fund is projected to decrease modestly from $222,502 to $215,957, a decrease of approximately 2.9 percent. Because the projected change is less than 10 percent, it does not meet the threshold requiring detailed explanation under this criterion. Nevertheless, the City continues to monitor the fund to ensure that tourism-related revenues are used in accordance with applicable state requirements and the City's adopted budget.

Overall, the projected changes in fund balance reflect the City's planned use of accumulated resources to support budgeted operations and capital investments. The City does not anticipate that these changes will adversely affect its ability to provide ongoing services or meet its financial obligations.

Capital Fund

Purpose of the Capital Budget

The FY2027 Capital Budget reflects the City of Chattahoochee Hills' commitment to investing in the public infrastructure, facilities, equipment, and technology necessary to provide high-quality municipal services while preserving the City's long-term financial stability. The Capital Budget authorizes the acquisition, construction, replacement, or major improvement of public assets that have a useful life extending beyond one fiscal year and support the City's strategic priorities and service objectives.

Unlike the annual operating budget, which finances the day-to-day delivery of municipal services, the Capital Budget focuses on long-term investments that enhance the City's ability to serve residents, businesses, and visitors. Capital projects strengthen public infrastructure, improve safety, protect public assets, support economic development, and preserve the unique rural character and environmental resources that define the City of Chattahoochee Hills.

The Capital Budget is developed in conjunction with the City's Five-Year Capital Improvement Program (CIP), long-range financial forecast, and annual operating budget. This coordinated planning process allows City officials to evaluate capital needs within the context of projected revenues, operating expenditures, debt obligations, available reserves, and anticipated funding sources. By integrating capital planning with financial forecasting, the City ensures that infrastructure investments remain affordable, sustainable, and aligned with community priorities.

Capital projects included in the FY2027 Budget are selected through a structured evaluation process that considers:

- Public health and safety
- Preservation of existing public infrastructure
- Compliance with federal, state, and local regulations
- Operational efficiency and service improvements
- Alignment with the City's Strategic Plan and Comprehensive Plan
- Environmental stewardship and resiliency
- Economic development opportunities
- Availability of grants and other external funding sources
- Long-term operating and maintenance costs
- Overall financial capacity

The City recognizes that maintaining existing infrastructure is often the most cost-effective investment. Consequently, the FY2027 Capital Budget places a strong emphasis on asset preservation, preventative maintenance, and replacement of aging facilities and equipment before undertaking major expansion projects. This approach extends the useful life of public assets, minimizes future maintenance costs, and reduces the risk of service interruptions.

The FY2027 Capital Budget supports investments in critical municipal infrastructure, including transportation improvements, public safety equipment, parks and recreational facilities, stormwater infrastructure, municipal buildings, information technology, fleet replacement, and other capital assets that improve service delivery and enhance the quality of life throughout the community.

Funding for capital projects is expected to come from a diversified mix of revenue sources, including General Fund transfers, Transportation Special Purpose Local Option Sales Tax (TSPLOST) proceeds, grants, intergovernmental revenues, development-related fees, capital reserves, and, when appropriate, debt financing. The City seeks to maximize the use of one-time revenues and external funding opportunities before considering long-term borrowing.

The City follows a conservative financing philosophy that emphasizes pay-as-you-go funding for routine capital replacements whenever practical. Long-term debt is considered only for significant capital investments that provide long-term public benefits and have useful lives that justify financing over multiple years. This approach supports

intergenerational equity by aligning the repayment period with the useful life of the assets being financed while preserving financial flexibility for future needs.

Each capital project included in the FY2027 Capital Budget identifies the estimated project cost, anticipated funding source, implementation schedule, and expected operating impacts. This level of detail promotes transparency, facilitates informed decision-making by the Mayor and City Council, and provides residents with a clear understanding of how public resources are being invested.

The Capital Budget is reviewed and updated annually as part of the City's budget development process. Project priorities, cost estimates, funding availability, and implementation schedules are reassessed each year to reflect changing community needs, economic conditions, infrastructure assessments, and strategic priorities. This annual review enables the City to remain responsive to emerging challenges while maintaining a disciplined approach to long-term capital planning.

Consistent with the City's financial policies, the Capital Budget is developed with the goal of maintaining structural balance, preserving adequate fund balance reserves, and protecting the City's long-term fiscal health. The City evaluates the affordability of each capital investment within its multi-year financial forecast to ensure that capital expenditures do not compromise the sustainability of future operating budgets or the City's ability to provide essential public services.

Through careful planning, prudent financial management, and strategic investment, the FY2027 Capital Budget supports the City of Chattahoochee Hills' vision of providing reliable infrastructure, safe neighborhoods, exceptional public services, and responsible stewardship of public resources. The Capital Budget serves as both a financial plan and a policy document that guides infrastructure investment decisions and advances the City's mission of preserving its distinctive character while preparing for future opportunities.

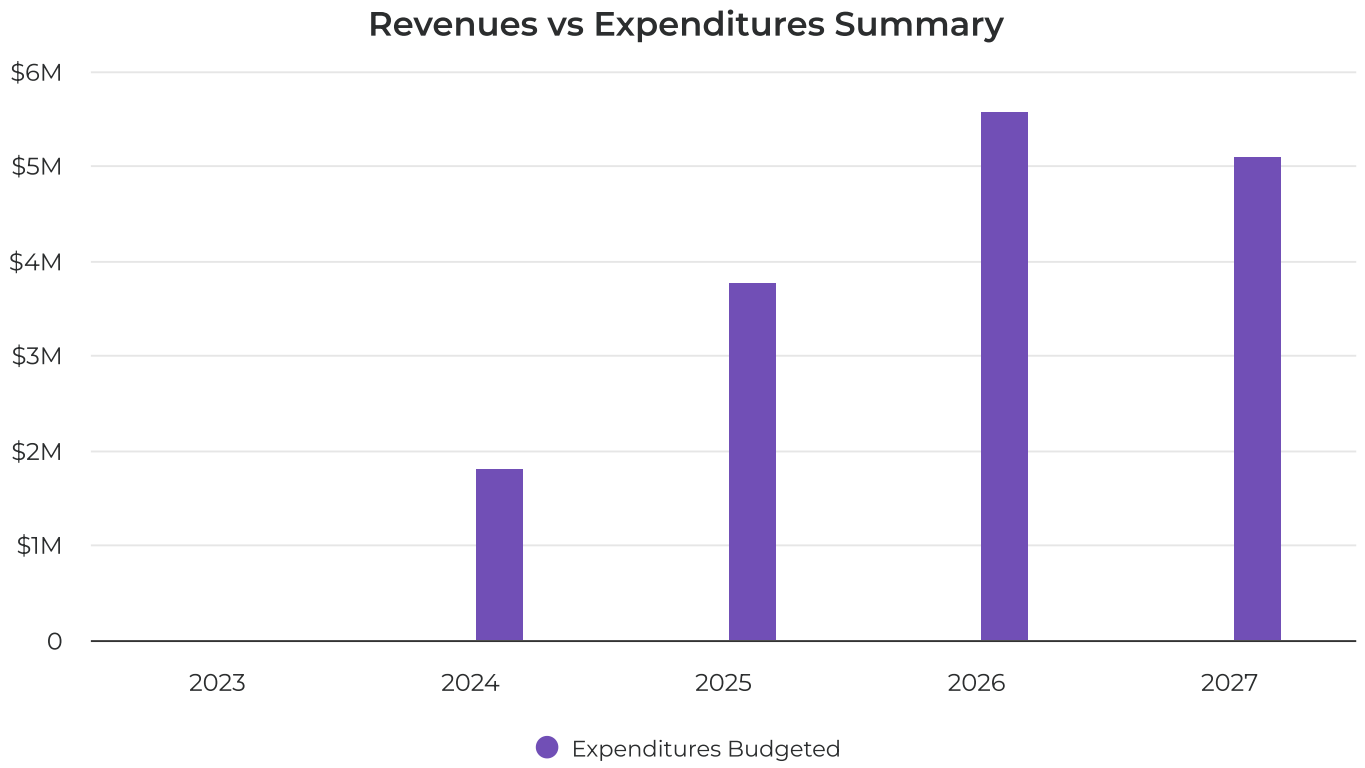
Relationship to the Operating Budget

The Capital Budget is closely linked to the annual operating budget. Capital investments often create future operating costs, such as maintenance, utilities, staffing, and equipment replacement. During the budget development process, the City evaluates these long-term operating impacts to ensure that new capital assets can be supported within projected revenues. This integrated approach promotes sustainable budgeting and helps maintain service levels without placing undue pressure on future operating budgets.

Financial Stewardship

The City remains committed to investing in capital assets in a manner that balances current infrastructure needs with long-term financial sustainability. By coordinating the Capital Budget with the Five-Year Capital Improvement Program, debt management practices, reserve policies, and multi-year financial forecasts, the City ensures that public investments are affordable, transparent, and aligned with community priorities.

Summary

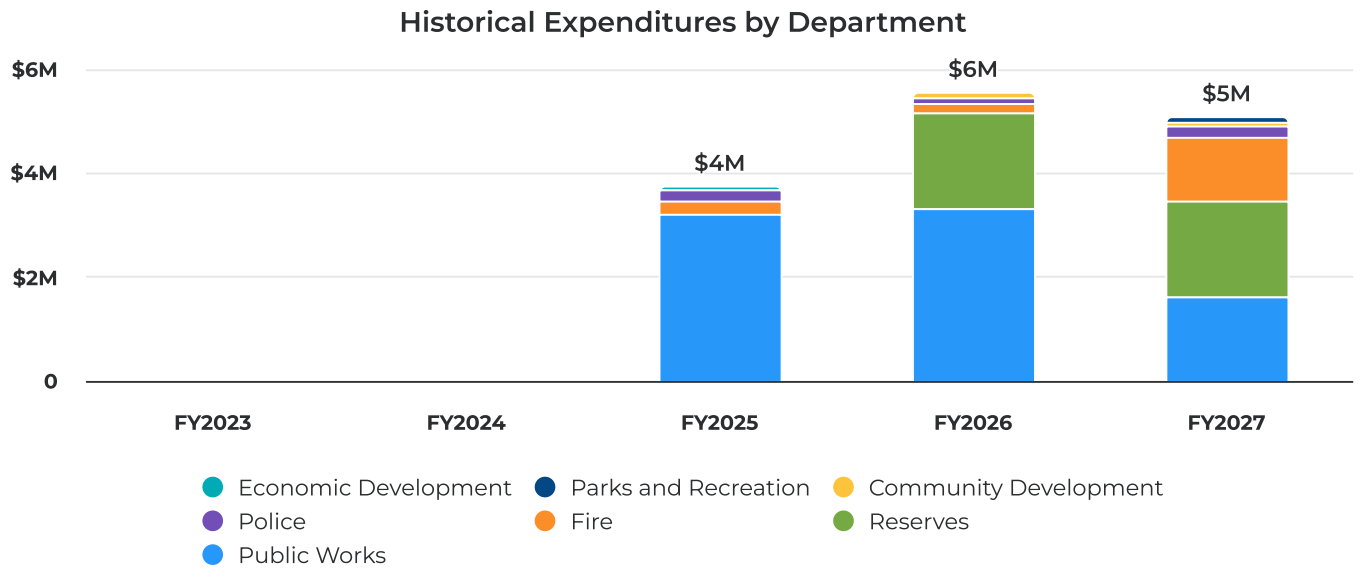


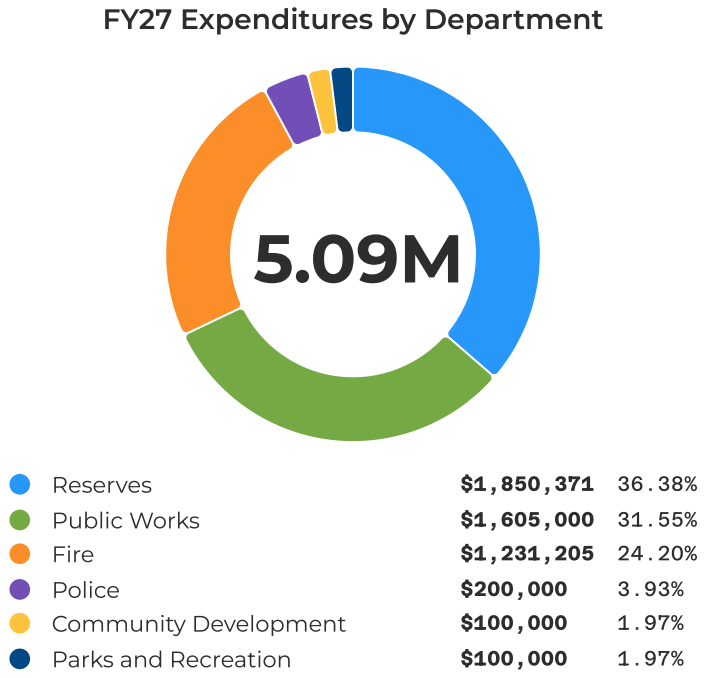
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2026 Adopted	FY 2027 Budgeted
Beginning Fund Balance		
Revenues		
Total Revenues		
Expenditures		
Capital Outlay	$3,696,875.00	$3,236,205.00
Capital Reserves	$1,868,336.00	$1,850,371.00
Total Expenditures	**$5,565,211.00**	**$5,086,576.00**
Total Revenues Less Expenditures	**-$5,565,211.00**	**-$5,086,576.00**
Ending Fund Balance	**-$5,565,211.00**	**-$5,086,576.00**

Expenditures by Department

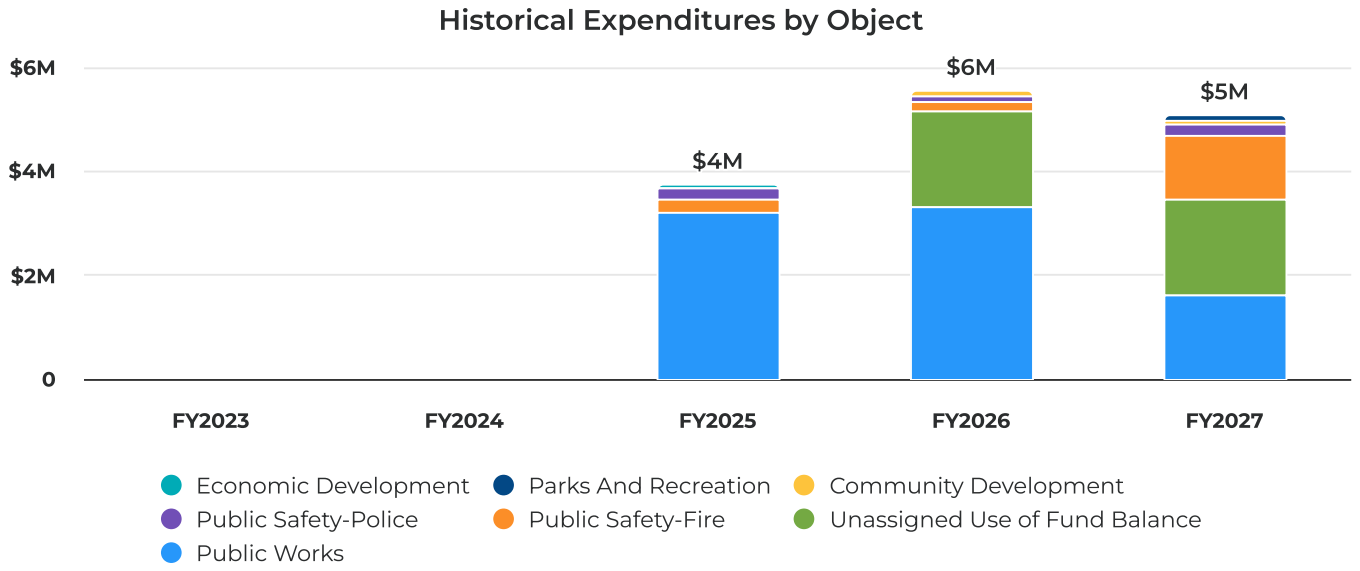


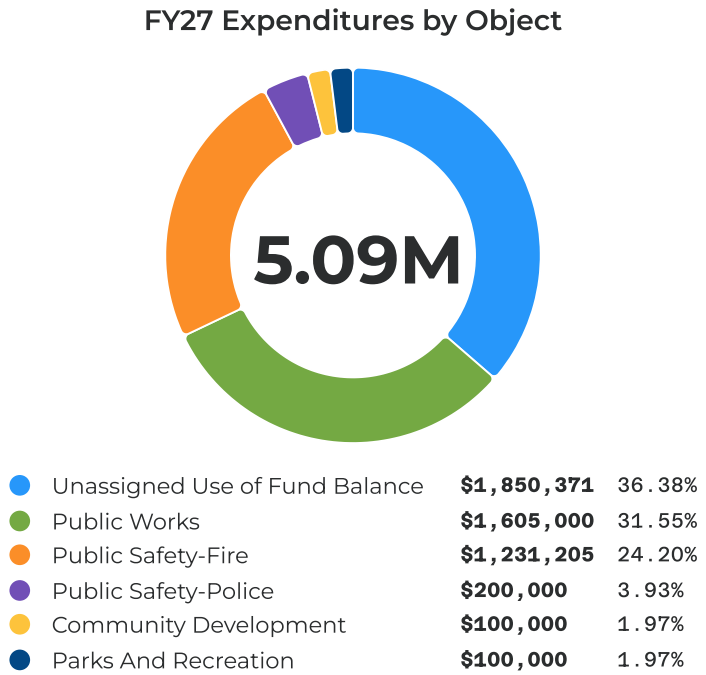


Expenditures by Department

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Police	$100,000.00	$200,000.00	100.00%
Fire	$174,500.00	$1,231,205.00	605.56%
Public Works	$3,296,375.00	$1,605,000.00	-51.31%
Parks and Recreation	$26,000.00	$100,000.00	284.62%
Community Development	$100,000.00	$100,000.00	
Reserves	$1,868,336.00	$1,850,371.00	-0.96%
Total Expenditures	**$5,565,211.00**	**$5,086,576.00**	**-8.60%**

Expenditures by Object



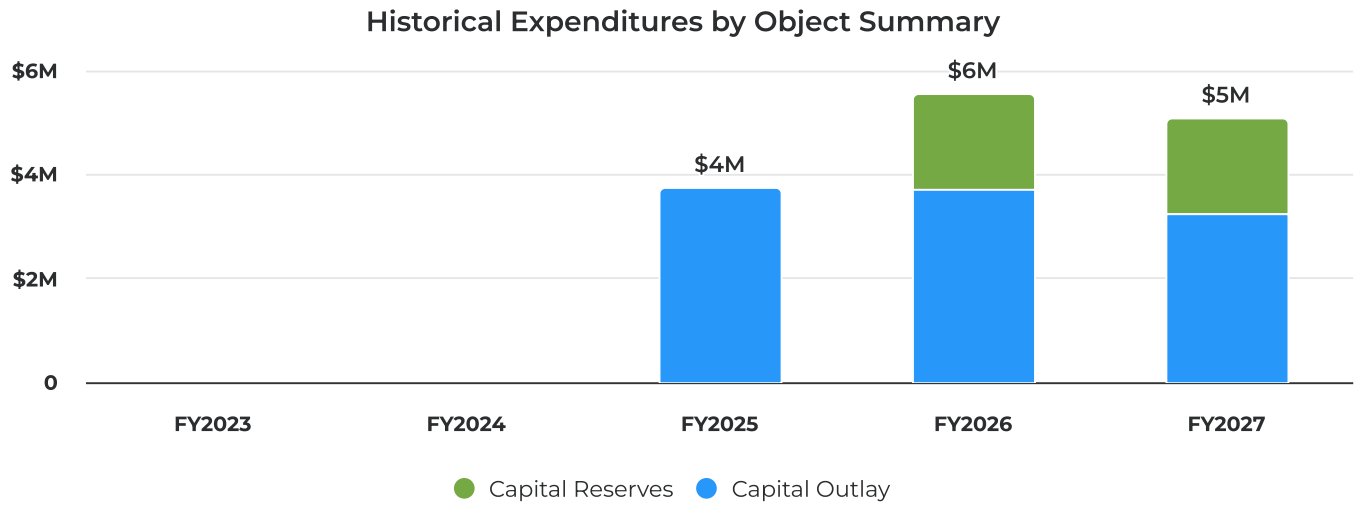


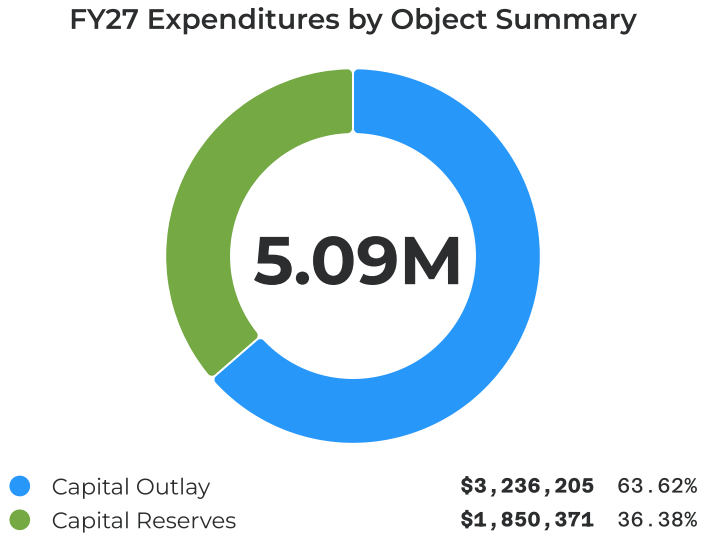
Expenditures by Object

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Public Safety-Police	$100,000.00	$200,000.00	100.00%
Public Safety-Fire	$174,500.00	$1,231,205.00	605.56%
Public Works	$3,296,375.00	$1,605,000.00	-51.31%
Parks And Recreation	$26,000.00	$100,000.00	284.62%
Community Development	$100,000.00	$100,000.00	

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Unassigned Use of Fund Balance	$1,868,336.00	$1,850,371.00	-0.96%
Total Expenditures	**$5,565,211.00**	**$5,086,576.00**	**-8.60%**

Expenditures by Object Summary





Expenditures by Object Summary

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Capital Outlay	$3,696,875.00	$3,236,205.00	-12.46%
Capital Reserves	$1,868,336.00	$1,850,371.00	-0.96%
Total Expenditures	**$5,565,211.00**	**$5,086,576.00**	**-8.60%**

Capital Outlay

Capital expenditures (CapEx) represent investments in long-term assets that provide public benefit over multiple years. These expenditures include the acquisition, construction, replacement, or significant improvement of infrastructure, facilities, vehicles, equipment, and other capital assets necessary to support the City's operations and service delivery. Unlike operating expenditures, which fund the day-to-day costs of providing municipal services, capital expenditures are strategic investments that preserve public assets, improve operational efficiency, and address future community needs.

The City's **Capital Improvement Program (CIP)** serves as a multi-year planning tool that identifies, prioritizes, and finances capital projects based on operational requirements, infrastructure conditions, public safety, service demands, and available financial resources. The FY2027 CIP includes a variety of equipment replacements, fleet acquisitions, facility improvements, and infrastructure investments designed to maintain and enhance the City's ability to deliver high-quality municipal services.

Many of the projects included in the FY2027 Capital Improvement Program involve the replacement of existing assets or improvements to existing facilities. As a result, these investments generally do not create significant ongoing operating costs but instead help maintain service levels, reduce maintenance expenses, improve reliability, and extend the useful life of City assets. Evaluating the long-term financial and operational impacts of capital projects is an essential component of the City's annual budget development process and supports responsible fiscal planning.

Enterprise Fleet Management Program

A significant component of the FY2027 Capital Improvement Program is the continued implementation of the City's **Enterprise Fleet Management** vehicle replacement program. This program provides a strategic alternative to traditional debt financing by replacing vehicles through a structured leasing model that aligns annual lease payments with the City's planned fleet replacement schedule.

Under this approach, vehicles scheduled for replacement are sold at market value, and the proceeds are applied to offset the overall cost of acquiring replacement vehicles. This lifecycle management strategy enables the City to maintain a modern, reliable fleet while reducing maintenance costs, minimizing unexpected repair expenses, and improving budget predictability.

Since implementing the Enterprise Fleet Management program, the City has realized more than **$144,000 in first-year savings** compared with its previous fleet replacement approach. As the program enters its second year, the City has developed more refined estimates for monthly lease costs, allowing for improved financial forecasting and greater long-term budget stability. This proactive fleet management strategy supports the City's commitment to responsible asset management while ensuring that departments have dependable equipment necessary to provide essential services to the community.

Budgeted Capital Expenditures

FY2027 BUDGETED CAPITAL OUTLAY

City of Chattahoochee Hills

The City of Chattahoochee Hills' FY2027 Capital Outlay Plan supports the City's commitment to preserve our natural environment, maintain quality infrastructure, and enhance public safety and services. The total budgeted capital expenditures for FY2027 are $3,718,206.

CAPITAL EXPENDITURES

- **Price Capital ($200,000):** Funding is allocated for capital improvements at Price property, supporting ongoing enhancement to park and recreational amenities.
- **Preservation ($100,000):** Funds will be used to support the preservation of green space and historic resources consistent with the City's sustainability and conservation goals.
- **Fire Capital ($200,000):** Investment in fire service capital needs to ensure a safe and effective emergency response.
- **Station #52 ($1,000,000):** Allocation for the continued development and improvement of Fire Station #52 to support public safety operations.
- **Interior/Training Space ($8,000):** Funds designated for interior improvements and training space needs within City facilities.
- **Fire Hose ($9,500):** Replacement and upgrades to fire hose and related equipment to maintain operational readiness.
- **CIPP Suppression System ($18,000):** Continued investment in the Cured-In-Place Pipe (CIPP) suppression system to extend infrastructure life and reduce future costs.

Subtotal: $1,235,500

ROADWAY CAPITAL

- **Roads Capital ($1,000,000):** Funding for roadway improvements to enhance safety, pavement conditions, and overall mobility.
- **Pay Goals ($200,000):** Funds allocated under the City's Pay-As-You-Go capital funding approach to support cash-funded capital projects.
- **Brush Cutter 2% ($50,000):** Dedicated to replacement of brush cutting equipment to support roadway maintenance and right-of-way clearing.
- **Soft Ball Excavator ($35,000):** Purchase of a soft ball (thumb) attachment for the excavator to improve operational efficiency.

Subtotal: $1,285,000

PARKS CAPITAL

- **Parks Capital ($100,000):** Investment in parks and recreation infrastructure to enhance public amenities and community spaces.

Subtotal: $100,000

SPECIAL CAPITAL

- **SSD Grant ($225,000):** Grant funding to support special projects aligned with the City's strategic priorities.
- **ATP Grant ($255,000):** Grant funding from the Atlanta Regional Commission (ATP) to support transportation and planning initiatives.

Subtotal: $480,000

TOTAL CAPITAL EXPENDITURES: $3,718,206

CAPITAL RESERVES: $1,543,703

Capital reserves provide the City with financial flexibility to respond to future opportunities, emerging needs, and unforeseen capital requirements.

Capital Expenditures	FY2027 Requested
Price Capital	$ 200,000
Preservation	$ 100,000
Fire Capital	$ 200,000
Station #52	$ 1,000,000
Interior/Training Space	$ 8,000
Fire Hose	$ 9,500
CIPP Suppression System	$ 18,000
Subtotal:	**$ 1,235,500**
Roads Capital	$ 1,000,000
Pay Goals	$ 200,000
Brush Cutter 2%	$ 50,000
Soft Ball Excavator	$ 35,000
Subtotal:	**$ 1,285,000**
Parks Capital	$ 100,000
Subtotal:	**$ 100,000**
SSD Grant	$ 225,000
ATP Grant	$ 255,000
Subtotal:	**$ 480,000**
Total Capital EXPENDITURES:	**$ 3,718,206**

Capital Reserves	$ 1,543,703

General Fund

Purpose of the General Fund Budget

The General Fund is the City of Chattahoochee Hills' primary operating fund and serves as the foundation for delivering essential municipal services to residents, businesses, and visitors. The FY2027 General Fund Budget is the City's principal financial planning document and provides a comprehensive plan for allocating available resources to support the City's strategic priorities while maintaining long-term fiscal sustainability.

The General Fund accounts for financial resources that are not required to be reported in another fund and finances the City's core governmental functions, including general administration, municipal court, public safety, public works, community development, parks and recreation, and other general governmental services. Through the annual budget process, the City allocates resources to these services in a manner that promotes operational efficiency, transparency, accountability, and responsible stewardship of public funds.

The FY2027 General Fund Budget reflects the City's commitment to maintaining a structurally balanced budget in which recurring operating expenditures are supported by recurring revenues. This approach promotes long-term financial stability by ensuring that ongoing services are funded with sustainable revenue sources while minimizing reliance on one-time revenues for recurring operating costs.

The budget has been developed in accordance with the City's financial policies and incorporates a multi-year financial perspective to evaluate the long-term impacts of current funding decisions. Revenue estimates are based on historical trends, current economic conditions, anticipated development activity, legislative changes, and conservative forecasting practices. Expenditure requests are evaluated based on service priorities, operational needs, contractual obligations, inflationary impacts, and the City's strategic goals.

The FY2027 General Fund Budget supports the City's mission to provide high-quality public services while preserving the unique rural character, natural resources, and quality of life that distinguish Chattahoochee Hills. Resources are allocated to programs and services that protect public health and safety, maintain public infrastructure, encourage responsible growth, preserve environmental assets, and strengthen the community's long-term economic vitality.

The City's primary General Fund revenue sources include property taxes, local option sales taxes, business and franchise taxes, licenses and permits, fines and forfeitures, charges for services, intergovernmental revenues, investment earnings, and other miscellaneous revenues. These diversified revenue sources provide the financial capacity necessary to support municipal operations while reducing dependence on any single revenue stream.

Expenditures within the General Fund are organized by functional areas to provide transparency regarding the use of public resources. Major operating functions include:

- General Government
- Judicial Services
- Public Safety
- Public Works
- Community Development
- Parks and Recreation

Each department is responsible for managing its appropriations efficiently while maintaining service levels consistent with the City's adopted goals, financial policies, and performance expectations.

The FY2027 General Fund Budget is closely integrated with the City's Five-Year Financial Forecast, Capital Improvement Program (CIP), Debt Service Budget, and long-range planning initiatives. This integrated budgeting approach enables City leadership to evaluate operating needs alongside future infrastructure investments, debt

obligations, reserve requirements, and anticipated economic conditions. Coordinated planning enhances financial decision-making and supports the City's ability to respond proactively to changing community needs.

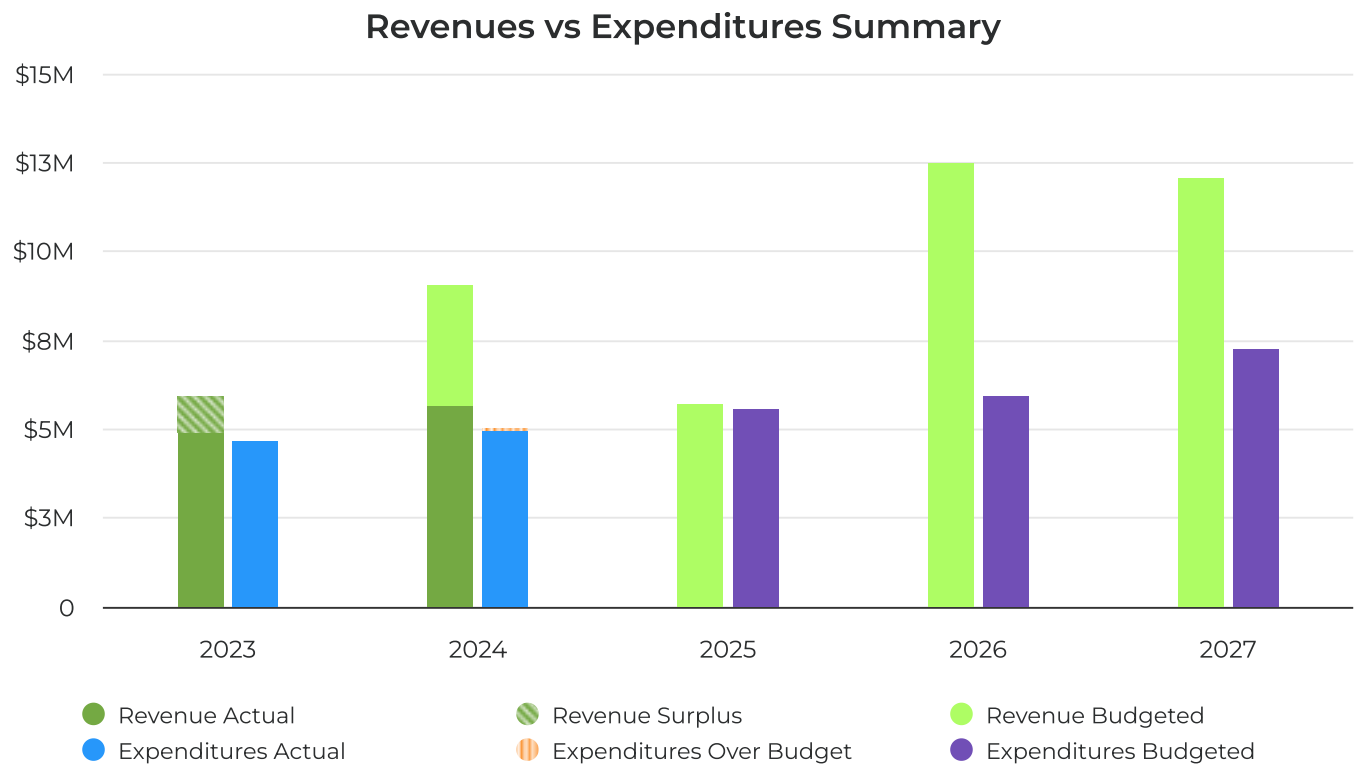
The City remains committed to maintaining adequate fund balance reserves to provide financial flexibility, stabilize operations during periods of economic uncertainty, and ensure sufficient resources are available to address emergencies, unforeseen expenditures, and future capital needs. Maintaining healthy reserves also strengthens the City's overall financial position and supports continued fiscal resilience.

The annual General Fund Budget serves not only as a financial plan but also as a policy document, an operational guide, and a communication tool. It translates the priorities established by the Mayor and City Council into a measurable financial plan that directs public resources toward programs and services that provide the greatest benefit to the community. Throughout the fiscal year, budget performance is monitored regularly to ensure expenditures remain within appropriated levels and revenues perform as anticipated. Budget amendments are presented publicly when necessary, reinforcing transparency and accountability.

Consistent with best practices in governmental budgeting, the FY2027 General Fund Budget emphasizes responsible financial management, long-term planning, and continuous evaluation of municipal services. The City seeks to improve operational effectiveness through prudent resource allocation, performance measurement, technology investments, and ongoing assessment of service delivery.

The City of Chattahoochee Hills recognizes that sound financial management is fundamental to maintaining public trust. The FY2027 General Fund Budget reflects the City's commitment to balancing community needs with available financial resources while preserving flexibility to address future challenges and opportunities. Through disciplined budgeting, conservative financial practices, and strategic investment in municipal services, the City continues to advance its vision of providing exceptional public services while protecting the fiscal health of the organization for current and future generations.

Summary

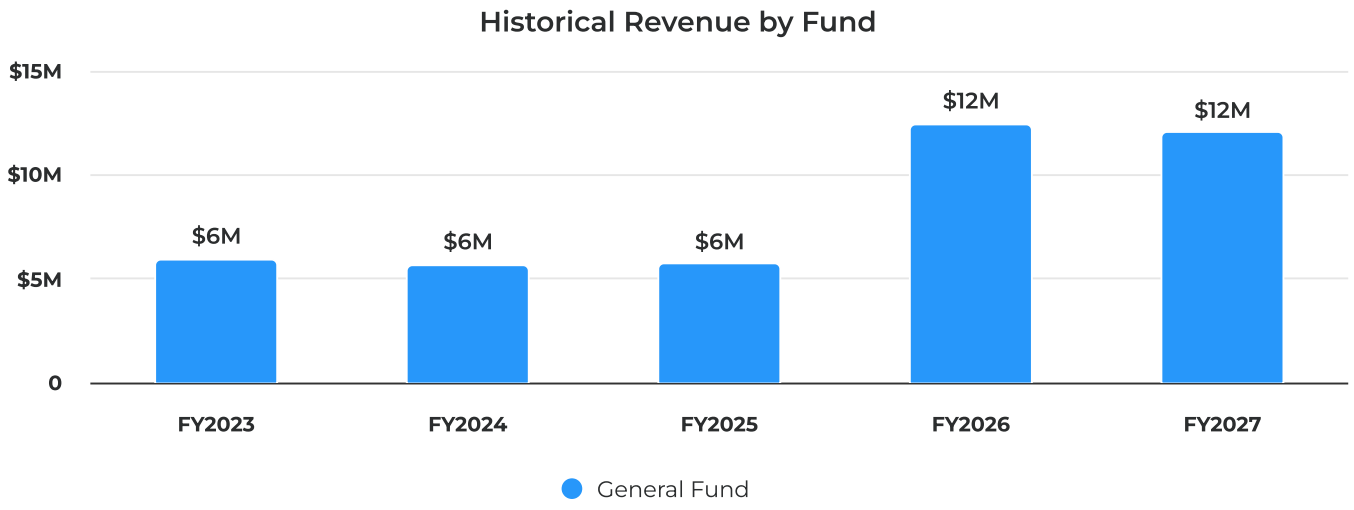


Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2026 Adopted	FY 2027 Budgeted
Beginning Fund Balance	**$5,863,337.00**	**$4,983,908.00**
Revenues		
Taxes	$4,468,000.00	$5,039,200.00
Charges for Services	$474,350.00	$520,455.00
Licenses & Permits	$185,000.00	$73,580.00
Fines & Forfeitures	$155,000.00	$160,000.00
Other Revenue	$6,585,072.22	$5,355,879.40
Grants	$589,087.00	$894,567.00
Total Revenues	**$12,456,509.22**	**$12,043,681.40**
Expenditures		
Salaries & Benefits	$4,157,456.00	$4,247,691.00
Professional & Technical Services	$1,281,677.00	$1,603,940.38
Materials & Supplies	$223,887.00	$248,380.00
Infrastructure	$55,382.03	$929,767.00
Capital Outlay	$198,127.00	$183,333.00
Total Expenditures	**$5,916,529.03**	**$7,213,111.38**
Total Revenues Less Expenditures	**$6,539,980.19**	**$4,830,570.02**
Ending Fund Balance	**$12,403,317.19**	**$9,814,478.02**

Revenues by Fund



FY27 Revenues by Fund



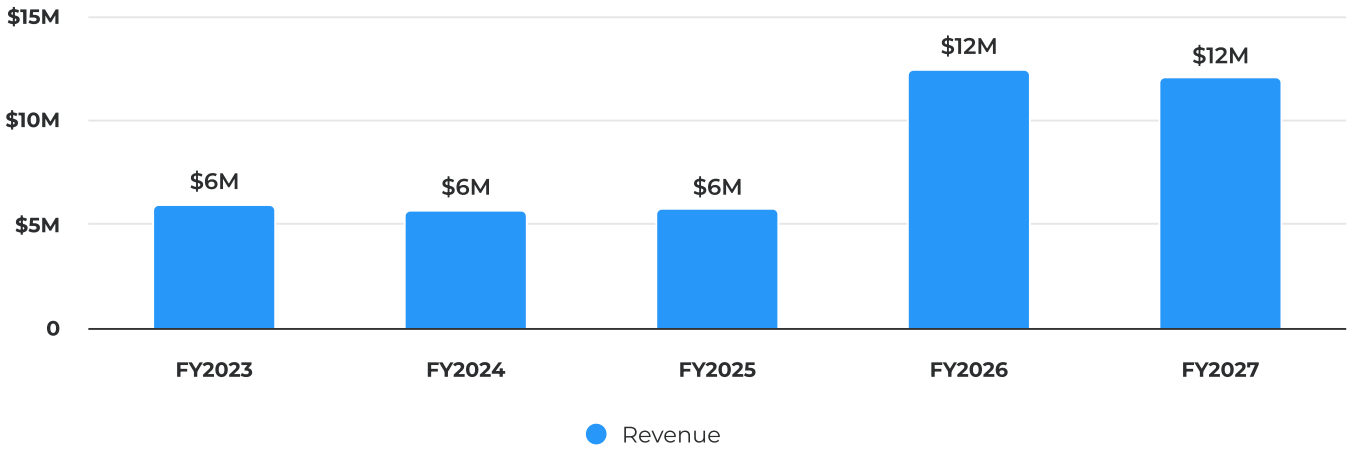
General Fund **$12,043,681** 100.00%

Revenues by Fund

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
General Fund	$12,456,509.22	$12,043,681.40	-3.31%
Total Revenues	**$12,456,509.22**	**$12,043,681.40**	**-3.31%**

Revenues by Department

Historical Revenue by Department



FY27 Revenues by Department

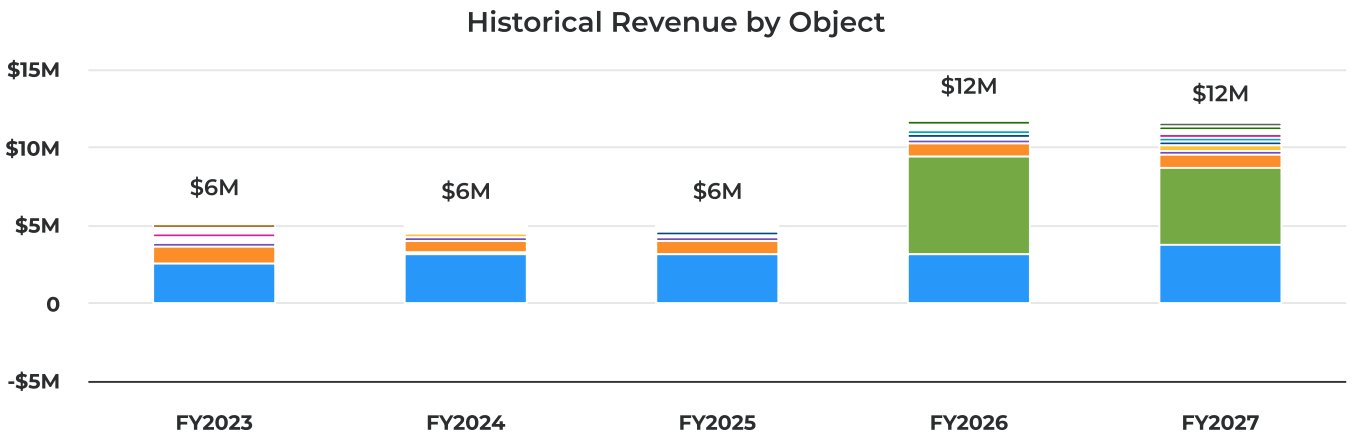


Revenue **$12,043,681** 100.00%

Revenues by Department

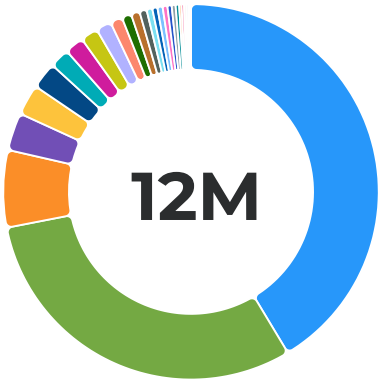
Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Revenue	$12,456,509.22	$12,043,681.40	-3.31%
Total Revenues	**$12,456,509.22**	**$12,043,681.40**	**-3.31%**

Revenues by Object



- Returned check fee
- Parks Activity Fees
- Printing Fees
- Contributions & Donations
- Entertainment
- Parking Fines
- Police Tech Fee
- Alcohol Beverage Licenses
- Real Estate Transfer Tax
- Motor Vehicle Tax
- Intangible tax
- Interest Earned
- Rtp Grants
- FLPA Grant State
- Franchise fees
- Local Option Sales Tax
- Election Qualifying Fee
- Incident reports
- Alcohol Pouring Permit
- Property Rental Fees
- Other Miscellaneous Revenue
- Fire Marshal Fees
- Admin Fee
- Cell Tower Land Lease Revenue
- Special Event Revenue
- Land Disturbance Permits (Land Disturbance Permits)
- Planning & Development Fees ()
- Federal Grants
- Building Permits
- Fines & Forfeitures
- State Grants
- Unassigned Use Of Fund Balance
- Background Check Fees
- Insurance Proceeds
- Property Rental Fees (House)
- Property Tax - Delinquent
- Sale of Fixed Assets
- Permits - Other
- Off-Duty Employee Charges
- Alcohol Beverage Excise Tax
- Special Events Permit
- Motor Vehicle Title Ad Valorem
- Business & Occupation Tax
- Proceeds from Capital Lease
- Parking Fees
- Trans in from Hotel Motel Fund
- Insurance Premium Tax
- Property Tax - Current Yr

FY27 Revenues by Object



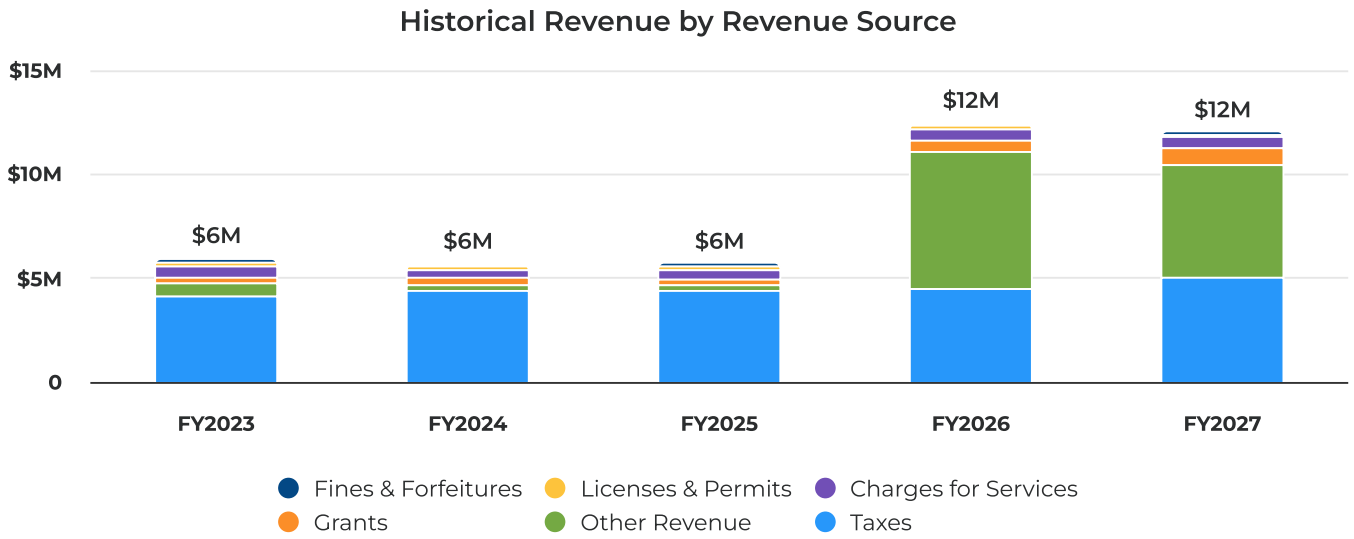
Unassigned Use Of Fund Balance	**$4,983,908**	41.38%
Property Tax - Current Yr	**$3,680,000**	30.56%
Local Option Sales Tax	**$800,000**	6.64%
State Grants	**$391,567**	3.25%
Insurance Premium Tax	**$320,000**	2.66%
Trans in from Hotel Motel Fund	**$276,006**	2.29%
Franchise fees	**$205,000**	1.70%
Rtp Grants	**$198,000**	1.64%
Federal Grants	**$180,000**	1.49%
Fines & Forfeitures	**$160,000**	1.33%
FLPA Grant State	**$125,000**	1.04%
Parking Fees	**$99,775**	0.83%
Motor Vehicle Tax	**$90,000**	0.75%
Off-Duty Employee Charges	**$75,450**	0.63%
Business & Occupation Tax	**$60,000**	0.50%
Planning & Development Fees ()	**$54,000**	0.45%
Building Permits	**$52,169**	0.43%
Proceeds from Capital Lease	**$50,000**	0.42%
Interest Earned	**$45,000**	0.37%
Intangible tax	**$40,000**	0.33%
Special Events Permit	**$36,420**	0.30%
Real Estate Transfer Tax	**$25,000**	0.21%
Alcohol Beverage Excise Tax	**$24,200**	0.20%
Admin Fee	**$21,990**	0.18%
Alcohol Beverage Licenses	**$20,126**	0.17%
Police Tech Fee	**$20,000**	0.17%
Fire Marshal Fees	**$5,000**	0.04%
Parks Activity Fees	**$1,570**	0.01%
Printing Fees	**$1,000**	0.01%
Incident reports	**$965**	0.01%
Alcohol Pouring Permit	**$810**	0.01%
Permits - Other	**$475**	0.00%
Parking Fines	**$225**	0.00%
Returned check fee	**$25**	0.00%

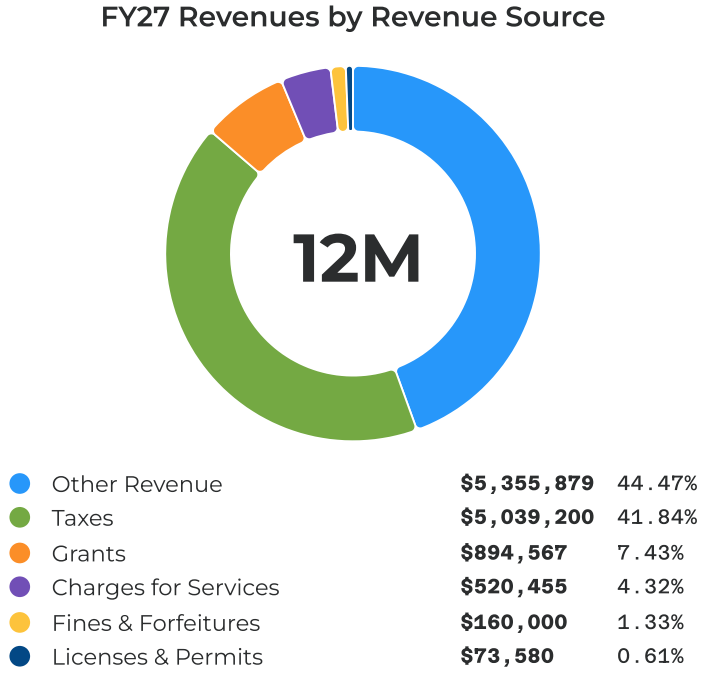
Revenues by Object

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Property Tax - Current Yr	$3,160,000.00	$3,680,000.00	16.46%
FLPA Grant State	$50,000.00	$125,000.00	150.00%
Motor Vehicle Tax	$8,000.00	$90,000.00	1,025.00%
Motor Vehicle Title Ad Valorem	$60,000.00		-100.00%
Intangible tax	$40,000.00	$40,000.00	
Real Estate Transfer Tax	$30,000.00	$25,000.00	-16.67%
Franchise fees	$195,000.00	$205,000.00	5.13%
Local Option Sales Tax	$800,000.00	$800,000.00	
Alcohol Beverage Excise Tax	$25,000.00	$24,200.00	-3.20%
Business & Occupation Tax	$65,000.00	$60,000.00	-7.69%
Insurance Premium Tax	$280,000.00	$320,000.00	14.29%
Alcohol Beverage Licenses	$20,200.00	$20,126.00	-0.37%
Alcohol Pouring Permit	$1,050.00	$810.00	-22.86%
Building Permits	$105,250.00	$52,169.00	-50.43%
Permits - Other	$8,500.00	$475.00	-94.41%
Fire Marshal Fees	$5,000.00	$5,000.00	
Entertainment	$5,000.00		-100.00%
State Grants	$161,087.00	$391,567.00	143.08%
Rtp Grants	$198,000.00	$198,000.00	
Federal Grants	$180,000.00	$180,000.00	
Admin Fee	$17,500.00	$21,990.00	25.66%
Returned check fee	$50.00	$25.00	-50.00%
Planning & Development Fees ()	$80,350.00	$54,000.00	-32.79%
Land Disturbance Permits (Land Disturbance Permits)	$50,000.00		-100.00%
Printing Fees	$750.00	$1,000.00	33.33%
Special Events Permit	$25,000.00	$36,420.00	45.68%
Off-Duty Employee Charges	$30,000.00	$75,450.00	151.50%
Incident reports	$650.00	$965.00	48.46%
Background Check Fees	$200.00		-100.00%
Parks Activity Fees	$500.00	$1,570.00	214.00%
Parking Fees	$95,000.00	$99,775.00	5.03%
Parking Fines	$5,000.00	$225.00	-95.50%
Fines & Forfeitures	$150,000.00	$160,000.00	6.67%
Interest Earned	$75,000.00	$45,000.00	-40.00%
Cell Tower Land Lease Revenue	$30,000.00		-100.00%
Other Miscellaneous Revenue	$20,000.00		-100.00%

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Trans in from Hotel Motel Fund	$217,851.00	$276,006.00	26.69%
Proceeds from Capital Lease		$50,000.00	
Unassigned Use Of Fund Balance	$6,241,571.22	$4,983,908.40	-20.15%
Police Tech Fee	$20,000.00	$20,000.00	
Total Revenues	**$12,456,509.22**	**$12,043,681.40**	**-3.31%**

Revenues by Revenue Source

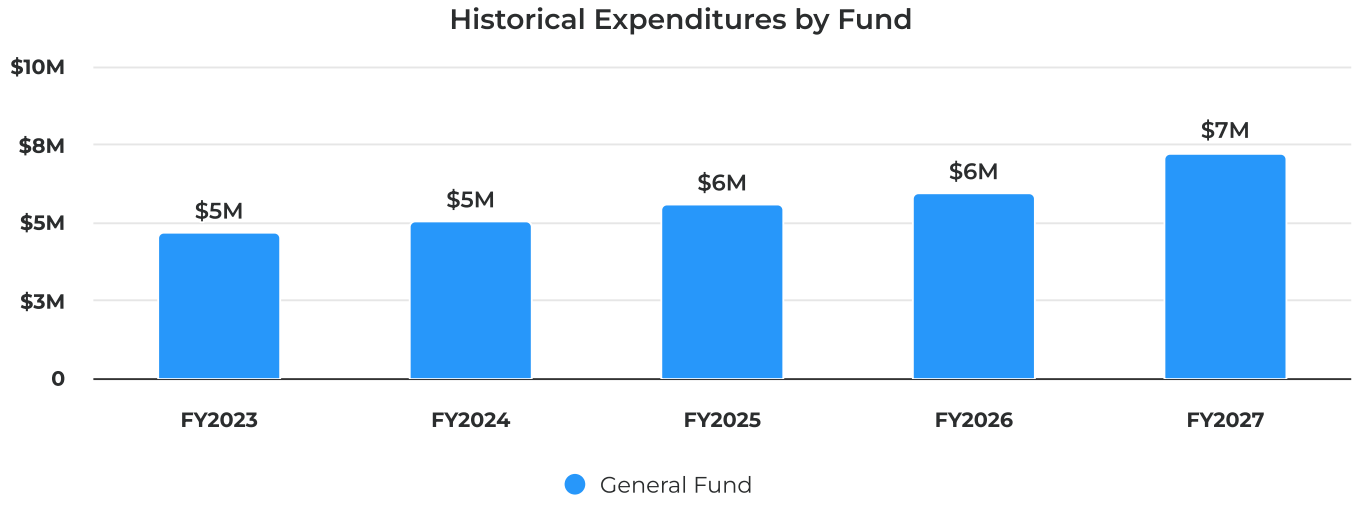


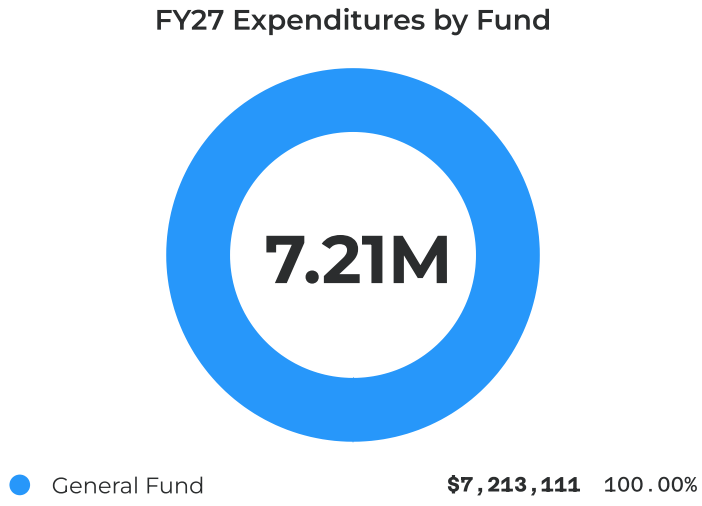


Revenues by Revenue Source

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Taxes	$4,468,000.00	$5,039,200.00	12.78%
Charges for Services	$474,350.00	$520,455.00	9.72%
Licenses & Permits	$185,000.00	$73,580.00	-60.23%
Fines & Forfeitures	$155,000.00	$160,000.00	3.23%
Other Revenue	$6,585,072.22	$5,355,879.40	-18.67%
Grants	$589,087.00	$894,567.00	51.86%
Total Revenues	**$12,456,509.22**	**$12,043,681.40**	**-3.31%**

Expenditures by Fund



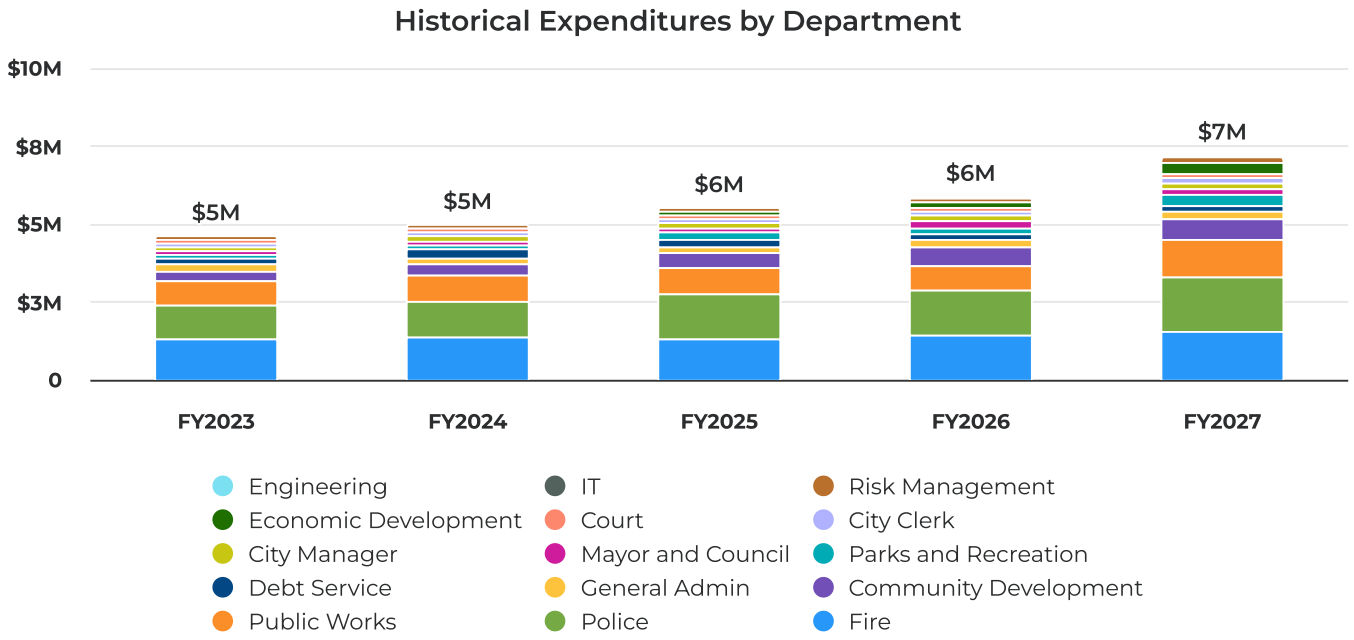


Expenditures by Fund

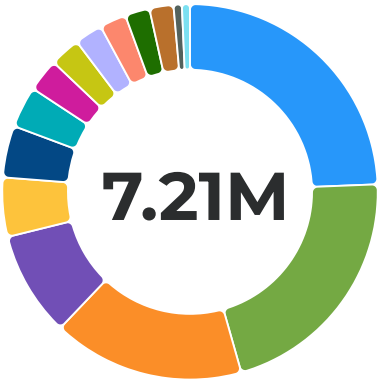
Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
General Fund	$5,916,529.03	$7,213,111.38	21.91%

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Total Expenditures	**$5,916,529.03**	**$7,213,111.38**	**21.91%**

Expenditures by Department



FY27 Expenditures by Department

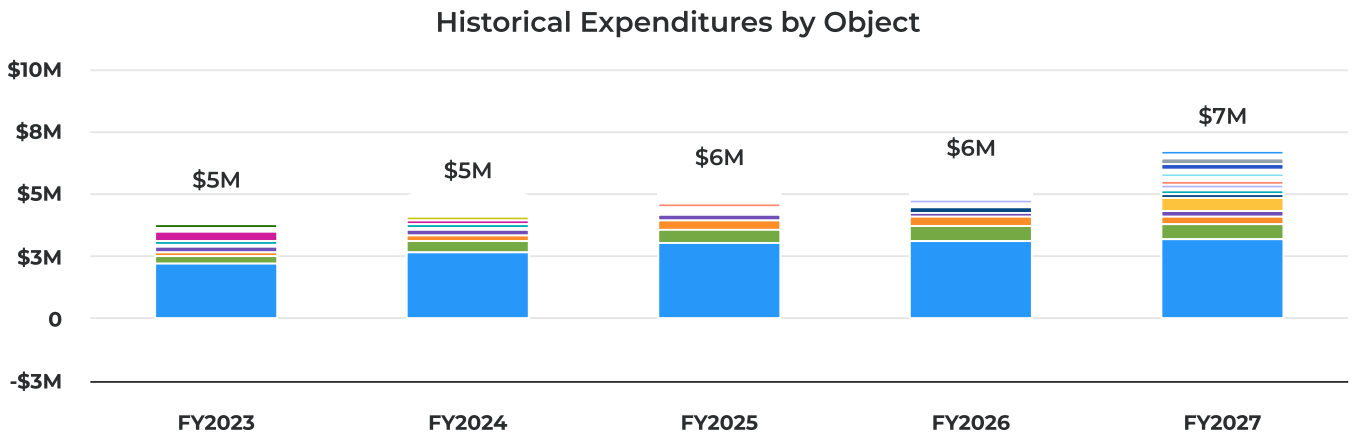


Police	**$1,757,471**	24.36%
Fire	**$1,530,868**	21.22%
Public Works	**$1,192,314**	16.53%
Community Development	**$651,076**	9.03%
Parks and Recreation	**$366,488**	5.08%
Economic Development	**$322,484**	4.47%
General Admin	**$257,089**	3.56%
Mayor and Council	**$203,326**	2.82%
City Manager	**$190,507**	2.64%
Debt Service	**$173,333**	2.40%
Risk Management	**$164,342**	2.28%
City Clerk	**$152,576**	2.12%
Court	**$150,076**	2.08%
IT	**$51,161**	0.71%
Engineering	**$50,000**	0.69%

Expenditures by Department

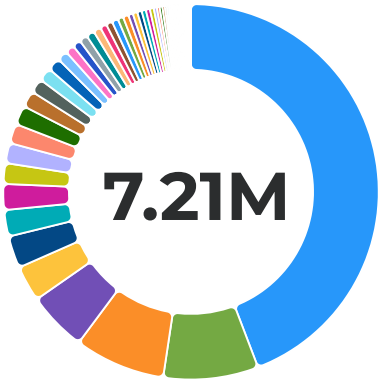
Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Mayor and Council	$247,530.00	$203,326.00	-17.86%
City Clerk	$136,681.00	$152,576.00	11.63%
City Manager	$180,793.00	$190,507.00	5.37%
General Admin	$239,969.00	$257,089.00	7.13%
IT	$98,222.03	$51,161.00	-47.91%
Risk Management	$124,798.00	$164,342.00	31.69%
Court	$134,441.00	$150,076.00	11.63%
Police	$1,423,724.00	$1,757,471.38	23.44%
Fire	$1,419,880.00	$1,530,868.00	7.82%
Public Works	$803,755.00	$1,192,314.00	48.34%
Engineering	$15,000.00	$50,000.00	233.33%
Parks and Recreation	$157,343.00	$366,488.00	132.92%
Community Development	$588,896.00	$651,076.00	10.56%
Economic Development	$147,370.00	$322,484.00	118.83%
Debt Service	$198,127.00	$173,333.00	-12.51%
Total Expenditures	**$5,916,529.03**	**$7,213,111.38**	**21.91%**

Expenditures by Object



- SALARIES & WAGES - Other
- Sunlife Accident
- Office Equipment
- Small equipment
- Office equipment
- Court Appointed Attorney Fees
- Non Recurring
- Code Books & Manuals
- Long Term Disability
- Tech Supplies
- Law Enforcement Equip
- Pre-Employment Testing
- Facility repair & maint
- Miantenance contracts
- Sunlife Critical Illness
- Short Term Disability
- Caduceus Drug Screens
- Grounds repair & maint
- CAPITAL LEASE
- Postage
- PROFESSION & TECHNICAL SERVICES - Other
- Bonus - regular employees
- Grounds Repair & Maint
- Other employee benefits - Other
- Printing
- Gas - utility
- Vehicle repair & maint
- Facility Repair & Maint
- Voluntary Life
- Advertising
- 401A Employer match (SS alt)
- Machinery & equipment
- Equipment Repair & Maint
- Training & education
- Vehicle Repair & Maint
- Land Improvements
- Medicare match
- Workers' Compensation
- 401A Employer Match (Ss Alt)
- Vehicles2
- Parks Infrastructure
- Group medical insurance
- Law enforcement liab insurance
- POAB
- Equipment repair & maint
- Credit card/bank fees
- Medical Supplies
- Rental Of Equipment/Vehicles
- General supplies - Other
- Building & building improvement
- Solicitor Fees
- Automobile liab insurance
- Retirement contributions
- Uniforms
- Infrastructure
- Electric - utility
- Rental of equipment/vehicles
- Overtime - regular employees
- Holiday pay - regular employees
- General liability insurance
- Contract Service
- Capital Lease - principal pymnt
- Salaries- regular employees
- Water/sewer
- Office Supplies
- Food/meals
- Telecom Equipment
- Payroll Services
- Various Supplies
- Unemployment insurance
- Interest on capital lease
- EMPLOYEE BENEFITS - Other
- Travel
- Profession Dues & Fees
- Community Outreach expenses
- 457-Deferred Comp match
- Contracted Professional Fees
- Communications
- Animal Control Services
- Roads Repair & Maintenance
- Fuel
- Legal Fees
- Professional Fees

FY27 Expenditures by Object



Salaries- regular employees	$3,188,053	44.20%
Parks Infrastructure	$589,567	8.17%
Group medical insurance	$564,346	7.82%
Professional Fees	$369,622	5.12%
Rental of equipment/vehicles	$221,751	3.07%
Land Improvements	$200,000	2.77%
General liability insurance	$164,342	2.28%
Capital Lease - principal pymnt	$160,841	2.23%
Contract Service	$128,786	1.79%
Infrastructure	$125,000	1.73%
Legal Fees	$121,400	1.68%
401A Employer Match (Ss Alt)	$119,328	1.65%
Fuel	$102,550	1.42%
Animal Control Services	$89,368	1.24%
Communications	$85,540	1.19%
Holiday pay - regular employees	$81,367	1.13%
Roads Repair & Maintenance	$65,000	0.90%
Medicare match	$56,659	0.79%
Contracted Professional Fees	$51,735	0.72%
Vehicle Repair & Maint	$51,620	0.72%
457-Deferred Comp match	$50,667	0.70%
Overtime - regular employees	$47,024	0.65%
Workers' Compensation	$40,859	0.57%
Electric - utility	$39,500	0.55%
Rental Of Equipment/Vehicles	$39,012	0.54%
Uniforms	$34,400	0.48%
Training & education	$33,455	0.46%
EMPLOYEE BENEFITS - Other	$29,160	0.40%
Travel	$28,274	0.39%
Profession Dues & Fees	$28,035	0.39%
Equipment Repair & Maint	$26,500	0.37%
Solicitor Fees	$25,000	0.35%
Advertising	$24,300	0.34%
Bonus - regular employees	$19,685	0.27%
Voluntary Life	$17,338	0.24%
Facility Repair & Maint	$17,000	0.24%
Unemployment insurance	$14,988	0.21%
General supplies - Other	$12,750	0.18%
Interest on capital lease	$12,492	0.17%

Machinery & equipment	**$11,500**	0.16%
Food/meals	**$11,400**	0.16%
Other employee benefits - Other	**$10,404**	0.14%
Non Recurring	**$10,000**	0.14%
Community Outreach expenses	**$10,000**	0.14%
Office Supplies	**$8,450**	0.12%
Payroll Services	**$8,350**	0.12%
Gas - utility	**$8,000**	0.11%
Credit card/bank fees	**$7,250**	0.10%
Various Supplies	**$7,208**	0.10%
POAB	**$6,720**	0.09%
Medical Supplies	**$6,292**	0.09%
Printing	**$6,250**	0.09%
Water/sewer	**$5,330**	0.07%
Grounds Repair & Maint	**$4,500**	0.06%
Miantenance contracts	**$3,200**	0.04%
Telecom Equipment	**$2,500**	0.03%
Postage	**$2,500**	0.03%
Pre-Employment Testing	**$1,650**	0.02%
Office equipment	**$1,200**	0.02%
Retirement contributions	**$1,093**	0.02%
Caduceus Drug Screens	**$1,000**	0.01%
Court Appointed Attorney Fees	**$1,000**	0.01%

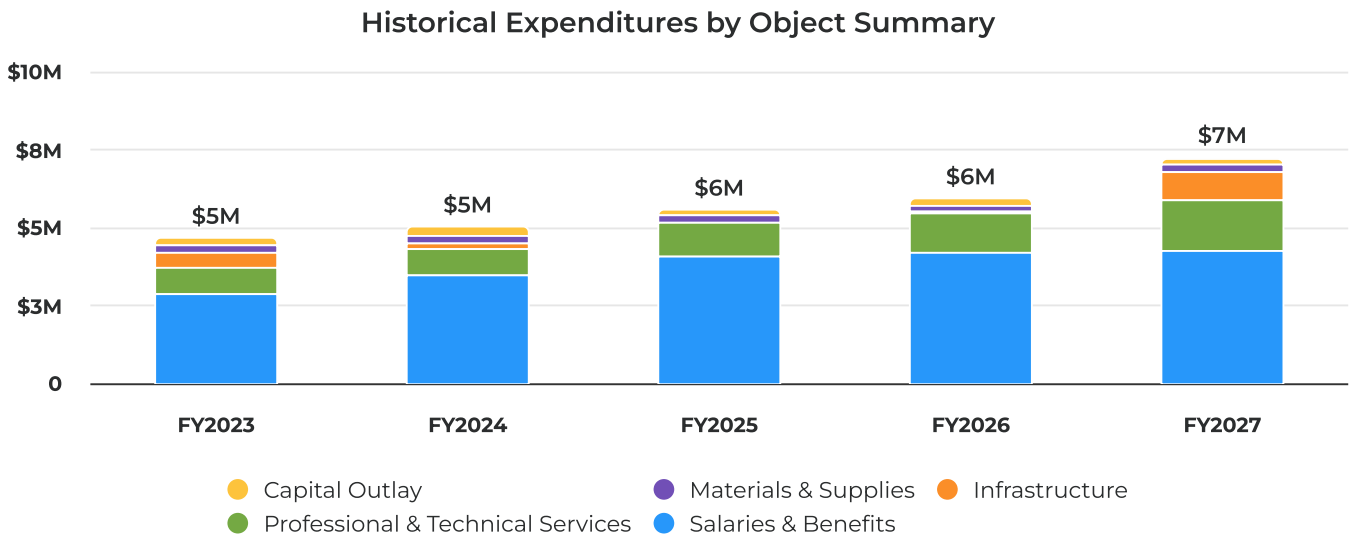
Expenditures by Object

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Salaries- regular employees	$3,144,321.00	$3,188,053.00	1.39%
Overtime - regular employees	$43,889.00	$47,024.00	7.14%
Holiday pay - regular employees	$75,847.00	$81,367.00	7.28%
Bonus - regular employees		$19,685.00	
EMPLOYEE BENEFITS - Other	$27,171.00	$29,160.00	7.32%
457-Deferred Comp match	$50,539.00	$50,667.00	0.25%
Group medical insurance	$530,977.00	$564,346.00	6.28%
Voluntary Life	$15,691.00	$17,338.00	10.50%
POAB	$6,720.00	$6,720.00	
401A Employer Match (Ss Alt)	$117,435.00	$119,328.00	1.61%
Medicare match	$55,419.00	$56,659.00	2.24%
Retirement contributions		$1,093.00	
Unemployment insurance	$14,168.00	$14,988.00	5.79%
Workers' Compensation	$64,875.00	$40,859.00	-37.02%
Other employee benefits - Other	$10,404.00	$10,404.00	

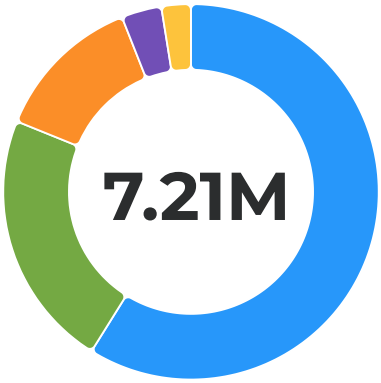
Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Credit card/bank fees	$7,250.00	$7,250.00	
Professional Fees	$396,118.00	$369,622.00	-6.69%
Solicitor Fees	$18,000.00	$25,000.00	38.89%
Court Appointed Attorney Fees	$3,600.00	$1,000.00	-72.22%
Caduceus Drug Screens	$750.00	$1,000.00	33.33%
Legal Fees	$185,600.00	$121,400.00	-34.59%
Payroll Services	$7,280.00	$8,350.00	14.70%
Pre-Employment Testing	$1,650.00	$1,650.00	
Contracted Professional Fees	$56,930.00	$51,735.00	-9.13%
Equipment Repair & Maint	$30,490.00	$26,500.00	-13.09%
Facility Repair & Maint	$16,421.00	$17,000.00	3.53%
Vehicle Repair & Maint	$36,000.00	$51,620.00	43.39%
Grounds Repair & Maint	$6,000.00	$4,500.00	-25.00%
Rental Of Equipment/Vehicles	$1,000.00	$39,012.00	3,801.20%
Equipment repair & maint	$6,000.00		-100.00%
Facility repair & maint	$2,000.00		-100.00%
Vehicle repair & maint	$1,000.00		-100.00%
Grounds repair & maint	$4,200.00		-100.00%
Roads Repair & Maintenance	$65,200.00	$65,000.00	-0.31%
Rental of equipment/vehicles		$221,751.00	
Miantenance contracts	$3,000.00	$3,200.00	6.67%
General liability insurance	$124,798.00	$164,342.00	31.69%
Communications	$36,160.00	$85,540.00	136.56%
Advertising	$22,750.00	$24,300.00	6.81%
Animal Control Services	$89,368.00	$89,368.00	
Printing	$6,350.00	$6,250.00	-1.57%
Travel	$23,971.00	$28,274.00	17.95%
Profession Dues & Fees	$26,051.00	$28,035.00	7.62%
Training & education	$28,633.00	$33,455.00	16.84%
Contract Service	$75,107.00	$128,786.38	71.47%
General supplies - Other	$21,305.00	$12,750.00	-40.15%
Postage	$2,000.00	$2,500.00	25.00%
Office Supplies	$5,850.00	$8,450.00	44.44%
Medical Supplies	$12,584.00	$6,292.00	-50.00%
Various Supplies	$8,508.00	$7,208.00	-15.28%
Water/sewer	$4,850.00	$5,330.00	9.90%
Gas - utility	$8,000.00	$8,000.00	
Electric - utility	$36,000.00	$39,500.00	9.72%
Food/meals	$7,450.00	$11,400.00	53.02%

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Community Outreach expenses	$10,000.00	$10,000.00	
Fuel	$91,350.00	$102,550.00	12.26%
Uniforms	$15,990.00	$34,400.00	115.13%
Infrastructure		$125,000.00	
Parks Infrastructure		$589,567.00	
Machinery & equipment	$26,582.03	$11,500.00	-56.74%
Telecom Equipment	$28,380.00	$2,500.00	-91.19%
Office equipment	$420.00	$1,200.00	185.71%
Land Improvements		$200,000.00	
Non Recurring		$10,000.00	
Capital Lease - principal pymnt	$186,025.00	$160,841.00	-13.54%
Interest on capital lease	$12,102.00	$12,492.00	3.22%
Total Expenditures	**$5,916,529.03**	**$7,213,111.38**	**21.91%**

Expenditures by Object Summary



FY27 Expenditures by Object Summary



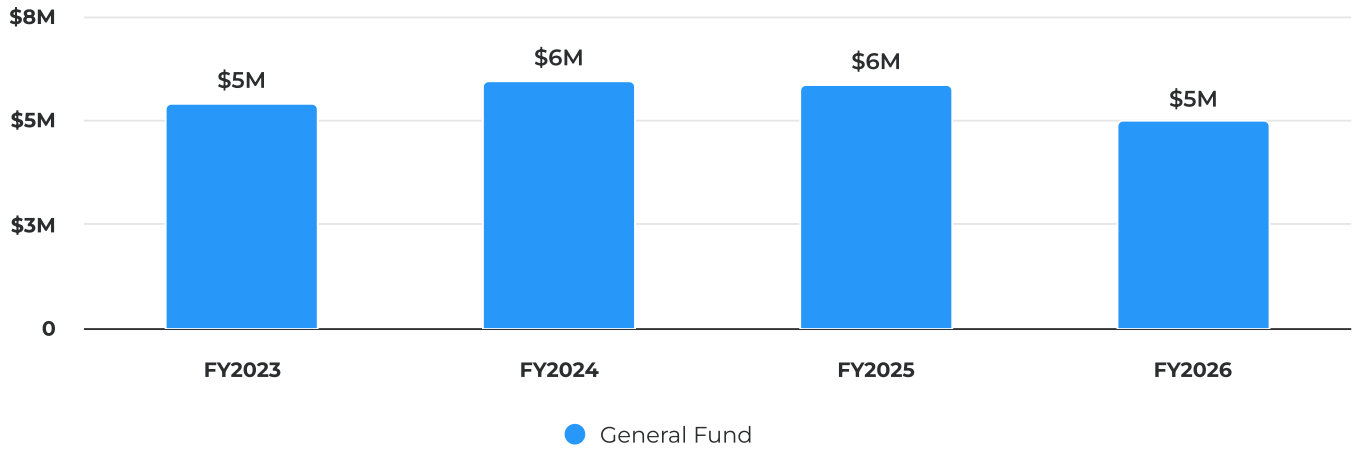
Salaries & Benefits	**$4,247,691**	58.89%
Professional & Technical Services	**$1,603,940**	22.24%
Infrastructure	**$929,767**	12.89%
Materials & Supplies	**$248,380**	3.44%
Capital Outlay	**$183,333**	2.54%

Expenditures by Object Summary

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Salaries & Benefits	$4,157,456.00	$4,247,691.00	2.17%
Professional & Technical Services	$1,281,677.00	$1,603,940.38	25.14%
Materials & Supplies	$223,887.00	$248,380.00	10.94%
Infrastructure	$55,382.03	$929,767.00	1,578.82%
Capital Outlay	$198,127.00	$183,333.00	-7.47%
Total Expenditures	**$5,916,529.03**	**$7,213,111.38**	**21.91%**

Fund Balance

Fund Balance Projections



Financial Summary

Fund Balance	FY 2026	FY 2027	FY 2026 vs. FY 2027 (% Change)	FY 2026 vs. FY 2027 ($ Change)
General Fund	$4,983,908.00		-100.00%	-$4,983,908.00
Total Fund Balance	**$4,983,908.00**		**-100.00%**	**-$4,983,908.00**

Hotel/Motel Excise Tax Fund

Purpose of the Hotel/Motel Fund Budget

The FY2027 Hotel/Motel Fund Budget represents the City of Chattahoochee Hills' commitment to promoting tourism, supporting economic development, and enhancing community amenities through the responsible management of hotel/motel excise tax revenues. This fund is established to account for revenues collected through the City's hotel/motel lodging tax and to ensure that these resources are used in accordance with applicable state laws and local priorities that support tourism-related activities and facilities.

The Hotel/Motel Fund is a special revenue fund that provides a transparent mechanism for accounting for restricted revenues dedicated to tourism promotion and tourism-related expenditures. By separately accounting for these resources, the City demonstrates its commitment to financial accountability, compliance with legal requirements, and clear communication regarding the use of restricted funds.

The FY2027 Hotel/Motel Fund Budget supports initiatives that contribute to attracting visitors, enhancing the City's visibility, promoting local destinations, and strengthening economic activity associated with tourism. Investments supported through this fund are intended to generate community benefits by encouraging tourism-related spending, supporting local businesses, and showcasing the unique natural, cultural, and recreational assets of Chattahoochee Hills.

The City recognizes that tourism and destination development play an important role in expanding economic opportunities while preserving the community's distinctive character. Hotel/motel tax revenues provide a dedicated funding source that allows the City to support activities that increase visitor awareness, enhance the visitor experience, and promote the City as a desirable destination.

Funding priorities within the FY2027 Hotel/Motel Fund may include eligible expenditures such as:

- Tourism marketing and promotional activities
- Visitor information and destination promotion
- Support for tourism-related events and programs
- Improvements that enhance visitor experiences
- Partnerships with eligible tourism and economic development organizations
- Promotional materials and communication efforts
- Other tourism-related activities authorized under applicable state law

The Hotel/Motel Fund Budget is developed as part of the City's comprehensive annual budget process and is reviewed alongside the General Fund, Capital Budget, Capital Improvement Program, and other special revenue funds. This coordinated approach ensures that tourism-related investments are evaluated within the context of the City's overall strategic priorities, financial condition, and long-term goals.

Revenue projections for the Hotel/Motel Fund are developed using historical collections, economic trends, anticipated lodging activity, and other relevant factors affecting visitor activity within the City. Because hotel/motel tax revenues may fluctuate based on economic conditions, travel patterns, and market activity, the City takes a conservative approach when estimating available resources and prioritizing expenditures.

The City maintains appropriate controls over Hotel/Motel Fund resources to ensure that expenditures comply with statutory requirements and are used exclusively for eligible tourism-related purposes. Budget monitoring, financial reporting, and annual review processes provide accountability to elected officials, residents, lodging partners, and other stakeholders regarding the collection and use of these dedicated revenues.

The FY2027 Hotel/Motel Fund Budget supports the City's broader vision of responsible growth and community enhancement by investing in programs and activities that highlight Chattahoochee Hills' unique assets, including its scenic landscapes, recreational opportunities, cultural resources, agricultural heritage, and community events. Through strategic use of hotel/motel tax revenues, the City seeks to increase awareness of the community, encourage responsible visitation, and create positive economic impacts.

As part of the annual budget process, the City evaluates the effectiveness of funded activities, considers changing tourism trends, and adjusts funding priorities to ensure resources are directed toward initiatives that provide measurable community benefits. This ongoing evaluation supports transparency, fiscal responsibility, and alignment between tourism investments and the City's strategic objectives.

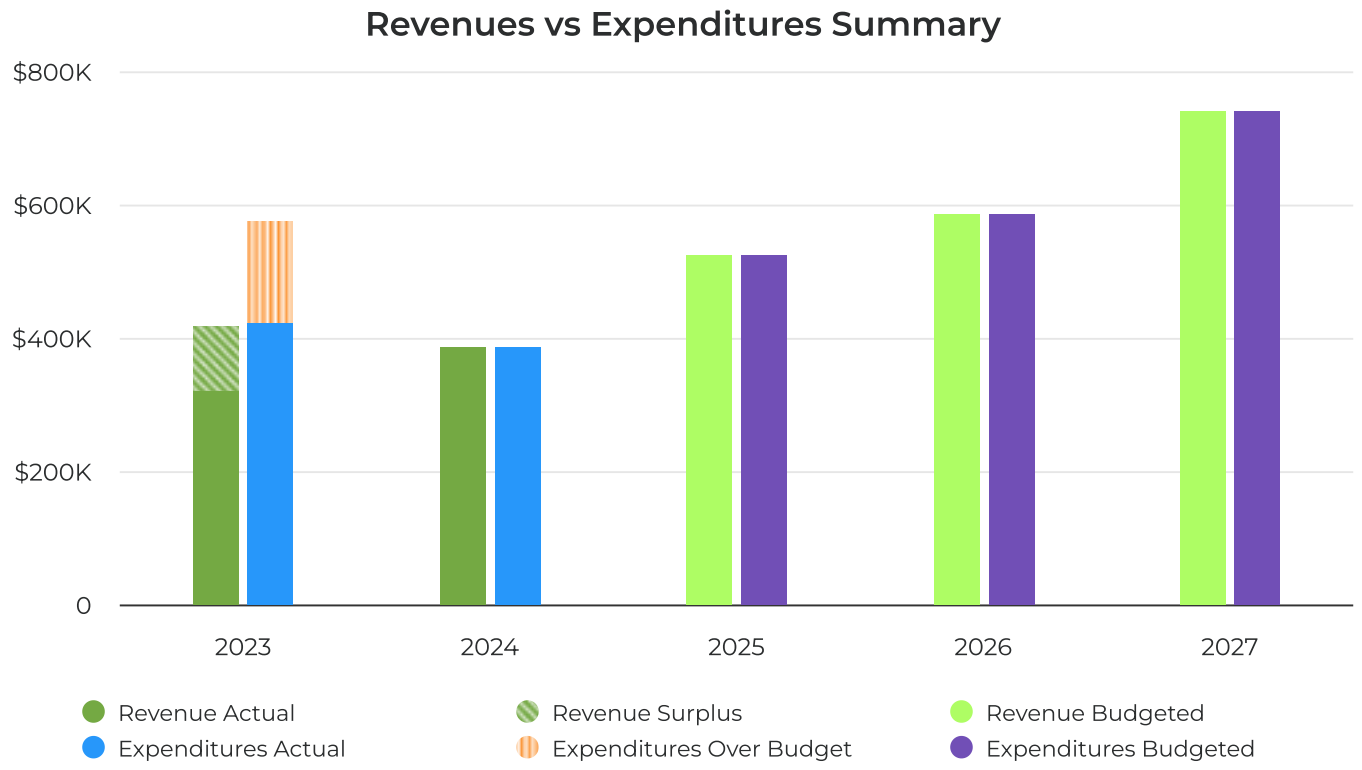
The City of Chattahoochee Hills remains committed to managing Hotel/Motel Fund resources in a manner that supports tourism development, strengthens economic vitality, and enhances the quality of life for residents. The FY2027 Hotel/Motel Fund Budget demonstrates the City's dedication to using restricted revenues responsibly while advancing opportunities that showcase the community and contribute to its long-term success.

Relationship to the Overall Budget

The Hotel/Motel Fund complements the City's overall financial plan by providing a dedicated funding source for tourism-related activities that are separate from general governmental operations. Maintaining this fund separately allows the City to:

- Ensure compliance with legal restrictions on hotel/motel tax revenues.
- Provide transparency regarding the collection and expenditure of tourism funds.
- Align tourism investments with broader community and economic development goals.
- Evaluate the effectiveness of tourism-related programs and initiatives.
- Demonstrate accountability to residents and stakeholders.

Summary

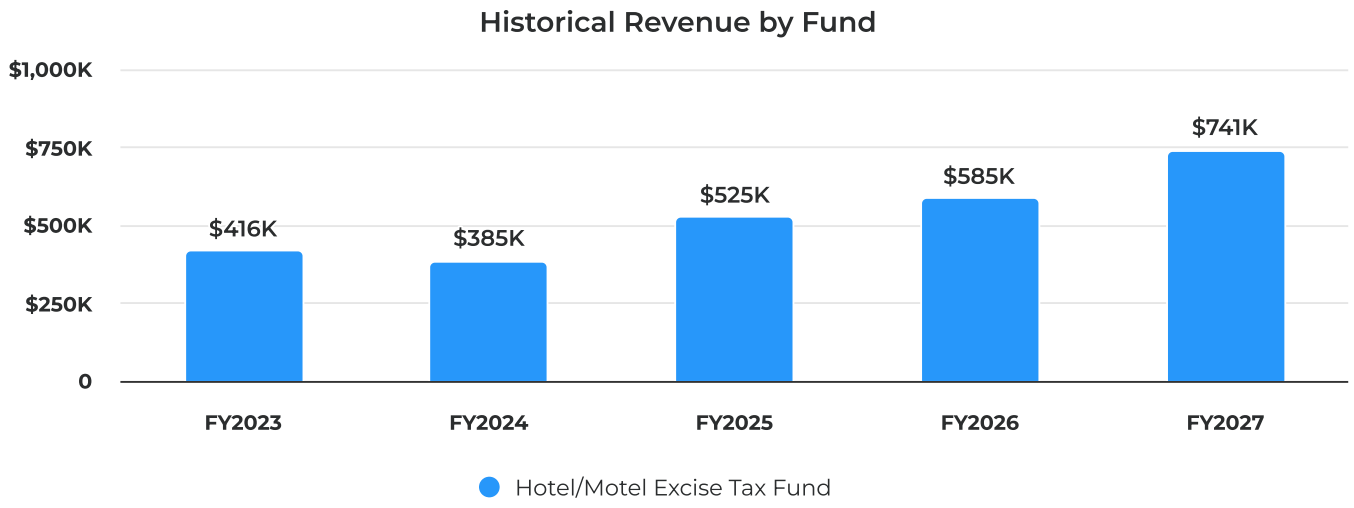


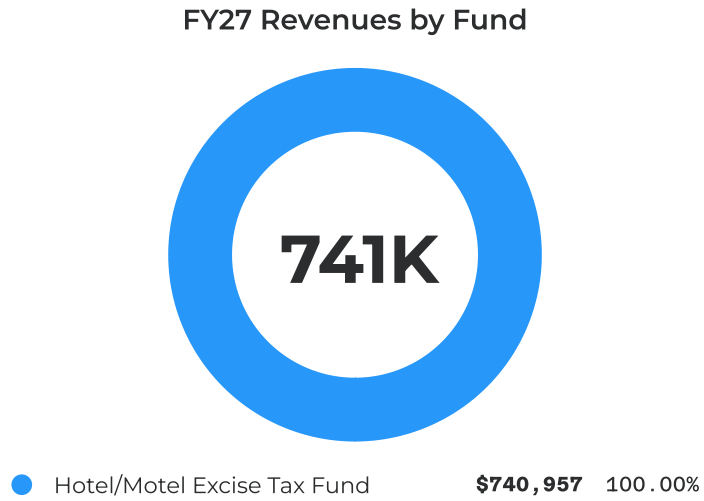
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2026 Adopted	FY 2027 Budgeted
Beginning Fund Balance	**$222,505.00**	**$215,957.00**
Revenues		
Taxes	$362,332.00	$525,000.00
Other Revenue	$222,502.00	$215,957.00
Total Revenues	**$584,834.00**	**$740,957.00**
Expenditures		
Professional & Technical Services	$112,193.00	$85,464.00
Materials & Supplies	$19,840.00	$93,369.00
Infrastructure	$6,430.00	$56,430.00
Capital Outlay	$228,520.00	$229,688.00
Transfers out	$217,851.00	$276,006.00
Total Expenditures	**$584,834.00**	**$740,957.00**
Total Revenues Less Expenditures		
Ending Fund Balance	**$222,505.00**	**$215,957.00**

Revenues by Fund

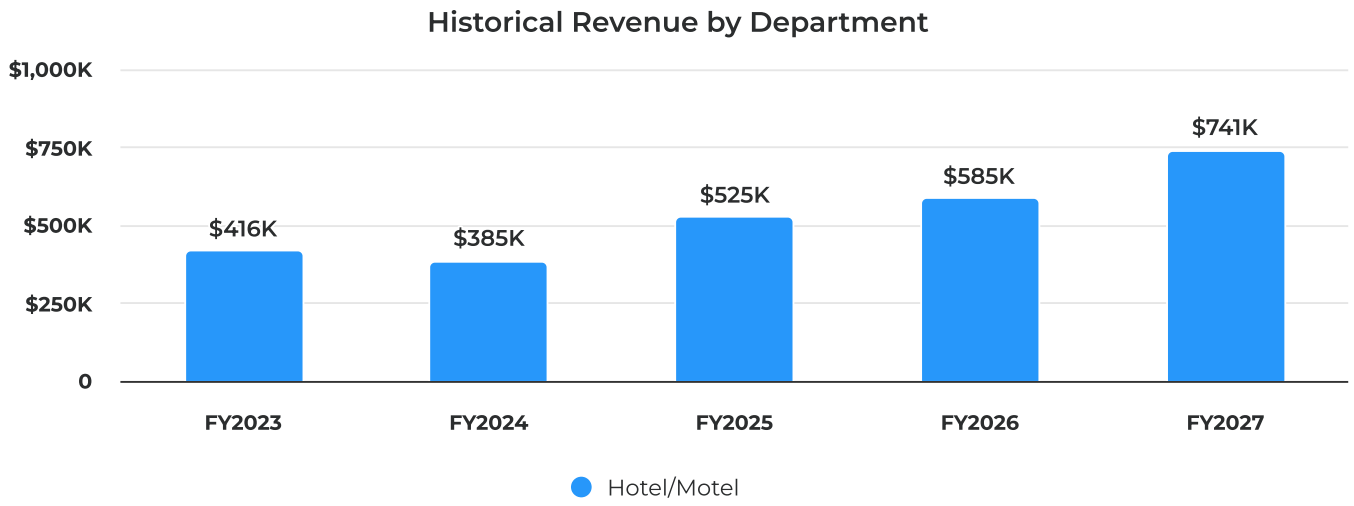


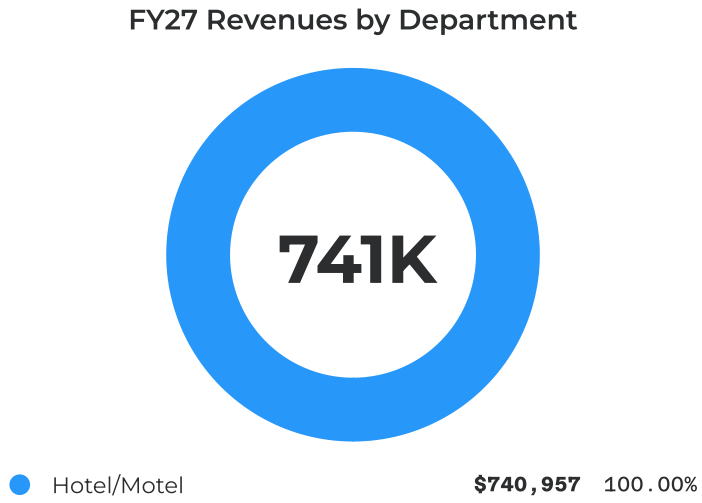


Revenues by Fund

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Hotel/Motel Excise Tax Fund	$584,834.00	$740,957.00	26.70%
Total Revenues	**$584,834.00**	**$740,957.00**	**26.70%**

Revenues by Department

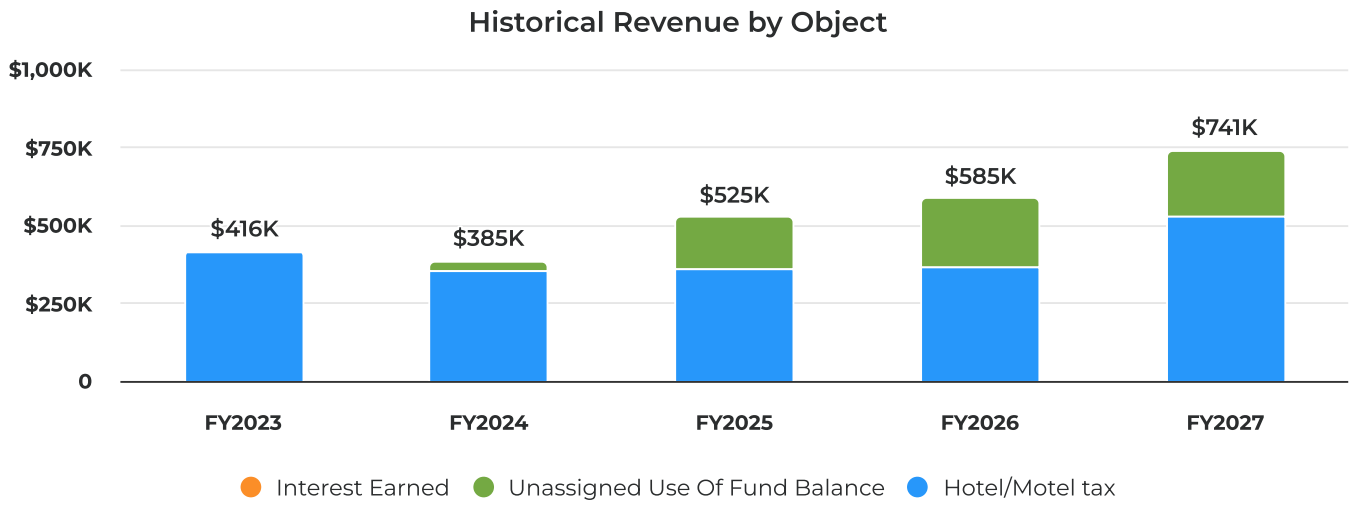


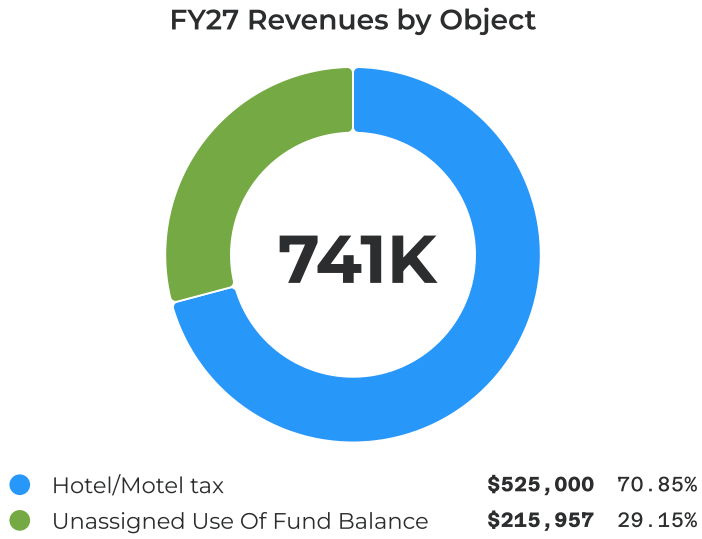


Revenues by Department

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Hotel/Motel	$584,834.00	$740,957.00	26.70%
Total Revenues	**$584,834.00**	**$740,957.00**	**26.70%**

Revenues by Object

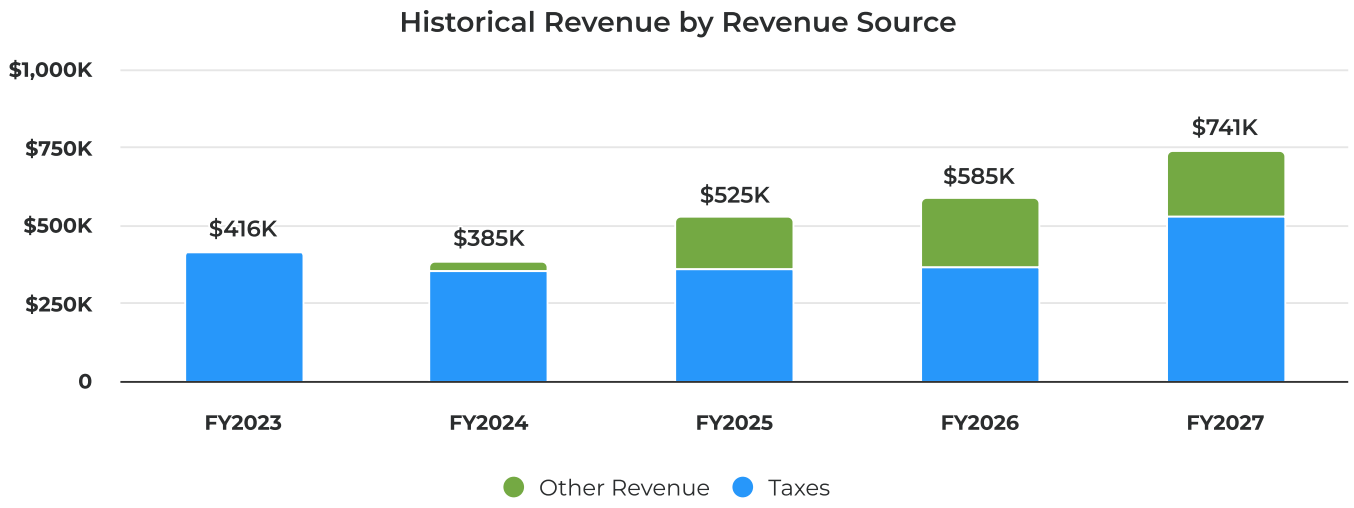


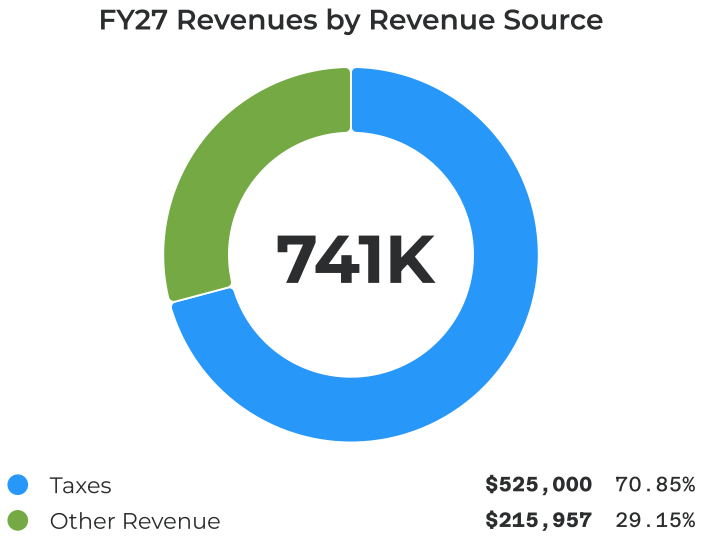


Revenues by Object

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Hotel/Motel tax	$362,332.00	$525,000.00	44.89%
Unassigned Use Of Fund Balance	$222,502.00	$215,957.00	-2.94%
Total Revenues	**$584,834.00**	**$740,957.00**	**26.70%**

Revenues by Revenue Source

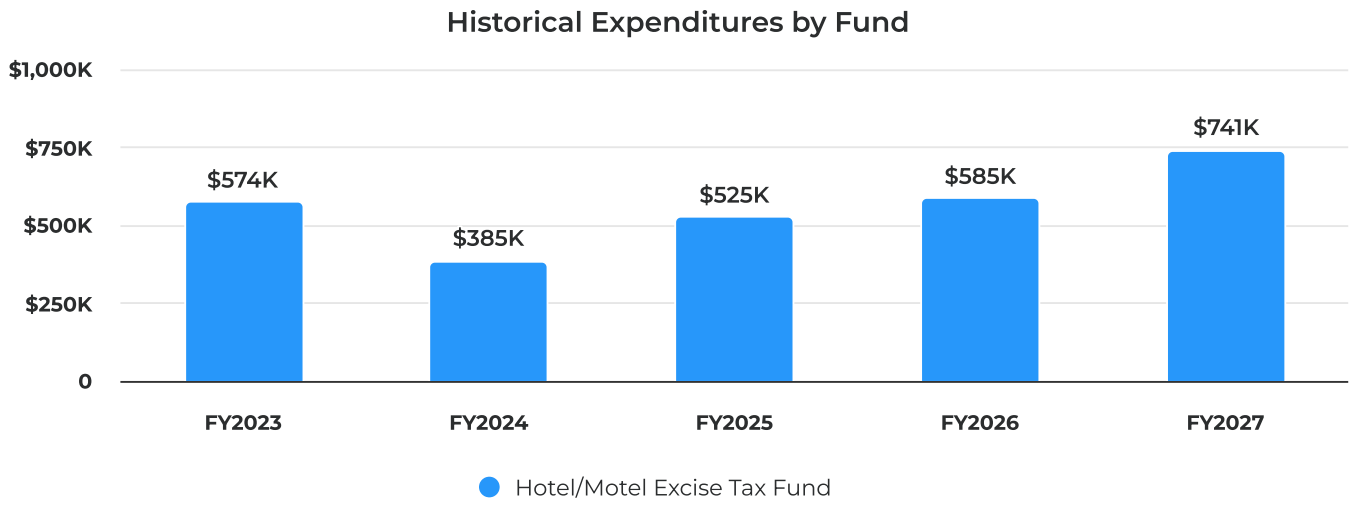


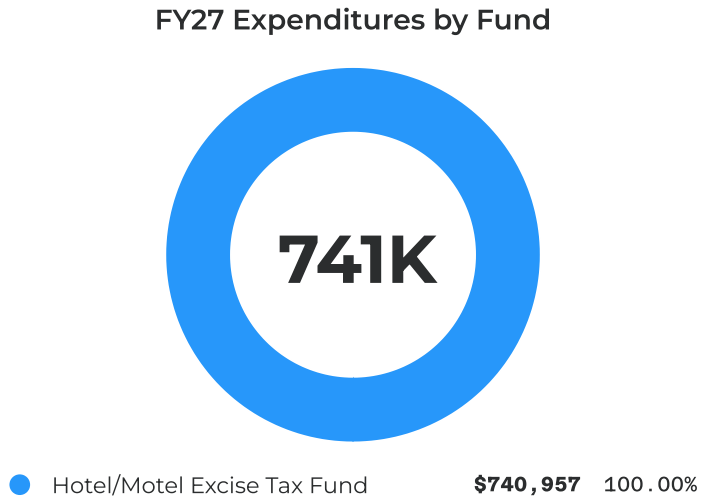


Revenues by Revenue Source

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Taxes	$362,332.00	$525,000.00	44.89%
Other Revenue	$222,502.00	$215,957.00	-2.94%
Total Revenues	**$584,834.00**	**$740,957.00**	**26.70%**

Expenditures by Fund

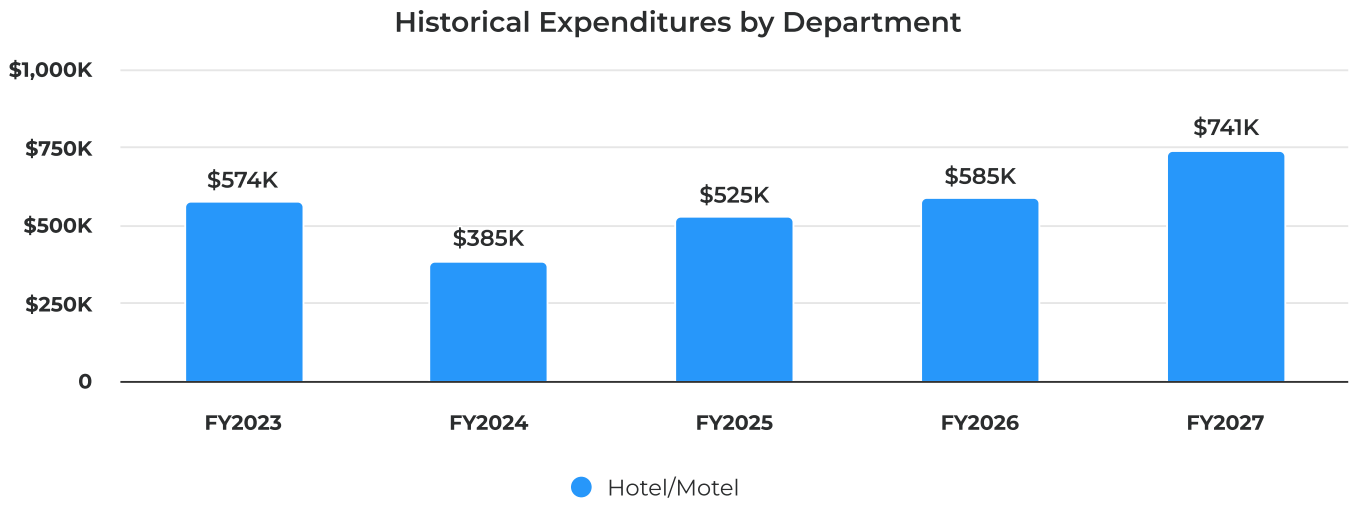


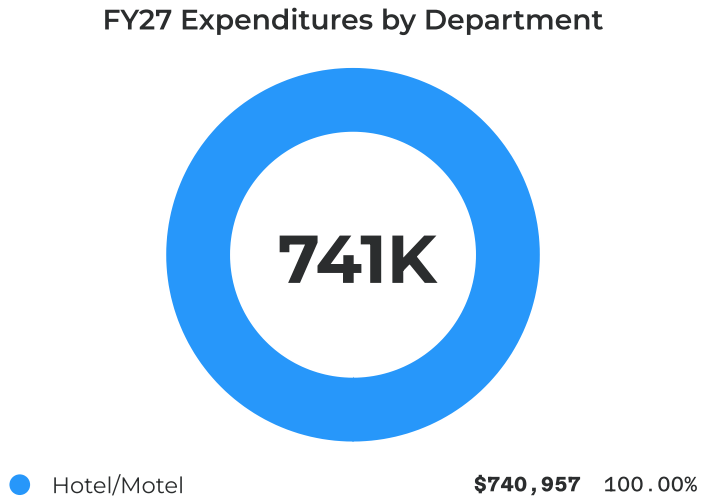


Expenditures by Fund

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Hotel/Motel Excise Tax Fund	$584,834.00	$740,957.00	26.70%
Total Expenditures	**$584,834.00**	**$740,957.00**	**26.70%**

Expenditures by Department

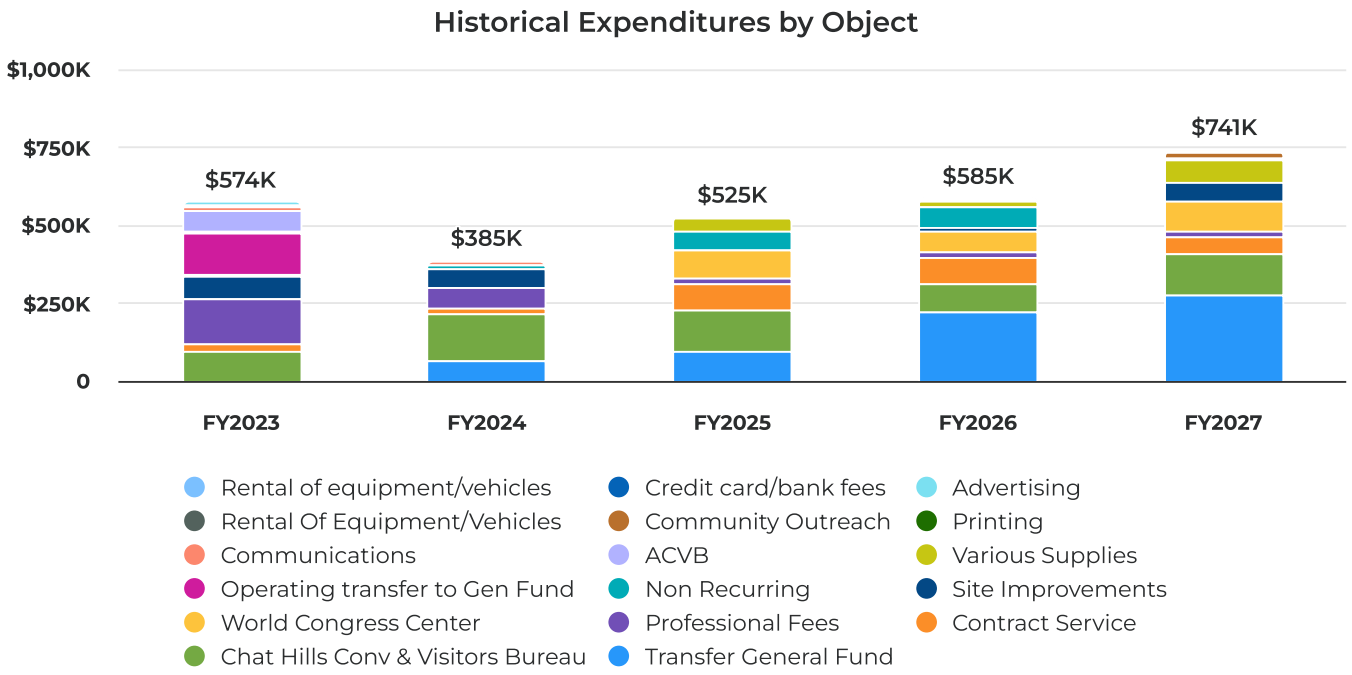


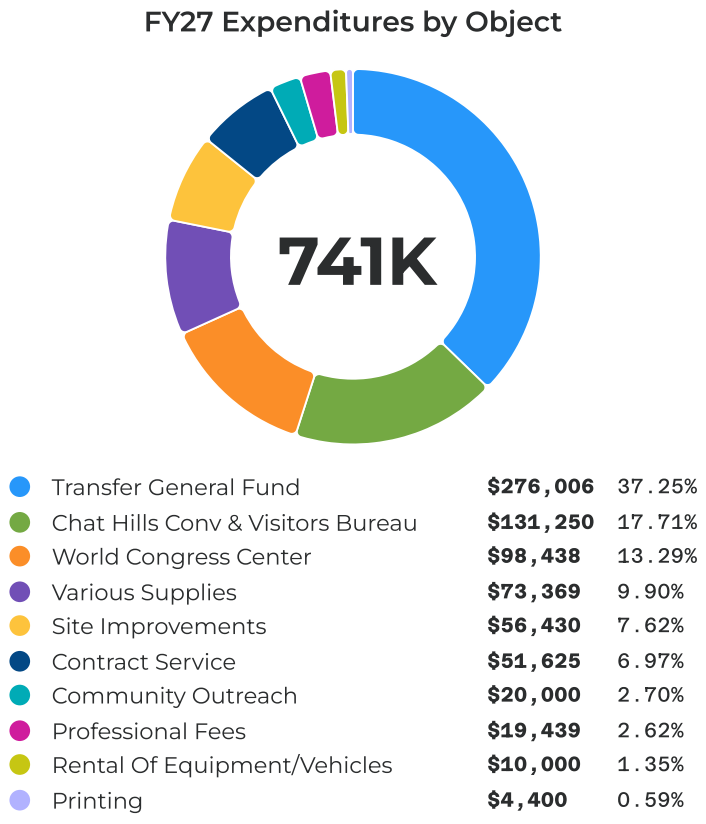


Expenditures by Department

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Hotel/Motel	$584,834.00	$740,957.00	26.70%
Total Expenditures	**$584,834.00**	**$740,957.00**	**26.70%**

Expenditures by Object



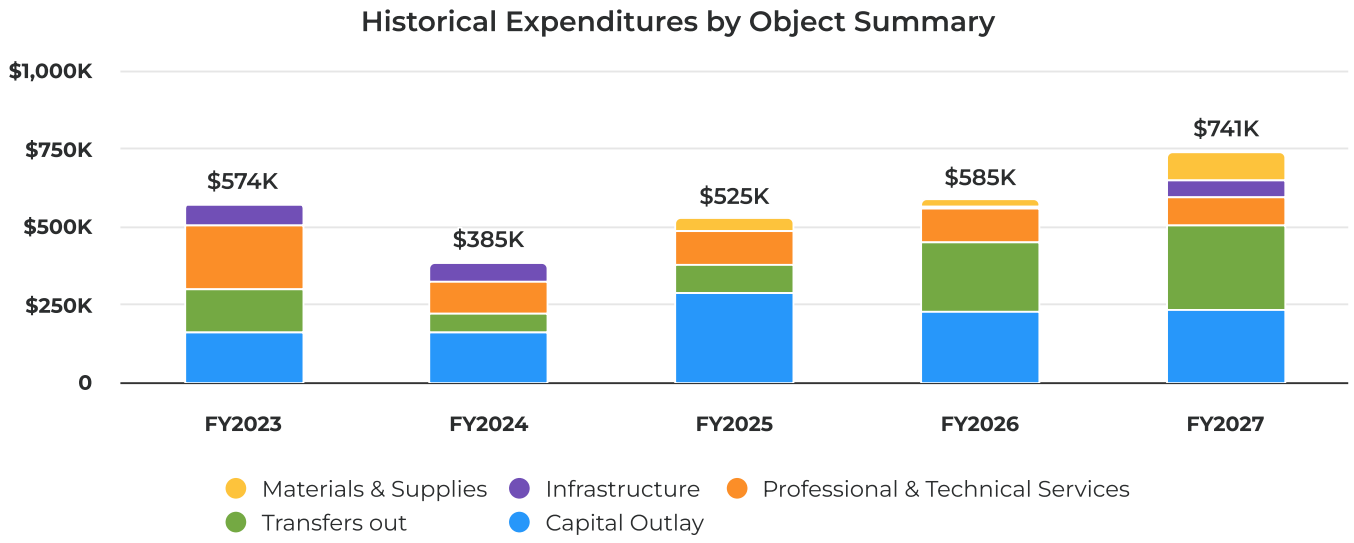


Expenditures by Object

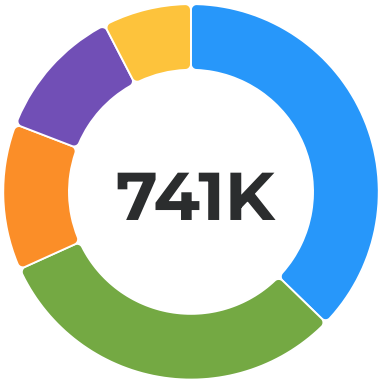
Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Professional Fees	$16,788.00	$19,439.00	15.79%

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Rental Of Equipment/Vehicles	$2,580.00	$10,000.00	287.60%
Printing	$4,400.00	$4,400.00	
Contract Service	$88,425.00	$51,625.00	-41.62%
Community Outreach		$20,000.00	
Various Supplies	$19,840.00	$73,369.00	269.80%
Site Improvements	$6,430.00	$56,430.00	777.60%
World Congress Center	$67,937.00	$98,438.00	44.90%
Chat Hills Conv & Visitors Bureau	$90,583.00	$131,250.00	44.89%
Non Recurring	$70,000.00		-100.00%
Transfer General Fund	$217,851.00	$276,006.00	26.69%
Total Expenditures	**$584,834.00**	**$740,957.00**	**26.70%**

Expenditures by Object Summary



FY27 Expenditures by Object Summary



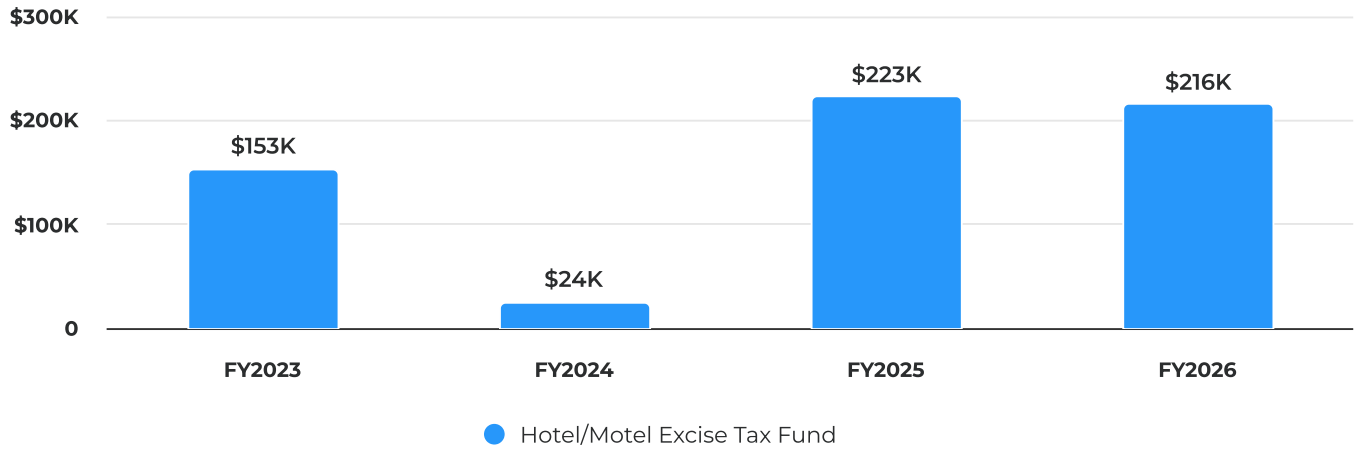
Transfers out	**$276,006**	37.25%
Capital Outlay	**$229,688**	31.00%
Materials & Supplies	**$93,369**	12.60%
Professional & Technical Services	**$85,464**	11.53%
Infrastructure	**$56,430**	7.62%

Expenditures by Object Summary

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Professional & Technical Services	$112,193.00	$85,464.00	-23.82%
Materials & Supplies	$19,840.00	$93,369.00	370.61%
Infrastructure	$6,430.00	$56,430.00	777.60%
Capital Outlay	$228,520.00	$229,688.00	0.51%
Transfers out	$217,851.00	$276,006.00	26.69%
Total Expenditures	**$584,834.00**	**$740,957.00**	**26.70%**

Fund Balance

Fund Balance Projections



Financial Summary

Fund Balance	FY 2026	FY 2027	FY 2026 vs. FY 2027 (% Change)	FY 2026 vs. FY 2027 ($ Change)
Hotel/Motel Excise Tax Fund	$215,957.00		-100.00%	-$215,957.00
Total Fund Balance	**$215,957.00**		**-100.00%**	**-$215,957.00**

TSPLOST Fund

Purpose of the TSPLOST Fund Budget

The FY2027 Transportation Special Purpose Local Option Sales Tax (TSPLOST) Fund Budget reflects the City of Chattahoochee Hills' commitment to improving, maintaining, and expanding the transportation infrastructure necessary to support a safe, connected, and sustainable community. The TSPLOST Fund is a special revenue fund established to account for revenues generated through the voter-approved transportation special purpose local option sales tax and to ensure that these dedicated resources are used exclusively for eligible transportation-related projects and improvements.

The purpose of the TSPLOST Fund is to provide a transparent and accountable financial structure for planning, prioritizing, and implementing transportation investments that enhance mobility, improve roadway conditions, increase safety, and support the City's long-term transportation goals. By separately accounting for TSPLOST revenues and expenditures, the City demonstrates its commitment to responsible stewardship of restricted public resources and provides residents with clear visibility into how transportation funds are invested.

The FY2027 TSPLOST Fund Budget supports the City's strategic efforts to preserve and enhance its transportation network through investments in roadway improvements, maintenance projects, drainage improvements, pedestrian and bicycle infrastructure, safety enhancements, and other eligible transportation initiatives. These investments are critical to maintaining the City's infrastructure, supporting responsible growth, and improving connectivity throughout the community.

As a geographically unique community with a strong commitment to preserving its rural character while accommodating appropriate growth, the City of Chattahoochee Hills recognizes the importance of a well-planned transportation system. The TSPLOST program provides a dedicated funding source that allows the City to address transportation needs while reducing reliance on the General Fund for major infrastructure improvements.

The FY2027 TSPLOST Fund Budget is developed as part of the City's comprehensive financial planning process and is coordinated with the General Fund Budget, Capital Budget, Capital Improvement Program, and long-range transportation planning efforts. This integrated approach ensures that transportation investments are aligned with available resources, community priorities, and the City's overall strategic vision.

Transportation projects supported through the TSPLOST Fund may include:

- Road resurfacing and rehabilitation
- Roadway reconstruction and improvements
- Intersection improvements and traffic safety projects
- Bridge and culvert maintenance or replacement
- Stormwater and drainage improvements associated with transportation facilities
- Multi-use trails, sidewalks, and pedestrian improvements
- Traffic management and transportation technology enhancements
- Engineering, design, and project management costs associated with eligible projects
- Other transportation improvements authorized under applicable state law

The City prioritizes TSPLOST-funded projects through an evaluation process that considers infrastructure condition, public safety, transportation needs, project readiness, available funding, community impact, and consistency with adopted plans. This process ensures that limited transportation resources are directed toward projects that provide the greatest long-term benefit to residents, businesses, and visitors.

Revenue projections for the FY2027 TSPLOST Fund are developed using historical collections, economic conditions, sales tax trends, and anticipated consumer activity. Because sales tax revenues may fluctuate due to economic cycles

and market conditions, the City applies conservative forecasting practices when estimating available resources and scheduling future transportation investments.

The City is committed to maximizing the impact of TSPLOST revenues by leveraging these funds with other available resources, including grants, state and federal transportation programs, local matching funds, and other eligible funding sources. This approach allows the City to expand the scope and impact of transportation improvements while maintaining financial flexibility.

The TSPLOST Fund also supports the City's long-term asset management strategy by emphasizing the preservation of existing transportation infrastructure. Maintaining roads and transportation assets before significant deterioration occurs reduces future costs, extends asset life, and promotes more efficient use of taxpayer resources.

The FY2027 TSPLOST Fund Budget includes appropriate financial controls, budget monitoring, and reporting practices to ensure compliance with applicable legal requirements and voter-approved project commitments. The City regularly reviews project progress, revenue performance, and expenditure activity to maintain accountability and transparency throughout the life of the program.

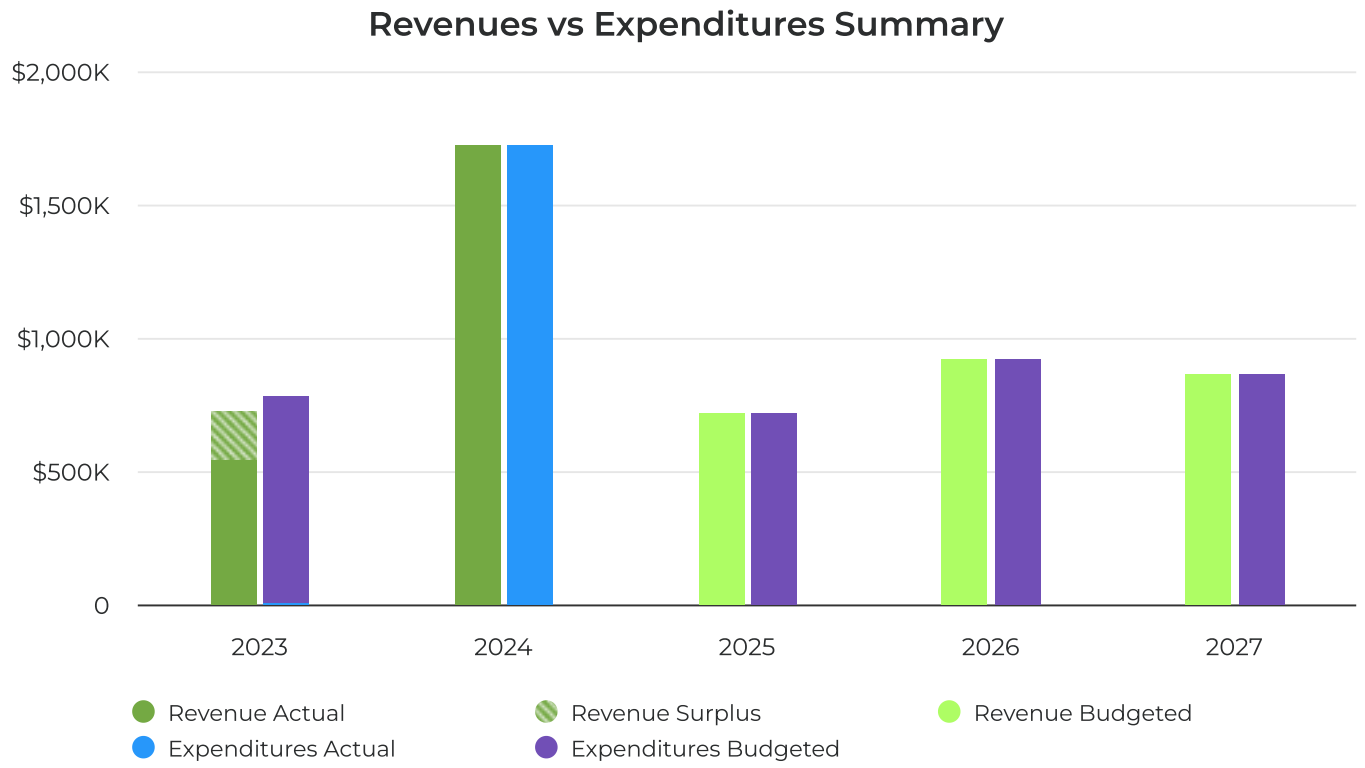
Through the responsible management of TSPLOST resources, the City of Chattahoochee Hills continues to invest in transportation infrastructure that supports public safety, economic vitality, environmental stewardship, and quality of life. The FY2027 TSPLOST Fund Budget demonstrates the City's commitment to strategic infrastructure planning, responsible financial management, and delivering transportation improvements that serve current residents while preparing the community for future needs.

Relationship to the Overall Budget

The TSPLOST Fund complements the City's overall financial plan by providing a dedicated funding source for transportation-related capital improvements that are separate from routine governmental operations. Maintaining a separate fund allows the City to:

- Ensure compliance with restrictions governing transportation sales tax revenues.
- Provide transparency regarding transportation revenue collections and expenditures.
- Coordinate transportation investments with the City's Capital Improvement Program.
- Reduce pressure on the General Fund for major transportation projects.
- Improve long-term planning for infrastructure maintenance and expansion.
- Demonstrate accountability for voter-approved transportation investments.

Summary

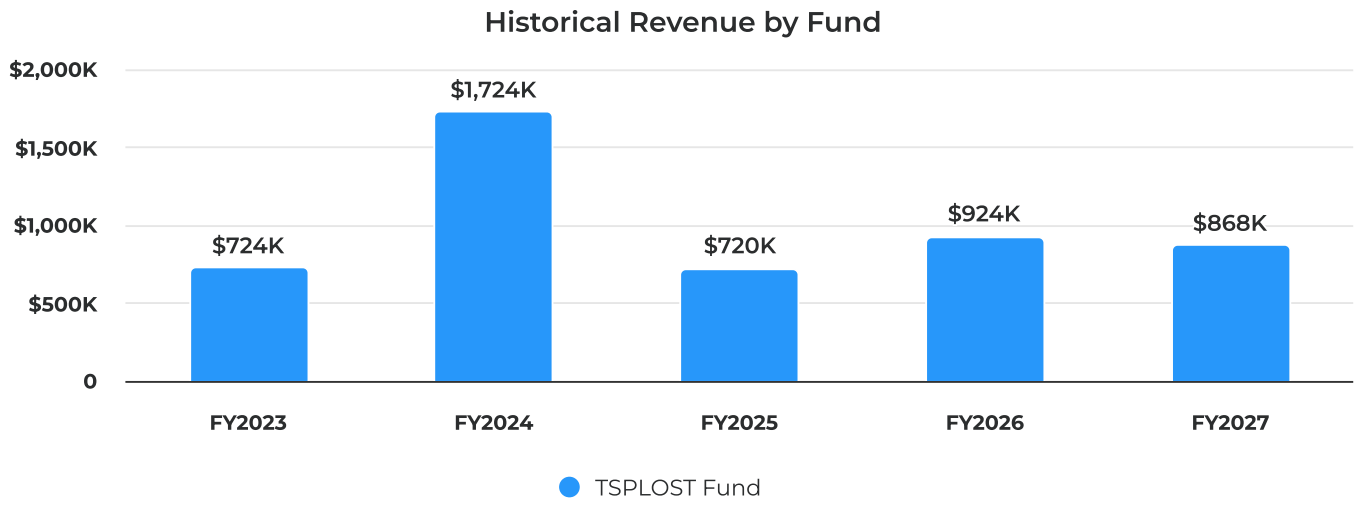


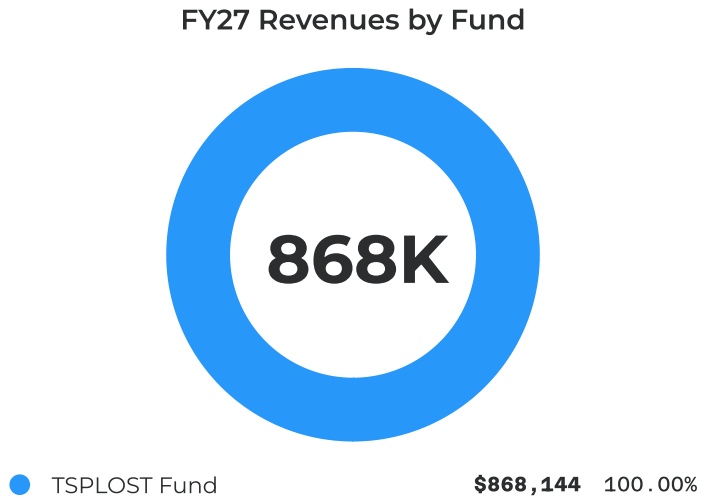
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2026 Adopted	FY 2027 Budgeted
Beginning Fund Balance	**$286,095.00**	**$218,144.00**
Revenues		
Taxes	$638,367.00	$650,000.00
Other Revenue	$286,095.11	$218,143.98
Total Revenues	**$924,462.11**	**$868,143.98**
Expenditures		
Professional & Technical Services	$924,462.00	$868,144.00
Total Expenditures	**$924,462.00**	**$868,144.00**
Total Revenues Less Expenditures	**$0.11**	**-$0.02**
Ending Fund Balance	**$286,095.11**	**$218,143.98**

Revenues by Fund

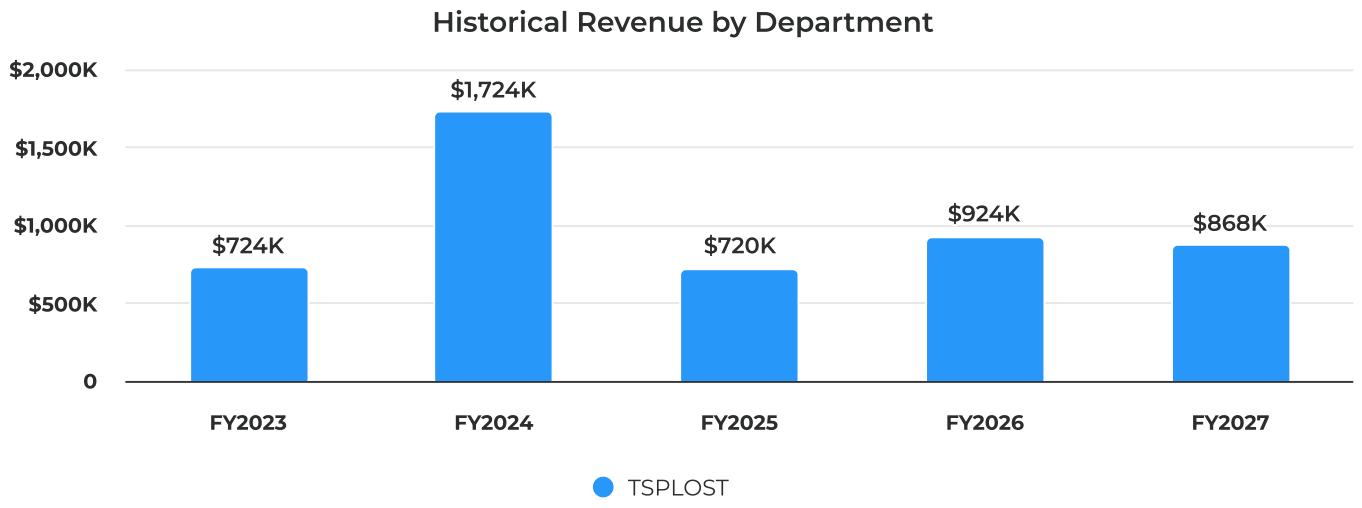


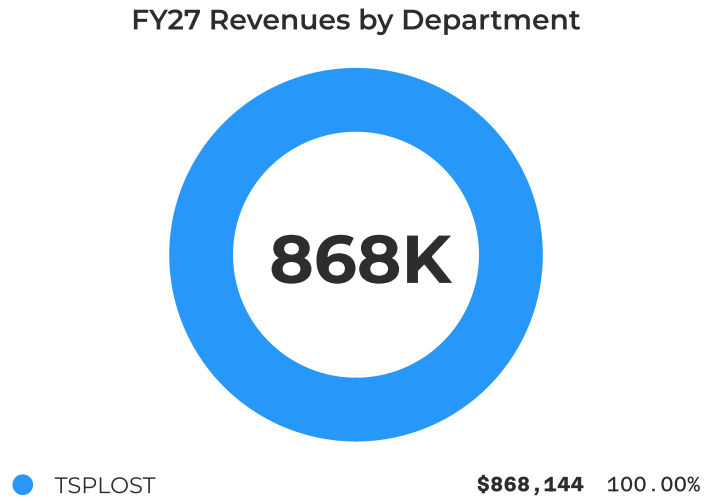


Revenues by Fund

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
TSPLOST Fund	$924,462.11	$868,143.98	-6.09%
Total Revenues	**$924,462.11**	**$868,143.98**	**-6.09%**

Revenues by Department

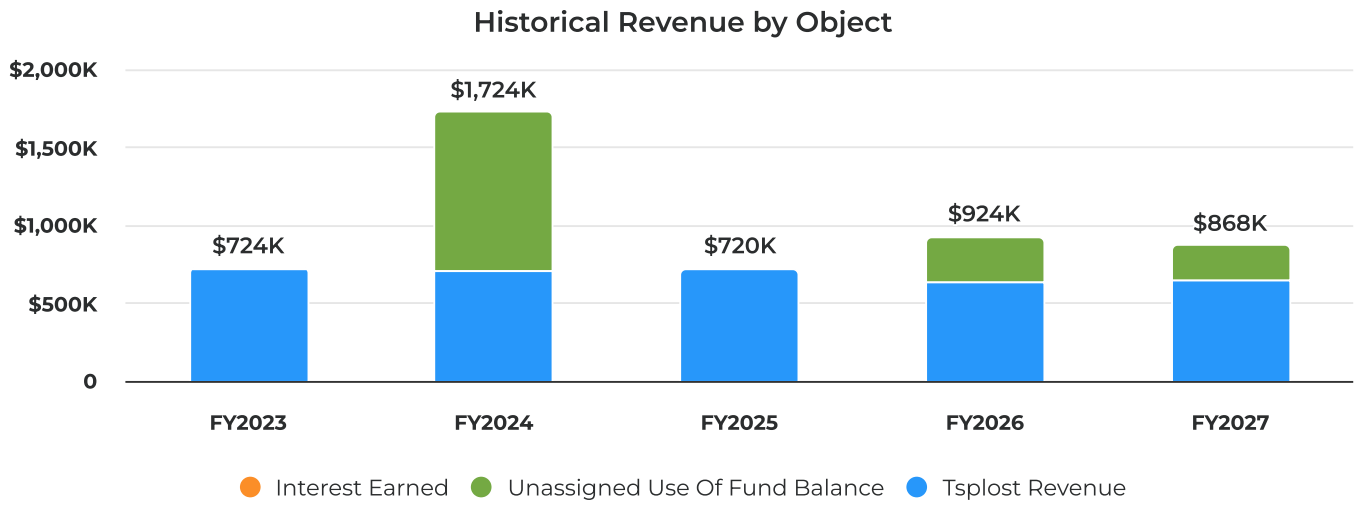


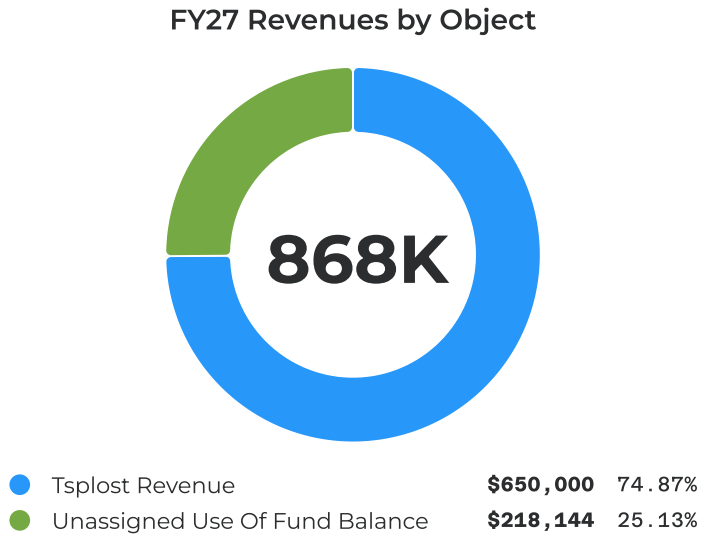


Revenues by Department

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
TSPLOST	$924,462.11	$868,143.98	-6.09%
Total Revenues	**$924,462.11**	**$868,143.98**	**-6.09%**

Revenues by Object

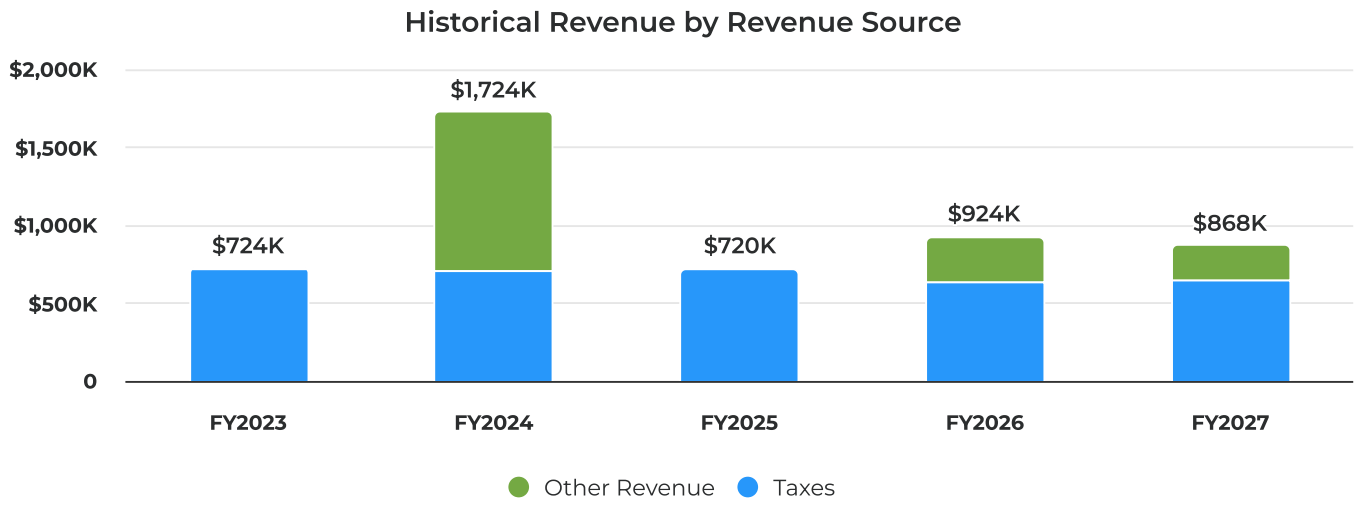


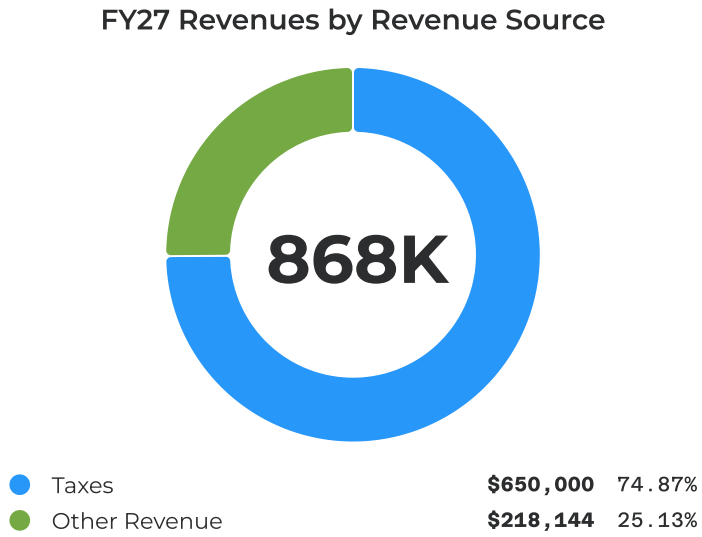


Revenues by Object

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Tsplost Revenue	$638,367.00	$650,000.00	1.82%
Unassigned Use Of Fund Balance	$286,095.11	$218,143.98	-23.75%
Total Revenues	**$924,462.11**	**$868,143.98**	**-6.09%**

Revenues by Revenue Source

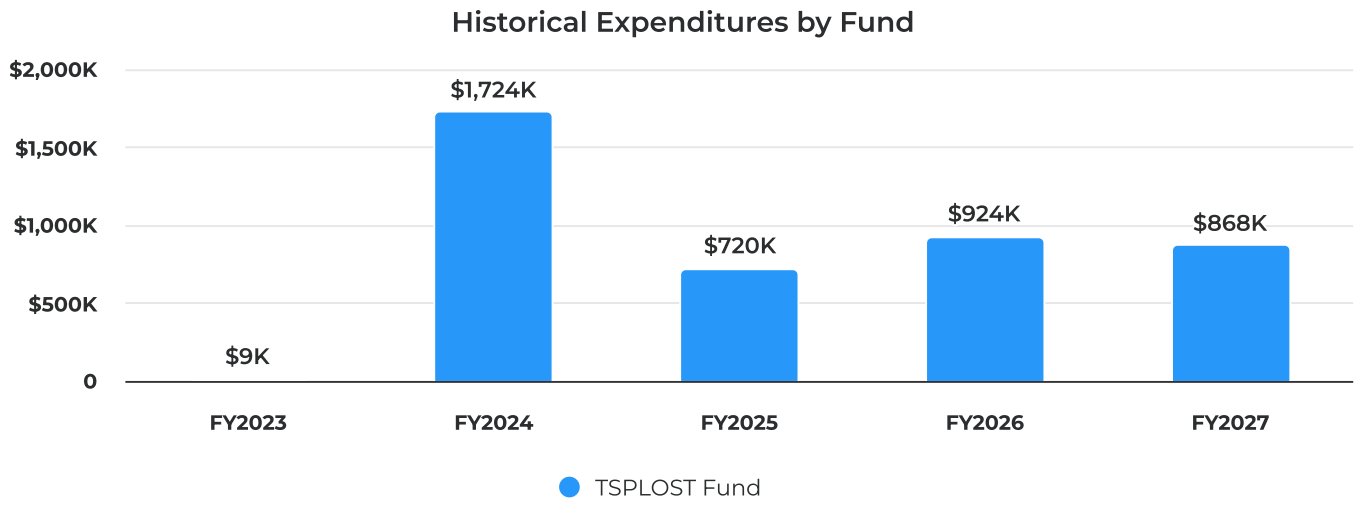


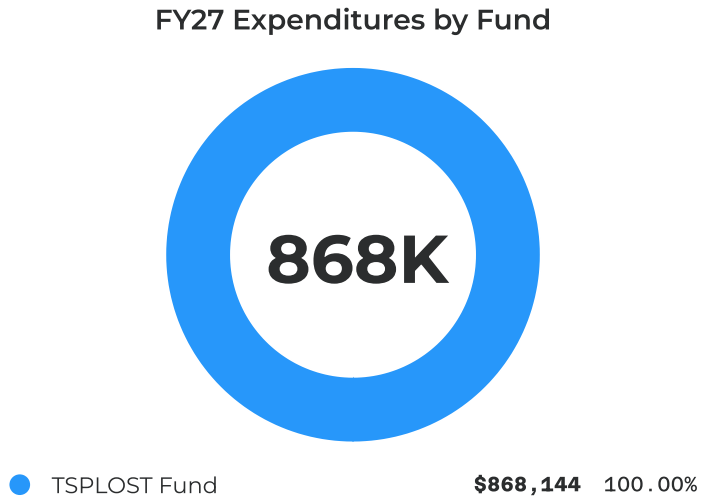


Revenues by Revenue Source

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Taxes	$638,367.00	$650,000.00	1.82%
Other Revenue	$286,095.11	$218,143.98	-23.75%
Total Revenues	**$924,462.11**	**$868,143.98**	**-6.09%**

Expenditures by Fund

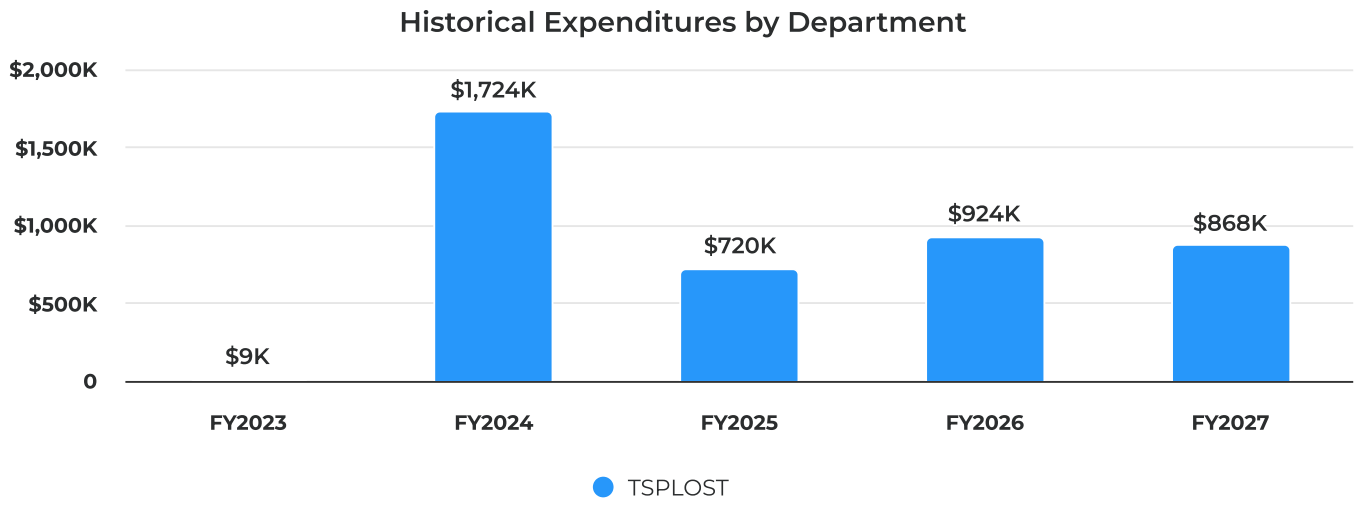


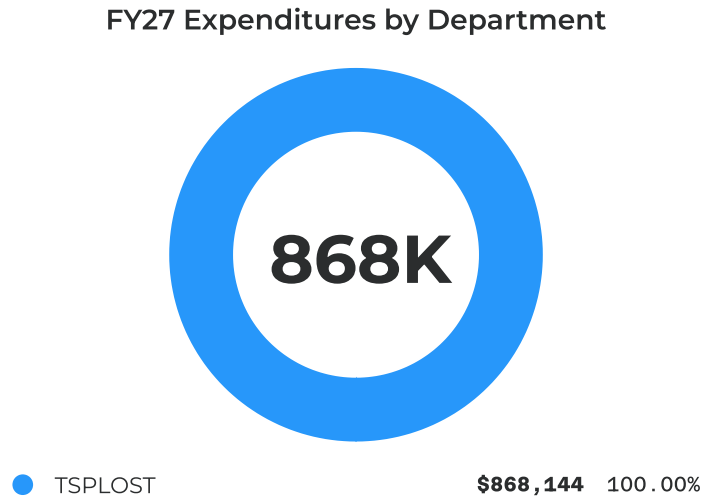


Expenditures by Fund

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
TSPLOST Fund	$924,462.00	$868,144.00	-6.09%
Total Expenditures	**$924,462.00**	**$868,144.00**	**-6.09%**

Expenditures by Department

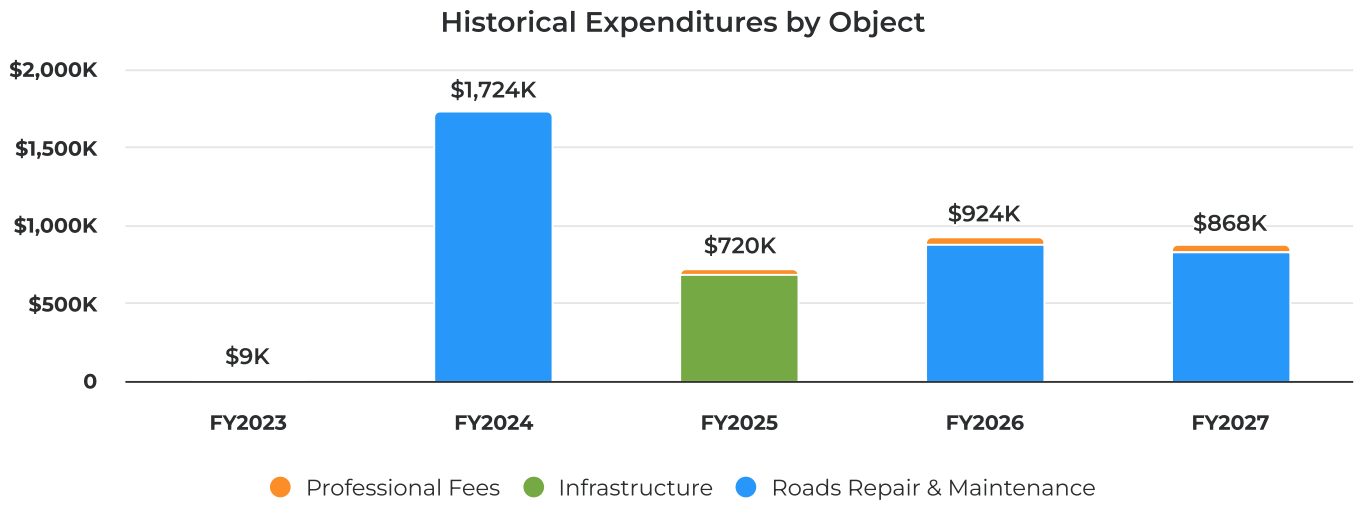


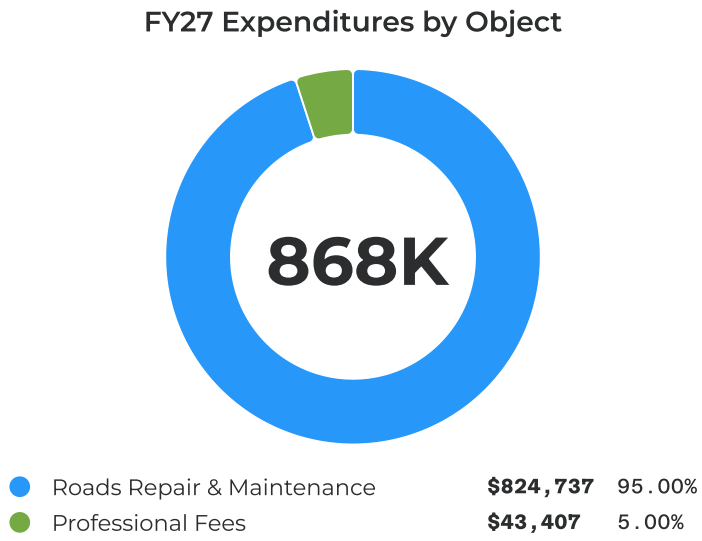


Expenditures by Department

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
TSPLOST	$924,462.00	$868,144.00	-6.09%
Total Expenditures	**$924,462.00**	**$868,144.00**	**-6.09%**

Expenditures by Object

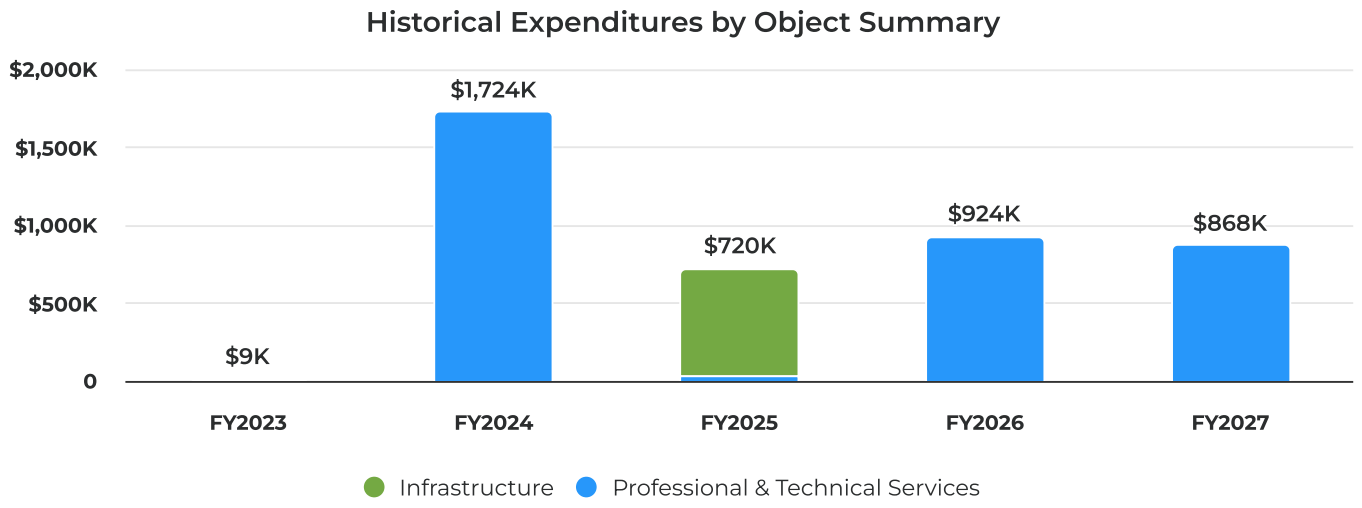


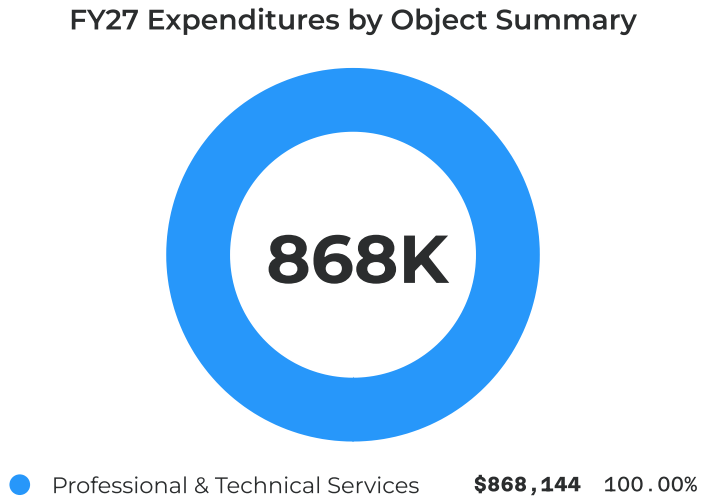


Expenditures by Object

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Professional Fees	$46,223.00	$43,407.00	-6.09%
Roads Repair & Maintenance	$878,239.00	$824,737.00	-6.09%
Total Expenditures	**$924,462.00**	**$868,144.00**	**-6.09%**

Expenditures by Object Summary

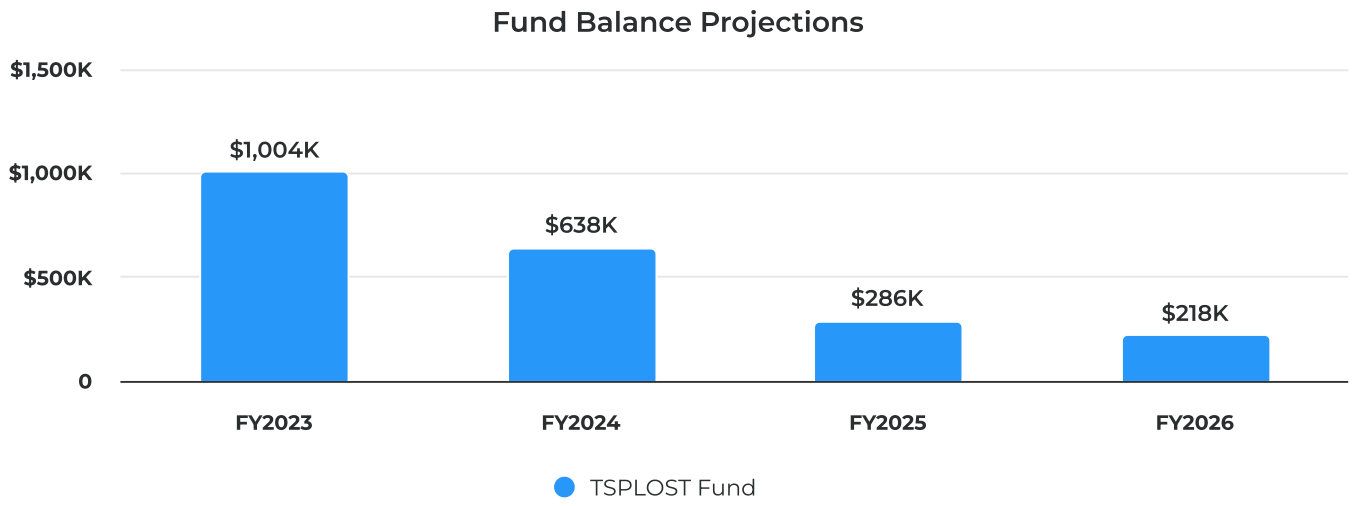




Expenditures by Object Summary

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Professional & Technical Services	$924,462.00	$868,144.00	-6.09%
Total Expenditures	**$924,462.00**	**$868,144.00**	**-6.09%**

Fund Balance



Financial Summary

Fund Balance	FY 2026	FY 2027	FY 2026 vs. FY 2027 (% Change)	FY 2026 vs. FY 2027 ($ Change)
TSPLOST Fund	$218,144.00		-100.00%	-$218,144.00
Total Fund Balance	**$218,144.00**		**-100.00%**	**-$218,144.00**

Police Technology Fund

Purpose of the Police Technology Fund Budget

The FY2027 Police Technology Fund Budget demonstrates the City of Chattahoochee Hills' commitment to enhancing public safety through strategic investments in technology, communications, and equipment that improve law enforcement effectiveness, operational efficiency, and community service delivery. The Police Technology Fund is established to provide a dedicated funding source for acquiring, maintaining, and upgrading technology resources that support the City's law enforcement operations and enhance the ability of public safety personnel to protect residents, businesses, and visitors.

The purpose of the Police Technology Fund is to ensure that technology-related investments are planned, managed, and accounted for in a transparent and financially responsible manner. By separating these resources from routine operating expenditures, the City provides greater accountability and visibility regarding investments in public safety technology while ensuring that available funds are directed toward initiatives that have the greatest impact on officer effectiveness, emergency response capabilities, and community safety.

Modern law enforcement relies heavily on technology to support effective service delivery, improve information sharing, enhance officer safety, and increase operational transparency. The FY2027 Police Technology Fund Budget supports the continued modernization of the City's public safety capabilities through investments in technology systems, equipment replacements, software enhancements, communications tools, and other technology resources necessary to support contemporary policing practices.

The Police Technology Fund allows the City to proactively plan for technology needs rather than relying solely on emergency replacements or unplanned expenditures. Through a structured budgeting process, the City can evaluate technology life cycles, anticipate replacement schedules, identify emerging needs, and allocate resources strategically to maintain reliable and effective public safety operations.

Technology investments supported through the FY2027 Police Technology Fund may include:

- Public safety communications equipment and upgrades
- Mobile data systems and in-car technology
- Computer hardware, software, and network resources
- Records management system enhancements
- Evidence management and digital storage solutions
- Body-worn camera technology and related systems
- Emergency response technology
- Cybersecurity improvements and data protection measures
- Technology maintenance, licensing, and support agreements
- Other law enforcement technology initiatives that improve service delivery

The City prioritizes Police Technology Fund investments based on operational needs, public safety benefits, regulatory requirements, technology life-cycle considerations, cybersecurity risks, available funding, and alignment with the City's strategic goals. This evaluation process ensures that technology investments are purposeful, sustainable, and focused on improving outcomes for both law enforcement personnel and the community.

The FY2027 Police Technology Fund Budget is developed as part of the City's comprehensive financial planning process and is coordinated with the General Fund Budget, Capital Budget, Capital Improvement Program, and long-range technology planning efforts. This integrated approach allows the City to evaluate technology investments

alongside other municipal priorities while considering ongoing maintenance costs, replacement schedules, and future funding requirements.

The City recognizes that technology investments require ongoing planning beyond the initial purchase. Hardware, software, cybersecurity protections, and communication systems require periodic updates, maintenance, training, and replacement to remain effective. Accordingly, the City considers the total cost of ownership when evaluating technology purchases and seeks solutions that provide long-term value and operational reliability.

Funding for the Police Technology Fund may include dedicated technology-related revenues, General Fund contributions, grants, forfeiture-related resources where legally permitted, intergovernmental funding, and other eligible sources. The City evaluates all available funding opportunities to maximize resources and reduce the impact on recurring operating revenues.

The FY2027 Police Technology Fund also supports transparency and accountability by providing a clear financial structure for tracking technology-related expenditures. Budget monitoring, financial reporting, and annual review processes ensure that resources are used effectively and in accordance with applicable laws, City policies, and public safety priorities.

Investments made through the Police Technology Fund support the City's broader commitment to community-oriented public safety by providing law enforcement personnel with the tools needed to respond effectively, communicate efficiently, and deliver professional services. Technology improvements contribute to faster response times, improved information accuracy, enhanced officer safety, stronger evidence management practices, and increased public confidence in municipal services.

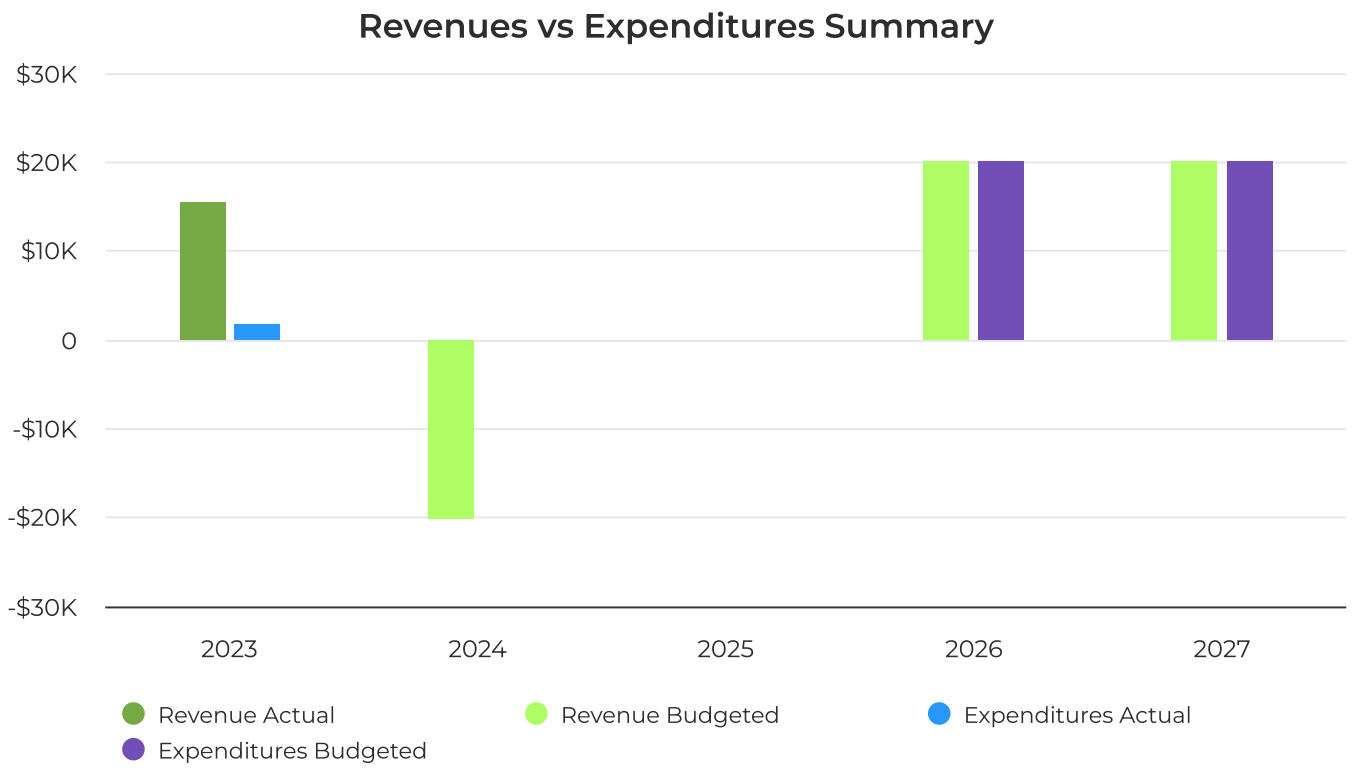
The City of Chattahoochee Hills recognizes that effective public safety requires continuous evaluation and modernization of resources. The FY2027 Police Technology Fund Budget reflects the City's dedication to responsible financial planning, innovation, and strategic investment in the technology infrastructure necessary to support a safe and resilient community.

Relationship to the Overall Budget

The Police Technology Fund complements the City's overall financial plan by providing a focused funding mechanism for law enforcement technology investments that support public safety operations. Maintaining a dedicated fund allows the City to:

- Improve transparency regarding public safety technology expenditures.
- Plan for technology replacement cycles and future needs.
- Reduce reliance on unplanned operating budget requests.
- Coordinate technology investments with capital planning efforts.
- Support officer safety, operational efficiency, and service improvements.
- Ensure responsible stewardship of resources dedicated to public safety.

Summary

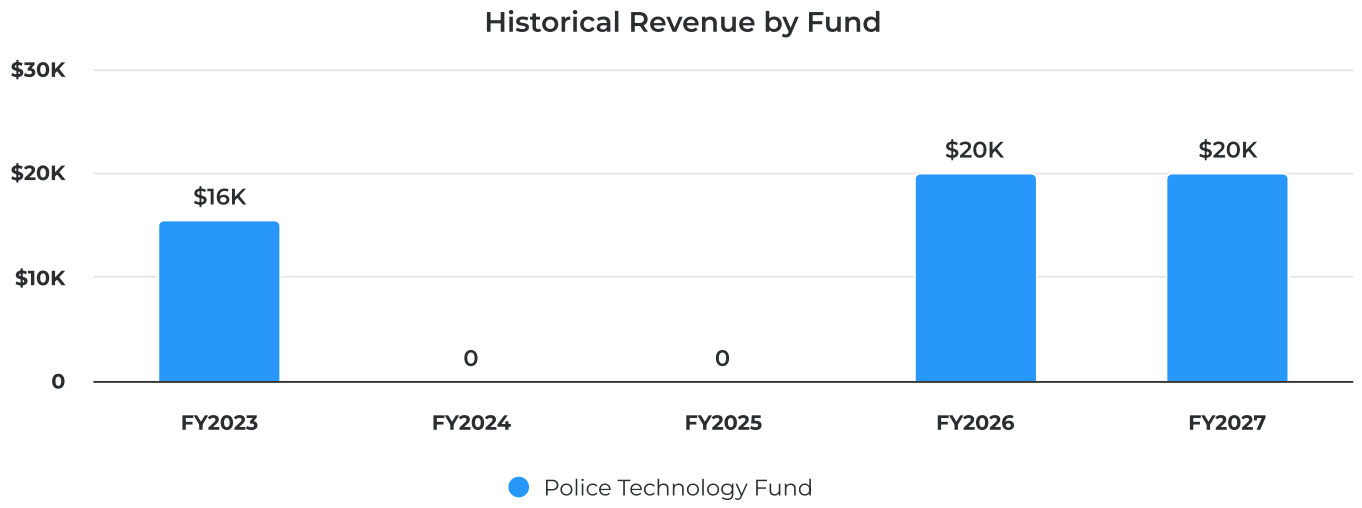


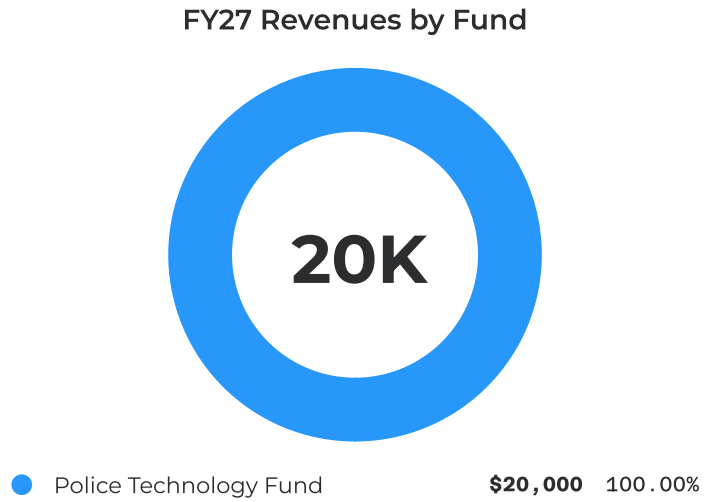
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2026 Adopted	FY 2027 Budgeted
Beginning Fund Balance		
Revenues		
Charges for Services	$20,000.00	$20,000.00
Total Revenues	**$20,000.00**	**$20,000.00**
Expenditures		
Infrastructure	$20,000.00	$20,000.00
Total Expenditures	**$20,000.00**	**$20,000.00**
Total Revenues Less Expenditures		
Ending Fund Balance		

Revenues by Fund

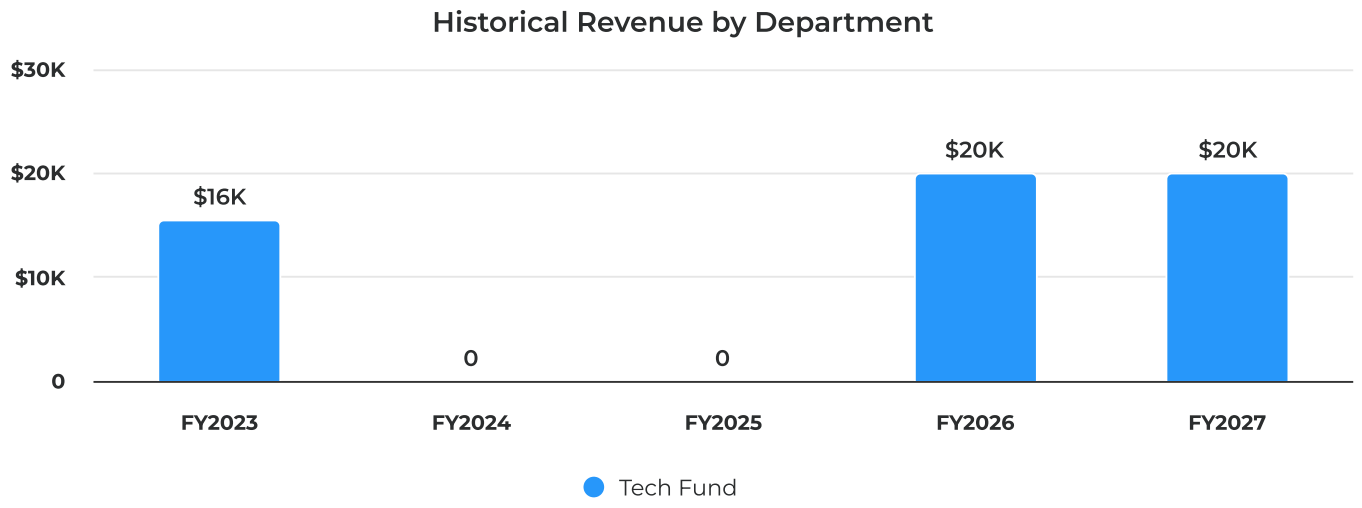


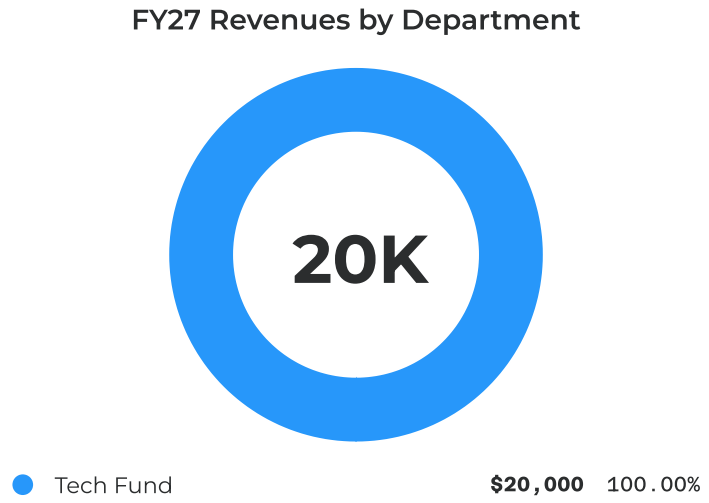


Revenues by Fund

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Police Technology Fund	$20,000.00	$20,000.00	
Total Revenues	**$20,000.00**	**$20,000.00**	

Revenues by Department

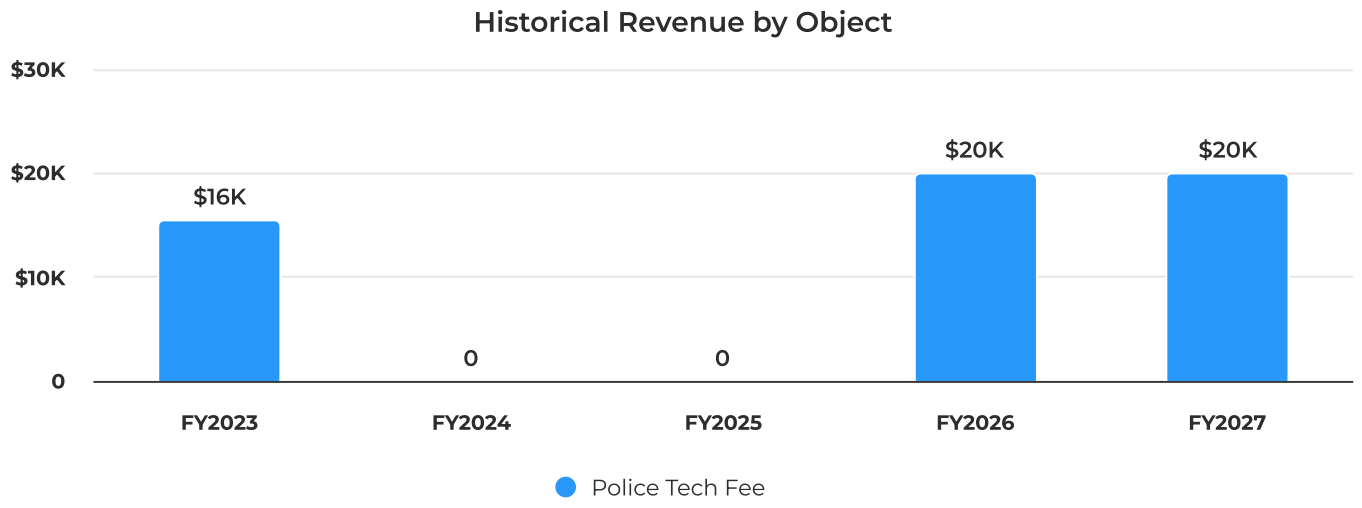


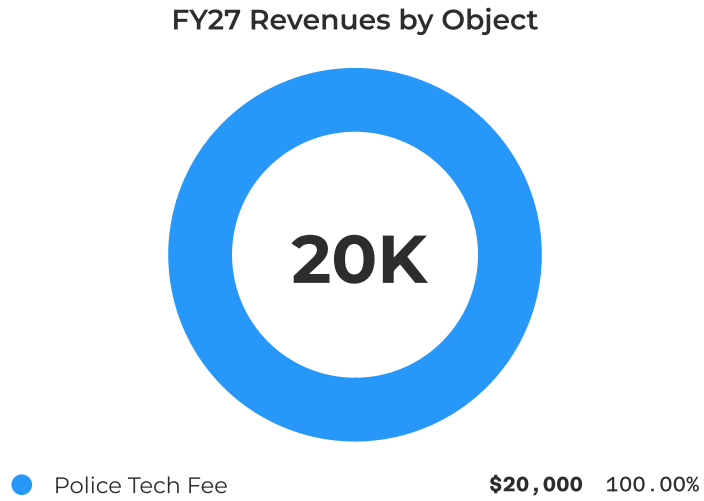


Revenues by Department

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Tech Fund	$20,000.00	$20,000.00	
Total Revenues	**$20,000.00**	**$20,000.00**	

Revenues by Object

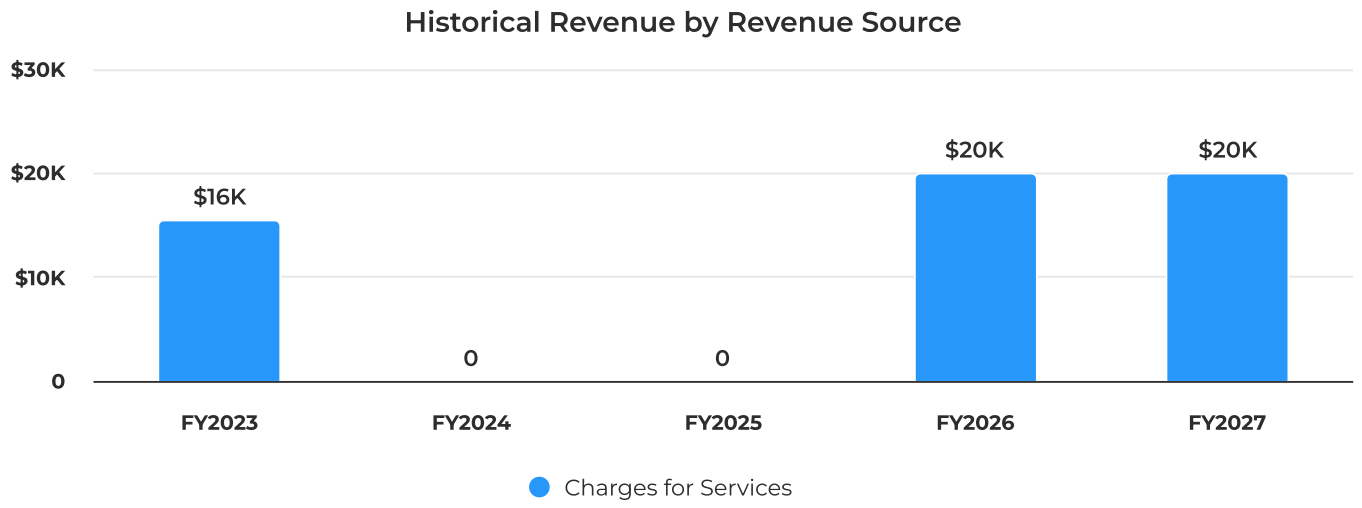


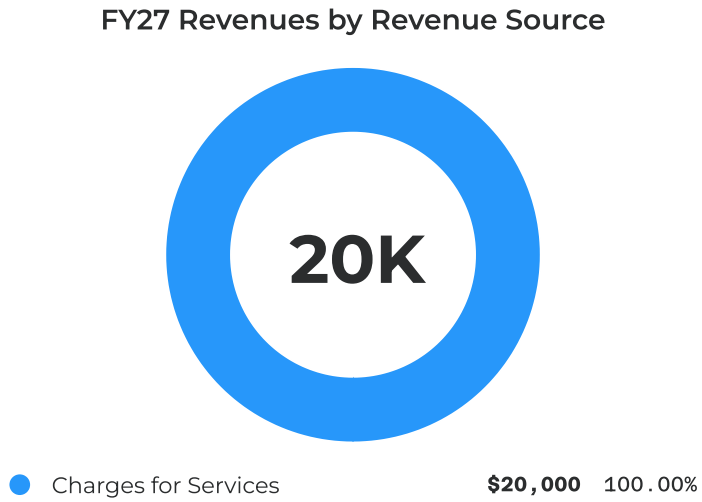


Revenues by Object

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Police Tech Fee	$20,000.00	$20,000.00	
Total Revenues	**$20,000.00**	**$20,000.00**	

Revenues by Revenue Source

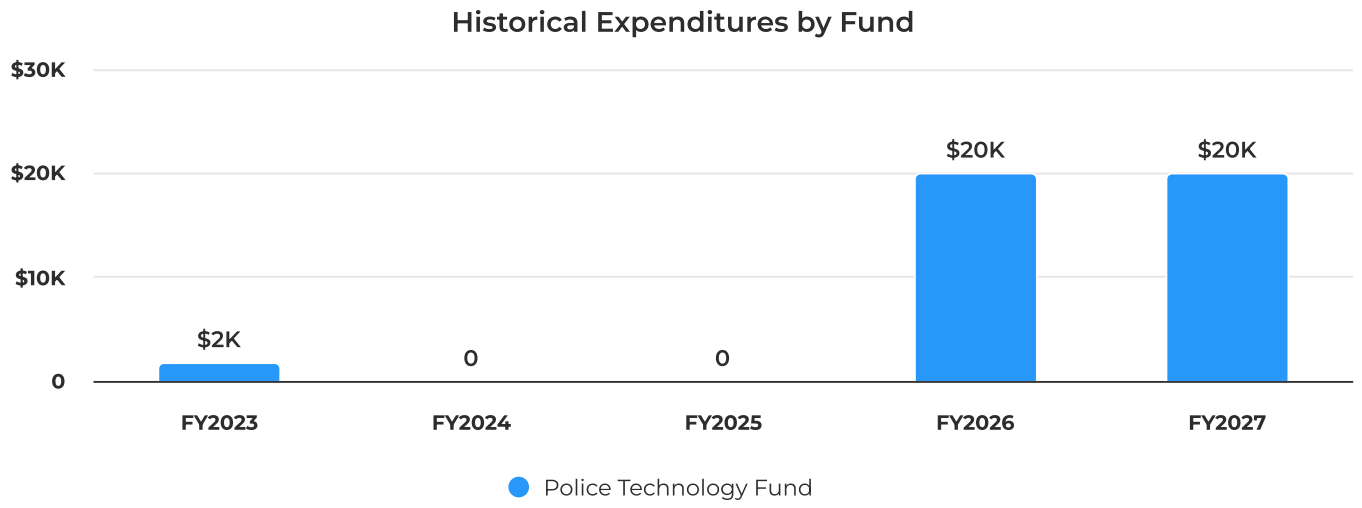


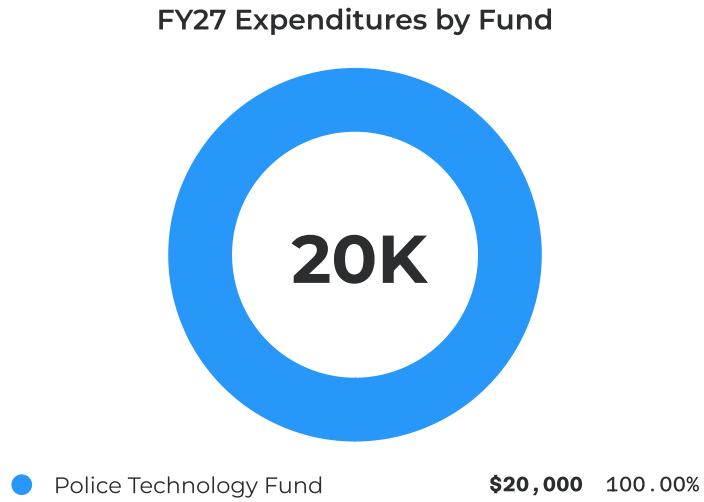


Revenues by Revenue Source

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Charges for Services	$20,000.00	$20,000.00	
Total Revenues	**$20,000.00**	**$20,000.00**	

Expenditures by Fund

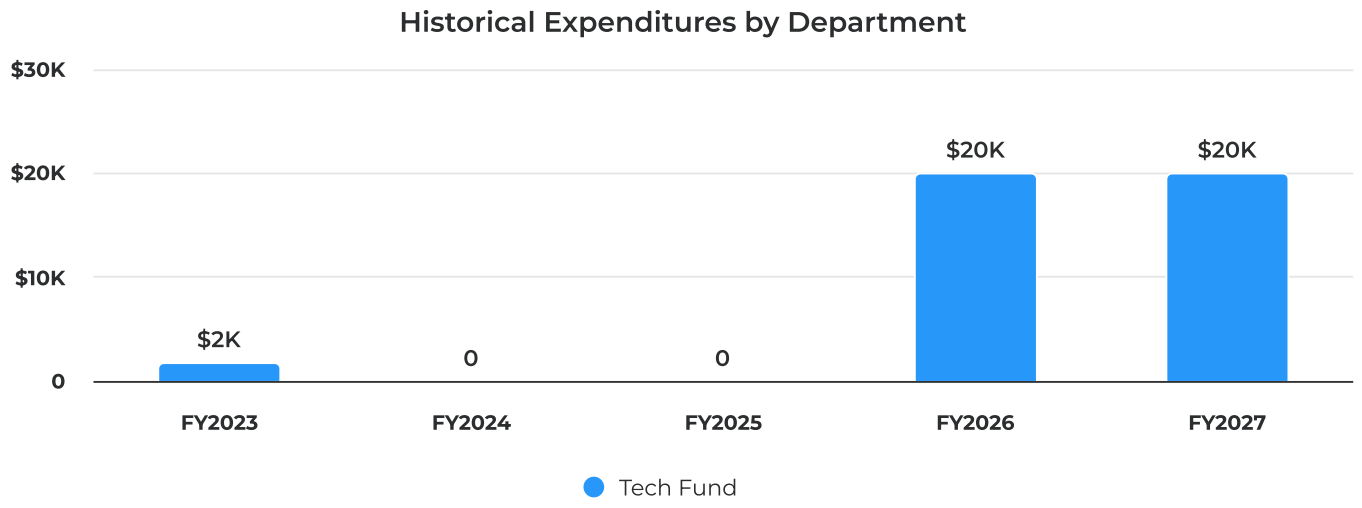


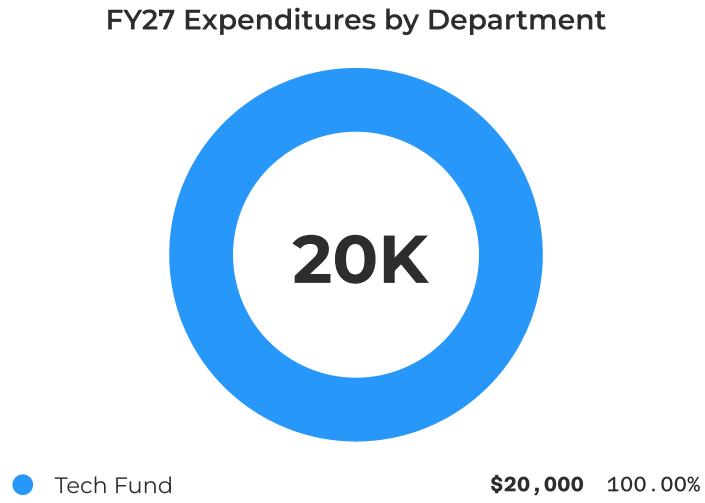


Expenditures by Fund

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Police Technology Fund	$20,000.00	$20,000.00	
Total Expenditures	**$20,000.00**	**$20,000.00**	

Expenditures by Department

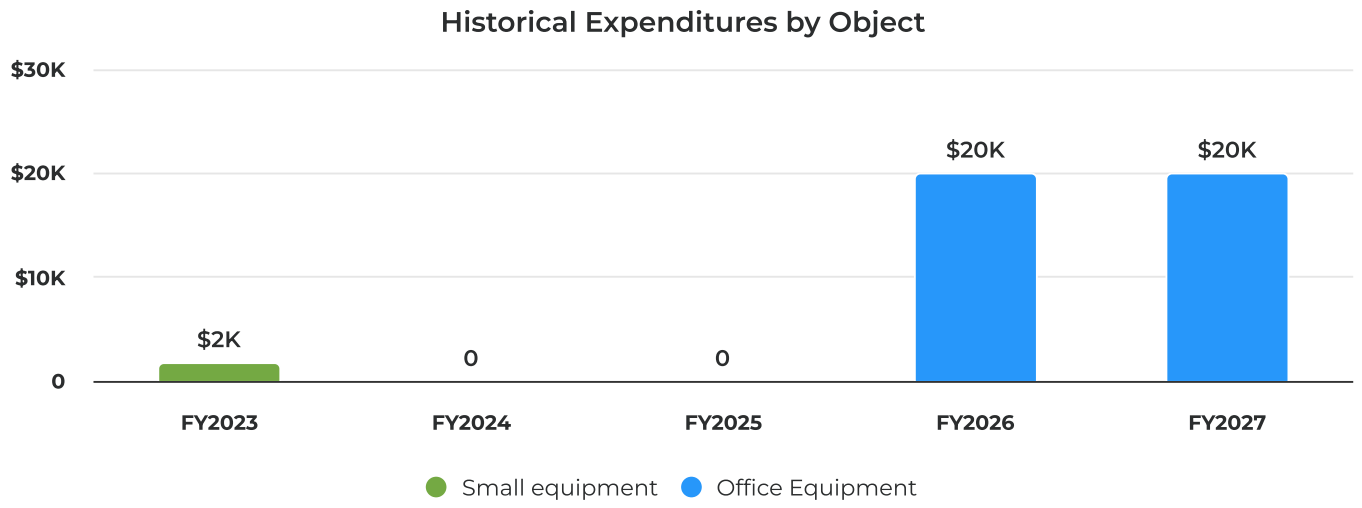


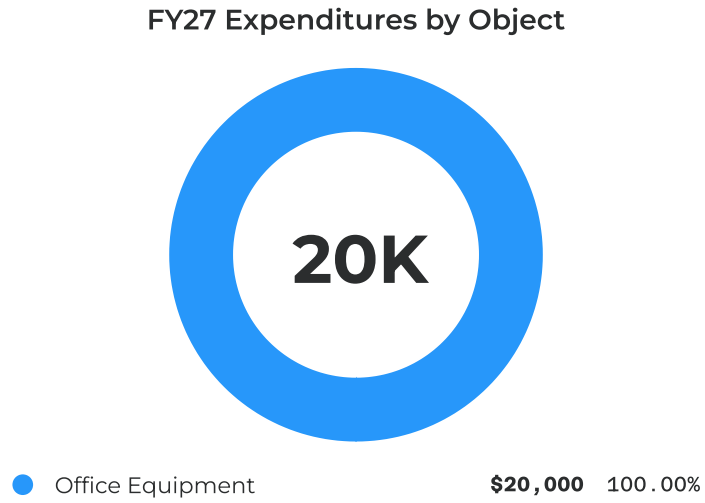


Expenditures by Department

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Tech Fund	$20,000.00	$20,000.00	
Total Expenditures	**$20,000.00**	**$20,000.00**	

Expenditures by Object

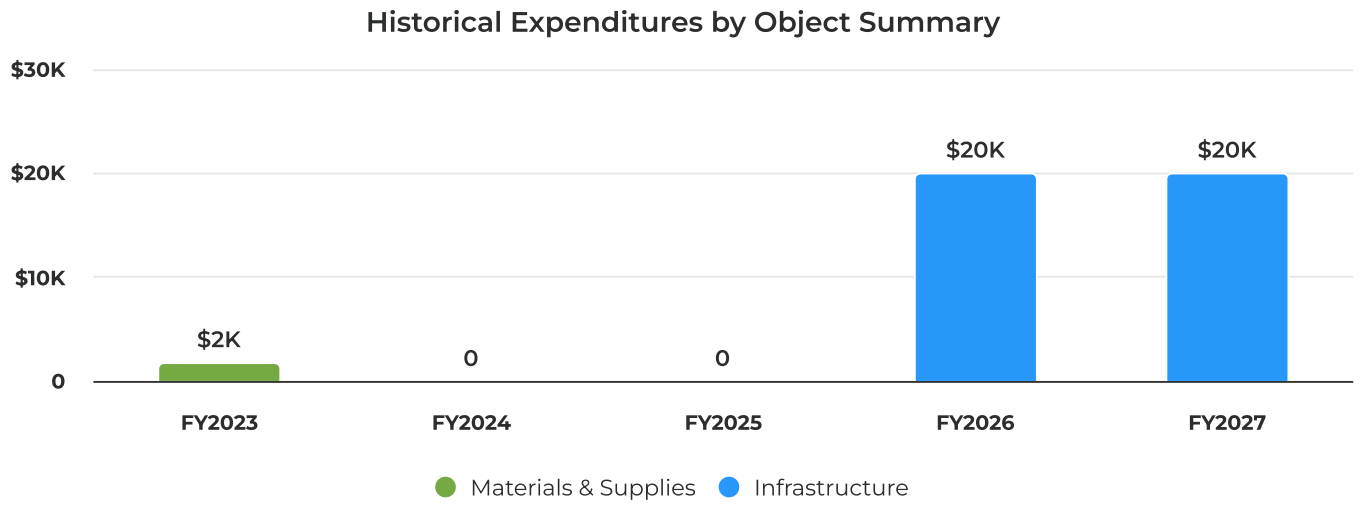


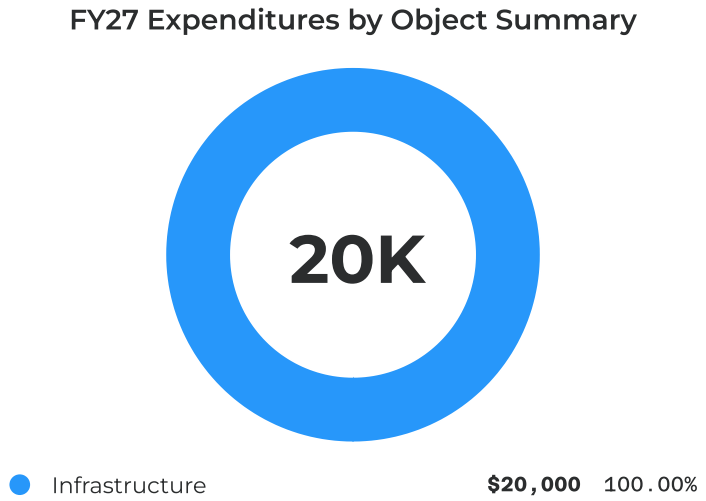


Expenditures by Object

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Office Equipment	$20,000.00	$20,000.00	
Total Expenditures	**$20,000.00**	**$20,000.00**	

Expenditures by Object Summary

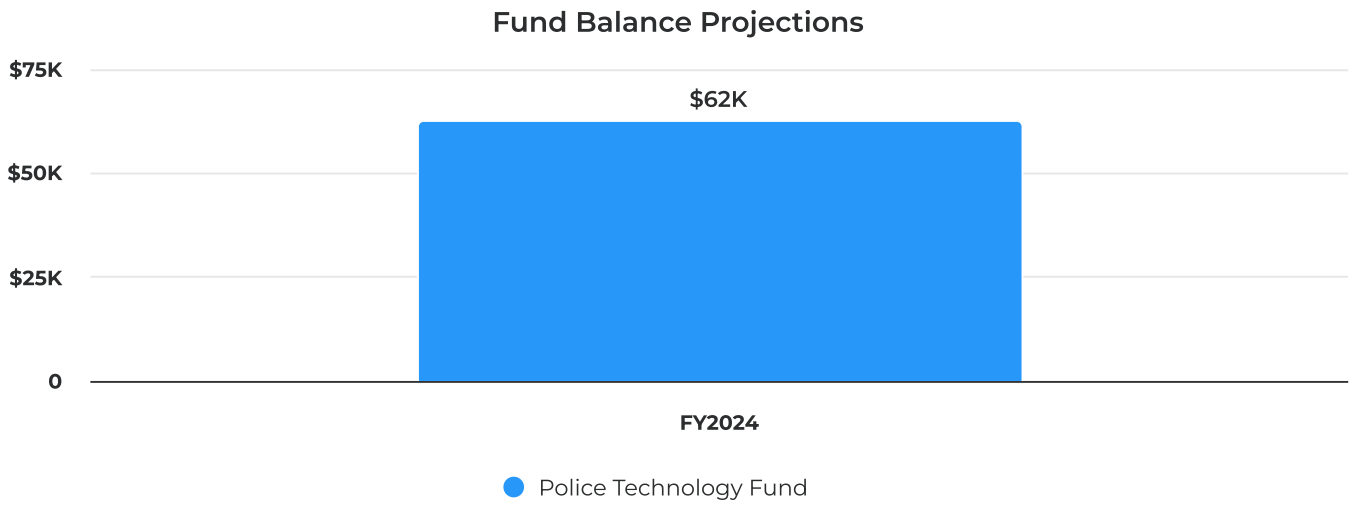




Expenditures by Object Summary

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Infrastructure	$20,000.00	$20,000.00	
Total Expenditures	**$20,000.00**	**$20,000.00**	

Fund Balance



Municipal Court

Purpose of the Municipal Court Fund Budget

The FY2027 Municipal Court Fund Budget reflects the City of Chattahoochee Hills' commitment to providing an effective, impartial, and accessible judicial system that supports public safety, accountability, and the fair administration of justice. The Municipal Court Fund provides the financial resources necessary to support the operations of the City's municipal court functions, including the adjudication of municipal ordinance violations, traffic offenses, and other matters within the jurisdiction granted to the City under applicable state law.

The purpose of the Municipal Court Fund is to ensure that court-related revenues and expenditures are separately identified, managed, and reported in a manner that promotes transparency, accountability, and compliance with legal and regulatory requirements. By maintaining a dedicated financial structure for municipal court operations, the City provides clear visibility into the resources required to administer judicial services and supports responsible stewardship of public funds.

The Municipal Court serves an important role within the City's public safety framework by providing a fair and efficient process for resolving violations of City ordinances and applicable laws. Through professional court administration, the City promotes compliance with municipal regulations, encourages responsible community behavior, and supports the overall safety and quality of life of residents, businesses, and visitors.

The FY2027 Municipal Court Fund Budget supports the personnel, contractual services, technology, supplies, and administrative resources necessary to operate an effective judicial system. These resources allow the City to maintain accurate records, process cases efficiently, provide timely communication with defendants and stakeholders, and ensure that court proceedings are conducted in accordance with established legal standards.

Municipal Court expenditures supported through the FY2027 budget may include:

- Court administration and support services
- Judicial and court-related contractual services
- Court technology systems and software
- Records management and document retention
- Legal and professional services
- Court security and related public safety support
- Office supplies, equipment, and operational needs
- Training and professional development for court personnel
- Other expenditures necessary for efficient court operations

The City prioritizes efficient and effective court operations through responsible resource allocation, process improvement, and the appropriate use of technology. Investments in court administration systems and digital tools support improved record accuracy, enhanced customer service, streamlined case management, and increased operational efficiency.

The Municipal Court Fund Budget is developed as part of the City's comprehensive annual budget process and is coordinated with the General Fund Budget, Public Safety operations, and other governmental service areas. This integrated approach ensures that municipal court resources are evaluated within the context of the City's overall financial condition, service priorities, and commitment to responsible governance.

Revenue projections for the Municipal Court Fund are developed using historical trends, anticipated case activity, statutory requirements, and other relevant factors affecting court-related revenues. Because court revenues may fluctuate based on enforcement activity, economic conditions, and community circumstances, the City takes a conservative approach when estimating available resources and planning expenditures.

The City recognizes that municipal court operations are primarily a public service function rather than a revenue-generating activity. While court-related fines, fees, and other authorized revenues may help offset operational costs, the City's primary objective is to ensure fair, efficient, and impartial administration of justice. Budget decisions are therefore focused on maintaining effective judicial services rather than maximizing revenue collections.

The FY2027 Municipal Court Fund Budget emphasizes transparency, accountability, and compliance through appropriate financial controls, regular budget monitoring, and accurate reporting of revenues and expenditures. These practices help ensure that court resources are managed responsibly and that the City maintains public confidence in its judicial processes.

The Municipal Court Fund also supports the City's broader commitment to community engagement and service excellence. By providing accessible court services, maintaining reliable administrative processes, and leveraging technology where appropriate, the City enhances the overall experience of residents and visitors interacting with municipal government.

As part of the annual budget process, the City reviews Municipal Court operations, evaluates service needs, assesses technology requirements, and identifies opportunities to improve efficiency and effectiveness. This ongoing review ensures that resources are aligned with operational demands and that the City's judicial services continue to meet community expectations.

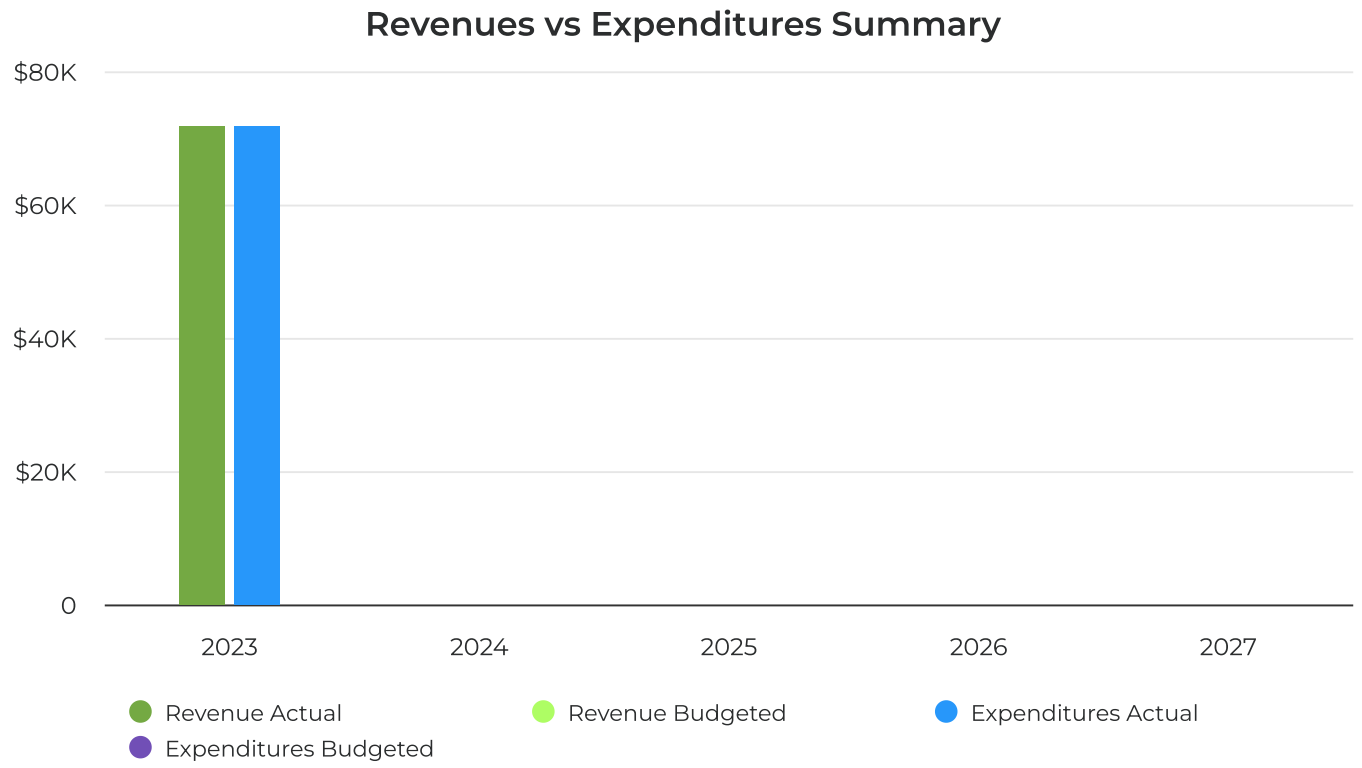
The City of Chattahoochee Hills remains committed to maintaining a municipal court system that reflects the principles of fairness, transparency, efficiency, and accountability. The FY2027 Municipal Court Fund Budget demonstrates the City's dedication to supporting a well-managed judicial function while ensuring that public resources are used responsibly to serve the community.

Relationship to the Overall Budget

The Municipal Court Fund complements the City's overall financial plan by providing a focused accounting structure for court-related activities. Maintaining a separate fund or dedicated budget area allows the City to:

- Clearly identify resources dedicated to judicial operations.
- Improve transparency regarding court revenues and expenditures.
- Support compliance with applicable laws and court requirements.
- Evaluate the cost of providing municipal court services.
- Coordinate court operations with broader public safety objectives.
- Promote accountability in the administration of justice.

Summary

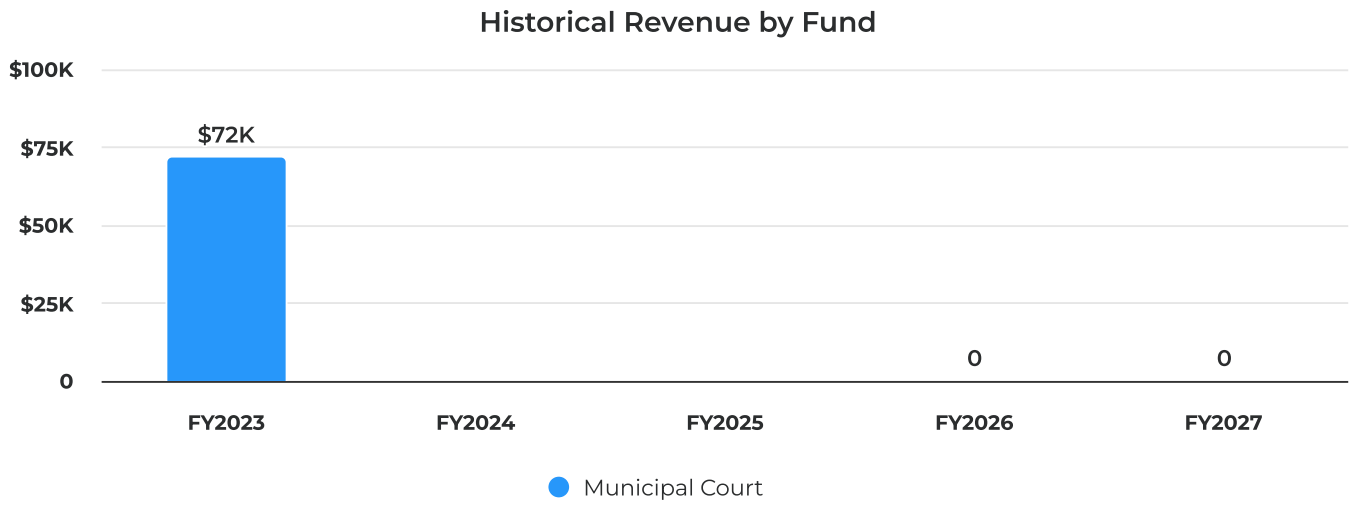


Comprehensive Fund Summary

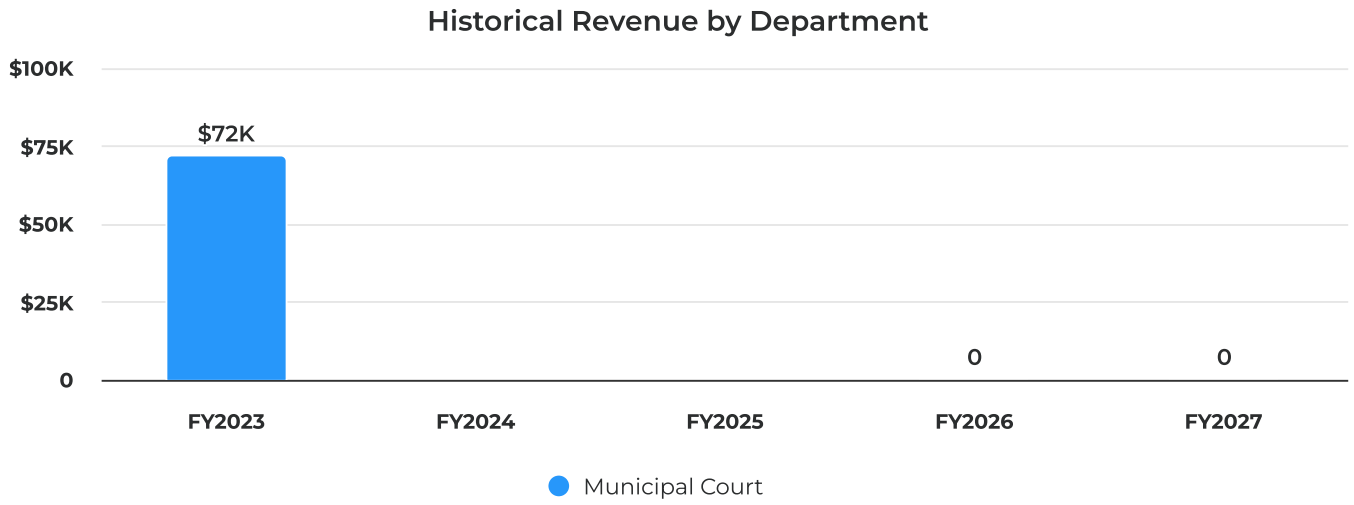
Comprehensive Fund Summary

Category	FY 2026 Adopted	FY 2027 Budgeted
Beginning Fund Balance	**$6,967.49**	**$8,107.00**
Revenues		
Total Revenues		
Expenditures		
Total Expenditures		
Total Revenues Less Expenditures		
Ending Fund Balance	**$6,967.49**	**$8,107.00**

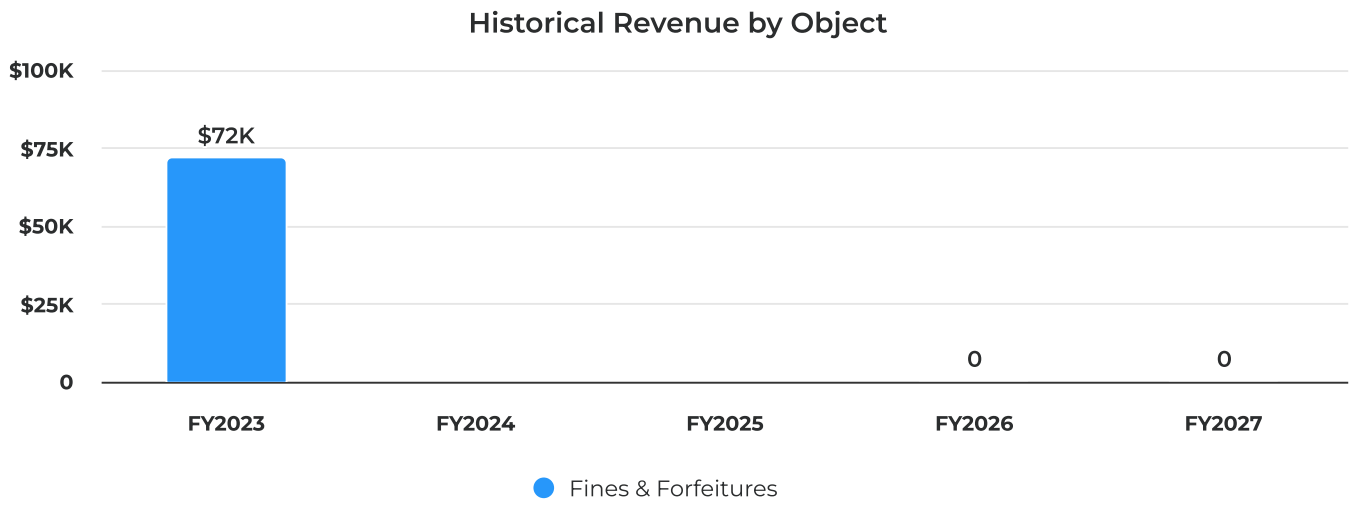
Revenues by Fund



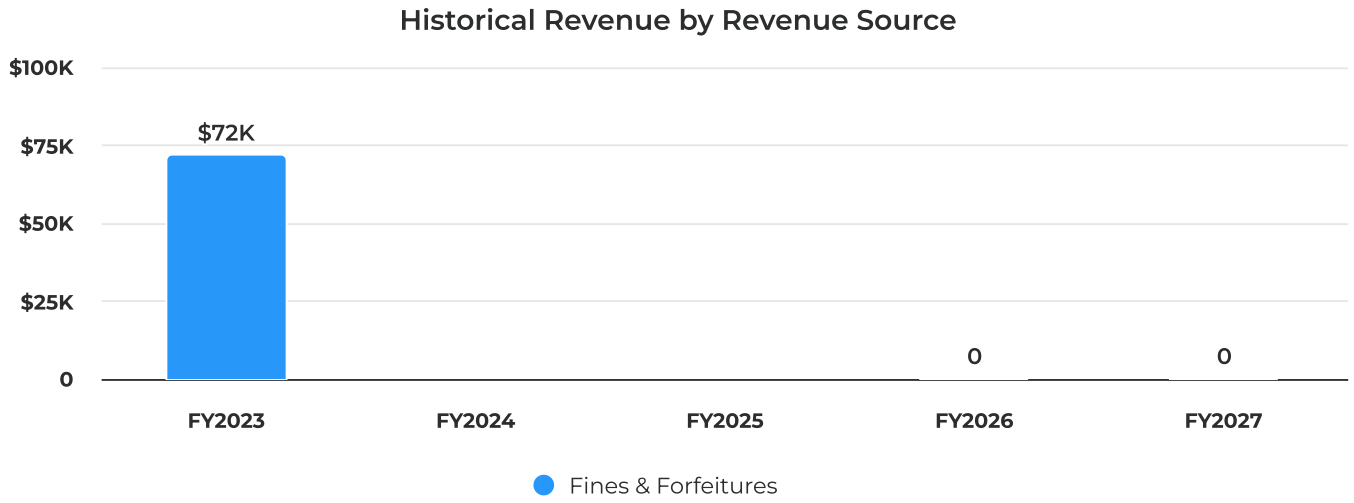
Revenues by Department



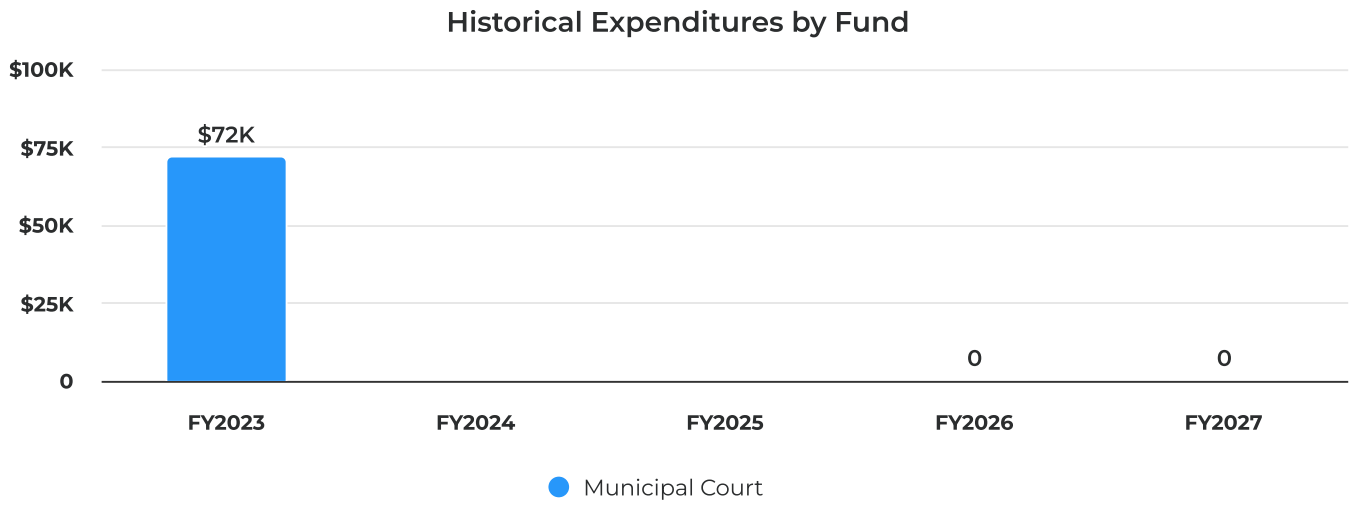
Revenues by Object



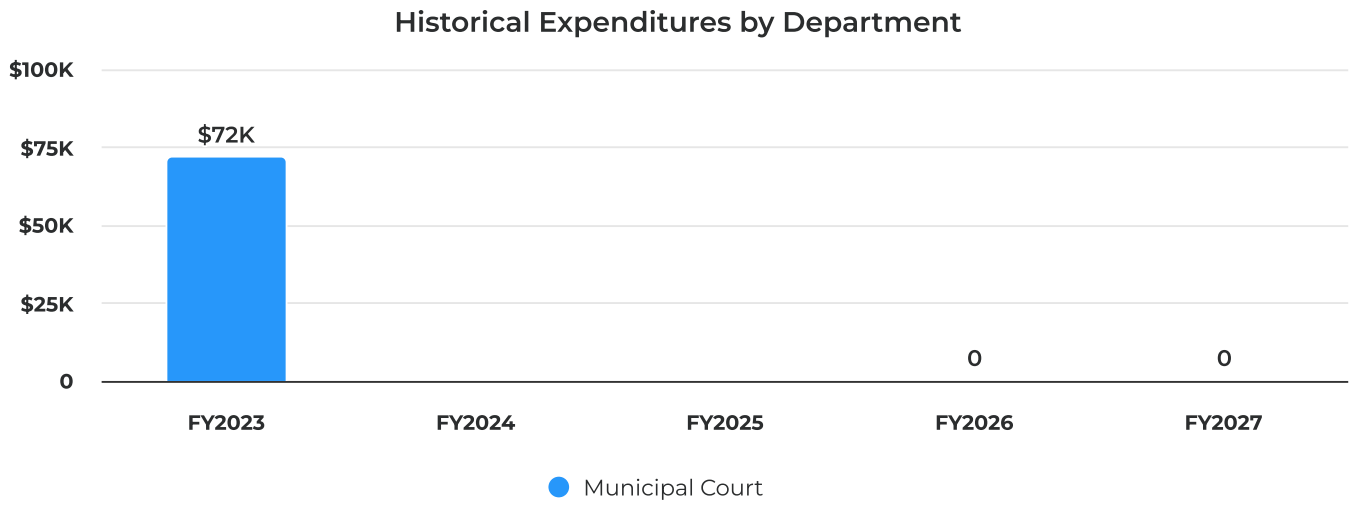
Revenues by Revenue Source



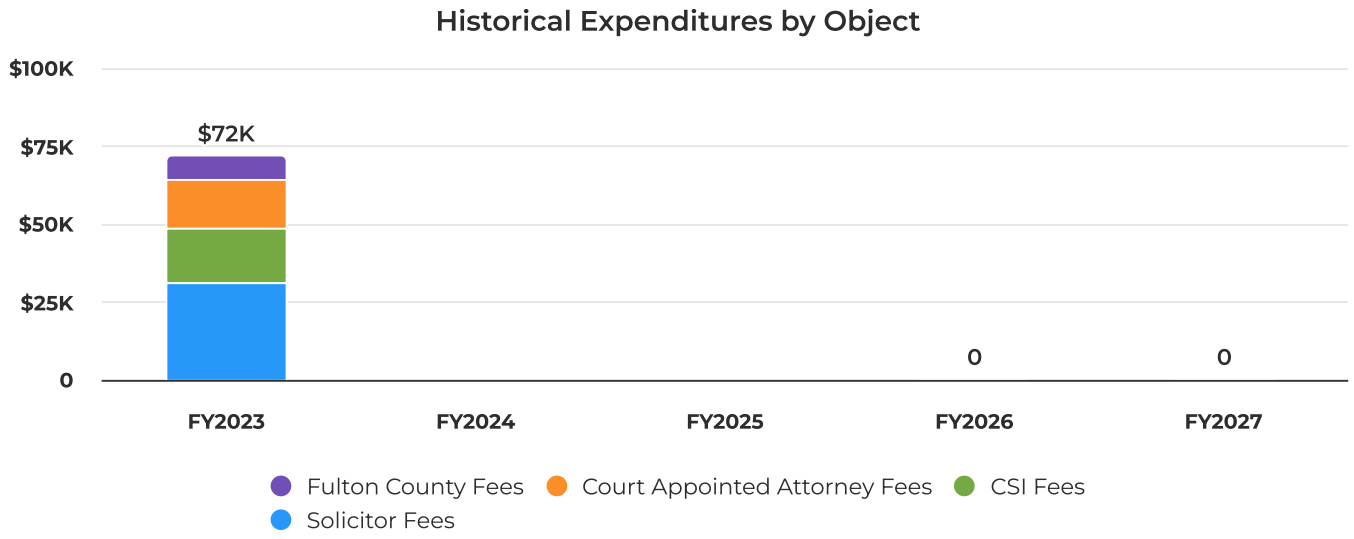
Expenditures by Fund



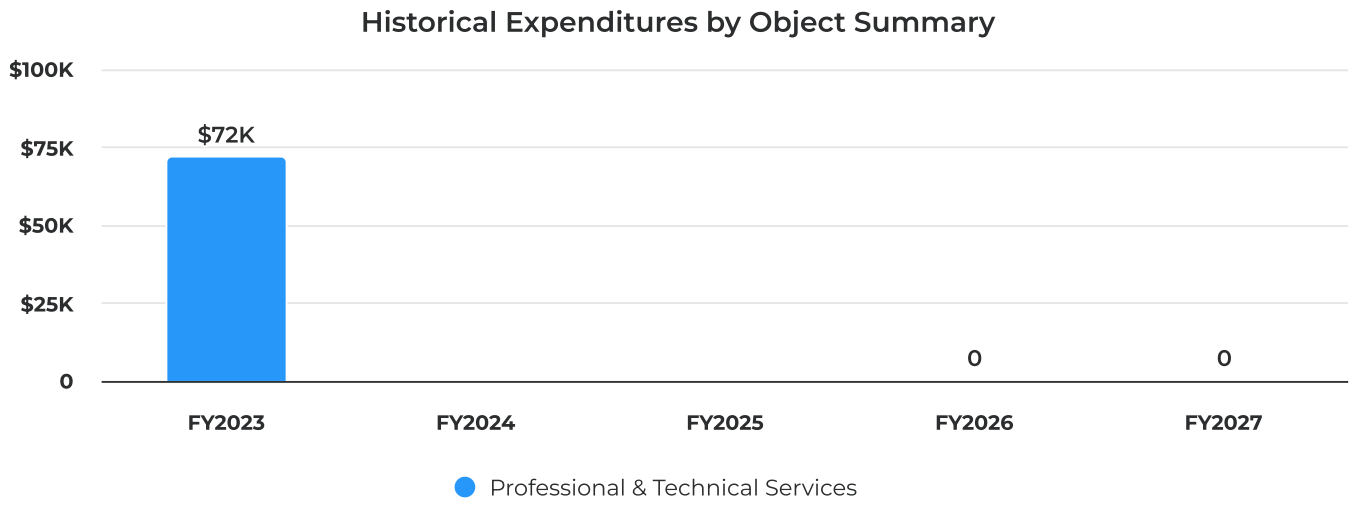
Expenditures by Department



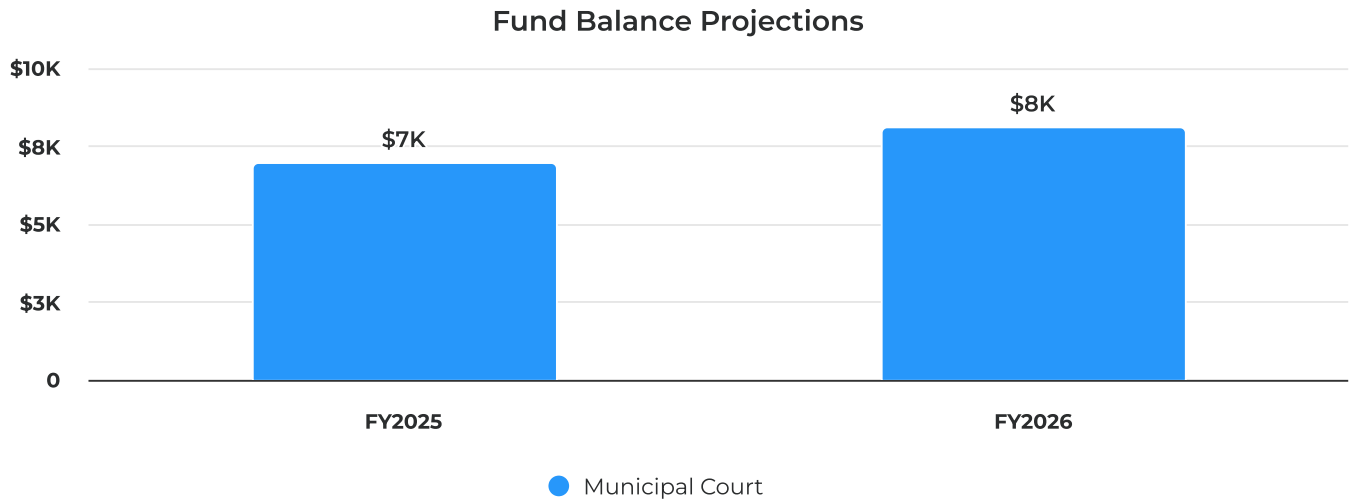
Expenditures by Object



Expenditures by Object Summary



Fund Balance

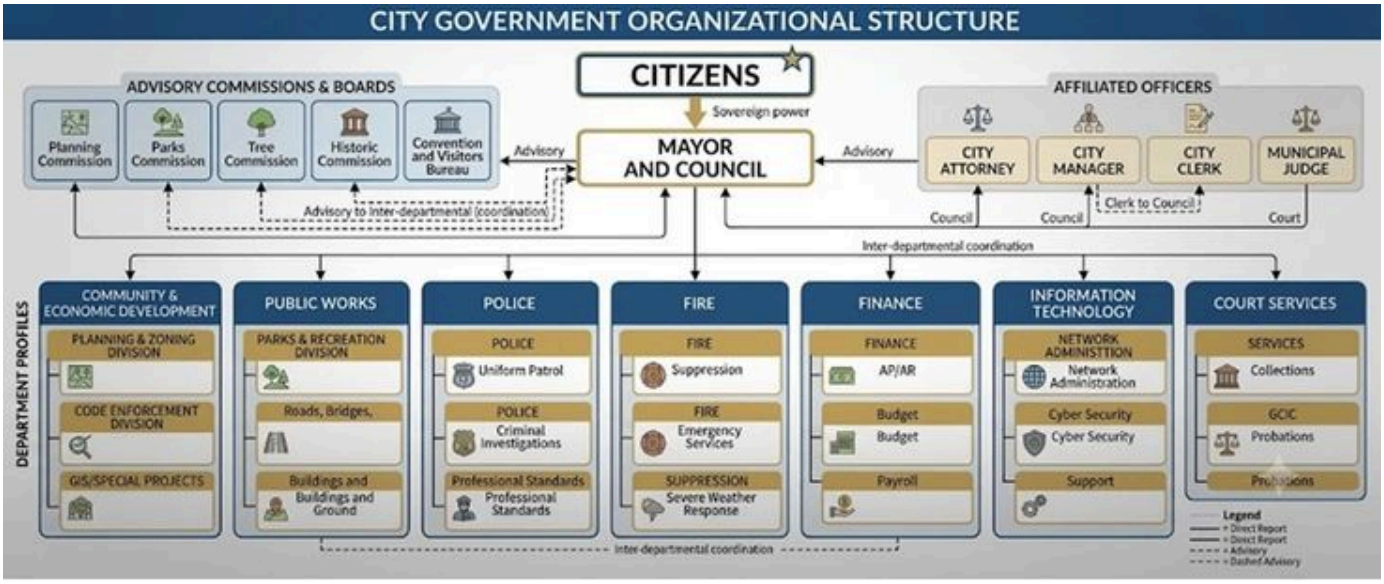


Financial Summary

Fund Balance	FY 2026	FY 2027	FY 2026 vs. FY 2027 (% Change)	FY 2026 vs. FY 2027 ($ Change)
Municipal Court	$8,107.00		-100.00%	-$8,107.00
Total Fund Balance	**$8,107.00**		**-100.00%**	**-$8,107.00**

Departments Summary

Organizational Structure



Authorized Positions by Department Summary

The City of Chattahoochee Hills has authorized **100 positions** for FY2027, consisting of **44 full-time (FTE)** positions and **56 part-time (P/T)** positions. Overall authorized staffing remains substantially unchanged from the prior fiscal year, with a net reduction of **one part-time position in the Fire Department**, resulting in a total decrease of one authorized position compared with FY2026.

The City's staffing model continues to emphasize operational efficiency by maintaining a relatively small full-time workforce while utilizing part-time employees in service areas where seasonal, meeting-based, or variable staffing needs exist. This approach allows the City to provide high-quality municipal services while maintaining fiscal sustainability.

FY2027 Authorized Positions by Department

Department	Full-Time	Part-Time	Total
Legislative	0	6	6
Appointed Boards	0	28	28
Judicial	0	3	3
Administration	2	0	2
Finance/Human Resources	1	0	1
Municipal Court	1	0	1
Police	14	2	16
Fire	11	16	27
Public Works	9	0	9

Department	Full-Time	Part-Time	Total
Parks and Recreation	3	1	4
Community Development	3	0	3
Total	**44**	**56**	**100**

Staffing Highlights

- **Public Safety** remains the City's largest staffing investment, accounting for **43 authorized positions (43%)** across the Police and Fire Departments.
- The **Fire Department** remains the City's largest operating department with **27 authorized positions**, reflecting the continued use of a combination full-time and part-time staffing model to provide emergency response services.
- The **Police Department** includes **16 authorized positions**, supporting 24-hour law enforcement and community policing initiatives.
- **Appointed Boards** account for **28 part-time positions**, reflecting the City's governance structure and reliance on citizen advisory boards and commissions.
- Administrative and support functions—including Administration, Finance/Human Resources, Municipal Court, Public Works, Parks and Recreation, and Community Development—operate with lean staffing levels that support efficient municipal operations.

FY2027 Staffing Changes

The FY2027 budget includes **one staffing adjustment**:

- **Fire Department:** Reduction of **one part-time position** (17 to 16).

No additional full-time positions were added or eliminated during the FY2027 budget process.

Staffing Philosophy

The City of Chattahoochee Hills continues to align staffing levels with strategic service priorities and long-term financial sustainability. Authorized positions are evaluated annually to ensure resources are appropriately allocated to meet service demands while maintaining flexibility and controlling personnel costs. The City's continued reliance on part-time staffing in selected operational areas allows it to respond efficiently to changing service needs while preserving financial capacity for future priorities.

Department & Fund Relationship

How Municipal Services Are Funded

The City of Chattahoochee Hills organizes its budget using both **departments**, which represent service delivery functions, and **funds**, which account for the legal and financial sources of those services. While departments are responsible for delivering programs and services to residents, the various governmental funds ensure that revenues are used only for their intended purposes in accordance with state law, grant requirements, voter authorizations, and City policy.

For FY2027, the City has adopted a balanced budget totaling **$13,652,776** across all governmental funds. Although the **General Fund** finances the majority of day-to-day municipal operations, several departments receive funding from multiple sources, reflecting the City's strategic use of dedicated revenues, grants, capital funding, and special revenue funds.

This multi-fund approach allows the City to align financial resources with operational responsibilities while maintaining transparency, fiscal accountability, and compliance with governmental accounting standards.

Relationship Between Departments and Funds

General Fund

The **General Fund** is the City's primary operating fund and finances most municipal services, including legislative and administrative functions, public safety, planning, parks, and public works. Approximately **45 percent** of all municipal expenditures are budgeted within the General Fund.

Departments primarily supported by the General Fund include:

- Mayor & Council
- City Manager
- City Clerk
- Finance
- Information Technology
- Municipal Court Services
- Police
- Fire
- Parks & Recreation
- Public Works
- Engineering
- Community Development
- Economic Development
- Risk Management

General Fund revenues consist primarily of property taxes, local option sales taxes, business licenses, permits, fines, charges for services, investment earnings, and miscellaneous revenues.

Debt Service Fund

The Debt Service Fund accounts for resources dedicated to the payment of the City's long-term debt obligations.

In FY2027, this fund primarily supports:

- Fire
- Public Works

Debt service expenditures total **$173,332**, representing approximately **1.3 percent** of the City's total budget.

Hotel/Motel Tax Fund

The Hotel/Motel Tax Fund accounts for revenues collected under Georgia's hotel/motel excise tax and is legally restricted for tourism promotion and eligible tourism-related expenditures.

Departments supported include:

- Mayor & Council
- Information Technology
- Parks & Recreation
- Hotel/Motel Program
- Economic Development

FY2027 appropriations total **$464,951**, or approximately **3.4 percent** of the overall budget.

Technology Fund

The Technology Fund provides dedicated resources for technology improvements and replacement of information systems across the organization.

Departments utilizing this fund include:

- Municipal Court Services
- Police

Total FY2027 appropriations equal **$20,000**.

Grant Fund

Grant funding supports projects and services financed through federal, state, regional, and other external funding sources.

Departments receiving grant funding include:

- Public Works
- Economic Development

FY2027 grant expenditures total **$894,567**, representing approximately **6.6 percent** of the total municipal budget.

Capital Equipment Fund

The Capital Equipment Fund finances major equipment purchases and one-time capital investments that support municipal operations.

Departments utilizing this fund include:

- Police
- Fire
- Parks & Recreation
- Public Works
- Community Development

FY2027 capital equipment appropriations total **$5,086,576**, representing approximately **37 percent** of all departmental operating expenditures and capital investments.

TSPLOST Fund

Transportation Special Purpose Local Option Sales Tax (TSPLOST) revenues are legally restricted for transportation infrastructure improvements.

In FY2027, TSPLOST resources support:

- Engineering
- Interfund transfers for transportation-related capital projects

Budgeted expenditures total **$868,144**, or approximately **6.4 percent** of the City's total budget.

Department Funding Overview

Several departments rely on multiple funding sources to accomplish their service objectives.

Department	Primary Funding Sources
Mayor & Council	General Fund, Hotel/Motel Fund
City Manager	General Fund
City Clerk	General Fund
Finance	General Fund
Information Technology	General Fund, Hotel/Motel Fund
Municipal Court Services	General Fund, Technology Fund
Police	General Fund, Technology Fund, Capital Equipment Fund
Fire	General Fund, Debt Service Fund, Capital Equipment Fund
Parks & Recreation	General Fund, Hotel/Motel Fund, Capital Equipment Fund
Public Works	General Fund, Debt Service Fund, Grant Fund, Capital Equipment Fund
Engineering	General Fund, TSPLOST Fund
Community Development	General Fund, Capital Equipment Fund
Economic Development	General Fund, Hotel/Motel Fund, Grant Fund
Risk Management	General Fund

FY2027 Fund Distribution

Fund	FY2027 Budget	Percent of Total Budget
General Fund	$6,145,206	45.0%
Capital Equipment Fund	$5,086,576	37.3%
Grant Fund	$894,567	6.6%
TSPLOST Fund	$868,144	6.4%
Hotel/Motel Fund	$464,951	3.4%

Fund	FY2027 Budget	Percent of Total Budget
Debt Service Fund	$173,332	1.3%
Technology Fund	$20,000	0.1%
Total Budget	**$13,652,776**	**100.0%**

Financial Management Perspective

The FY2027 budget reflects the City's commitment to matching funding sources with the services they are intended to support. Routine governmental operations are financed primarily through the General Fund, while capital investments, transportation improvements, tourism initiatives, grant-funded programs, technology projects, and debt obligations are accounted for in dedicated funds. This integrated funding approach enhances transparency, ensures compliance with legal and grant restrictions, promotes long-term financial sustainability, and provides residents and elected officials with a clear understanding of how municipal resources are allocated to deliver services throughout the City.

This narrative aligns with GFOA Distinguished Budget Presentation Award best practices by explicitly connecting the City's organizational structure (departments) with its fund structure, explaining why multiple funds support certain departments, and helping readers understand how financial resources are allocated to achieve municipal service objectives.

Mayor and City Council



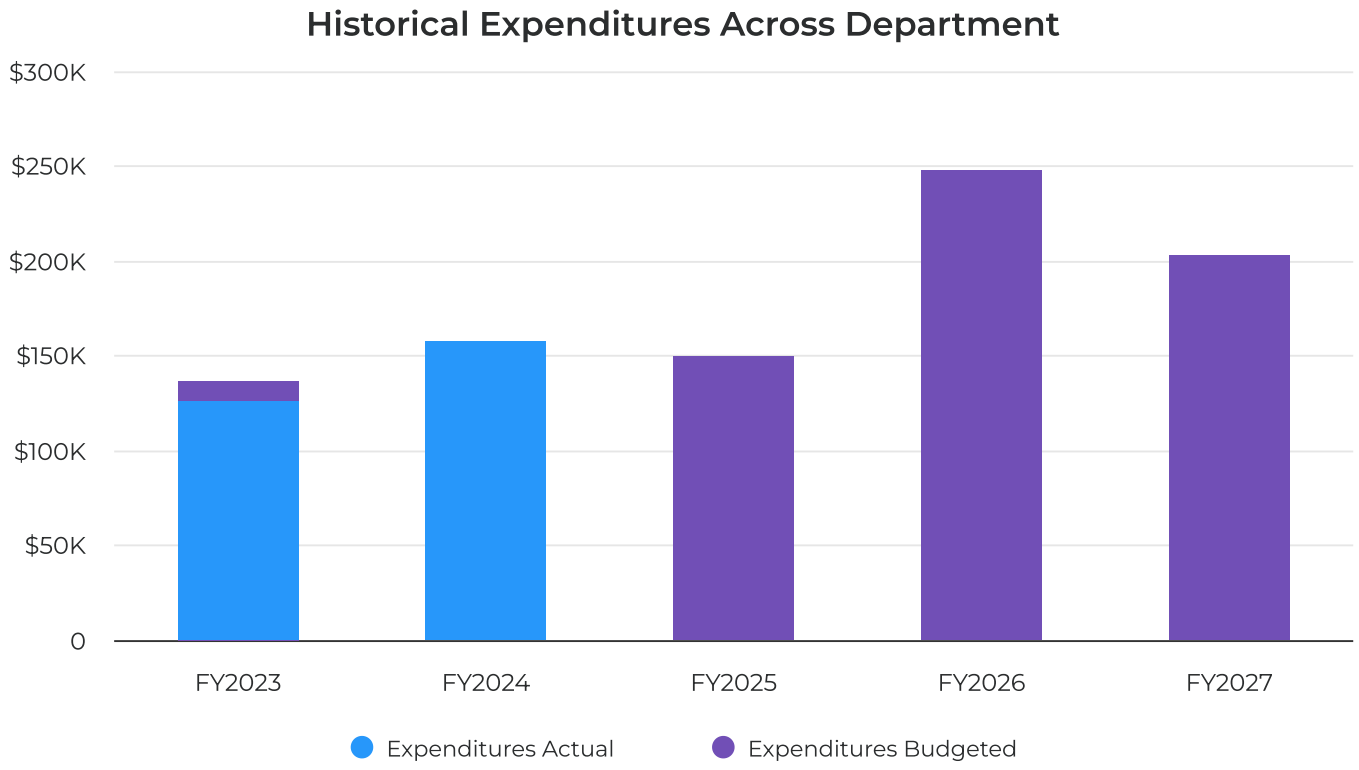
The City of Chattahoochee Hills is governed by a Mayor and five City Council Members who serve as the City's legislative body. Council Members are elected from five geographic districts and must reside within the district they represent. While each Council Member advocates for the interests and needs of the residents within their respective district, all members are elected to serve the best interests of the City as a whole and to make decisions that support the long-term success of the entire community.

The City Council establishes the City's vision, policies, and strategic priorities through the adoption of ordinances, resolutions, and other legislative actions. In collaboration with the Mayor and City Manager, the Council provides policy direction, adopts the annual operating and capital budgets, establishes the property tax millage rate, approves major capital investments, and oversees the responsible stewardship of public resources.

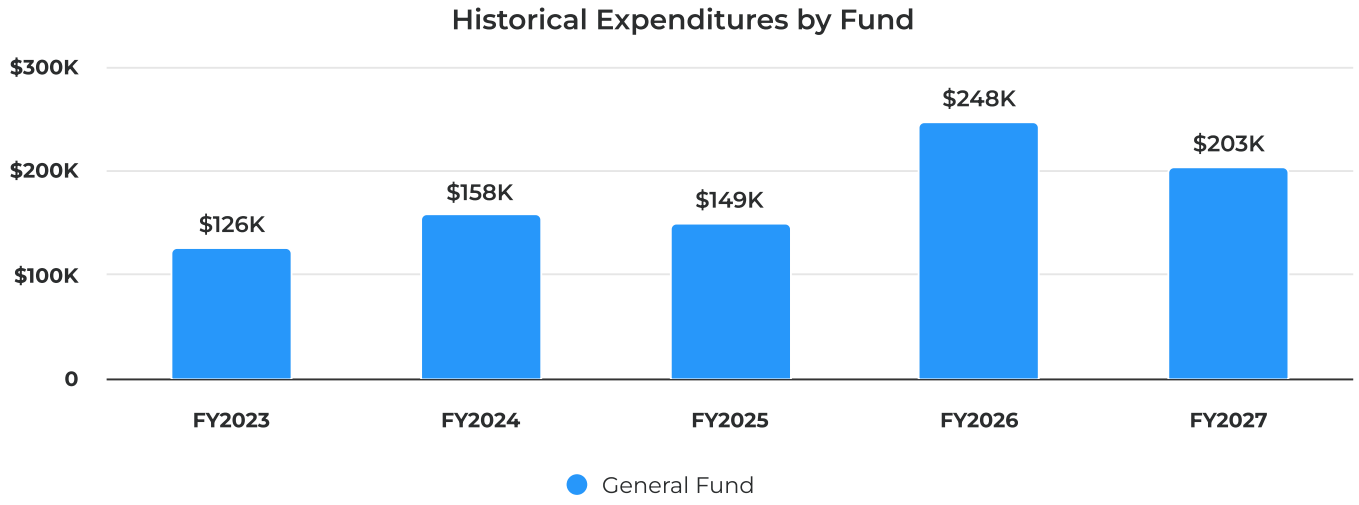
Pursuant to the City Charter and the laws of the State of Georgia, the City Council has the authority to enact ordinances, adopt resolutions, and establish rules and regulations necessary to protect the public health, safety, and welfare of the community. This authority includes the adoption and enforcement of local laws governing land use, public safety, municipal operations, environmental stewardship, and other matters essential to preserving the quality of life for residents and businesses.

The Council's legislative decisions are guided by the City's mission, Comprehensive Plan, and long-term strategic goals, ensuring that municipal policies promote fiscal responsibility, sustainable growth, transparency, and responsive public service. Through collaborative leadership and community engagement, the Mayor and City Council are committed to preserving the unique rural character of Chattahoochee Hills while supporting thoughtful economic development, protecting natural resources, and enhancing the quality of life for current and future generations.

Expenditure Summary



Expenditures by Fund



FY27 Expenditures by Fund



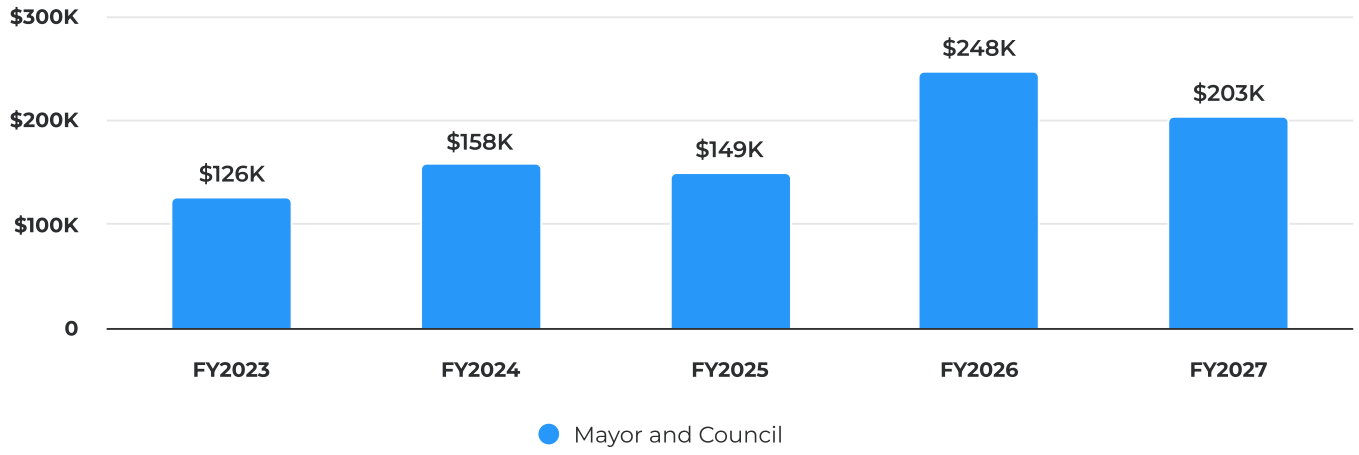
General Fund **$203,326** 100.00%

Expenditures by Fund

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
General Fund	$247,530.00	$203,326.00	-17.86%
Total Expenditures	**$247,530.00**	**$203,326.00**	**-17.86%**

Expenditures by Department

Historical Expenditures by Department



FY27 Expenditures by Department



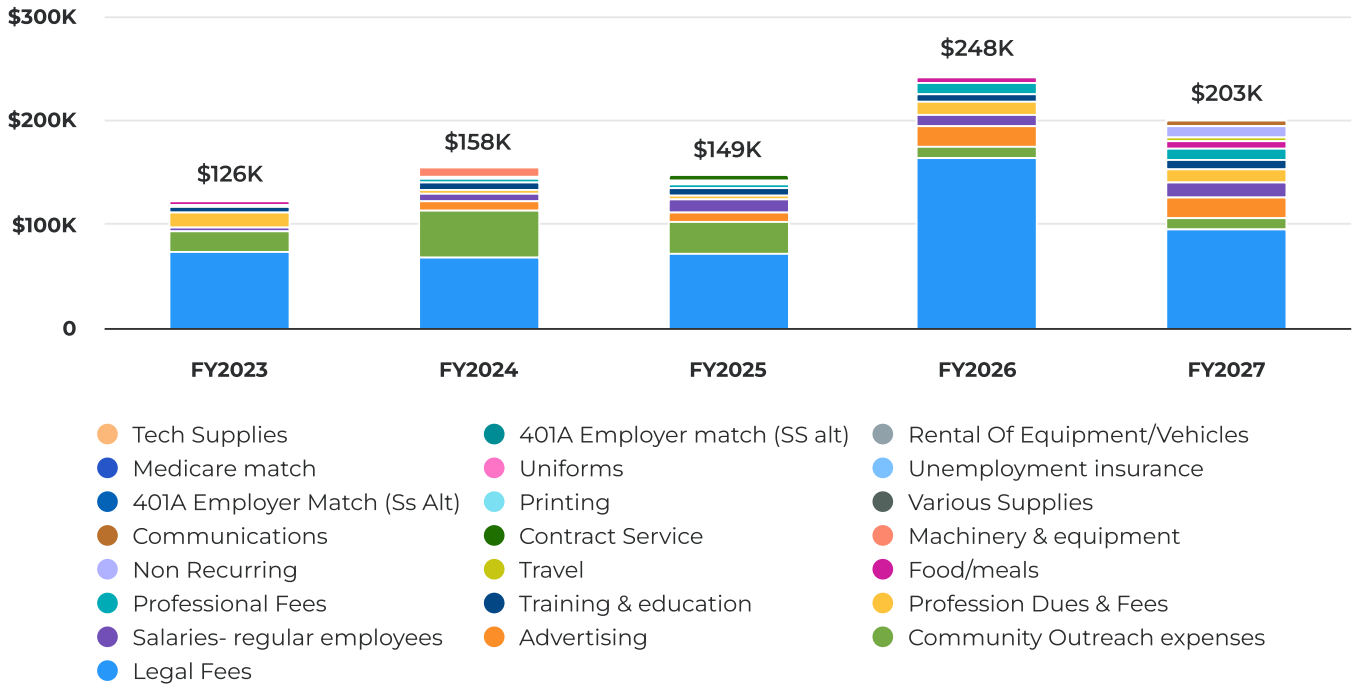
Mayor and Council	**$203,326**	100.00%

Expenditures by Department

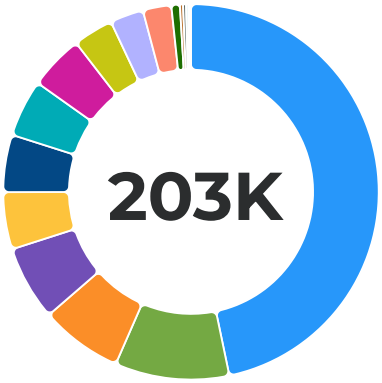
Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Mayor and Council	$247,530.00	$203,326.00	-17.86%
Total Expenditures	**$247,530.00**	**$203,326.00**	**-17.86%**

Expenditures by Object

Historical Expenditures by Object



FY27 Expenditures by Object



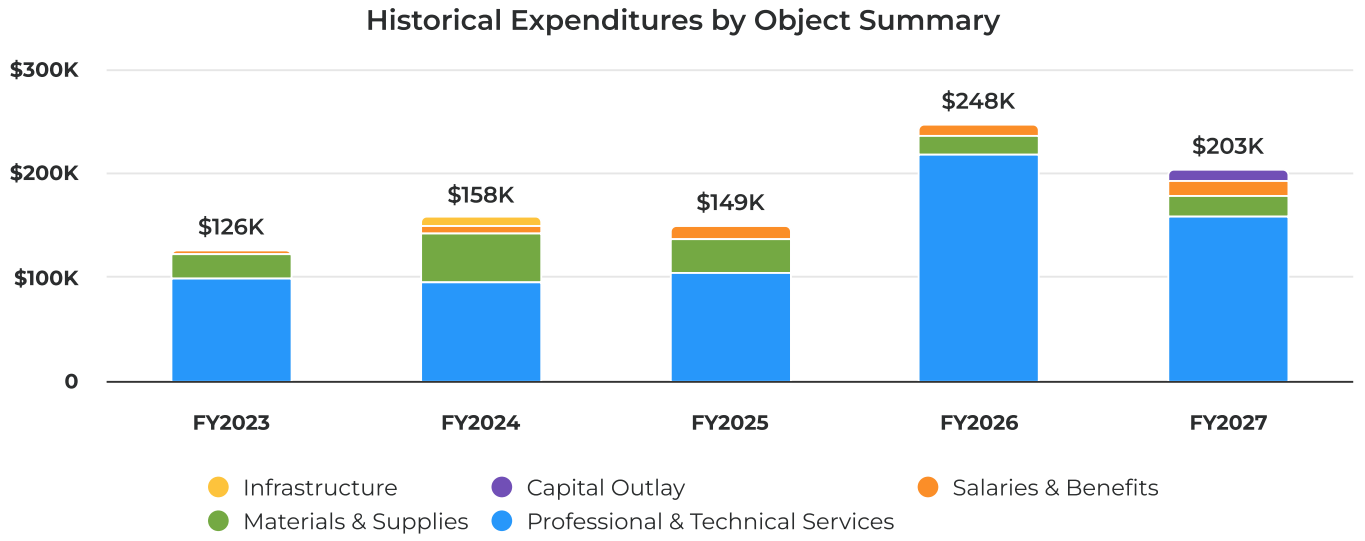
Legal Fees	**$95,000**	46.72%
Advertising	**$20,000**	9.84%
Salaries- regular employees	**$14,400**	7.08%
Profession Dues & Fees	**$13,059**	6.42%
Non Recurring	**$10,000**	4.92%
Community Outreach expenses	**$10,000**	4.92%
Training & education	**$10,000**	4.92%
Professional Fees	**$9,600**	4.72%
Food/meals	**$7,000**	3.44%
Communications	**$5,860**	2.88%
Travel	**$5,000**	2.46%
Various Supplies	**$1,500**	0.74%
401A Employer Match (Ss Alt)	**$540**	0.27%
Uniforms	**$500**	0.25%
Printing	**$400**	0.20%
Unemployment insurance	**$258**	0.13%
Medicare match	**$209**	0.10%

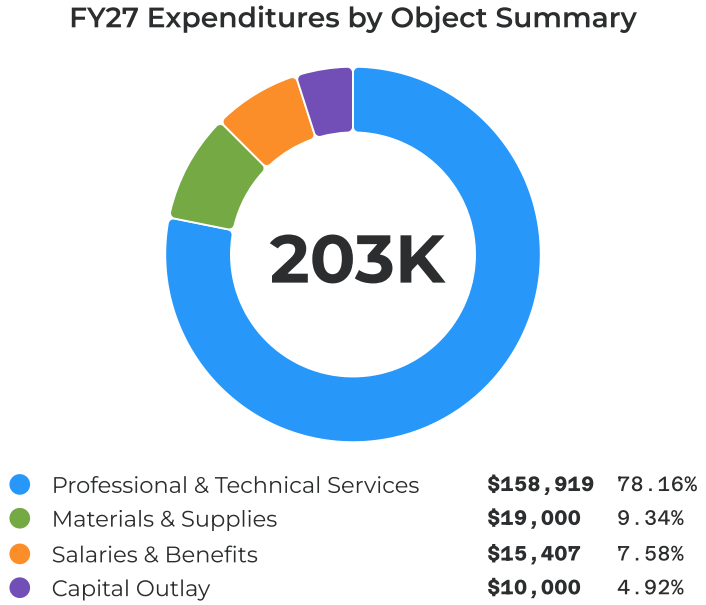
Expenditures by Object

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Salaries- regular employees	$10,800.00	$14,400.00	33.33%
401A Employer Match (Ss Alt)	$405.00	$540.00	33.33%
Medicare match	$157.00	$209.00	33.12%
Unemployment insurance	$258.00	$258.00	
Professional Fees	$9,600.00	$9,600.00	
Legal Fees	$164,000.00	$95,000.00	-42.07%
Communications	$480.00	$5,860.00	1,120.83%
Advertising	$20,000.00	$20,000.00	
Printing	$1,000.00	$400.00	-60.00%
Travel	$2,500.00	$5,000.00	100.00%
Profession Dues & Fees	$13,000.00	$13,059.00	0.45%
Training & education	$8,000.00	$10,000.00	25.00%
Various Supplies	$500.00	$1,500.00	200.00%
Food/meals	$6,000.00	$7,000.00	16.67%

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Community Outreach expenses	$10,000.00	$10,000.00	
Uniforms	$230.00	$500.00	117.39%
Machinery & equipment	$600.00		-100.00%
Non Recurring		$10,000.00	
Total Expenditures	**$247,530.00**	**$203,326.00**	**-17.86%**

Expenditures by Object Summary





Expenditures by Object Summary

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Salaries & Benefits	$11,620.00	$15,407.00	32.59%

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Professional & Technical Services	$218,580.00	$158,919.00	-27.29%
Materials & Supplies	$16,730.00	$19,000.00	13.57%
Infrastructure	$600.00		-100.00%
Capital Outlay		$10,000.00	
Total Expenditures	**$247,530.00**	**$203,326.00**	**-17.86%**

Personnel Summary

Summary of Goals

City Manager



Robbie Rokovitz

The City of Chattahoochee Hills operates under the Council-Manager form of government, which combines the policy leadership of an elected Mayor and City Council with the professional administration of an appointed City Manager. This structure promotes transparent governance, professional management, fiscal accountability, and the efficient delivery of municipal services.

The City Manager serves as the City's Chief Administrative Officer and is responsible for implementing the policies and priorities established by the Mayor and City Council while overseeing the day-to-day operations of the organization. Working closely with elected officials, department directors, employees, residents, and community stakeholders, the City Manager provides strategic leadership to ensure City services are delivered effectively, efficiently, and in alignment with the community's vision and long-term goals.

Key responsibilities of the City Manager's Office include:

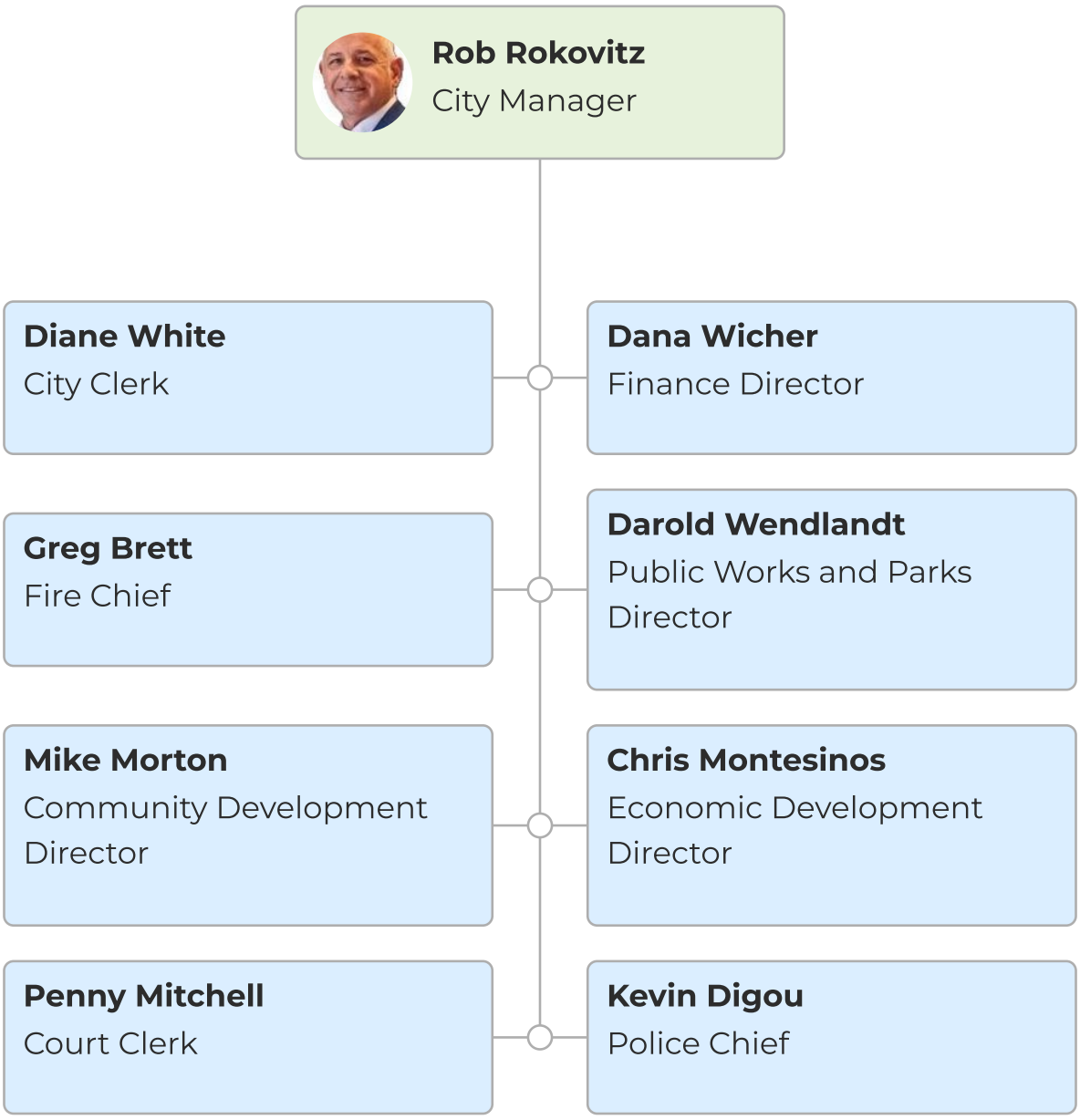
- Advising the Mayor and City Council on policy matters, strategic initiatives, and operational issues.
- Implementing ordinances, resolutions, and policy decisions adopted by the City Council.
- Preparing and administering the City's annual operating and capital budgets while maintaining sound financial management practices.
- Directing the administration of City programs, services, capital improvement projects, and organizational initiatives.
- Enforcing applicable federal, state, and local laws, ordinances, contracts, and regulations.
- Leading organizational planning, performance management, and interdepartmental coordination to ensure responsive and efficient municipal operations.
- Promoting collaboration with residents, businesses, regional partners, and other governmental agencies to advance the City's strategic priorities.

The City Manager provides executive leadership and administrative oversight for the City's operating departments through the following leadership team:

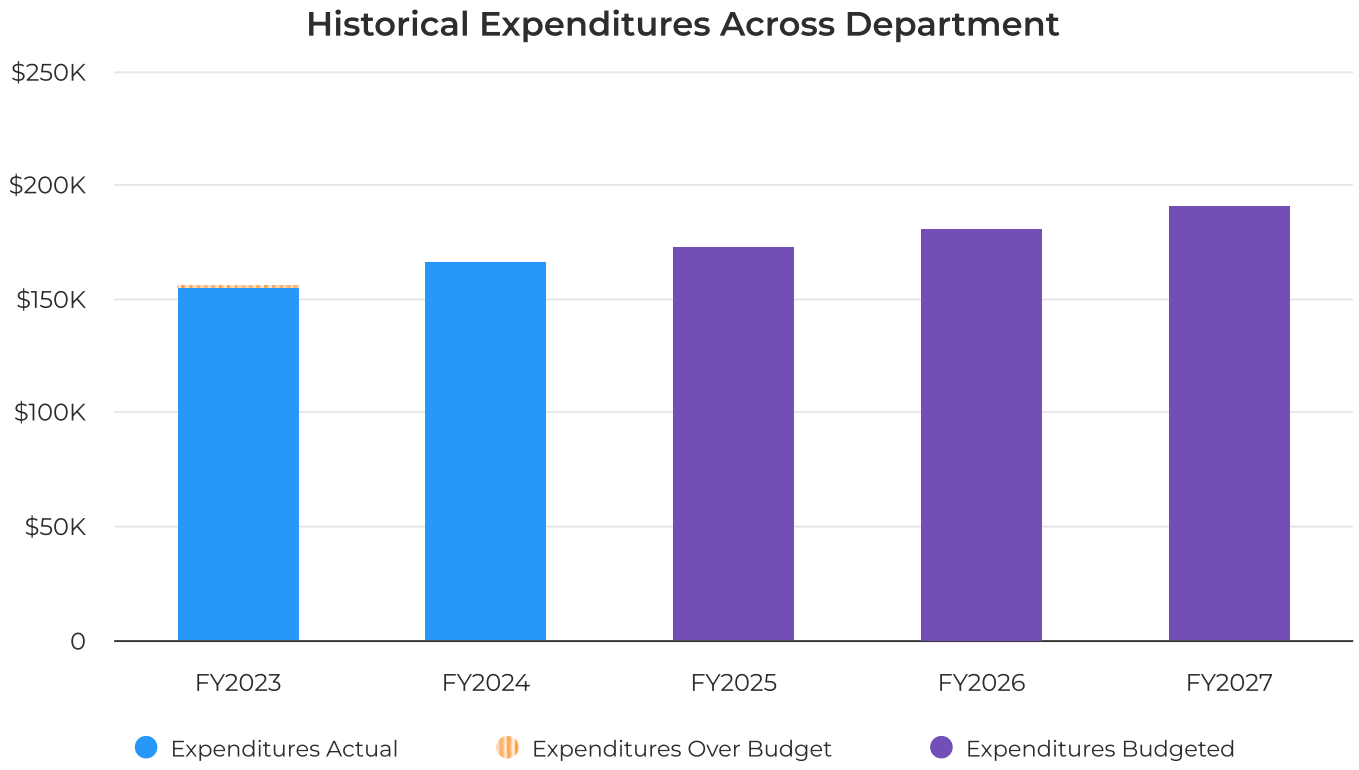
- Finance Director – Dana Wicher
- Police Chief – Kevin Digou
- Fire Chief – Greg Brett
- Public Works Director – Darold Wendlandt
- Community Development Director – Mike Morton
- Economic Development Director – Chris Montesinos
- City Clerk – S. Diane White
- Court Clerk – Penny Mitchell

Together, these departments work collaboratively to provide high-quality municipal services, responsibly manage public resources, and support the City's mission of preserving the unique character of Chattahoochee Hills while fostering a safe, sustainable, and vibrant community for residents, businesses, and visitors.

City Manager's Office



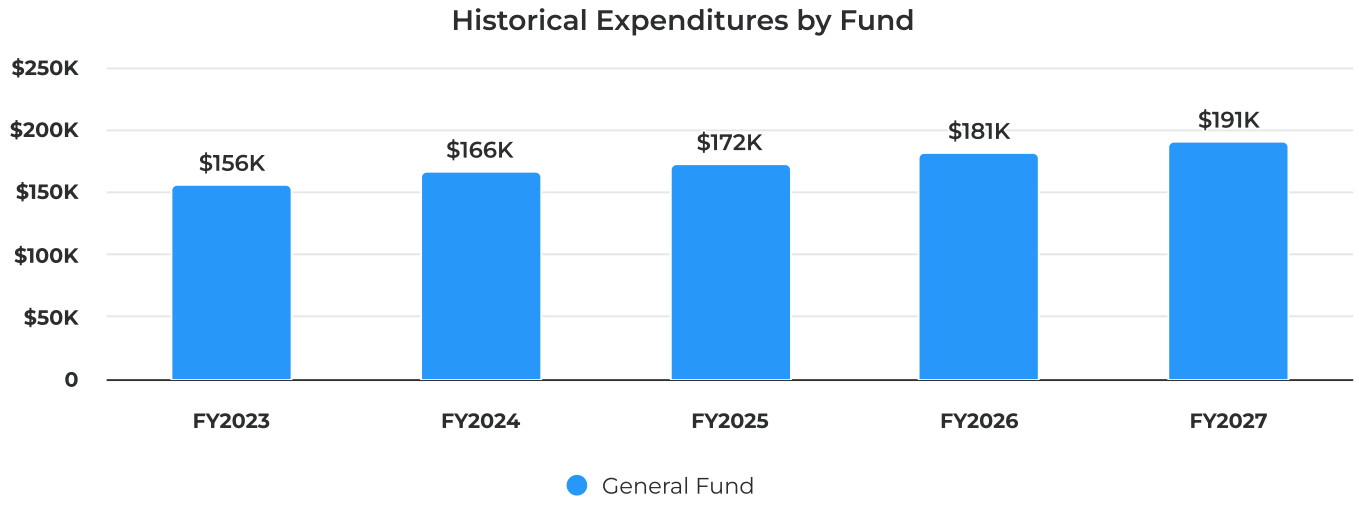
Expenditure Summary



For FY2025, the City Manager's budgeted expenditures amount to $172,203, reflecting a 3.91% increase from the prior period. This indicates a moderate growth in the budget allocation compared to the previous year.

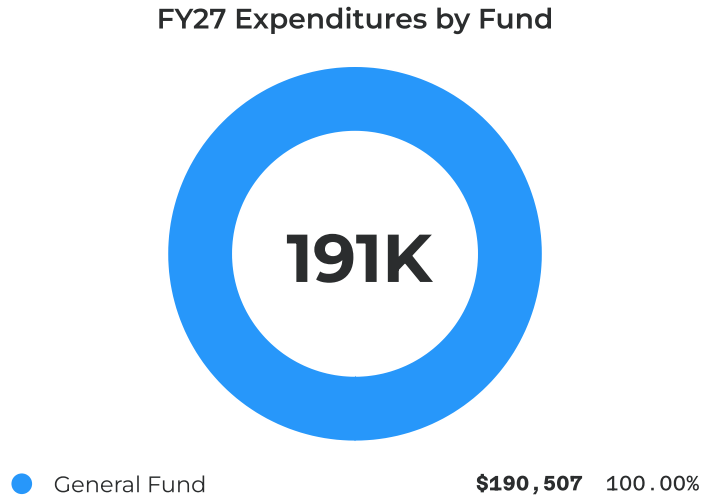
In FY2026, the budgeted expenditures further increase to $180,793, which is a 4.99% rise from FY2025. This continues the upward trend in expenditures, showing a larger percentage increase than the previous year.

Expenditures by Fund



In FY2026, the total historical expenditures by fund for the City Manager are budgeted at $180,793, representing a 4.99% increase from the FY2025 total of $172,203. The General Fund remains the largest and sole category, accounting for 100% of the total expenditures in both years.

The General Fund expenditure increased by $8,590 in FY2026 compared to FY2025, which is a 4.99% rise from the previous year's $172,203. This increase in the General Fund is the primary driver of the overall budget growth for the City Manager in FY2026.

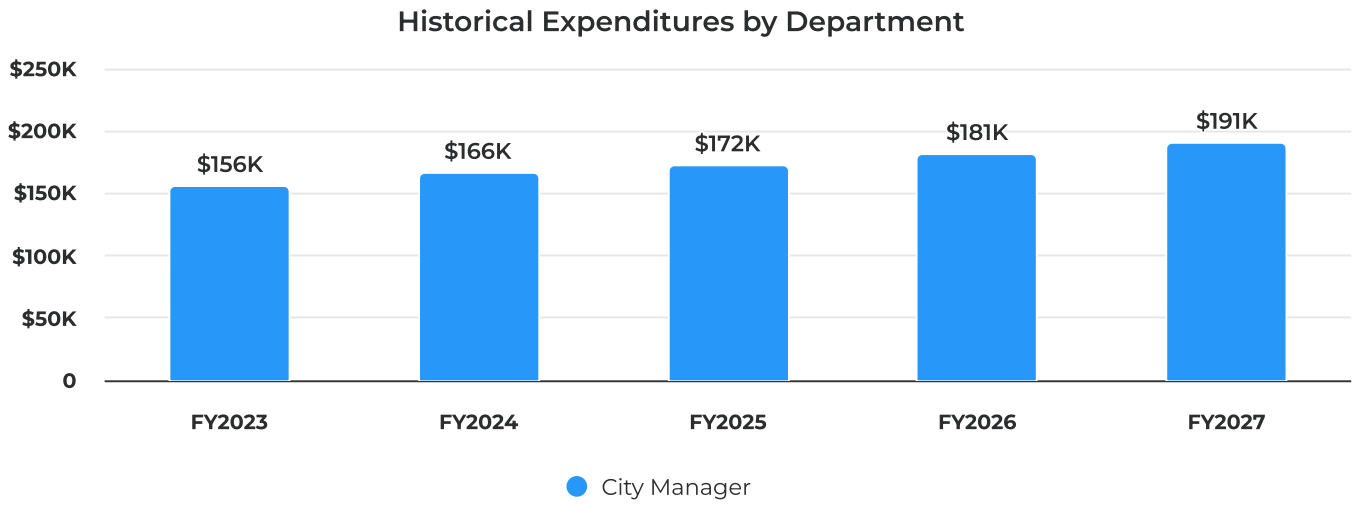


For the City Manager, the Fiscal Year Expenditures by Fund consist solely of the General Fund, which amounts to $180,793 and represents 100% of the total expenditures.

Expenditures by Fund

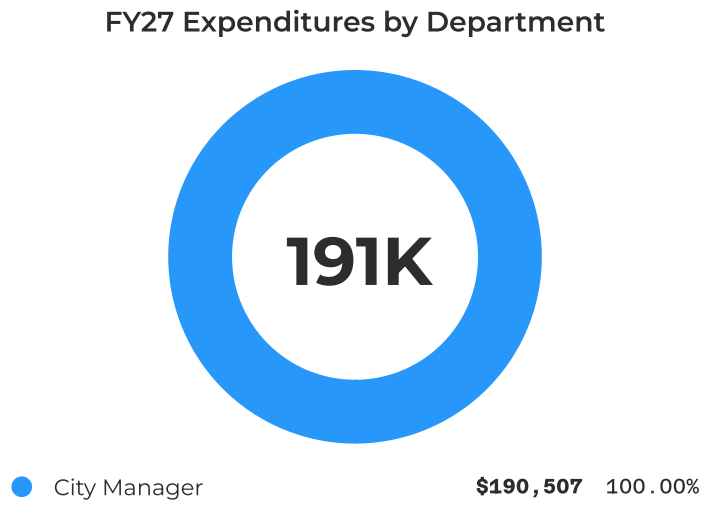
Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
General Fund	$180,793.00	$190,507.00	5.37%
Total Expenditures	**$180,793.00**	**$190,507.00**	**5.37%**

Expenditures by Department



In FY2026, the total expenditures for the City Manager department increased to $180,793, representing a 4.99% rise from the previous year's total of $172,203. The City Manager category remains the sole and largest expenditure, accounting for 100% of the total budget in both years.

The increase in the City Manager's budget from FY2025 to FY2026 was $8,590, which is a 4.99% growth compared to the $6,486 increase (3.91%) seen in the prior year. This marks a continued upward trend in expenditures within this department.

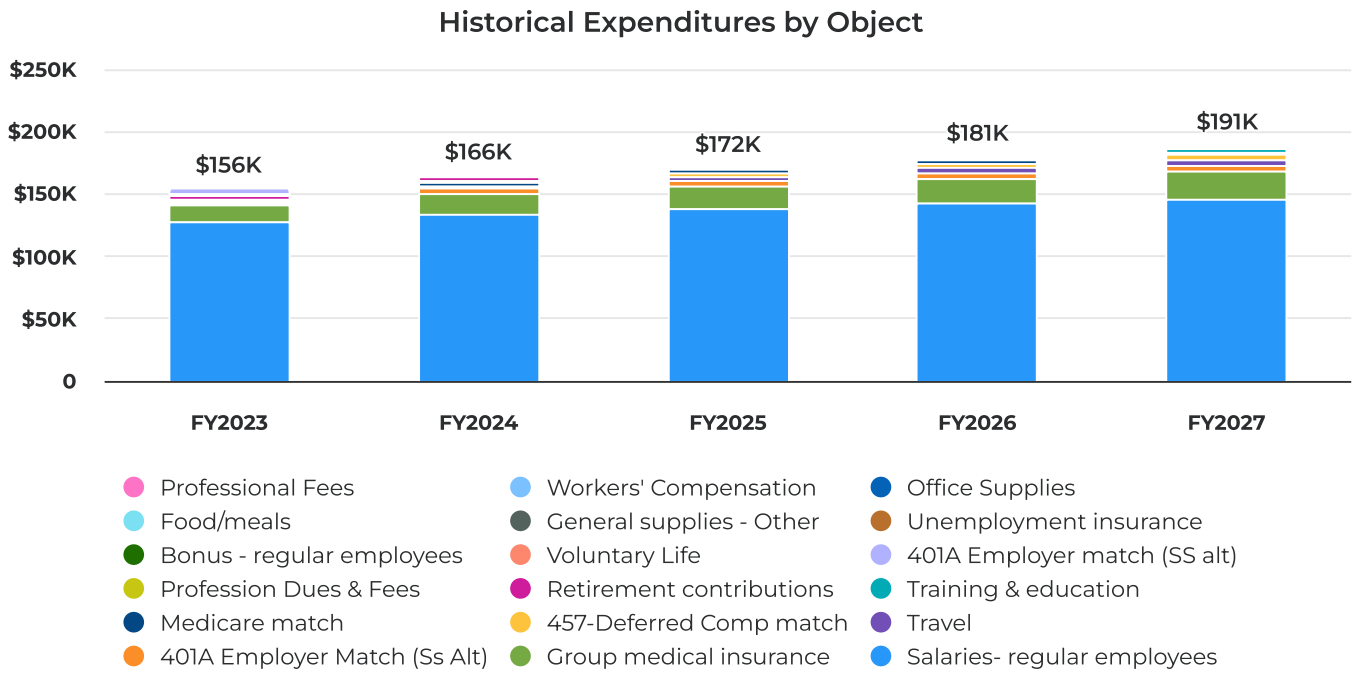


The City Manager's fiscal year expenditures total $180,793, representing 100% of the department's budget.

Expenditures by Department

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
City Manager	$180,793.00	$190,507.00	5.37%
Total Expenditures	**$180,793.00**	**$190,507.00**	**5.37%**

Expenditures by Object



The total expenditures for the City Manager in FY2026 increased by 4.99% to $180,793 compared to FY2025. The largest expenditure category remained Salaries for regular employees, which rose by $3,989 or 2.9% to $141,760, representing 78.41% of the total budget, a slight decrease in its share from the previous year.

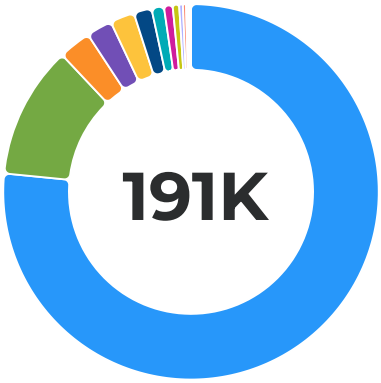
Group medical insurance also saw a notable increase of $1,902 or 10.72%, reaching $19,644 and accounting for 10.87% of total expenditures. Travel expenses experienced a significant rise of $1,401 or 59.3%, increasing to $3,763 and making up 2.08% of the budget.

Training and education expenditures increased by $600 or 50.51% to $1,788, reversing the previous year's decline and now constituting 0.99% of the total. General supplies - Other showed the largest percentage increase of 153.98%, growing by $271 to $447, which is 0.25% of the total budget.

Other increases included the 401A Employer Match, which grew by $150 or 3% to $5,136, and the 457-Deferred Comp match, which increased by $120 or 3% to $4,109. Medicare match expenses rose by $58 or 3% to $1,986. Food/meals appeared as a new category with $200, doubling from the previous period.

The only category to decrease was Professional Dues & Fees, which remained nearly flat at $966, showing a minimal decline of 0.05%. Overall, the FY2026 budget reflects moderate growth across most expenditure categories, with the largest increases in travel, group medical insurance, and training and education.

FY27 Expenditures by Object



Salaries- regular employees	**$145,869**	76.57%
Group medical insurance	**$21,748**	11.42%
401A Employer Match (Ss Alt)	**$5,290**	2.78%
457-Deferred Comp match	**$4,232**	2.22%
Travel	**$3,976**	2.09%
Training & education	**$2,950**	1.55%
Medicare match	**$2,046**	1.07%
Bonus - regular employees	**$1,407**	0.74%
Profession Dues & Fees	**$1,056**	0.55%
Voluntary Life	**$626**	0.33%
General supplies - Other	**$500**	0.26%
Unemployment insurance	**$307**	0.16%
Professional Fees	**$240**	0.13%
Food/meals	**$200**	0.10%
Workers' Compensation	**$60**	0.03%

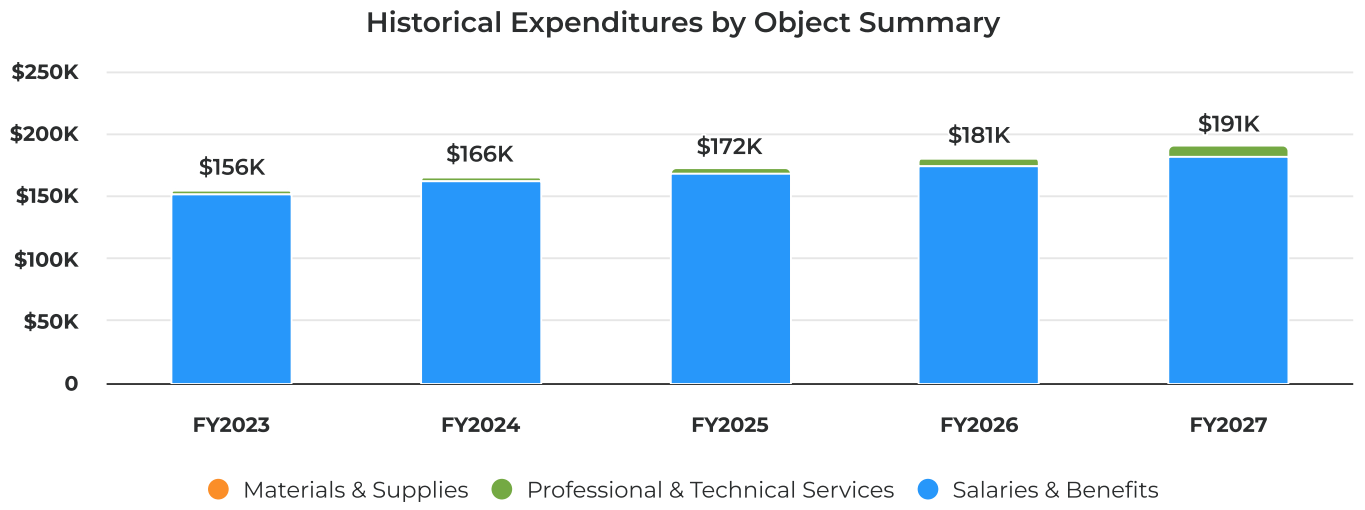
The fiscal year expenditures for the City Manager are primarily composed of Salaries for regular employees, totaling $141,760 and representing 78.41% of the budget. Group medical insurance accounts for $19,644 or 10.87%. Employer contributions to retirement plans include a 401A Employer Match at $5,136 (2.84%) and a 457-Deferred Compensation match at $4,109 (2.27%). Travel expenses amount to $3,763, which is 2.08% of the total. Medicare match costs are $1,986, making up 1.1%. Training and education expenses are $1,788 or 0.99%, while professional dues and fees total $966, representing 0.53%. Voluntary life insurance costs are $626 (0.35%), and general supplies amount to $447, which is 0.25% of the expenditures. Three smaller categories are not included in this summary.

Expenditures by Object

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Salaries- regular employees	$141,760.00	$145,869.00	2.90%
Bonus - regular employees		$1,407.00	
457-Deferred Comp match	$4,109.00	$4,232.00	2.99%
Group medical insurance	$19,644.00	$21,748.00	10.71%
Voluntary Life	$626.00	$626.00	
401A Employer Match (Ss Alt)	$5,136.00	$5,290.00	3.00%
Medicare match	$1,986.00	$2,046.00	3.02%

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Unemployment insurance	$307.00	$307.00	
Workers' Compensation	$61.00	$60.00	-1.64%
Professional Fees		$240.00	
Travel	$3,763.00	$3,976.00	5.66%
Profession Dues & Fees	$966.00	$1,056.00	9.32%
Training & education	$1,788.00	$2,950.00	64.99%
General supplies - Other	$447.00	$500.00	11.86%
Food/meals	$200.00	$200.00	
Total Expenditures	**$180,793.00**	**$190,507.00**	**5.37%**

Expenditures by Object Summary

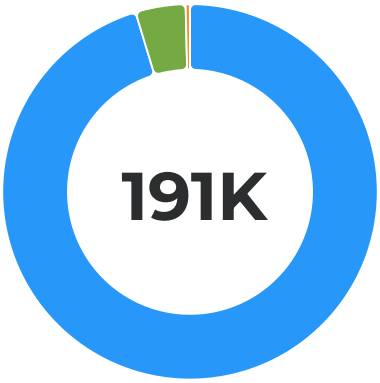


The total expenditures for the City Manager in FY2026 amount to $180,793, reflecting a 4.99% increase from the FY2025 total of $172,203. The largest expenditure category remains Salaries & Benefits, which increased by $6,219 or 3.71%, reaching $173,629 and representing 96.04% of the total budget, slightly down from 97.22% in the previous year.

Professional & Technical Services saw a significant increase of $2,000 or 44.29%, rising to $6,517 and accounting for 3.6% of the total expenditures, up from 2.62% in FY2025. Materials & Supplies also experienced a notable increase of $371 or 134.42%, totaling $647 and making up 0.36% of the budget, compared to 0.16% the prior year.

These changes highlight that while Salaries & Benefits continue to dominate the budget, Professional & Technical Services and Materials & Supplies have grown at a faster rate, contributing to the overall increase in expenditures for FY2026.

FY27 Expenditures by Object Summary



Salaries & Benefits	**$181,585**	95.32%
Professional & Technical Services	**$8,222**	4.32%
Materials & Supplies	**$700**	0.37%

For the City Manager's Fiscal Year Expenditures by Object Summary, Salaries & Benefits account for $173,629, representing 96.04% of the total expenditures. Professional & Technical Services make up $6,517, which is 3.6% of the expenditures. Materials & Supplies comprise $647, accounting for 0.36% of the total.

Expenditures by Object Summary

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Salaries & Benefits	$173,629.00	$181,585.00	4.58%
Professional & Technical Services	$6,517.00	$8,222.00	26.16%
Materials & Supplies	$647.00	$700.00	8.19%
Total Expenditures	**$180,793.00**	**$190,507.00**	**5.37%**


CHATTAHOOCHEE HILLS | FY2027 BUDGET
Office of the City Manager
Mission, Goals & Strategic Priorities
DEPARTMENT MISSION
The City Manager is responsible for implementing the policy direction established by the Mayor and City Council while ensuring efficient municipal operations, sound financial management, and exceptional public service. The following goals guide administrative priorities and resource allocation for the fiscal year.
Strategic Goal Areas
Fiscal Stewardship
Maintain the City's long-term financial stability through responsible budgeting, conservative revenue forecasting, prudent expenditure management, and adherence to adopted financial policies while preserving adequate fund balance and supporting sustainable service delivery.
Strategic Planning & Implementation
Advance the City's Strategic Plan and Comprehensive Plan by aligning annual work programs, capital investments, and departmental objectives with the community's long-term vision and adopted policy priorities.
Infrastructure & Capital Management
Plan, maintain, and improve public infrastructure through strategic capital investments, proactive asset management, and effective project delivery that supports community needs while maximizing available funding opportunities.
Community Planning & Preservation
Support thoughtful growth and development that preserves Chattahoochee Hills' rural character, protects natural resources, and enhances the quality of life through effective land use planning, environmental stewardship, and implementation of adopted development policies.
Operational Excellence
Promote organizational effectiveness by improving business processes, leveraging technology, strengthening internal controls, and fostering a culture of continuous improvement, accountability, and innovation.
Public Safety & Emergency Preparedness
Collaborate with public safety partners to enhance emergency preparedness, protect public health and safety, and ensure the City's readiness to respond effectively to emergencies and natural disasters.
Economic Vitality
Encourage sustainable economic development that is consistent with the City's vision by supporting appropriate business investment, tourism, agritourism, and strategic partnerships that strengthen the local economy while preserving community character.
Employee Development & Organizational Culture
Recruit, develop, and retain a highly qualified workforce by promoting professional development, leadership, employee engagement, workplace safety, and organizational excellence.
Customer Service & Public Engagement
Provide responsive, transparent, and accessible municipal services while expanding opportunities for public participation, communication, and collaboration with residents, businesses, and community stakeholders.
Intergovernmental & Community Partnerships
Strengthen relationships with regional agencies, neighboring jurisdictions, nonprofit organizations, educational institutions, and community partners to leverage resources, pursue grant opportunities, and advance shared community objectives.
City of Chattahoochee Hills — FY2027 Budget Book
Office of the City Manager

Summary of Goals

City Manager Performance Measures

Fiscal Stewardship

Goal: Maintain the City's long-term financial stability through responsible budgeting, conservative revenue forecasting, prudent expenditure management, and adherence to adopted financial policies while preserving adequate fund balance and supporting sustainable service delivery.

Performance Measure	FY2027 Target
Unassigned General Fund Balance	Maintain ≥ 35% of annual operating expenditures
Budget Variance (Actual vs. Budget Expenditures)	Within ±5%
Revenue Forecast Accuracy	Within ±3%
Annual Financial Audit	Unmodified ("Clean") Opinion
Financial Policies Compliance	100%
Annual Budget Award Submissions	Submit GFOA Distinguished Budget Award

Strategic Planning and Implementation

Goal: Advance the City's Strategic Plan and Comprehensive Plan.

Performance Measure	FY2027 Target
Strategic Plan Objectives Completed	≥85%
Capital Projects Initiated On Schedule	≥90%
Department Work Plan Completion	≥90%
Quarterly Strategic Plan Progress Reports	4 annually

Infrastructure and Capital Management

Goal: Maintain and improve public infrastructure.

Performance Measure	FY2027 Target
Capital Projects Completed On Time	≥85%
Capital Projects Within Budget	≥95%
Grant Funding Secured	Annual increase over prior year
Preventative Maintenance Completion	≥90%
Road Miles Improved	Annual CIP target

Community Planning and Preservation

Goal: Preserve rural character while supporting thoughtful growth.

Performance Measure	FY2027 Target
Development Applications Processed Within Required Timeframes	≥95%
Comprehensive Plan Implementation Actions Completed	≥80%
Conservation Easements/Open Space Preserved	Annual acreage reported
Code Enforcement Cases Resolved Within 60 Days	≥90%

Operational Excellence

Goal: Improve organizational effectiveness.

Performance Measure	FY2027 Target
Business Process Improvements Implemented	≥5 annually
Internal Audit Findings Corrected	100%
Technology Projects Completed	≥90%
Cybersecurity Training Completion	100% employees

Public Safety and Emergency Preparedness

Goal: Enhance emergency preparedness.

Performance Measure	FY2027 Target
Emergency Exercises Conducted	≥2 annually
Emergency Operations Plan Updates	100% completed
Emergency Notification System Testing	Quarterly
Emergency Grant Funding Received	Annual increase

Economic Vitality

Goal: Encourage sustainable economic development.

Performance Measure	FY2027 Target
Tourism Promotion Initiatives Completed	≥5
New Business Licenses Issued	Annual increase
Grant Applications Supporting Economic Development	≥3

Performance Measure	FY2027 Target
Public-Private Partnerships Established	≥2

Employee Development and Organizational Culture

Goal: Recruit, develop, and retain a high-performing workforce.

Performance Measure	FY2027 Target
Employee Retention Rate	≥90%
Annual Employee Training Hours	≥20 hours per employee
Performance Evaluations Completed	100%
Workplace Safety Training Completion	100%
Employee Wellness Activities	≥4 annually

Customer Service and Public Engagement

Goal: Provide responsive, transparent, and accessible municipal services.

Performance Measure	FY2027 Target
Customer Requests Responded to Within Two Business Days	≥95%
Resident Satisfaction Survey Rating	≥90% satisfied
Newsletter Publications	Monthly
Website and Social Media Updates	Weekly
Public Meetings with Virtual Information Available	100%

Intergovernmental and Community Partnerships

Goal: Strengthen relationships with regional partners.

Performance Measure	FY2027 Target
Regional Meetings Attended	≥24 annually
Joint Projects with Partner Agencies	≥5
Grant Applications Submitted Collaboratively	≥5
Intergovernmental Agreements Executed	As Needed

Performance Measure	FY2027 Target
Community Partnership Events Supported	≥12 annually

Key Performance Indicators

Key Indicator	FY2027 Target
General Fund Balance	≥35%
Audit Opinion	Unmodified
Budget Variance	±5%
Capital Projects Completed On Time	≥85%
Grant Funding Awarded	Increase Year Over Year
Strategic Plan Objectives Completed	≥85%
Employee Retention	≥90%
Resident Satisfaction	≥90%
Customer Requests Responded Within 2 Days	≥95%
Emergency Exercises Conducted	2
Development Reviews Completed On Time	≥95%
Public Outreach Events	≥12

City Clerk



S. Diane White

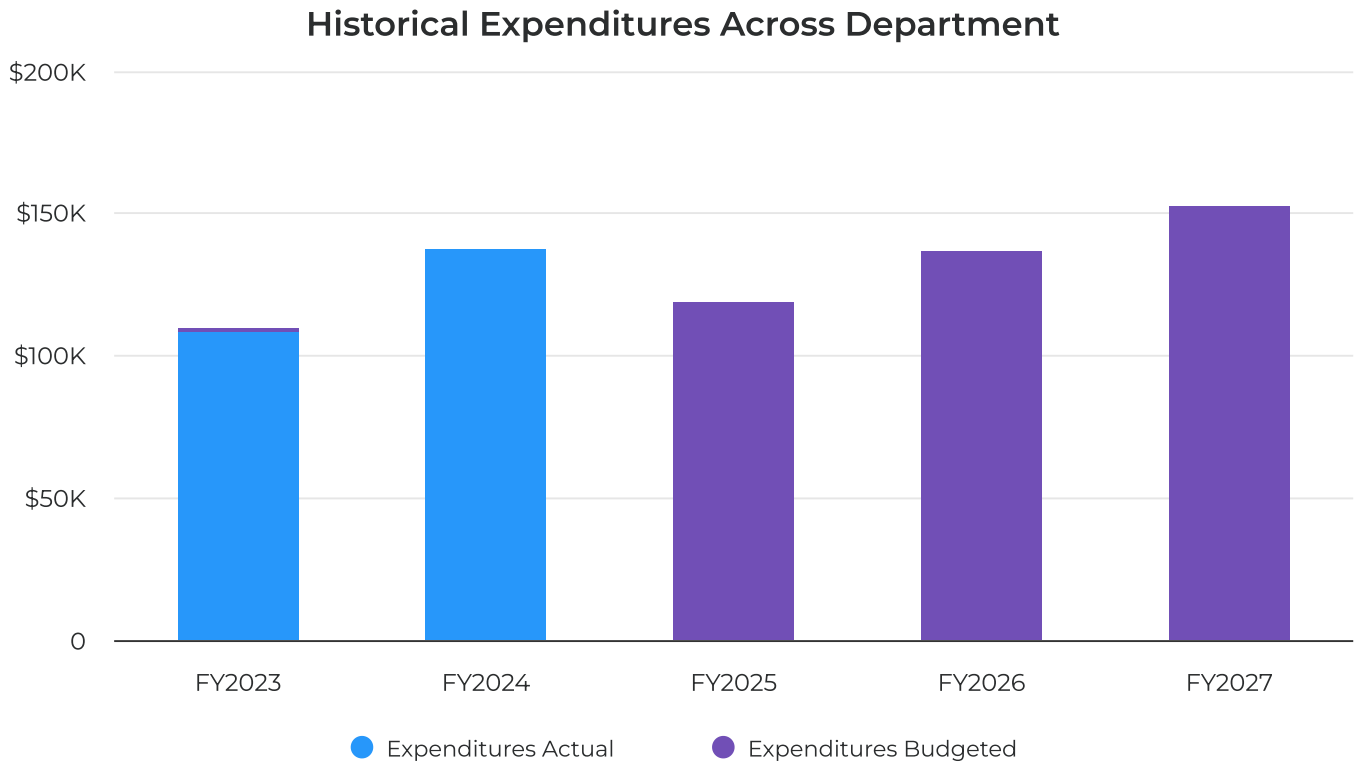
The City Clerk's Office serves as a central administrative resource that promotes transparency, accountability, and effective local government by maintaining the official records of the City of Chattahoochee Hills and supporting the legislative process. As the custodian of the City's official records and corporate seal, the City Clerk ensures compliance with Georgia law, the City Charter, and the City Code while preserving the integrity and accessibility of municipal records.

The City Clerk is responsible for coordinating all legislative support services for the Mayor, City Council, and the City's boards and commissions. This includes preparing and publishing meeting agendas, recording and maintaining official meeting minutes, administering legislative documents, and preserving ordinances, resolutions, contracts, and other official records that document the actions and history of the City.

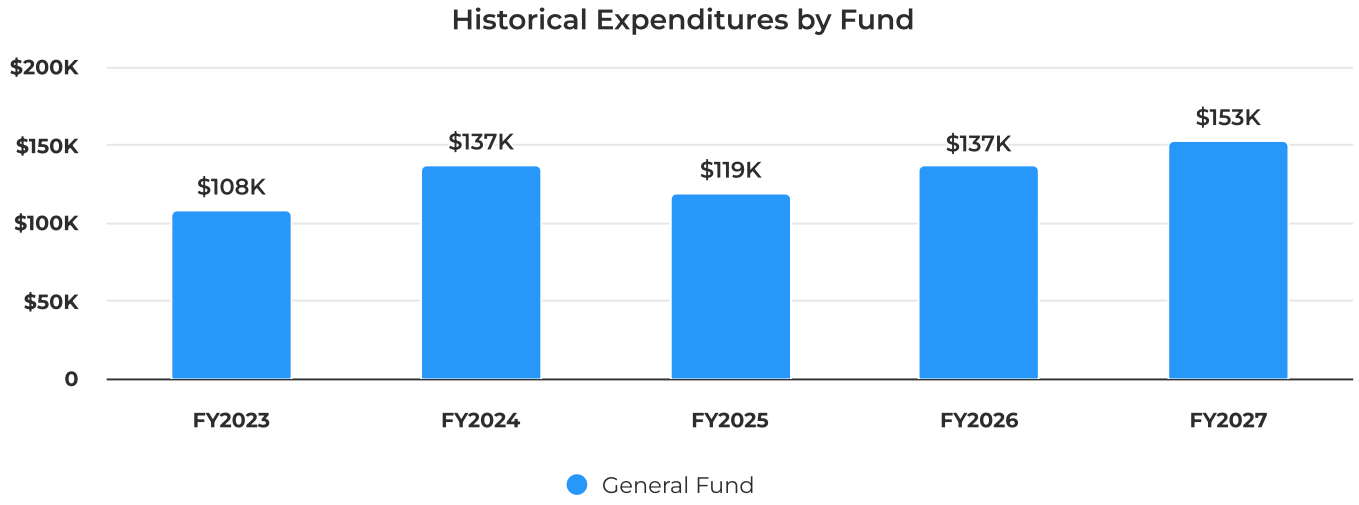
In addition to legislative administration, the City Clerk serves as the City's Public Records Officer, facilitating compliance with the Georgia Open Records Act by coordinating public records requests and ensuring timely access to public information. The office also manages legal advertisements and public notices, administers board and commission appointments and records, maintains election-related documentation, provides notary public services, and offers administrative support to the Mayor, City Council, and City Manager.

Through accurate recordkeeping, responsive public service, and adherence to statutory requirements, the City Clerk's Office plays an essential role in fostering open government, preserving the City's institutional history, and supporting the efficient operation of municipal government.

Expenditure Summary



Expenditures by Fund



FY27 Expenditures by Fund



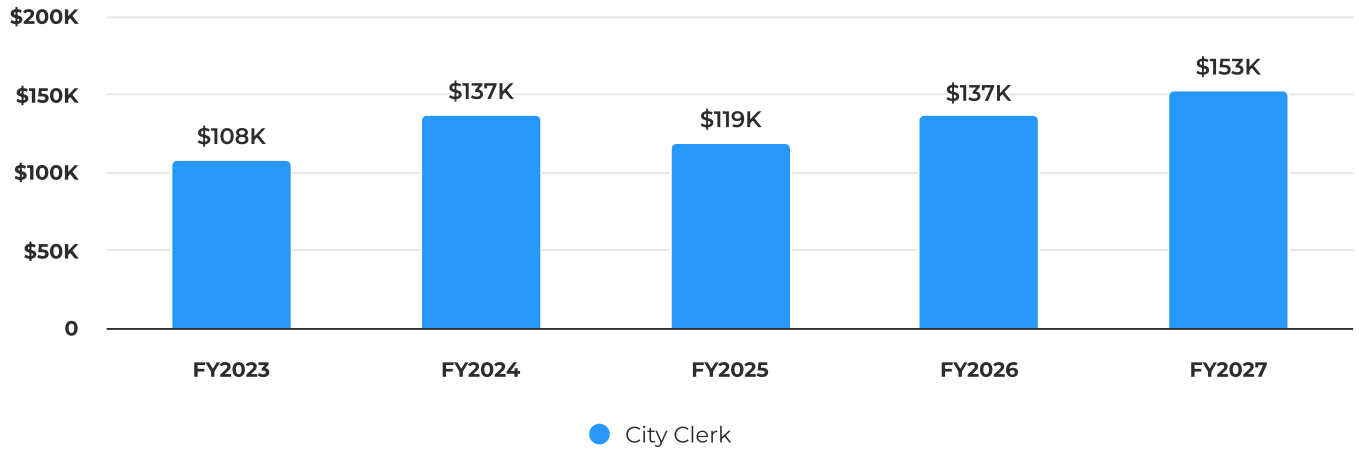
General Fund **$152,576** 100.00%

Expenditures by Fund

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
General Fund	$136,681.00	$152,576.00	11.63%
Total Expenditures	**$136,681.00**	**$152,576.00**	**11.63%**

Expenditures by Department

Historical Expenditures by Department



FY27 Expenditures by Department



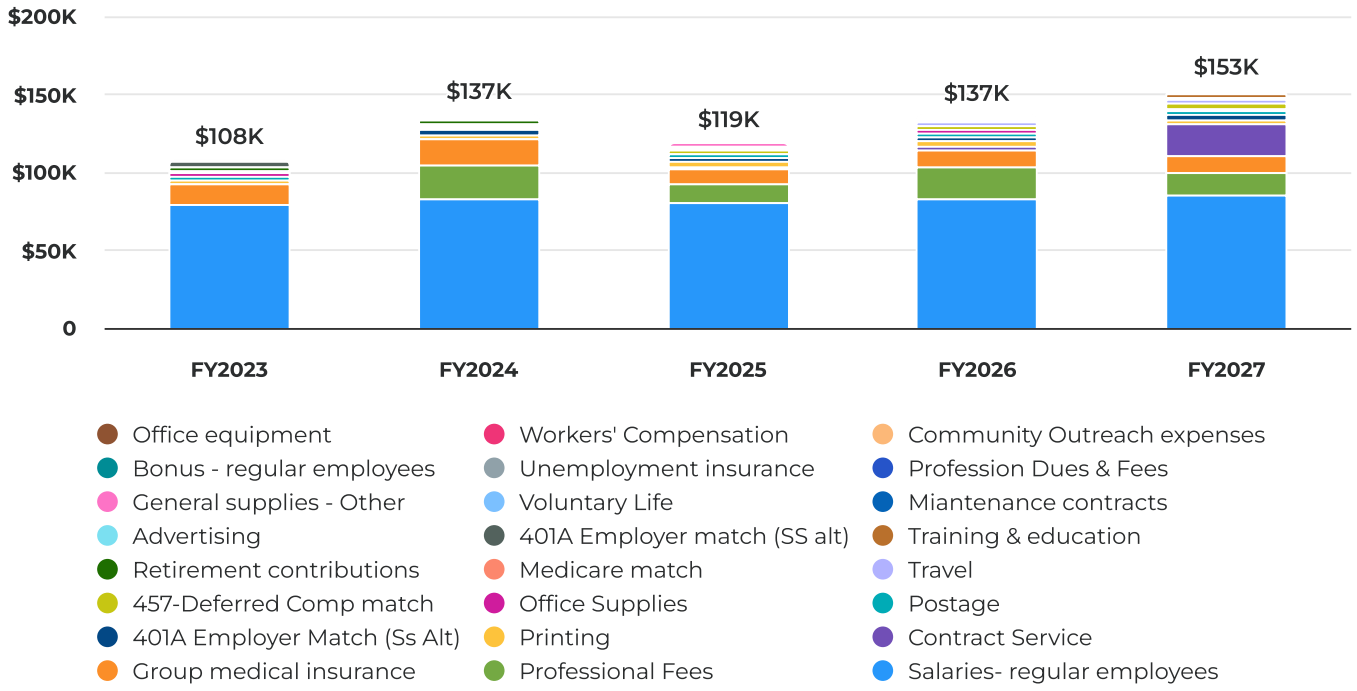
City Clerk **$152,576** 100.00%

Expenditures by Department

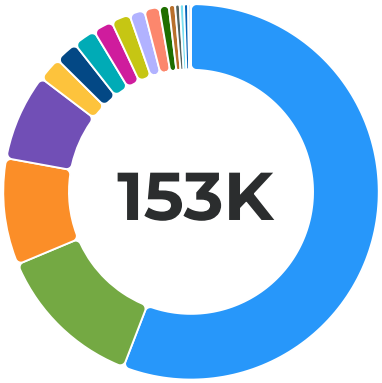
Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
City Clerk	$136,681.00	$152,576.00	11.63%
Total Expenditures	**$136,681.00**	**$152,576.00**	**11.63%**

Expenditures by Object

Historical Expenditures by Object



FY27 Expenditures by Object



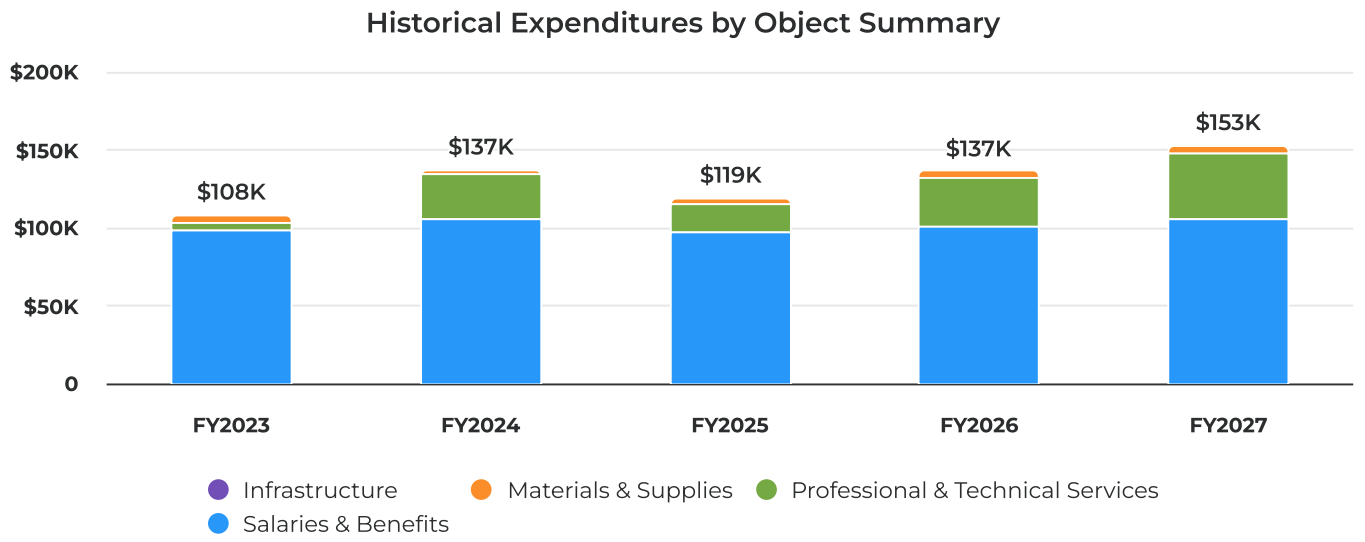
Salaries- regular employees	**$85,233**	55.86%
Contract Service	**$19,570**	12.83%
Professional Fees	**$14,000**	9.18%
Group medical insurance	**$11,393**	7.47%
401A Employer Match (Ss Alt)	**$3,196**	2.09%
Travel	**$3,000**	1.97%
Printing	**$3,000**	1.97%
457-Deferred Comp match	**$2,557**	1.68%
Postage	**$2,500**	1.64%
Office Supplies	**$2,000**	1.31%
Training & education	**$2,000**	1.31%
Medicare match	**$1,236**	0.81%
Bonus - regular employees	**$820**	0.54%
Advertising	**$600**	0.39%
Voluntary Life	**$554**	0.36%
Profession Dues & Fees	**$550**	0.36%
Unemployment insurance	**$307**	0.20%
Workers' Compensation	**$60**	0.04%

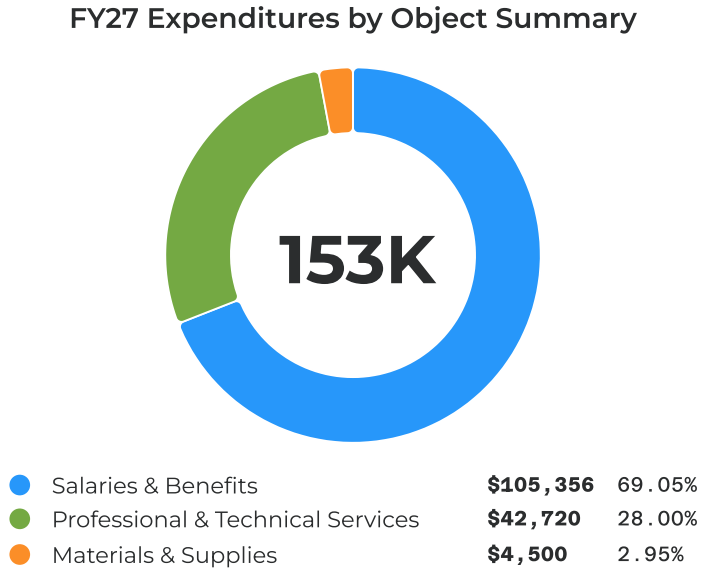
Expenditures by Object

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Salaries- regular employees	$82,750.00	$85,233.00	3.00%
Bonus - regular employees		$820.00	
457-Deferred Comp match	$2,483.00	$2,557.00	2.98%
Group medical insurance	$9,823.00	$11,393.00	15.98%
Voluntary Life	$554.00	$554.00	
401A Employer Match (Ss Alt)	$3,103.00	$3,196.00	3.00%
Medicare match	$1,200.00	$1,236.00	3.00%
Unemployment insurance	$307.00	$307.00	
Workers' Compensation	$61.00	$60.00	-1.64%
Professional Fees	$20,750.00	$14,000.00	-32.53%
Advertising	$600.00	$600.00	

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Printing	$3,000.00	$3,000.00	
Travel	$2,500.00	$3,000.00	20.00%
Profession Dues & Fees	$550.00	$550.00	
Training & education	$1,500.00	$2,000.00	33.33%
Contract Service	$3,000.00	$19,570.00	552.33%
Postage	$2,000.00	$2,500.00	25.00%
Office Supplies	$2,500.00	$2,000.00	-20.00%
Total Expenditures	**$136,681.00**	**$152,576.00**	**11.63%**

Expenditures by Object Summary





Expenditures by Object Summary

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Salaries & Benefits	$100,281.00	$105,356.00	5.06%
Professional & Technical Services	$31,900.00	$42,720.00	33.92%
Materials & Supplies	$4,500.00	$4,500.00	
Total Expenditures	**$136,681.00**	**$152,576.00**	**11.63%**



City Clerk Performance Measures

Transparent and Accountable Government

Goal: Maintain accurate and accessible public records while ensuring compliance with Georgia's Open Meetings Act, Open Records Act, and all applicable legal requirements.

Performance Measure	FY2027 Target
Open Records Requests Responded to Within Statutory Timeframe	100%
Council and Board Meeting Agendas Published Prior to Meetings	100%
Meeting Minutes Completed and Posted Within 10 Business Days	≥95%
Compliance with Open Meetings Act Requirements	100%
Public Notices Published in Accordance with State Law	100%

Legislative and Administrative Support

Goal: Provide timely and professional support to the Mayor, City Council, boards, and commissions.

Performance Measure	FY2027 Target
Council Agenda Packets Distributed Prior to Meetings	100%
Council Minutes Approved Within One Meeting Cycle	≥95%
Ordinances and Resolutions Properly Indexed and Archived	100%
Board and Commission Meeting Support Provided	100%
Legislative Actions Recorded Accurately	100%

Records Management and Information Governance

Goal: Preserve and modernize the City's records management program.

Performance Measure	FY2027 Target
Permanent Records Digitized	≥95%
Records Retention Schedule Compliance	100%
Electronic Document Management System Utilization	Annual Increase
Annual Records Destruction Completed per State Schedule	100%
Archived Records Properly Indexed	100%

Elections and Municipal Compliance

Goal: Administer municipal election responsibilities and statutory filings accurately.

Performance Measure	FY2027 Target
Election-Related Filings Submitted On Time	100%
Annual State Reporting Requirements Completed	100%
Ethics and Financial Disclosure Filings Processed	100%
Candidate Qualification Process Completed Without Deficiencies	100%

Customer Service and Public Engagement

Goal: Deliver responsive, courteous, and efficient public service.

Performance Measure	FY2027 Target
Customer Inquiries Responded to Within Two Business Days	≥95%
Public Records Requests Completed Within Five Business Days (when feasible)	≥90%
Website Agendas, Minutes, and Public Notices Posted Timely	100%
Resident Satisfaction with Clerk Services	≥90%
Public Information Requests Fulfilled Electronically	Annual Increase

Operational Excellence

Goal: Improve departmental efficiency through technology and process improvements.

Performance Measure	FY2027 Target
Administrative Process Improvements Implemented	≥3 annually
Standard Operating Procedures Reviewed and Updated	100%
Electronic Agenda Management Utilization	100%
Internal Administrative Deadlines Met	≥95%

Professional Development

Goal: Maintain professional knowledge and certifications.

Performance Measure	FY2027 Target
Continuing Education Hours Completed	≥20 hours annually
Georgia Municipal Clerks Association Training Attendance	100%

Performance Measure	FY2027 Target
Professional Certifications Maintained	100%
Ethics Training Completed	100%

Organizational Collaboration

Goal: Support cross-departmental coordination and organizational effectiveness.

Performance Measure	FY2027 Target
Departments Assisted with Records Management	100%
Interdepartmental Projects Supported	≥5 annually
Policy and Ordinance Updates Coordinated	100%
Cross-Department Administrative Requests Completed Within Established Timeframes	≥95%

Recommended Key Performance Indicators (Dashboard)

The following measures would make an excellent one-page dashboard for the FY2027 Budget Book:

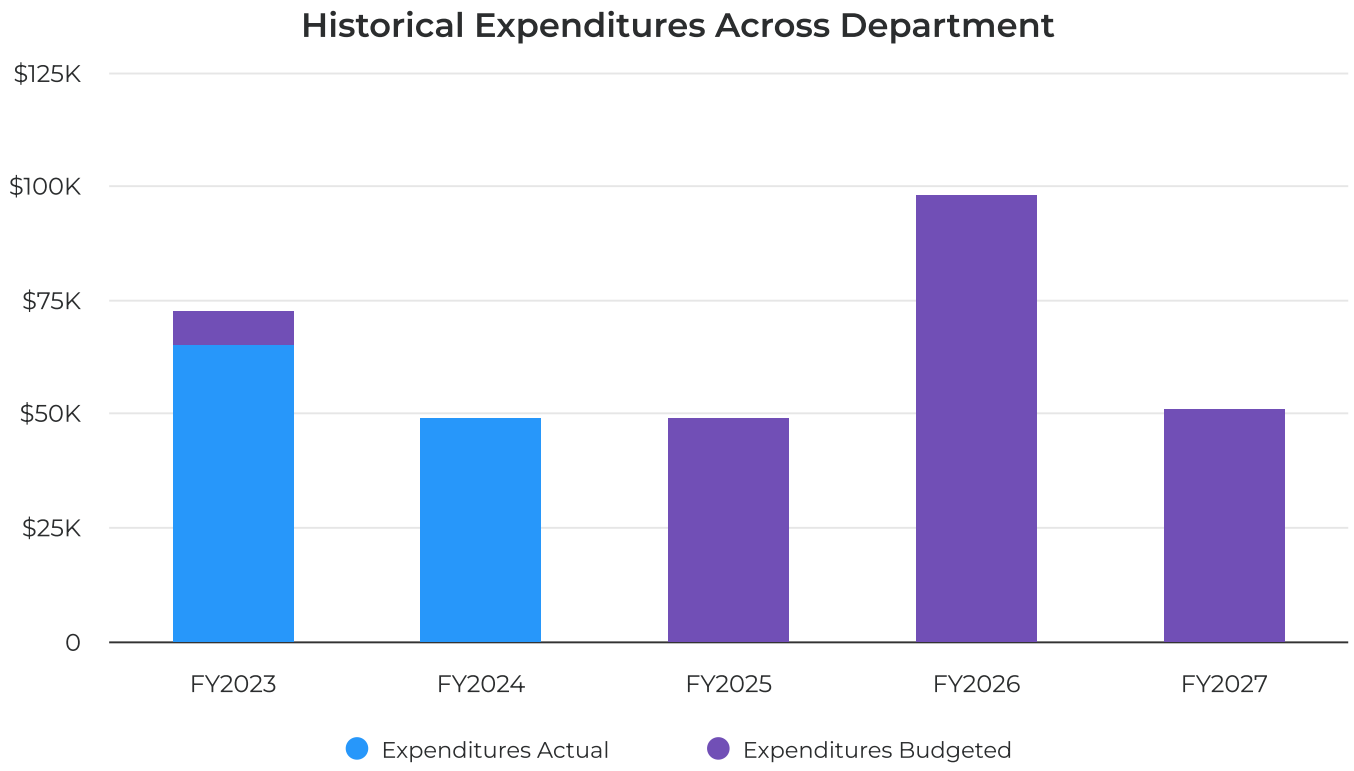
Key Performance Indicator	FY2027 Target
Open Records Requests Responded to Within Statutory Timeframe	100%
Open Meetings Act Compliance	100%
Council Agenda Packets Distributed On Time	100%
Council Minutes Posted Within 10 Business Days	≥95%
Records Retention Compliance	100%
Permanent Records Digitized	≥95%
Election Filings Submitted On Time	100%
Customer Inquiries Responded to Within Two Business Days	≥95%
Continuing Education Completed	≥20 Hours
Administrative Process Improvements Implemented	≥3

IT Department

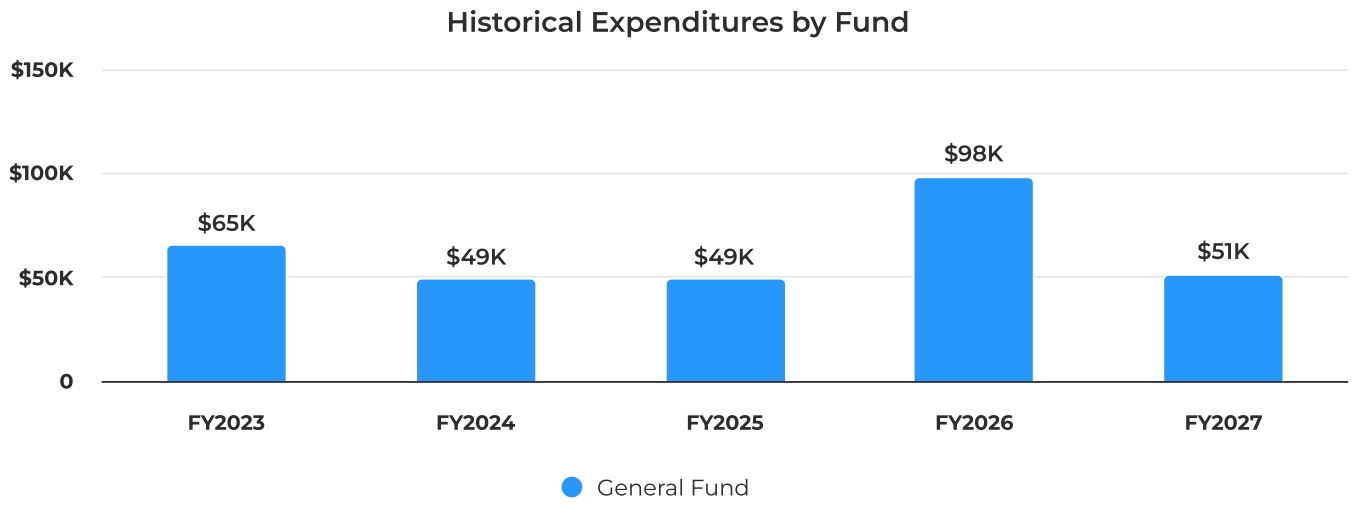
The City outsources our information technologies services to Iron Oak Technologies. They provide comprehensive IT and cybersecurity solutions designed for Atlanta's small to midsize businesses. They arte positioned to safeguard our data, streamline our operations, and support our growth. Below are some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

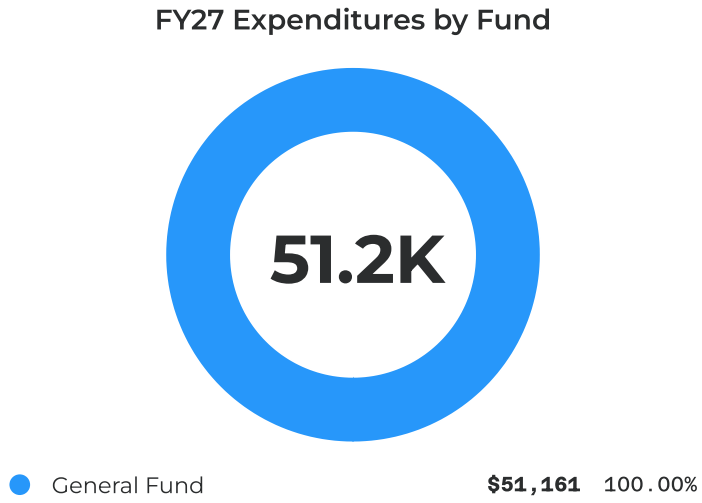
- Cyber Sedcuirity Solutions
- Cloud Computing Services
- Network and Infrastructure Management
- Help Desk and Technical Support
- Software management and Deployment
- Data Backup and Recovery

Expenditure Summary



Expenditures by Fund

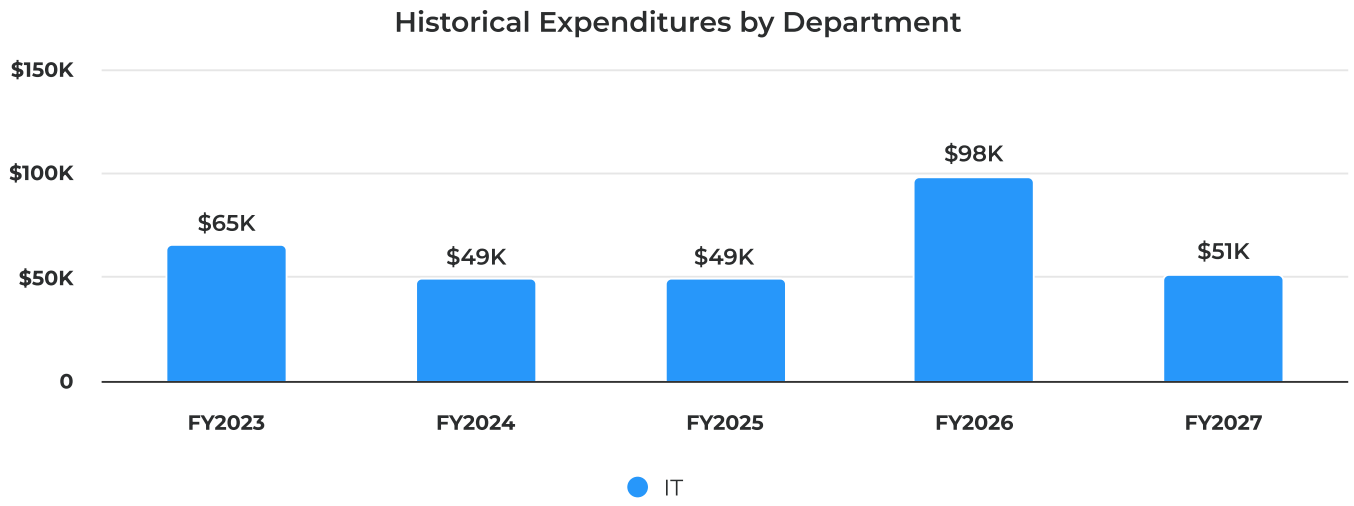


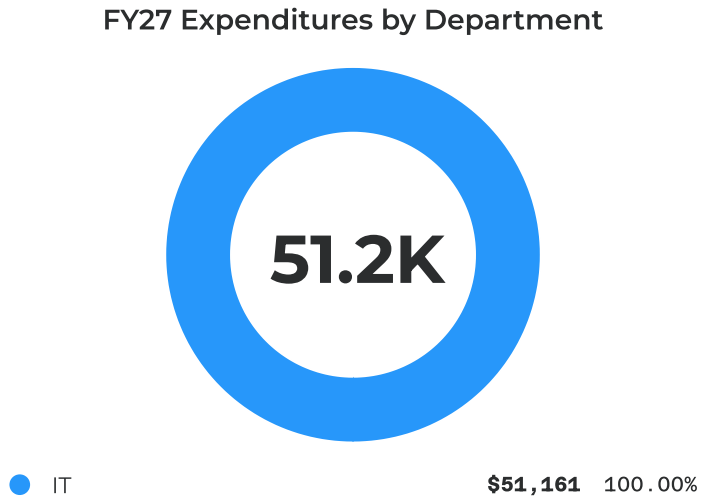


Expenditures by Fund

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
General Fund	$98,222.03	$51,161.00	-47.91%
Total Expenditures	**$98,222.03**	**$51,161.00**	**-47.91%**

Expenditures by Department

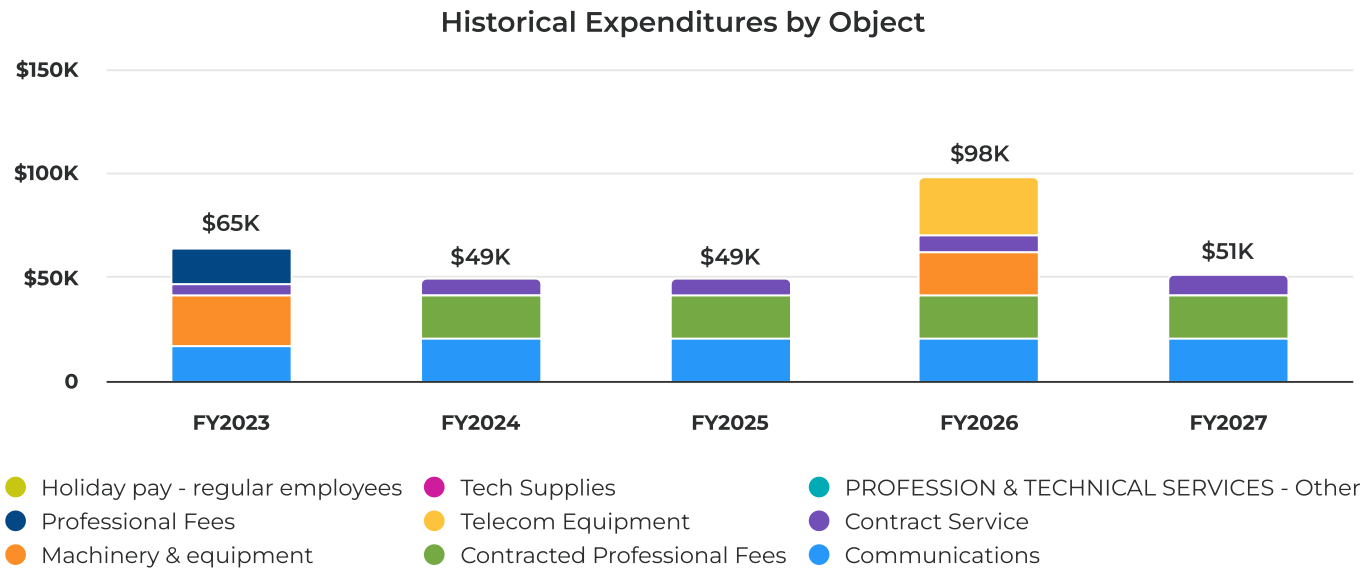


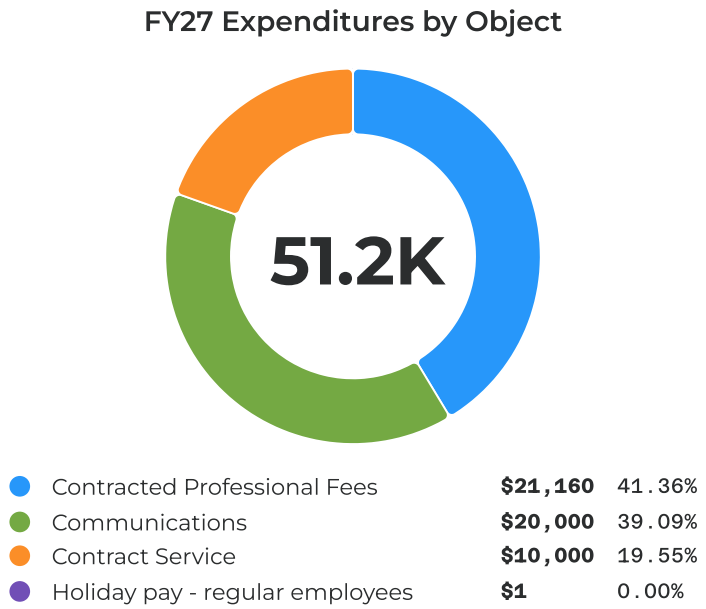


Expenditures by Department

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
IT	$98,222.03	$51,161.00	-47.91%
Total Expenditures	**$98,222.03**	**$51,161.00**	**-47.91%**

Expenditures by Object

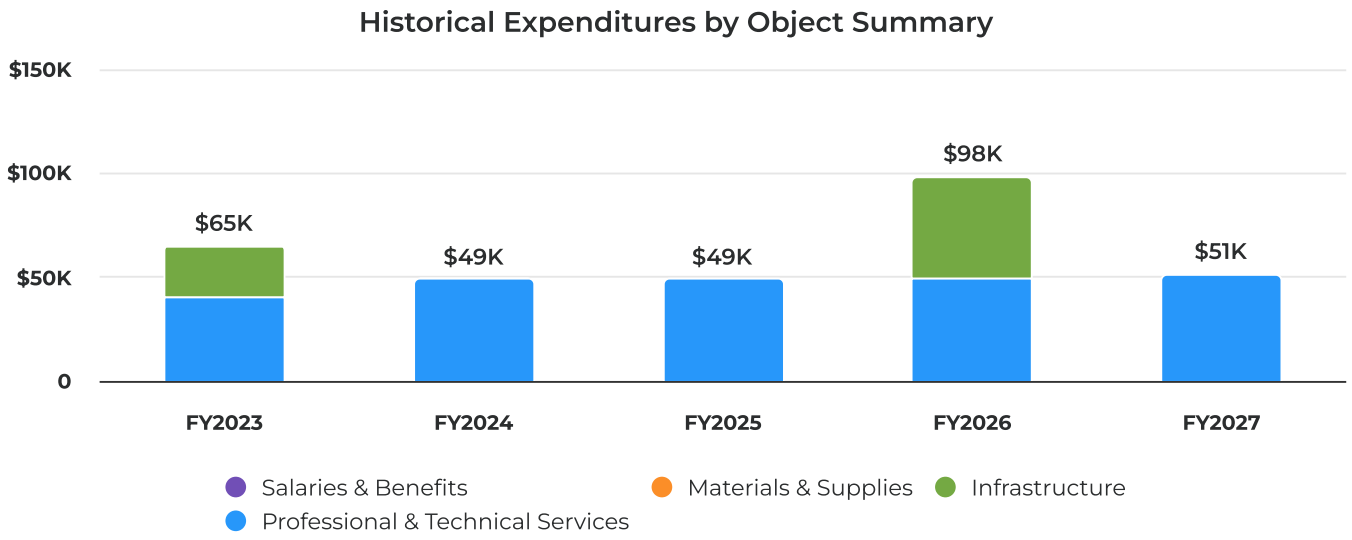


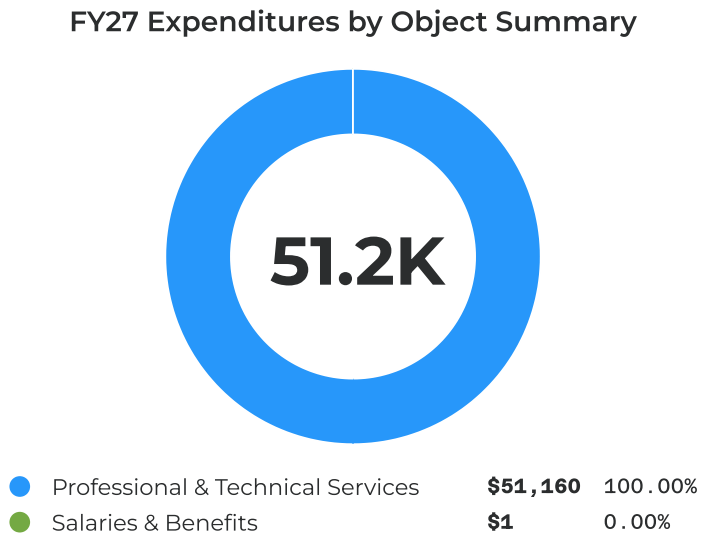


Expenditures by Object

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Holiday pay - regular employees		$1.00	
Contracted Professional Fees	$21,160.00	$21,160.00	
Communications	$20,000.00	$20,000.00	
Contract Service	$8,000.00	$10,000.00	25.00%
Machinery & equipment	$20,682.03		-100.00%
Telecom Equipment	$28,380.00		-100.00%
Total Expenditures	**$98,222.03**	**$51,161.00**	**-47.91%**

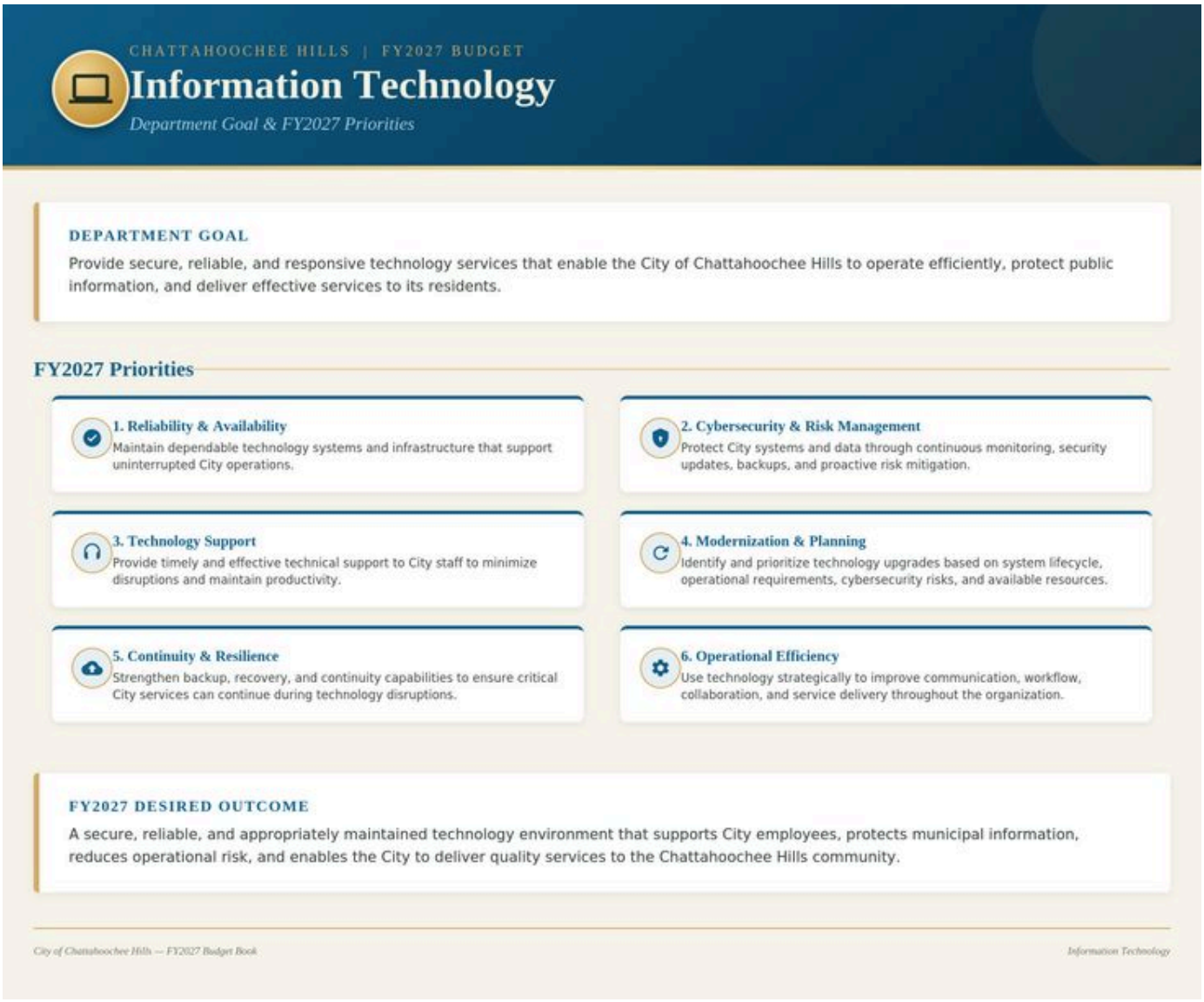
Expenditures by Object Summary





Expenditures by Object Summary

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Salaries & Benefits		$1.00	
Professional & Technical Services	$49,160.00	$51,160.00	4.07%
Infrastructure	$49,062.03		-100.00%
Total Expenditures	**$98,222.03**	**$51,161.00**	**-47.91%**


CHATTAHOOCHEE HILLS | FY2027 BUDGET
Information Technology
Department Goal & FY2027 Priorities
DEPARTMENT GOAL
Provide secure, reliable, and responsive technology services that enable the City of Chattahoochee Hills to operate efficiently, protect public information, and deliver effective services to its residents.
FY2027 Priorities
1. Reliability & Availability
Maintain dependable technology systems and infrastructure that support uninterrupted City operations.
2. Cybersecurity & Risk Management
Protect City systems and data through continuous monitoring, security updates, backups, and proactive risk mitigation.
3. Technology Support
Provide timely and effective technical support to City staff to minimize disruptions and maintain productivity.
4. Modernization & Planning
Identify and prioritize technology upgrades based on system lifecycle, operational requirements, cybersecurity risks, and available resources.
5. Continuity & Resilience
Strengthen backup, recovery, and continuity capabilities to ensure critical City services can continue during technology disruptions.
6. Operational Efficiency
Use technology strategically to improve communication, workflow, collaboration, and service delivery throughout the organization.
FY2027 DESIRED OUTCOME
A secure, reliable, and appropriately maintained technology environment that supports City employees, protects municipal information, reduces operational risk, and enables the City to deliver quality services to the Chattahoochee Hills community.
City of Chattahoochee Hills — FY2027 Budget Book
Information Technology

Finance Department

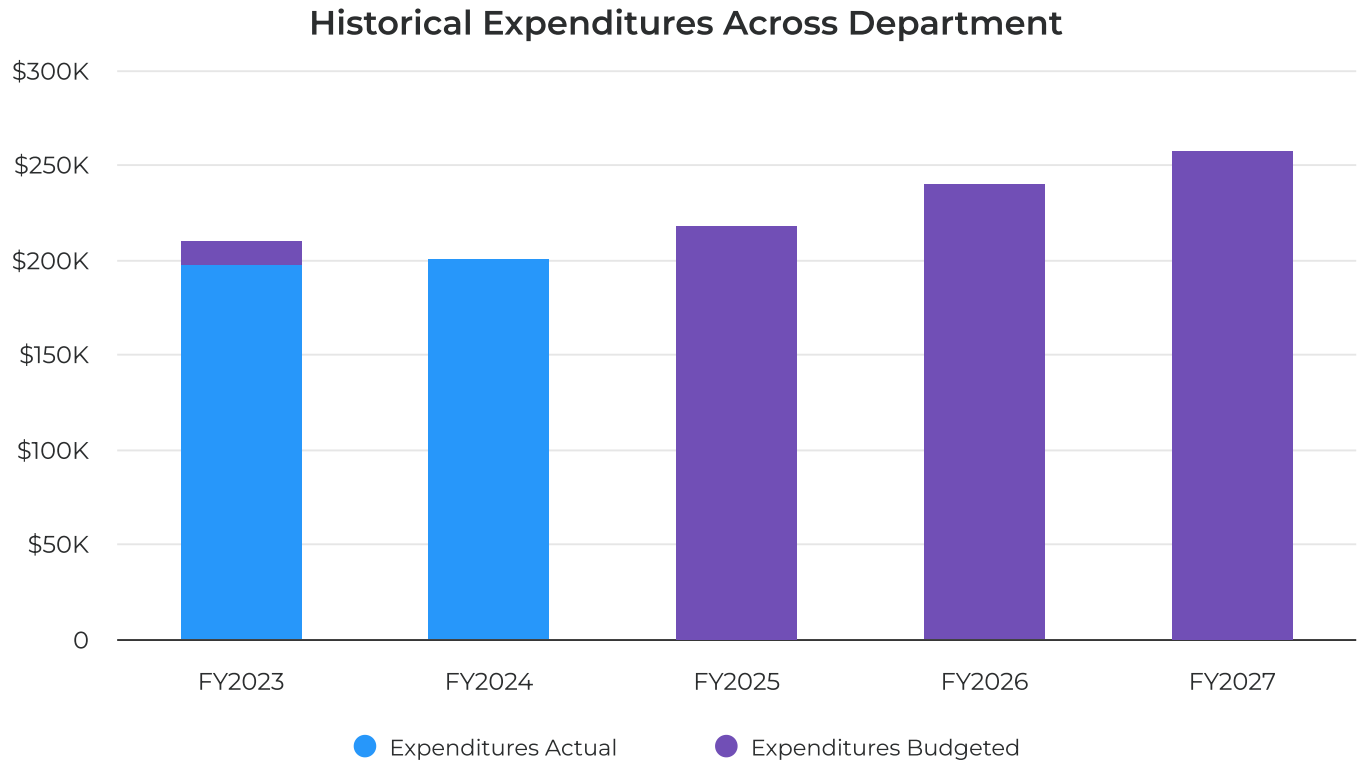


Dana Wicher,

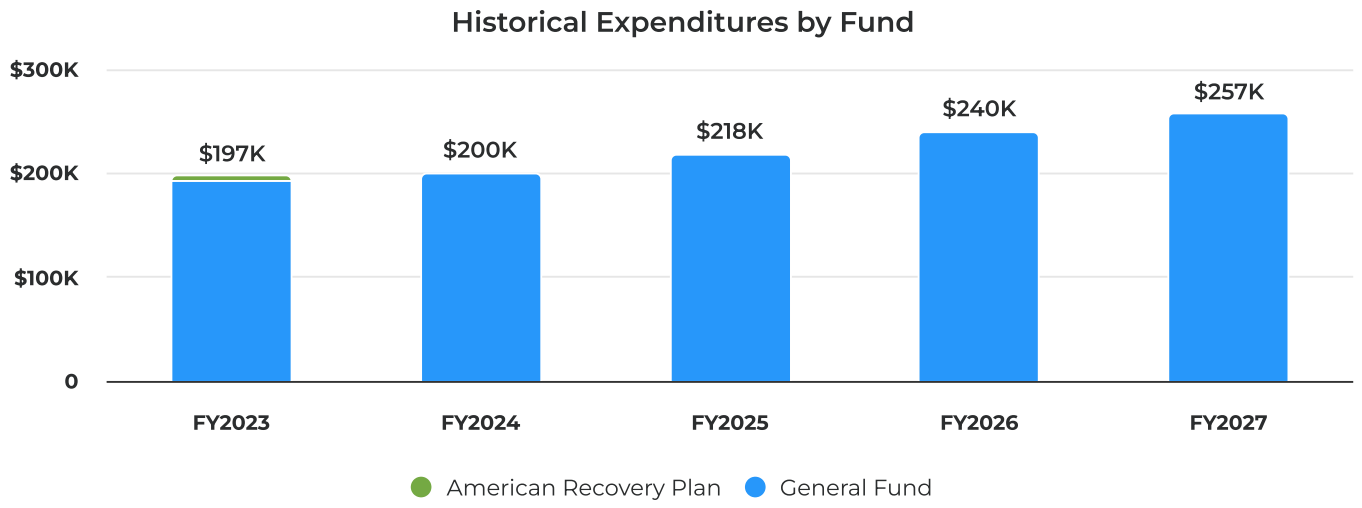
Director

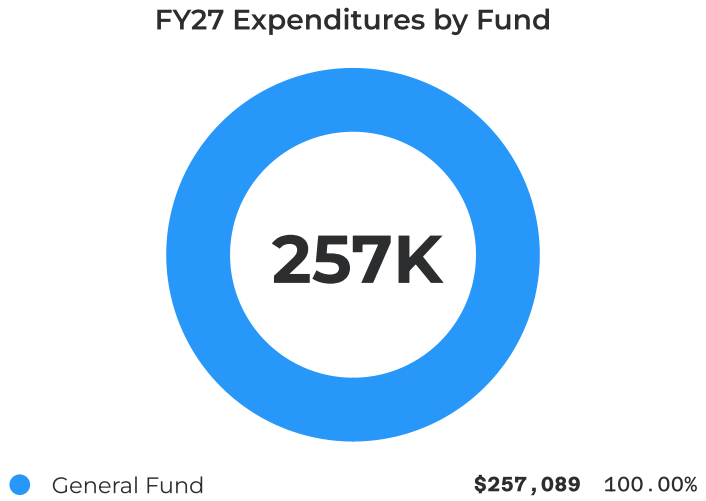
The Finance Department is responsible for all financial operations, budgeting reporting, compliance, payroll processing, and coordinating and preparing for the annual audit. The Finance Department's mission is to provide exceptional quality services while focusing on integrity and transparency in all 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.

Expenditure Summary



Expenditures by Fund

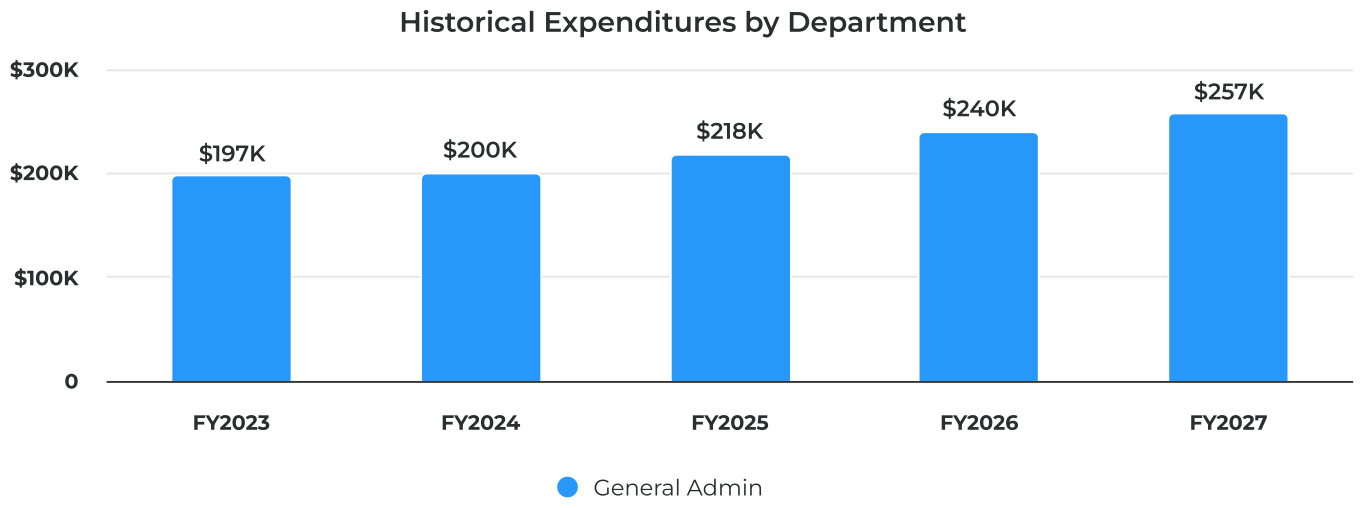


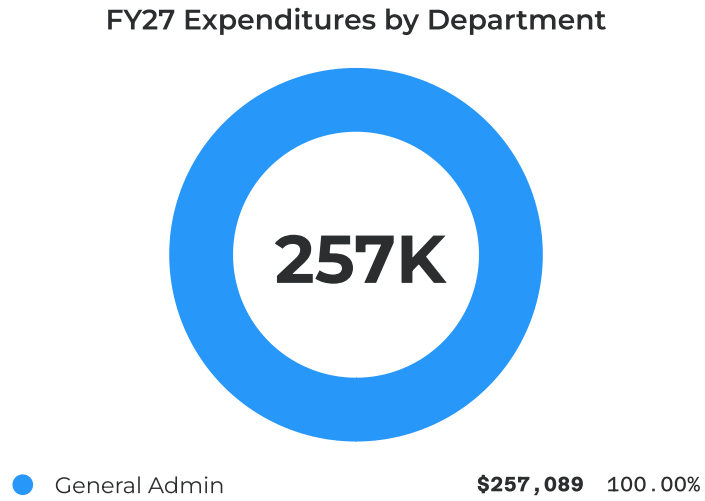


Expenditures by Fund

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
General Fund	$239,969.00	$257,089.00	7.13%
Total Expenditures	**$239,969.00**	**$257,089.00**	**7.13%**

Expenditures by Department

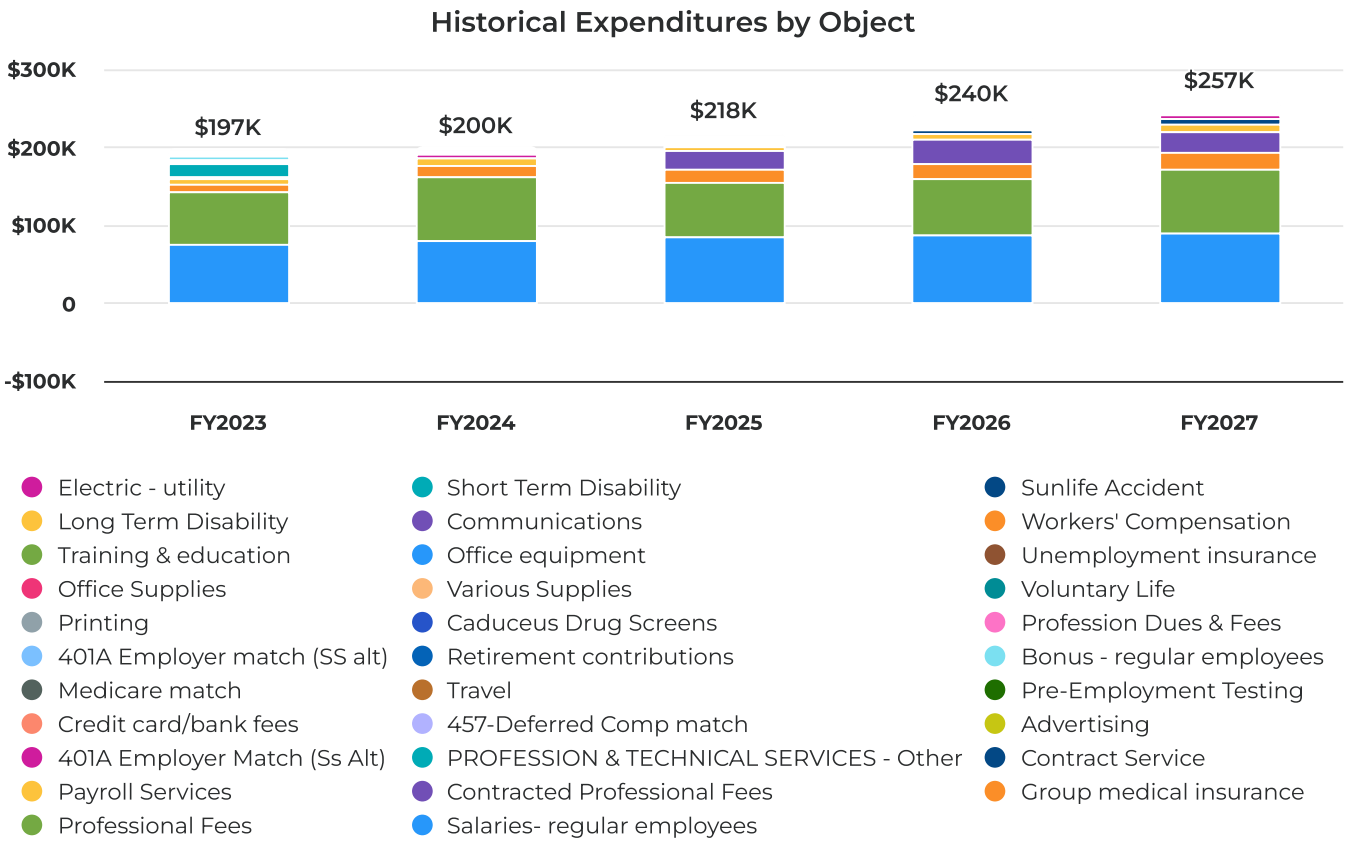




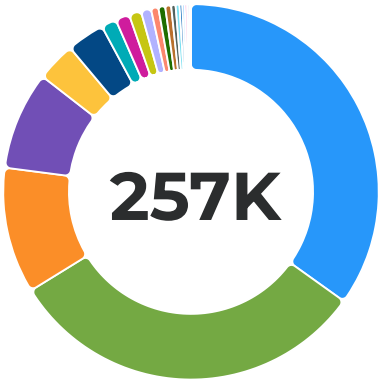
Expenditures by Department

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
General Admin	$239,969.00	$257,089.00	7.13%
Total Expenditures	**$239,969.00**	**$257,089.00**	**7.13%**

Expenditures by Object



FY27 Expenditures by Object



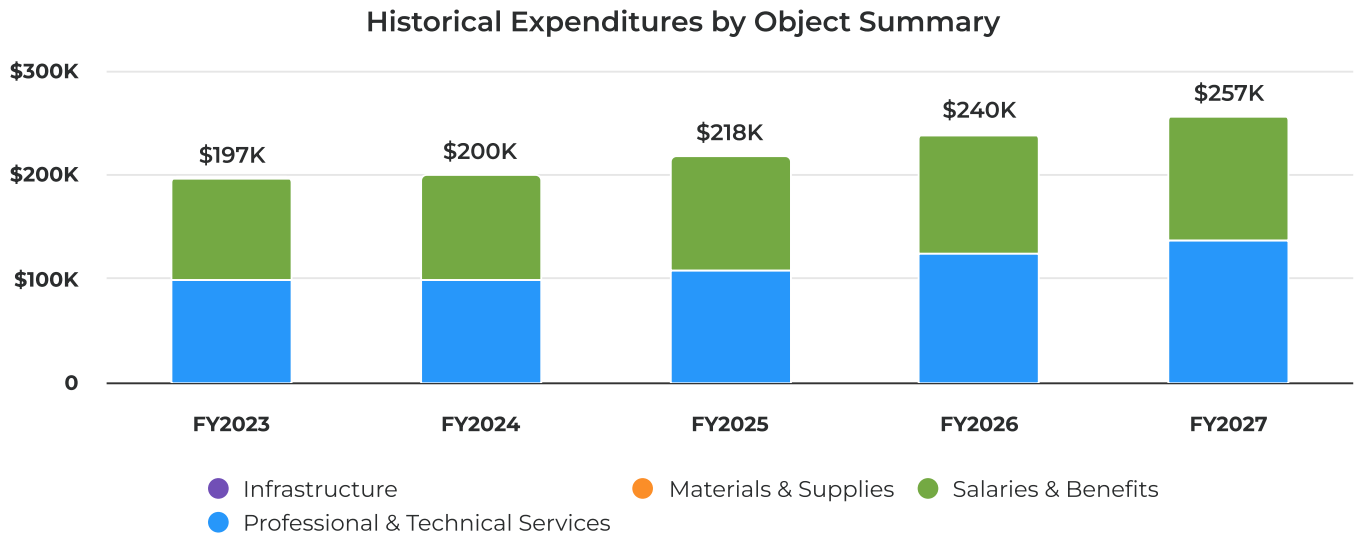
Salaries- regular employees	**$89,701**	34.89%
Professional Fees	**$80,500**	31.31%
Contracted Professional Fees	**$27,900**	10.85%
Group medical insurance	**$21,748**	8.46%
Contract Service	**$8,665**	3.37%
Payroll Services	**$8,350**	3.25%
401A Employer Match (Ss Alt)	**$3,364**	1.31%
Advertising	**$3,100**	1.21%
457-Deferred Comp match	**$2,691**	1.05%
Credit card/bank fees	**$2,250**	0.88%
Pre-Employment Testing	**$1,650**	0.64%
Travel	**$1,500**	0.58%
Medicare match	**$1,301**	0.51%
Caduceus Drug Screens	**$1,000**	0.39%
Bonus - regular employees	**$863**	0.34%
Printing	**$600**	0.23%
Voluntary Life	**$554**	0.22%
Office Supplies	**$500**	0.19%
Profession Dues & Fees	**$485**	0.19%
Unemployment insurance	**$307**	0.12%
Workers' Compensation	**$60**	0.02%

Expenditures by Object

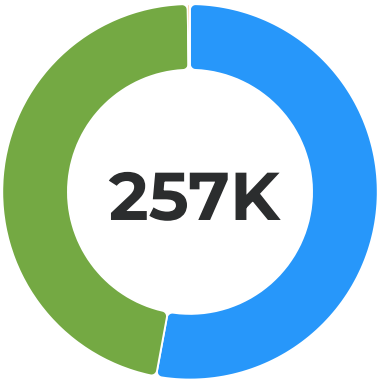
Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Salaries- regular employees	$87,088.00	$89,701.00	3.00%
Bonus - regular employees		$863.00	
457-Deferred Comp match	$2,613.00	$2,691.00	2.99%
Group medical insurance	$19,644.00	$21,748.00	10.71%
Voluntary Life	$554.00	$554.00	
401A Employer Match (Ss Alt)	$3,266.00	$3,364.00	3.00%
Medicare match	$1,263.00	$1,301.00	3.01%
Unemployment insurance	$307.00	$307.00	

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Workers' Compensation	$61.00	$60.00	-1.64%
Credit card/bank fees	$2,250.00	$2,250.00	
Professional Fees	$72,500.00	$80,500.00	11.03%
Caduceus Drug Screens	$750.00	$1,000.00	33.33%
Payroll Services	$7,280.00	$8,350.00	14.70%
Pre-Employment Testing	$1,650.00	$1,650.00	
Contracted Professional Fees	$31,220.00	$27,900.00	-10.63%
Advertising	$1,550.00	$3,100.00	100.00%
Printing	$500.00	$600.00	20.00%
Travel	$1,500.00	$1,500.00	
Profession Dues & Fees	$485.00	$485.00	
Contract Service	$3,688.00	$8,665.00	134.95%
Office Supplies	$500.00	$500.00	
Various Supplies	$1,300.00		-100.00%
Total Expenditures	**$239,969.00**	**$257,089.00**	**7.13%**

Expenditures by Object Summary



FY27 Expenditures by Object Summary

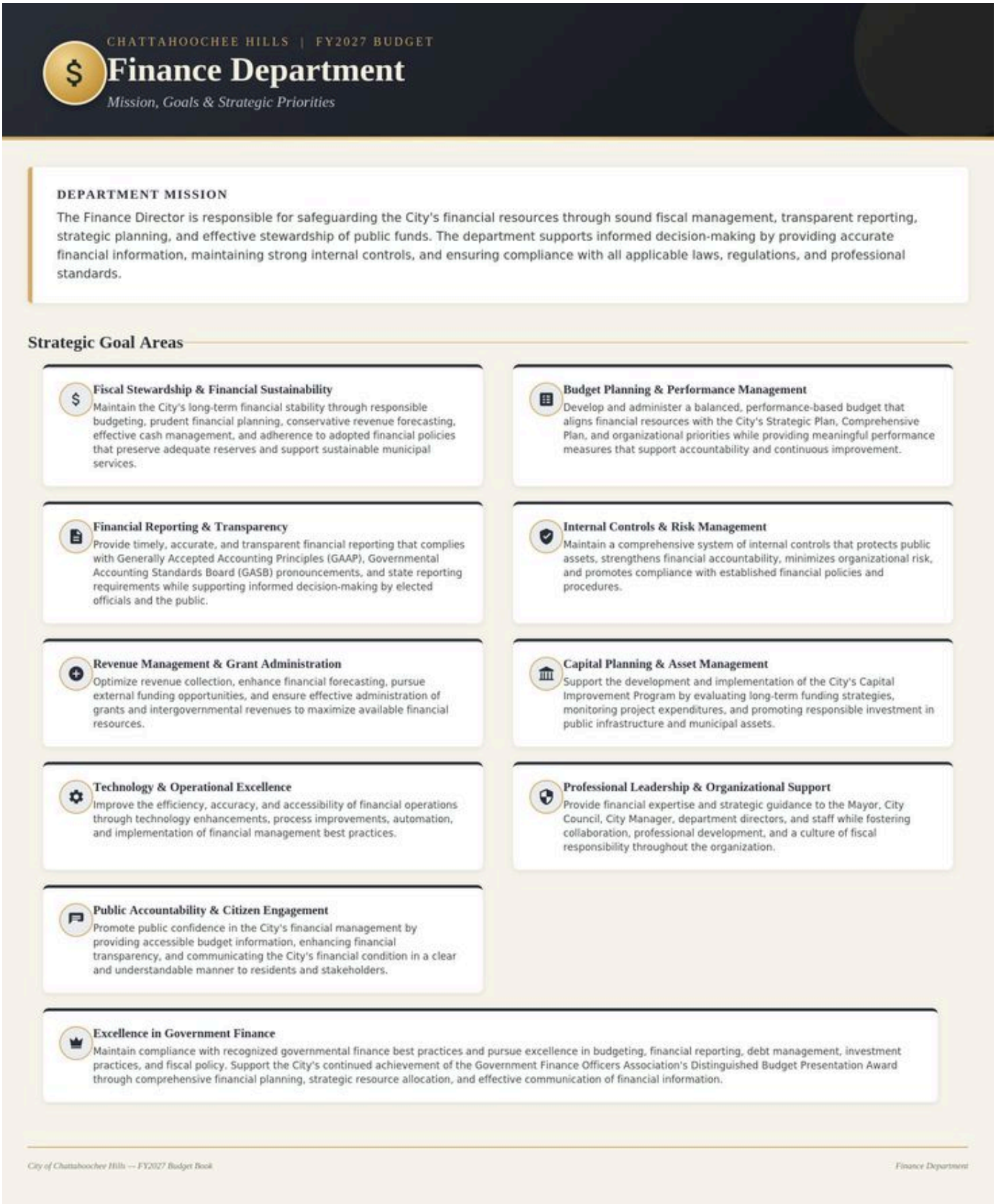


Professional & Technical Services	**$136,000**	52.90%
Salaries & Benefits	**$120,589**	46.91%
Materials & Supplies	**$500**	0.19%

Expenditures by Object Summary

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Salaries & Benefits	$114,796.00	$120,589.00	5.05%
Professional & Technical Services	$123,373.00	$136,000.00	10.23%
Materials & Supplies	$1,800.00	$500.00	-72.22%
Total Expenditures	**$239,969.00**	**$257,089.00**	**7.13%**

Personnel Summary



Finance Department Performance Measures

Goal Area	Performance Measure	FY2027 Target
Fiscal Stewardship and Financial Sustainability	Maintain General Fund reserve levels in accordance with adopted fund balance policies	Maintain reserves at or above policy minimum levels
	Develop annual budget using conservative revenue forecasting methodologies	Complete revenue forecast prior to budget adoption and monitor monthly throughout fiscal year
	Monitor budget-to-actual performance to identify trends and corrective actions	Provide monthly financial reports with variance analysis
	Maintain positive cash position to support uninterrupted municipal operations	Maintain adequate cash reserves to meet operating obligations
	Review financial policies annually for alignment with best practices	Complete annual review and update recommendations as needed
Budget Planning and Performance Management	Develop and present a balanced annual operating and capital budget	Adopt a balanced FY2027 budget prior to fiscal year commencement
	Align budget allocations with City Council priorities, Strategic Plan, and Comprehensive Plan goals	100% of budget programs linked to departmental goals and priorities
	Incorporate meaningful performance measures into departmental budget submissions	All departments report key performance indicators annually
	Monitor departmental budget performance throughout the year	Conduct quarterly budget reviews with department leadership
	Improve budget development process through enhanced planning and coordination	Complete budget calendar milestones on schedule
Financial Reporting and Transparency	Prepare accurate monthly financial reports for management and elected officials	Deliver monthly financial reports within established reporting timelines
	Complete annual financial audit in accordance with professional standards	Receive unmodified (“clean”) audit opinion
	Maintain compliance with GAAP, GASB standards, and state reporting requirements	100% compliance with applicable accounting and reporting standards
	Improve accessibility of financial information for residents and stakeholders	Maintain online access to adopted budget and financial reports
	Prepare timely Annual Comprehensive Financial Report (ACFR), if applicable	Complete required annual reporting within established deadlines

Goal Area	Performance Measure	FY2027 Target
Internal Controls and Risk Management	Maintain effective internal control procedures over financial operations	Conduct annual review of key internal controls
	Reduce financial risk through segregation of duties and approval procedures	Maintain documented controls for critical financial processes
	Monitor compliance with purchasing, expenditure, and accounting policies	Perform periodic compliance reviews
	Protect City assets through appropriate accounting and reconciliation procedures	Complete monthly bank reconciliations and account reconciliations
Revenue Management and Grant Administration	Improve accuracy of revenue projections	Maintain revenue forecasting variance within established tolerance levels
	Monitor revenue collections and identify opportunities for improvement	Review major revenue sources monthly
	Ensure timely administration and reporting of grant-funded programs	Submit 100% of required grant reports by established deadlines
	Maximize external funding opportunities	Track and pursue eligible grant opportunities aligned with City priorities
	Maintain compliance with grant requirements and funding agreements	Achieve no material grant compliance findings
Capital Planning and Asset Management	Support development of a multi-year Capital Improvement Program (CIP)	Update CIP annually with funding strategies and project priorities
	Monitor capital project budgets and expenditures	Provide periodic CIP financial status updates
	Evaluate long-term funding strategies for infrastructure needs	Incorporate lifecycle cost considerations into capital planning
	Improve tracking of capital assets	Maintain accurate capital asset records in accordance with policy
Technology and Operational Excellence	Increase efficiency through financial technology improvements	Identify and implement process improvements annually
	Improve automation of financial processes and reporting	Reduce manual reporting processes where feasible
	Maintain accurate and secure financial systems	Achieve no significant system control deficiencies
	Improve accessibility of financial information for staff and decision-makers	Provide timely access to financial dashboards and reports
Professional Leadership and Organizational Support	Provide financial guidance to City leadership and departments	Conduct regular financial briefings with City Manager and department directors

Goal Area	Performance Measure	FY2027 Target
	Support department managers with budget management training	Provide annual budget and financial management training
	Promote professional development within the Finance function	Complete applicable finance training and continuing education annually
	Serve as a strategic financial advisor for City initiatives	Provide financial analysis for major policy and operational decisions
Public Accountability and Citizen Engagement	Increase transparency of City financial information	Maintain user-friendly online budget and financial resources
	Improve public understanding of City finances through clear communication	Provide accessible budget narratives and financial summaries
	Support citizen access to budget information	Maintain digital budget publication with searchable financial information
	Enhance public confidence through transparent financial practices	Achieve positive audit results and maintain public financial reporting standards
Excellence in Government Finance	Maintain compliance with GFOA budgeting best practices	Submit annual budget document for GFOA Distinguished Budget Presentation Award consideration
	Improve quality of budget document presentation and communication	Incorporate program goals, performance measures, and strategic priorities into budget document
	Maintain sound debt management practices	Monitor debt levels and compliance with debt policies
	Maintain responsible investment practices	Manage investments in accordance with adopted investment policies
	Promote continuous improvement in municipal financial management	Implement at least one financial management improvement initiative annually

Community Development



Mike Morton,

Director



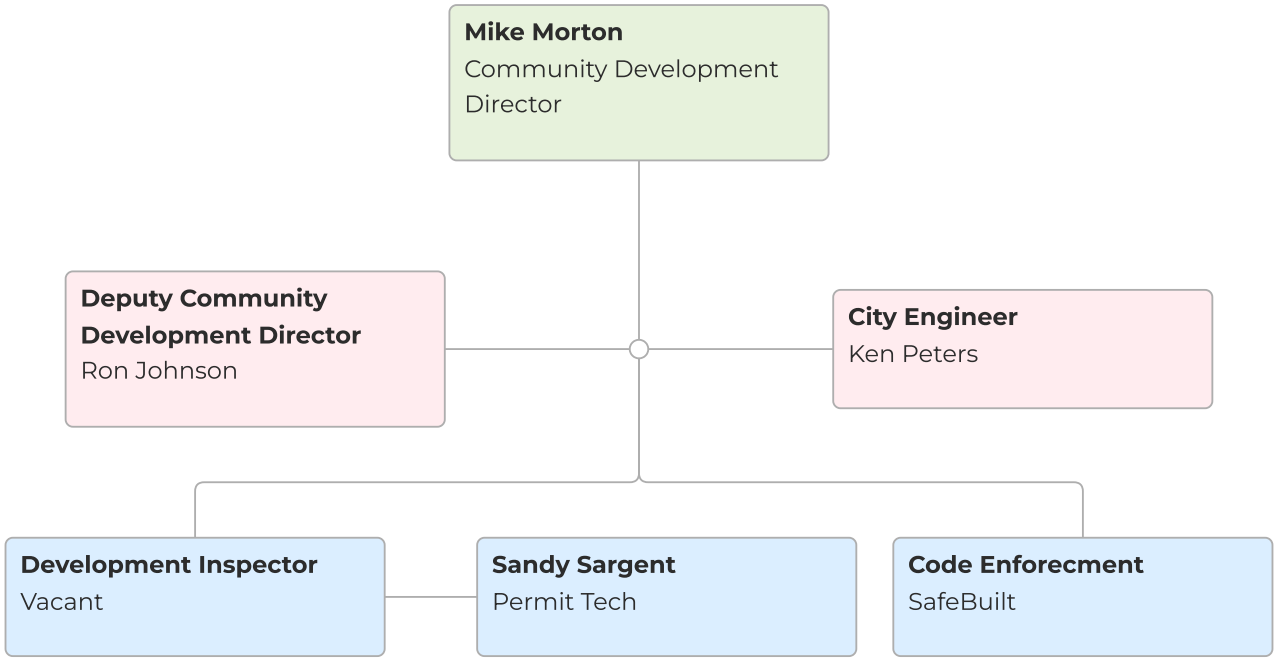
Ron Johnson,

Deputy Director

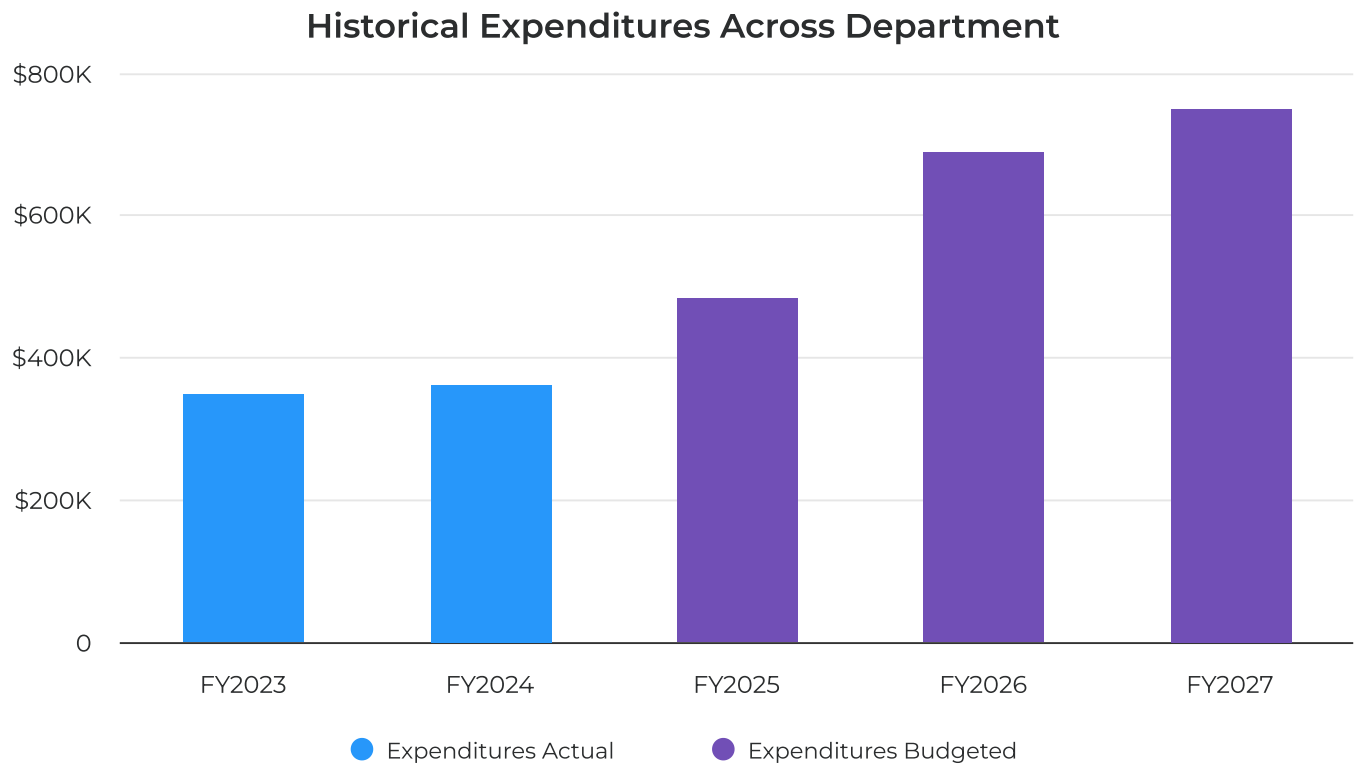
The Planning and Community Development Department works collaboratively with the citizens of Chattahoochee Hills, the development community, appointed boards and commissions, and elected officials to guide responsible growth while preserving the City's unique rural character and natural resources. The department oversees both current and long-range planning initiatives, ensuring that development aligns with the City's Comprehensive Plan, zoning regulations, and adopted policies.

Core responsibilities include administering zoning and land use regulations, reviewing development proposals and site plans, issuing building and land disturbance permits, conducting plan reviews and building inspections, managing site development activities, and enforcing municipal codes. The department also provides professional guidance to property owners, developers, and residents throughout the development process, helping to ensure safe, sustainable, and high-quality development that supports the community's vision and enhances the quality of life for current and future residents.

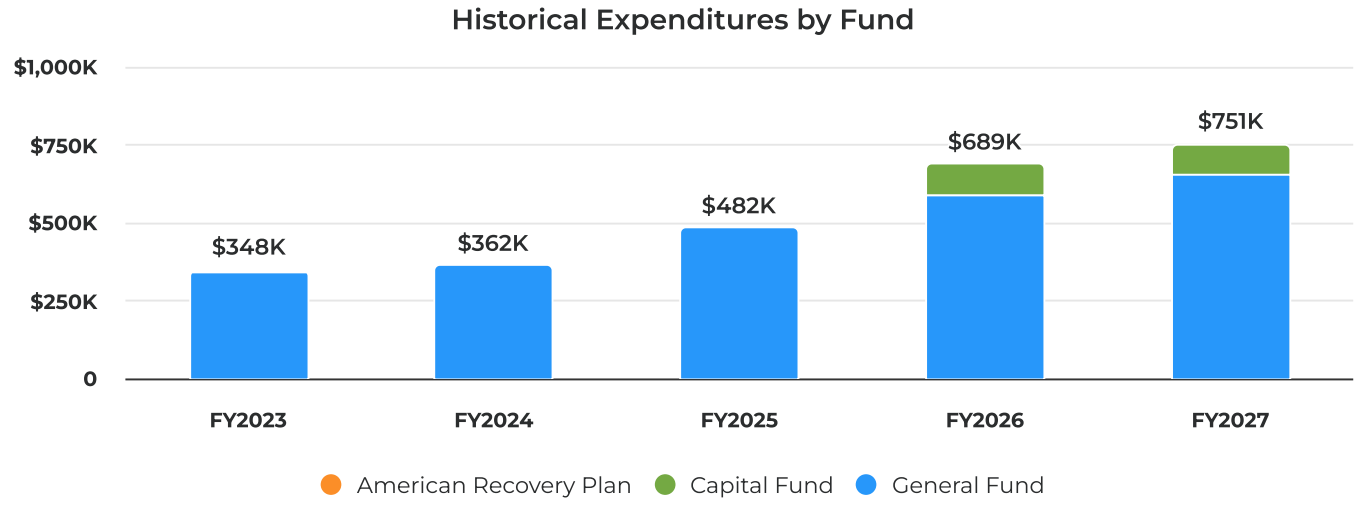
Community Development Department



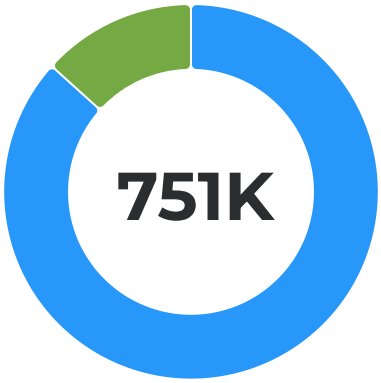
Expenditure Summary



Expenditures by Fund



FY27 Expenditures by Fund



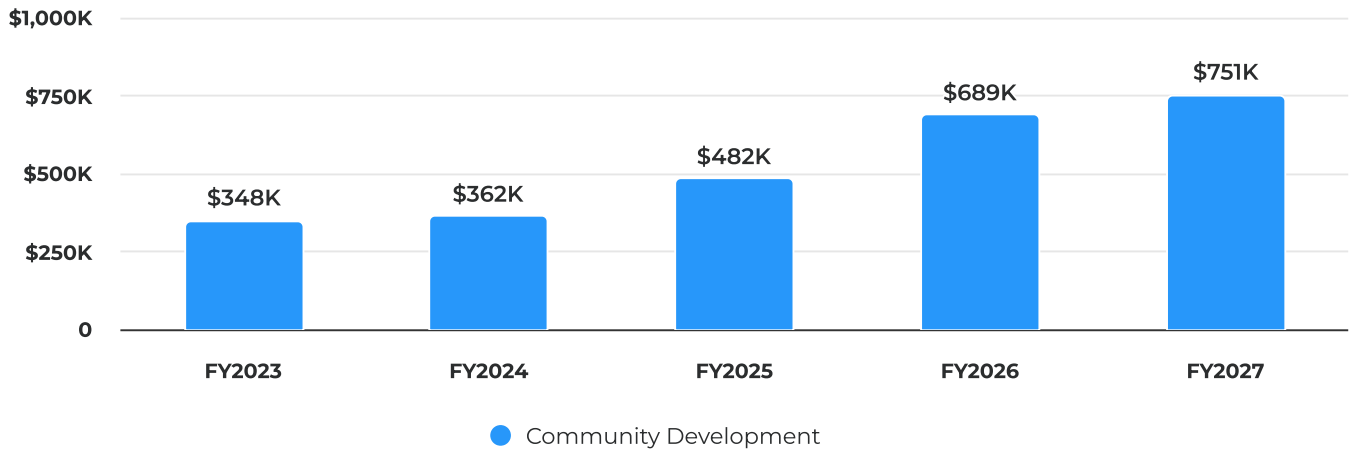
General Fund	**$651,076**	86.69%
Capital Fund	**$100,000**	13.31%

Expenditures by Fund

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
General Fund	$588,896.00	$651,076.00	10.56%
Capital Fund	$100,000.00	$100,000.00	
Total Expenditures	**$688,896.00**	**$751,076.00**	**9.03%**

Expenditures by Department

Historical Expenditures by Department



FY27 Expenditures by Department

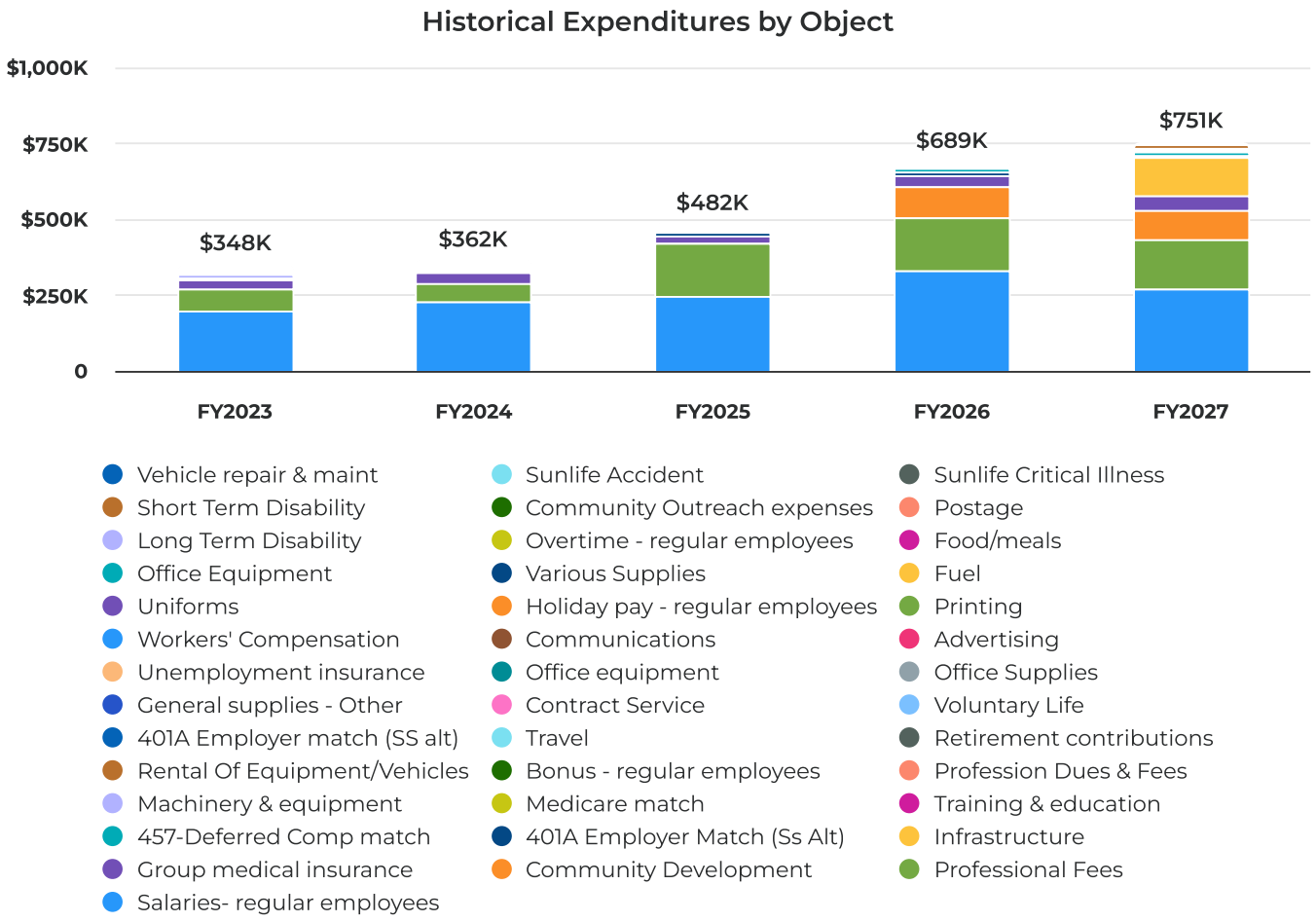


Community Development **$751,076** 100.00%

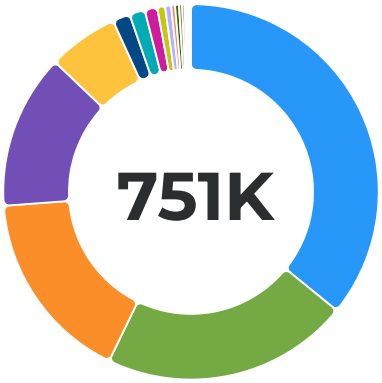
Expenditures by Department

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Community Development	$688,896.00	$751,076.00	9.03%
Total Expenditures	**$688,896.00**	**$751,076.00**	**9.03%**

Expenditures by Object



FY27 Expenditures by Object



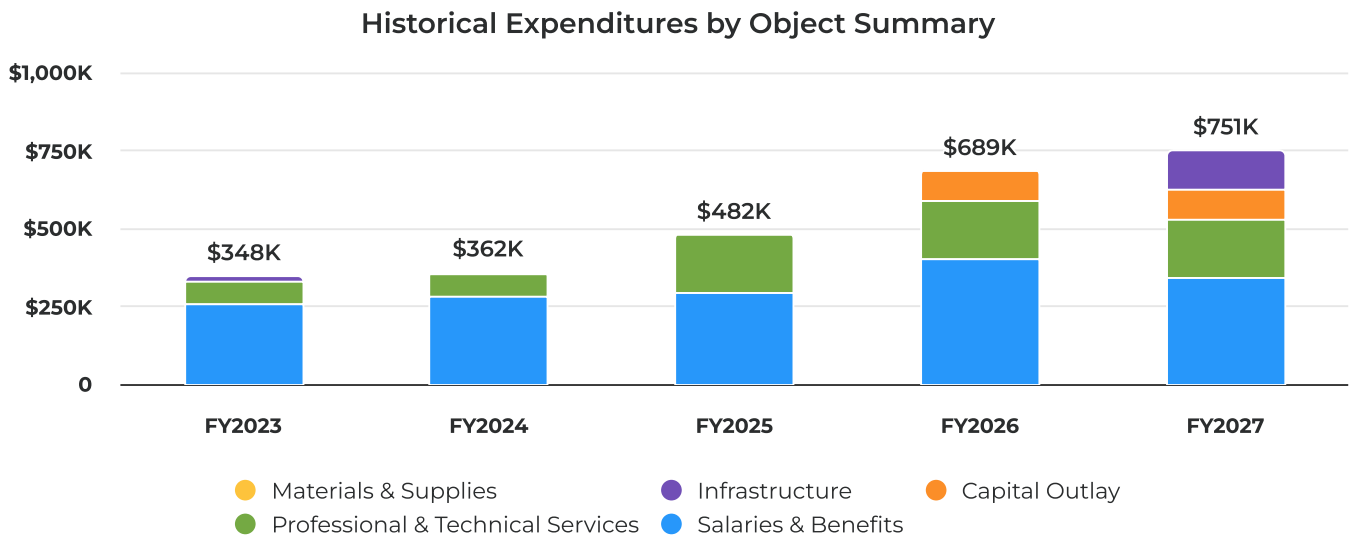
Salaries- regular employees	**$269,441**	35.87%
Professional Fees	**$160,000**	21.30%
Infrastructure	**$125,000**	16.64%
Community Development	**$100,000**	13.31%
Group medical insurance	**$45,570**	6.07%
Rental Of Equipment/Vehicles	**$11,198**	1.49%
401A Employer Match (Ss Alt)	**$10,104**	1.35%
457-Deferred Comp match	**$8,083**	1.08%
Training & education	**$5,000**	0.67%
Medicare match	**$3,907**	0.52%
Bonus - regular employees	**$2,591**	0.34%
Travel	**$2,500**	0.33%
Voluntary Life	**$2,024**	0.27%
Profession Dues & Fees	**$1,500**	0.20%
Unemployment insurance	**$1,227**	0.16%
Printing	**$1,000**	0.13%
Advertising	**$600**	0.08%
Communications	**$540**	0.07%
Food/meals	**$250**	0.03%
Workers' Compensation	**$241**	0.03%
Office Supplies	**$200**	0.03%
Fuel	**$100**	0.01%

Expenditures by Object

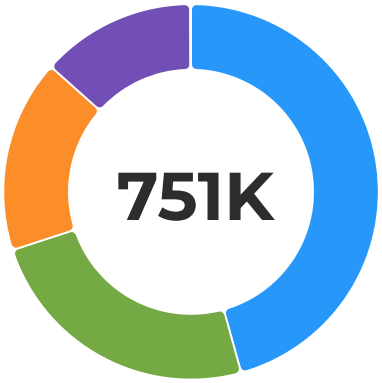
Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Salaries- regular employees	$329,587.00	$269,441.00	-18.25%
Bonus - regular employees		$2,591.00	
457-Deferred Comp match	$9,888.00	$8,083.00	-18.25%
Group medical insurance	$39,293.00	$45,570.00	15.97%
Voluntary Life	$165.00	$2,024.00	1,126.67%
401A Employer Match (Ss Alt)	$12,360.00	$10,104.00	-18.25%
Medicare match	$4,779.00	$3,907.00	-18.25%

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Unemployment insurance	$100.00	$1,227.00	1,127.00%
Workers' Compensation	$1,884.00	$241.00	-87.21%
Professional Fees	$175,000.00	$160,000.00	-8.57%
Rental Of Equipment/Vehicles		$11,198.00	
Communications	$540.00	$540.00	
Advertising	$600.00	$600.00	
Printing	$200.00	$1,000.00	400.00%
Travel	$2,000.00	$2,500.00	25.00%
Profession Dues & Fees	$3,200.00	$1,500.00	-53.13%
Training & education	$5,000.00	$5,000.00	
Contract Service	$1,500.00		-100.00%
General supplies - Other	$1,350.00		-100.00%
Office Supplies	$1,350.00	$200.00	-85.19%
Food/meals		$250.00	
Fuel	$100.00	$100.00	
Infrastructure		$125,000.00	
Community Development	$100,000.00	$100,000.00	
Total Expenditures	**$688,896.00**	**$751,076.00**	**9.03%**

Expenditures by Object Summary



FY27 Expenditures by Object Summary



Salaries & Benefits	**$343,188**	45.69%
Professional & Technical Services	**$182,338**	24.28%
Infrastructure	**$125,000**	16.64%
Capital Outlay	**$100,000**	13.31%
Materials & Supplies	**$550**	0.07%

Expenditures by Object Summary

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Salaries & Benefits	$398,056.00	$343,188.00	-13.78%
Professional & Technical Services	$188,040.00	$182,338.00	-3.03%
Materials & Supplies	$2,800.00	$550.00	-80.36%
Infrastructure		$125,000.00	
Capital Outlay	$100,000.00	$100,000.00	
Total Expenditures	**$688,896.00**	**$751,076.00**	**9.03%**

Personnel Summary



Community Development Department Performance Measures

Goal Area	Performance Measure	FY2027 Target
Comprehensive Planning and Vision Implementation	Implement Comprehensive Plan goals through land use decisions, development review, and policy recommendations	Evaluate 100% of major development applications for consistency with adopted plans and policies
	Maintain alignment between zoning decisions, capital investments, and community vision	Incorporate Comprehensive Plan review into all applicable planning recommendations
	Monitor progress toward long-range planning objectives	Provide annual status update on Comprehensive Plan implementation initiatives
	Support updates to planning documents as community needs evolve	Review and recommend updates to applicable plans, ordinances, and policies as needed
Sustainable Land Use and Development	Ensure development proposals comply with adopted zoning, subdivision, and development regulations	Review 100% of applications for compliance with applicable regulations
	Encourage conservation-based planning and protection of rural character	Track conservation areas, open space preservation, and innovative development approaches
	Promote high-quality development through consistent application of design standards	Provide development recommendations that balance growth, preservation, and community character
	Improve predictability and transparency in development processes	Maintain clear application requirements, review procedures, and decision timelines
Development Review and Customer Service	Provide timely review of planning and zoning applications	Complete application reviews within established review timelines
	Improve communication with applicants, residents, and stakeholders	Provide timely responses to development inquiries and requests
	Maintain consistent development review procedures	Conduct periodic review of application processes and requirements
	Enhance customer experience through improved service delivery	Track customer feedback and identify opportunities for process improvements
	Increase transparency of development activity	Maintain accessible records of planning applications, approvals, and public hearings

Goal Area	Performance Measure	FY2027 Target
Environmental Stewardship and Resource Conservation	Support protection of natural resources and environmentally sensitive areas	Evaluate environmental impacts for applicable development proposals
	Promote conservation and preservation of open space	Track conservation areas, protected lands, and preservation initiatives
	Encourage sustainable stormwater and site design practices	Review development proposals for compliance with stormwater management standards
	Support community resilience through responsible land management practices	Incorporate sustainability considerations into planning recommendations
Economic Development Support	Support appropriate economic development consistent with City goals	Provide planning assistance for commercial, mixed-use, agritourism, and recreation projects
	Encourage development that expands the tax base while preserving community character	Evaluate economic development opportunities for consistency with adopted plans
	Support business and development applicants through predictable processes	Provide timely coordination and guidance throughout development review
	Track development trends and community investment opportunities	Maintain data on development activity, permits, and approved projects
Code Compliance and Community Appearance	Promote compliance with zoning and property maintenance regulations	Respond to code concerns and complaints within established service standards
	Improve community appearance through proactive enforcement	Conduct routine inspections and follow-up actions as needed
	Apply regulations fairly and consistently	Maintain documented enforcement procedures and compliance tracking
	Reduce recurring code violations through education and communication	Provide outreach and guidance to property owners regarding compliance requirements
Infrastructure Coordination and Capital Planning	Coordinate development review with infrastructure capacity and needs	Evaluate transportation, utilities, parks, and public facilities impacts for major developments
	Support implementation of the Capital Improvement Program	Coordinate land use decisions with planned infrastructure investments
	Improve developer coordination regarding infrastructure obligations	Identify infrastructure requirements associated with development proposals
	Promote fiscally responsible growth patterns	Evaluate long-term infrastructure impacts during planning decisions

Goal Area	Performance Measure	FY2027 Target
Public Engagement and Intergovernmental Collaboration	Encourage meaningful public participation in planning decisions	Conduct required public hearings and provide opportunities for community input
	Improve communication with residents and stakeholders	Provide accessible information regarding planning activities and development proposals
	Strengthen partnerships with regional agencies and neighboring jurisdictions	Participate in regional planning initiatives and coordination efforts
	Enhance collaboration with developers, nonprofits, and community organizations	Maintain active communication with key planning partners
Operational Excellence and Technology	Improve efficiency through technology and process improvements	Identify and implement at least one departmental process improvement annually
	Expand digital access to planning information and records	Maintain accessible electronic planning documents and records
	Improve tracking and reporting of development activity	Maintain accurate development application and permit tracking data
	Utilize data to support planning decisions	Incorporate available GIS, demographic, and development data into planning analysis
Professional Leadership and Organizational Support	Provide professional planning expertise to elected officials and leadership	Provide staff reports, recommendations, and technical analysis for policy decisions
	Support Planning Commission and City Council decision-making	Prepare complete and accurate agenda materials for all planning-related meetings
	Maintain compliance with federal, state, and local regulations	Ensure planning activities comply with applicable legal requirements
	Promote professional development and best practices	Participate in planning education, training, and professional organizations
	Support organizational strategic goals	Align departmental work activities with City Council priorities and adopted plans

Key Performance Indicators

Measure	FY2027 Target
Major development applications reviewed for Comprehensive Plan consistency	100%
Planning and zoning applications completed within established review timelines	≥90%
Public hearing notices and required development information provided on schedule	100%

Development inquiries responded to within established customer service standards	≥95%
Code compliance cases tracked and resolved through documented procedures	100% tracked
Comprehensive Plan implementation initiatives monitored annually	Annual review completed
Digital planning records maintained and accessible	100% of active files maintained electronically
Development review process improvement initiatives completed	At least 1 annually
Coordination meetings held with regional partners/agencies	Ongoing participation
Planning Commission and City Council agenda materials completed accurately and on schedule	100%

Economic Development Department



Chris Montesinos, Director

The Economic Development Department plays a key role in advancing the City's vision for thoughtful, sustainable, and economically resilient growth while preserving the unique rural character that defines Chattahoochee Hills. Working collaboratively with local businesses, property owners, community organizations, regional partners, and elected officials, the department promotes strategic investment opportunities that align with the City's Comprehensive Plan, zoning regulations, and long-term development goals.

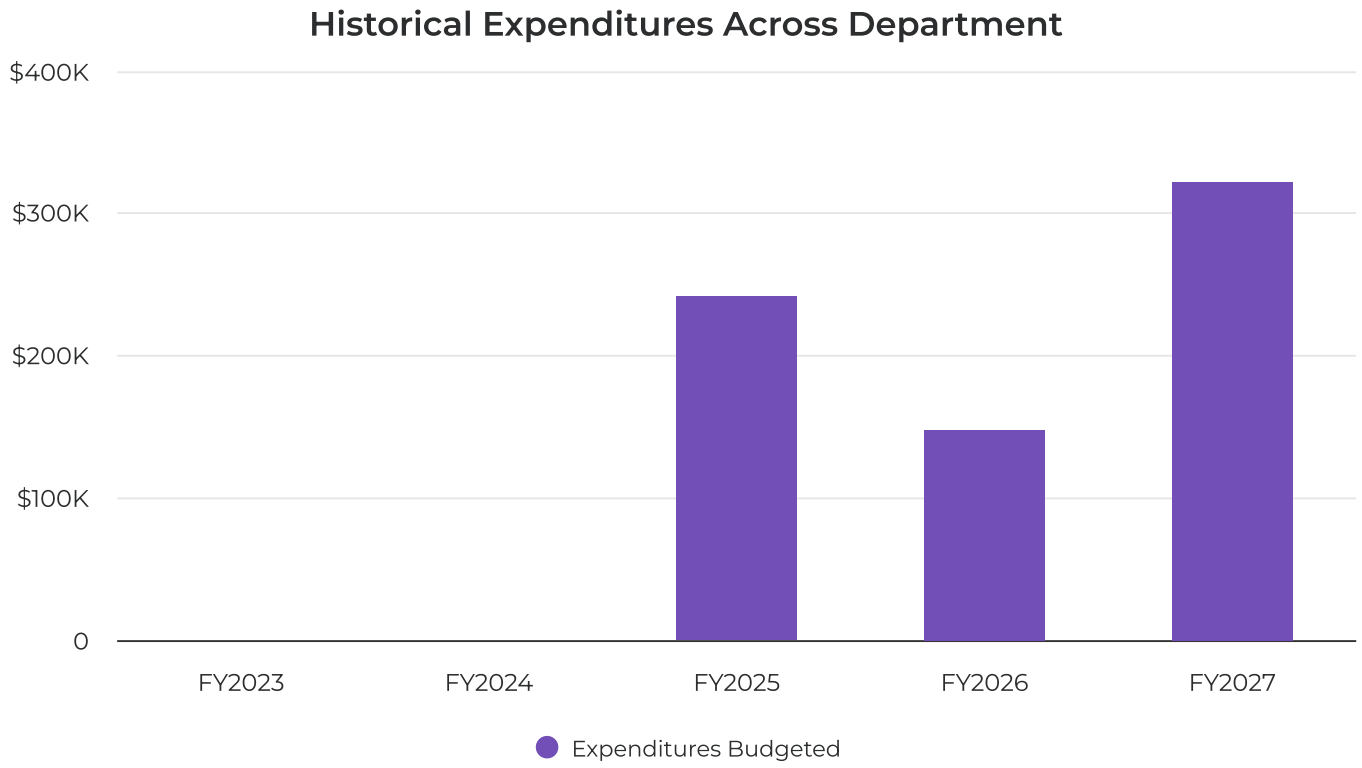
The department is responsible for developing and implementing economic development strategies that encourage quality investment, support the retention and expansion of existing businesses, and attract new businesses that complement the community's character and economic objectives. Responsibilities include identifying and marketing development opportunities, fostering partnerships with regional and state economic development organizations, pursuing grant and funding opportunities, assisting businesses through the development process, and promoting initiatives that strengthen the local economy and expand the City's tax base.

Through proactive planning, business engagement, and strategic partnerships, the Economic Development Department works to create a balanced and sustainable economic environment that enhances employment opportunities, supports fiscal stability, and improves the quality of life for residents while maintaining the distinctive identity and natural resources of Chattahoochee Hills.

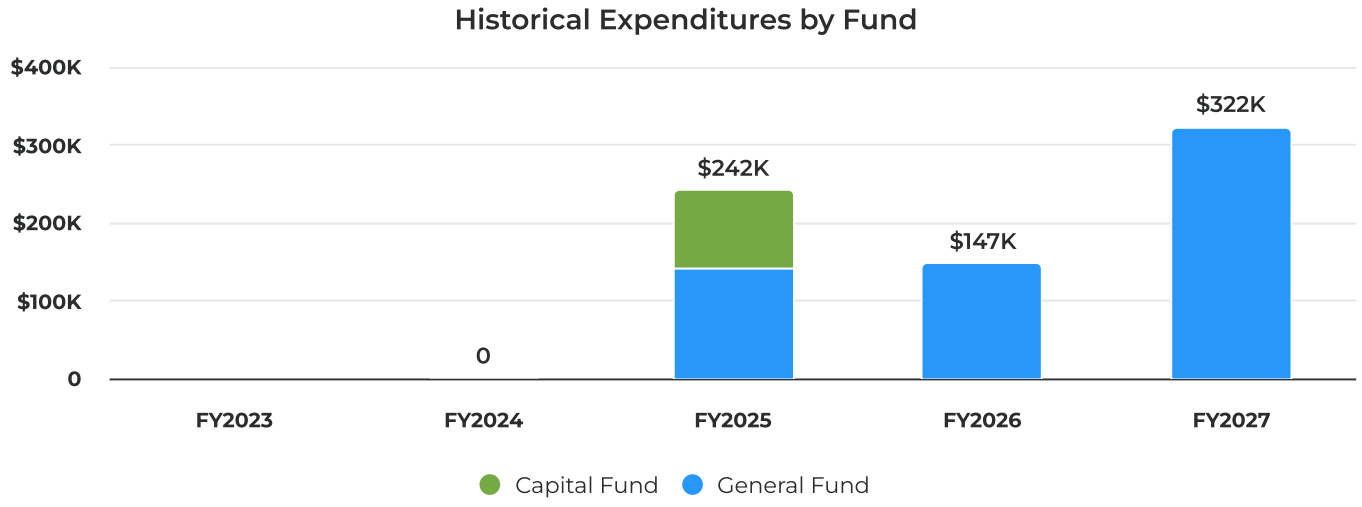
2025 marked the beginning of a new podcast series highlighting topics of interest and stories worth sharing about the Chattahoochee Hills Community, from the city's unique conservations land use policies, arts and culture, Agri-urbanism, nature and recreation, things to do and see while visiting for a week, a weekend, or just for the day. Great experiences await you in Chattahoochee Hills.

Click here to view these Podcasts

Expenditure Summary



Expenditures by Fund



FY27 Expenditures by Fund



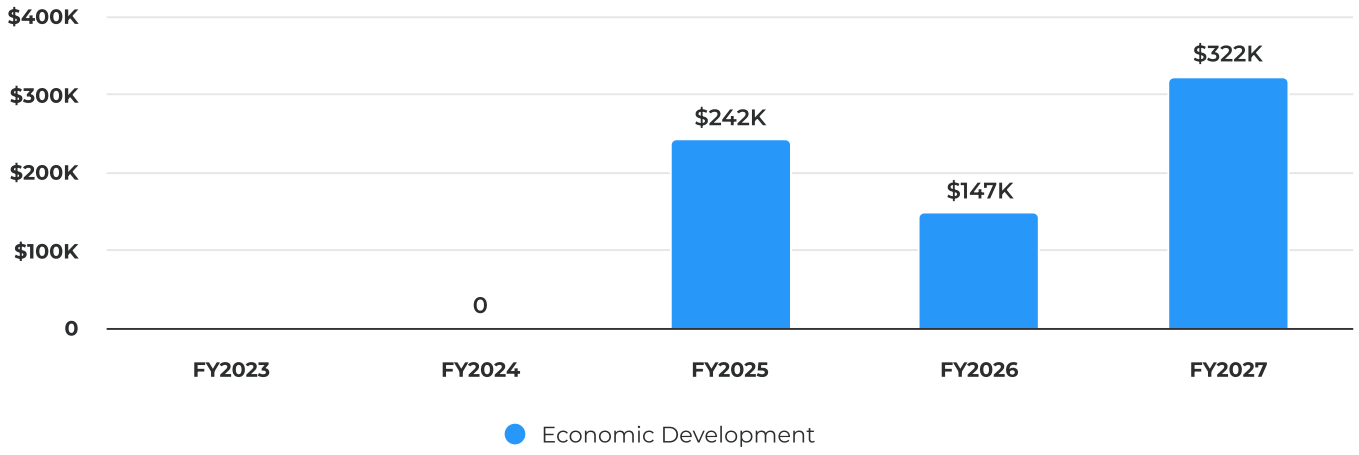
General Fund **$322,484** 100.00%

Expenditures by Fund

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
General Fund	$147,370.00	$322,484.00	118.83%
Total Expenditures	**$147,370.00**	**$322,484.00**	**118.83%**

Expenditures by Department

Historical Expenditures by Department



FY27 Expenditures by Department



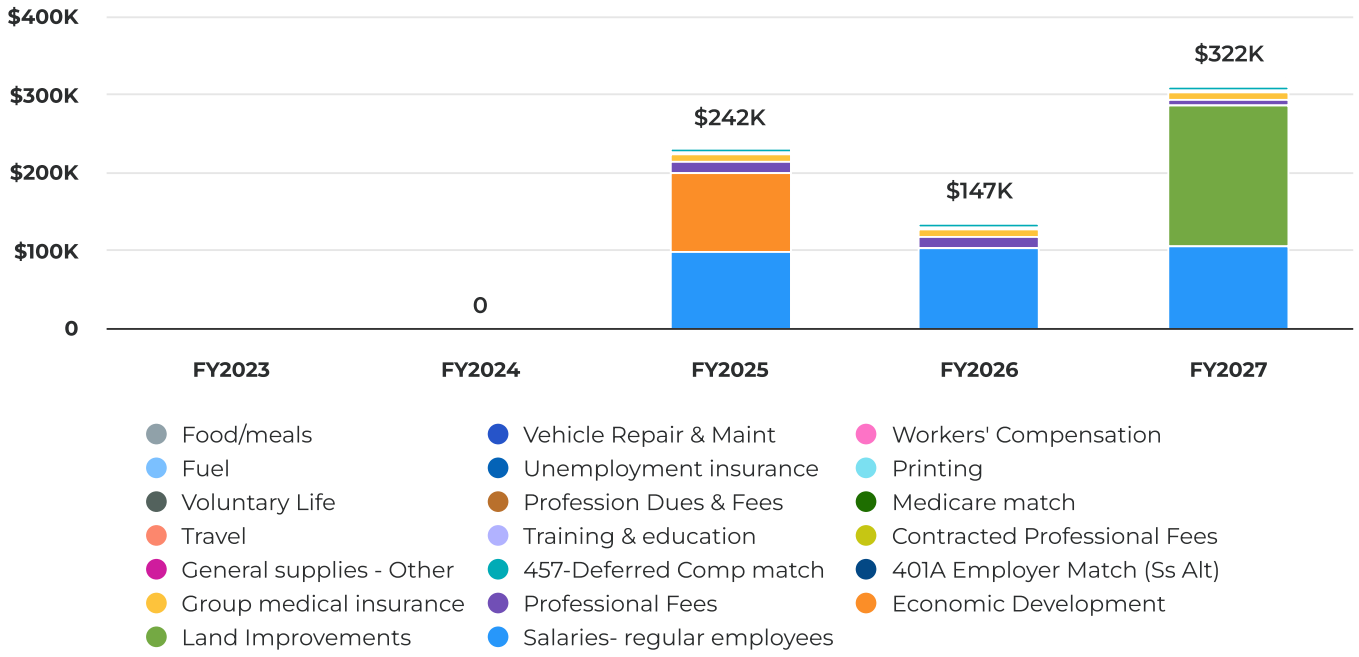
Economic Development **$322,484** 100.00%

Expenditures by Department

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Economic Development	$147,370.00	$322,484.00	118.83%
Total Expenditures	**$147,370.00**	**$322,484.00**	**118.83%**

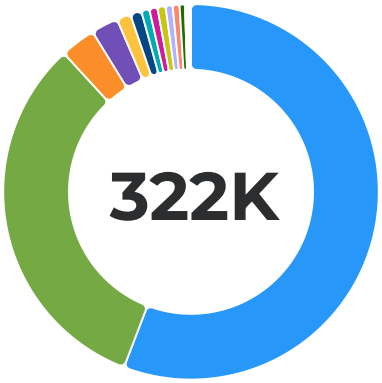
Expenditures by Object

Historical Expenditures by Object



Food/meals
Fuel
Voluntary Life
Travel
General supplies - Other
Group medical insurance
Land Improvements
Vehicle Repair & Maint
Unemployment insurance
Profession Dues & Fees
Training & education
457-Deferred Comp match
Professional Fees
Salaries- regular employees
Workers' Compensation
Printing
Medicare match
Contracted Professional Fees
401A Employer Match (Ss Alt)
Economic Development

FY27 Expenditures by Object



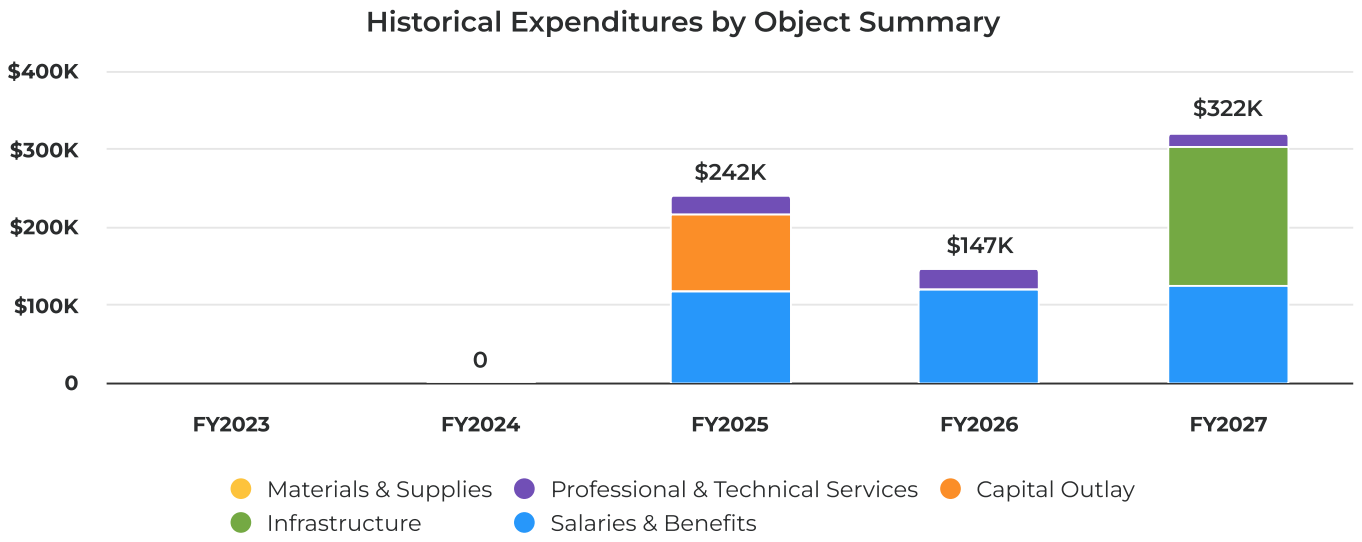
Land Improvements	**$180,000**	55.82%
Salaries- regular employees	**$104,356**	32.36%
Group medical insurance	**$9,823**	3.05%
Professional Fees	**$7,500**	2.33%
401A Employer Match (Ss Alt)	**$3,913**	1.21%
457-Deferred Comp match	**$3,131**	0.97%
General supplies - Other	**$2,250**	0.70%
Training & education	**$2,250**	0.70%
Travel	**$2,250**	0.70%
Profession Dues & Fees	**$1,980**	0.61%
Contracted Professional Fees	**$1,875**	0.58%
Medicare match	**$1,513**	0.47%
Voluntary Life	**$506**	0.16%
Unemployment insurance	**$307**	0.10%
Fuel	**$300**	0.09%
Printing	**$250**	0.08%
Vehicle Repair & Maint	**$120**	0.04%
Food/meals	**$100**	0.03%
Workers' Compensation	**$60**	0.02%

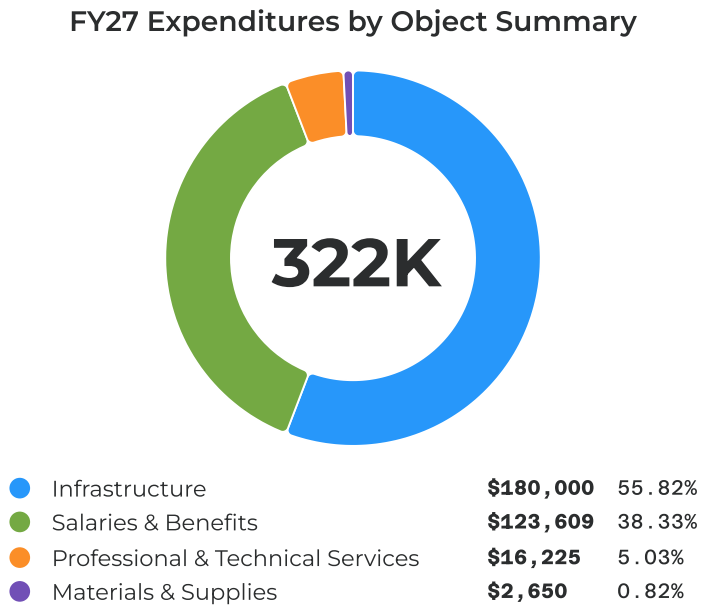
Expenditures by Object

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Salaries- regular employees	$101,316.00	$104,356.00	3.00%
457-Deferred Comp match	$3,039.00	$3,131.00	3.03%
Group medical insurance	$9,823.00	$9,823.00	
Voluntary Life	$506.00	$506.00	
401A Employer Match (Ss Alt)	$3,799.00	$3,913.00	3.00%
Medicare match	$1,469.00	$1,513.00	3.00%
Unemployment insurance	$307.00	$307.00	
Workers' Compensation	$61.00	$60.00	-1.64%
Professional Fees	$15,000.00	$7,500.00	-50.00%
Contracted Professional Fees	$3,750.00	$1,875.00	-50.00%

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Vehicle Repair & Maint		$120.00	
Printing	$500.00	$250.00	-50.00%
Travel	$2,250.00	$2,250.00	
Profession Dues & Fees	$800.00	$1,980.00	147.50%
Training & education	$2,250.00	$2,250.00	
General supplies - Other	$2,500.00	$2,250.00	-10.00%
Food/meals		$100.00	
Fuel		$300.00	
Land Improvements		$180,000.00	
Total Expenditures	**$147,370.00**	**$322,484.00**	**118.83%**

Expenditures by Object Summary





Expenditures by Object Summary

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Salaries & Benefits	$120,320.00	$123,609.00	2.73%
Professional & Technical Services	$24,550.00	$16,225.00	-33.91%
Materials & Supplies	$2,500.00	$2,650.00	6.00%
Infrastructure		$180,000.00	
Total Expenditures	**$147,370.00**	**$322,484.00**	**118.83%**

Personnel Summary



Economic Development Department Performance Measures

Goal Area	Performance Measure	FY2027 Target
Strategic Economic Development	Advance economic development initiatives consistent with the Comprehensive Plan and Economic Development Strategy	Evaluate 100% of major economic development projects for consistency with adopted plans
	Expand the City's tax base through compatible investment	Track annual growth in commercial investment and taxable value
	Support projects that promote sustainable economic growth	Provide economic development assistance for priority projects
	Monitor implementation of strategic economic development initiatives	Complete annual progress report on strategic objectives
Business Recruitment, Retention, and Expansion	Provide assistance to existing businesses and prospective investors	Respond to 100% of business inquiries within established service standards
	Conduct business retention and outreach visits	Complete annual outreach to targeted local businesses
	Facilitate development review coordination for economic development projects	Coordinate reviews with applicable City departments
	Improve the business development process through customer-focused service	Identify and implement at least one process improvement annually
Tourism, Agritourism, and Recreation	Support tourism and agritourism initiatives that promote local economic activity	Collaborate with tourism partners to promote City attractions and events
	Promote outdoor recreation, arts, and cultural opportunities	Support community events that enhance visitor experiences
	Expand awareness of local tourism assets	Maintain and update tourism promotional materials and digital resources
	Track tourism-related economic activity	Monitor visitor trends, lodging tax collections, and tourism indicators
Partnerships and Regional Collaboration	Strengthen relationships with regional and state economic development organizations	Participate in regional economic development initiatives throughout the year
	Collaborate with educational institutions, nonprofits, and business organizations	Maintain active partnerships supporting workforce and business development
	Coordinate with regional agencies on economic development opportunities	Participate in intergovernmental planning and collaboration meetings

Goal Area	Performance Measure	FY2027 Target
	Leverage partnerships to advance City priorities	Pursue collaborative projects with external partners
Workforce and Entrepreneurial Development	Support workforce development initiatives	Connect businesses with workforce training resources and partner programs
	Encourage entrepreneurship and small business growth	Provide information and referrals to available business assistance programs
	Promote educational partnerships supporting economic competitiveness	Participate in workforce and entrepreneurial development initiatives
	Improve access to business development resources	Maintain current information regarding available technical assistance and financing programs
Infrastructure and Site Readiness	Coordinate infrastructure planning to support economic development	Evaluate infrastructure needs associated with priority development sites
	Support broadband, transportation, and utility improvements	Coordinate with City departments and utility providers on strategic projects
	Maintain inventory of priority development sites	Update available site and infrastructure information annually
	Support implementation of Capital Improvement Program projects that enhance economic competitiveness	Coordinate economic development priorities with capital planning
Grant Development and Resource Leveraging	Pursue external funding opportunities supporting economic development initiatives	Submit eligible grant applications throughout the fiscal year
	Maximize use of grant funding and partnerships	Track grant awards and leveraged investment
	Maintain compliance with grant requirements	Submit all required grant reports by established deadlines
	Coordinate grant opportunities with City priorities	Evaluate grant opportunities for consistency with strategic objectives
Marketing and Community Promotion	Promote Chattahoochee Hills as a destination for business, tourism, and recreation	Maintain current economic development and tourism marketing materials
	Increase visibility through coordinated communications	Regularly update economic development information on City platforms
	Highlight community assets through regional marketing partnerships	Participate in regional marketing initiatives

Goal Area	Performance Measure	FY2027 Target
	Strengthen the City's brand and identity	Support implementation of community branding efforts
Data-Driven Decision Making	Monitor key economic indicators	Prepare annual economic development performance report
	Track development activity and business trends	Maintain current development and business activity database
	Evaluate effectiveness of economic development initiatives	Review performance measures annually and recommend improvements
	Support informed policy decisions through data analysis	Provide economic analysis for major development and policy initiatives
Organizational Excellence and Customer Service	Provide responsive customer service to businesses and stakeholders	Respond to business inquiries within established service standards
	Improve departmental efficiency through process improvements	Complete at least one operational improvement annually
	Support City leadership with professional economic development expertise	Provide timely reports and recommendations for Council and City leadership
	Promote collaboration across City departments	Coordinate economic development initiatives with planning, finance, public works, and parks

Key Performance Indicators

Measure	FY2027 Target
Business inquiries responded to within established service standards	≥95%
Business retention and outreach visits completed	25+ annually
Major economic development projects evaluated for Comprehensive Plan consistency	100%
Grant applications submitted for eligible economic development projects	5+ annually
Required grant reports submitted by deadline	100%
Regional economic development partnership meetings attended	12+ annually
Tourism and community marketing initiatives completed	10+ annually
Economic development website and promotional materials updated	Quarterly
Annual economic development performance report completed	100%
Operational or customer service process improvements implemented	At least 1 annually

Engineering



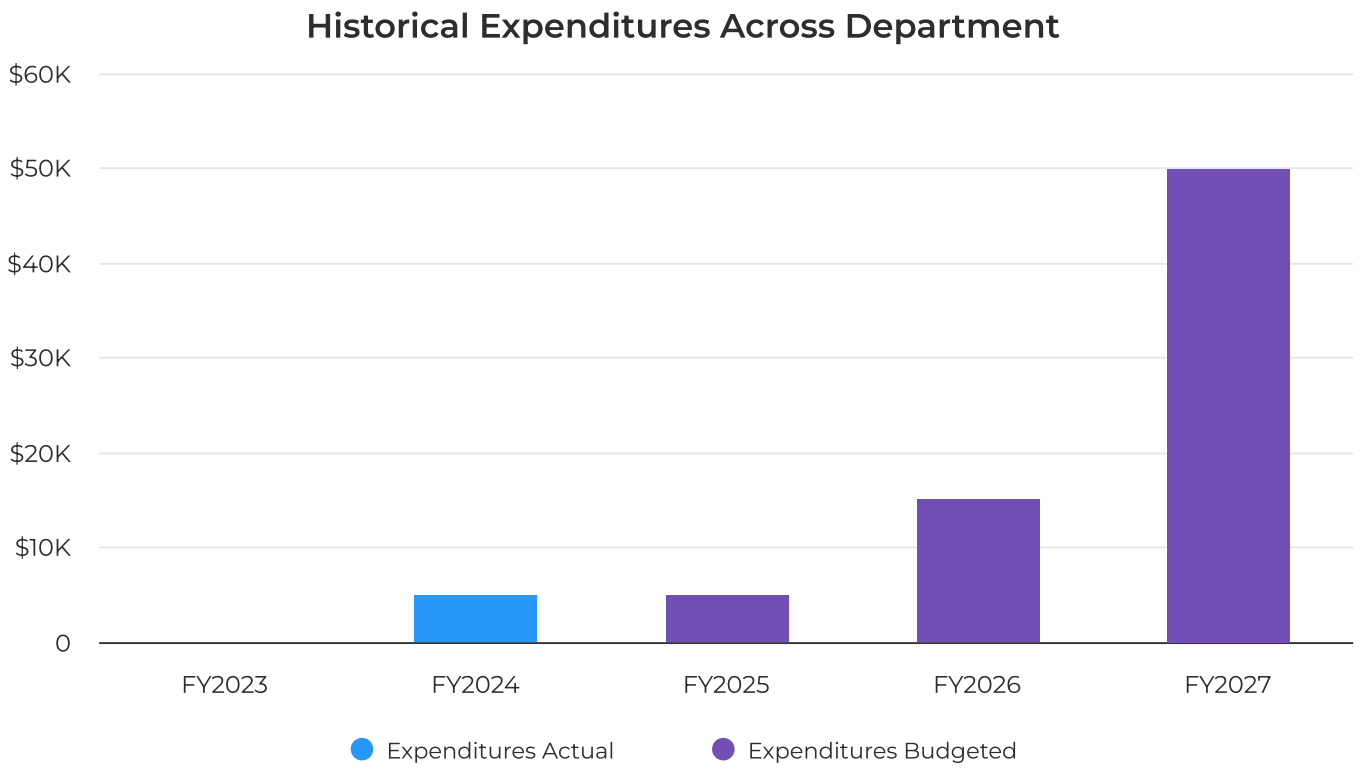
Ken Peters, P.E.

The City of Chattahoochee Hills contracts with **Keck & Wood, Inc.** to provide professional engineering and technical services that support the planning, design, construction, and maintenance of the City's public infrastructure. Drawing on more than 70 years of engineering and infrastructure experience, Keck & Wood serves as the City's engineering consultant, providing technical expertise that helps ensure capital projects are designed and delivered efficiently, responsibly, and in accordance with applicable regulatory standards.

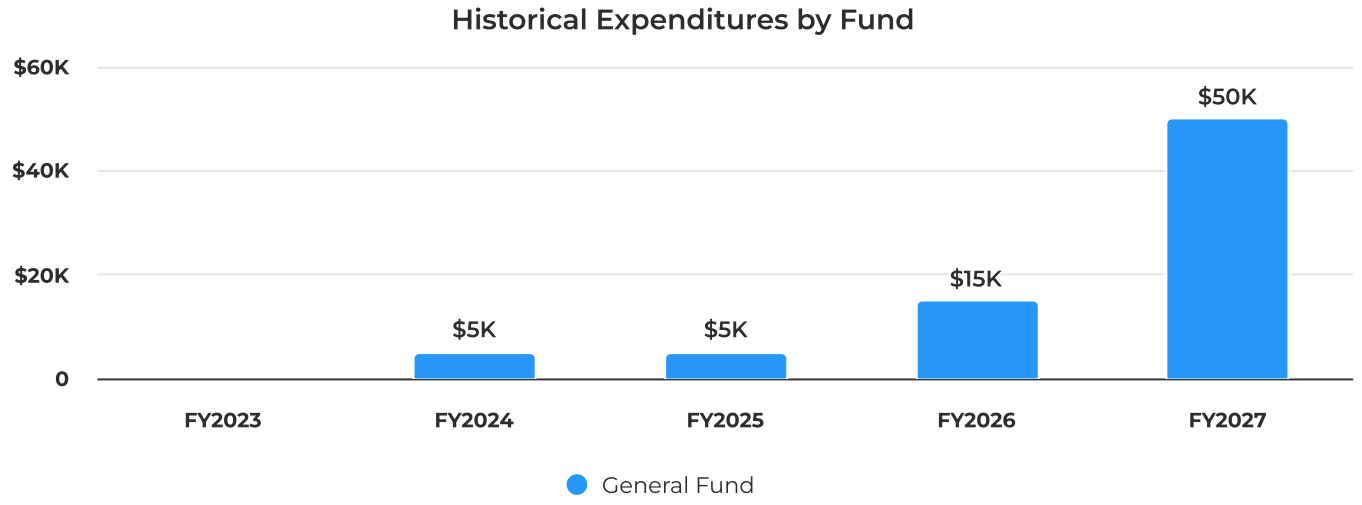
Engineering services include transportation planning and roadway improvements, stormwater management, water and wastewater infrastructure, site development review, land surveying, utility coordination, construction administration, and engineering support for capital improvement projects. The firm also provides technical analysis and professional recommendations to City staff, the Mayor and Council, and the Planning Commission to assist with infrastructure planning, development review, and long-range community planning.

By partnering with an experienced engineering consultant, the City is able to leverage specialized expertise while maintaining a cost-effective approach to delivering high-quality public infrastructure and supporting sustainable growth consistent with the community's vision and strategic priorities.

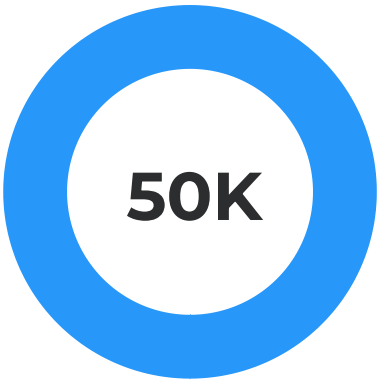
Expenditure Summary



Expenditures by Fund



FY27 Expenditures by Fund



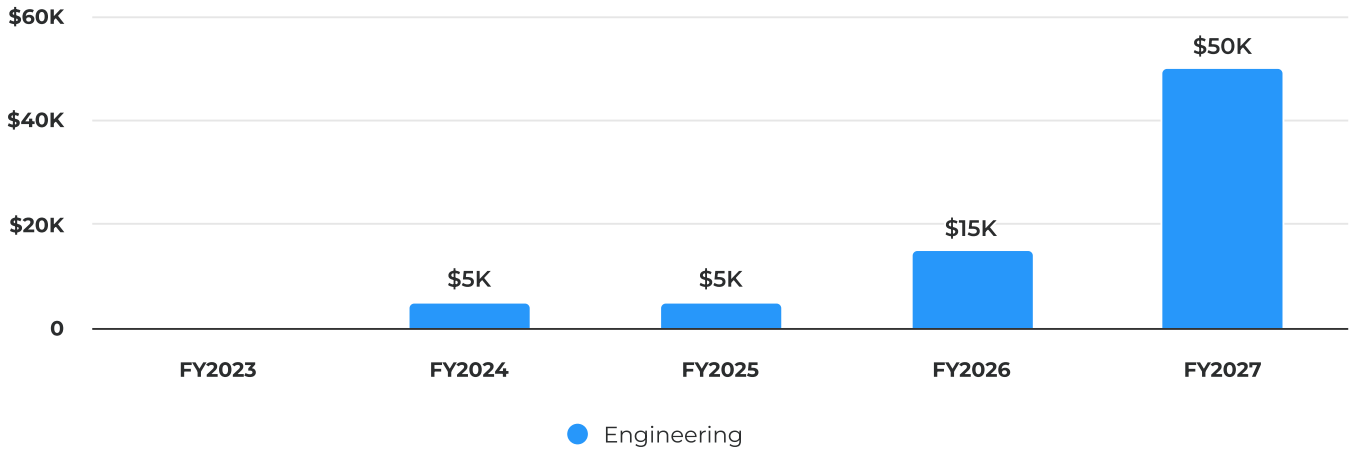
General Fund	**$50,000**	100.00%

Expenditures by Fund

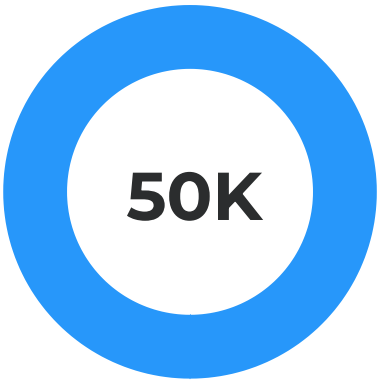
Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
General Fund	$15,000.00	$50,000.00	233.33%
Total Expenditures	**$15,000.00**	**$50,000.00**	**233.33%**

Expenditures by Department

Historical Expenditures by Department



FY27 Expenditures by Department



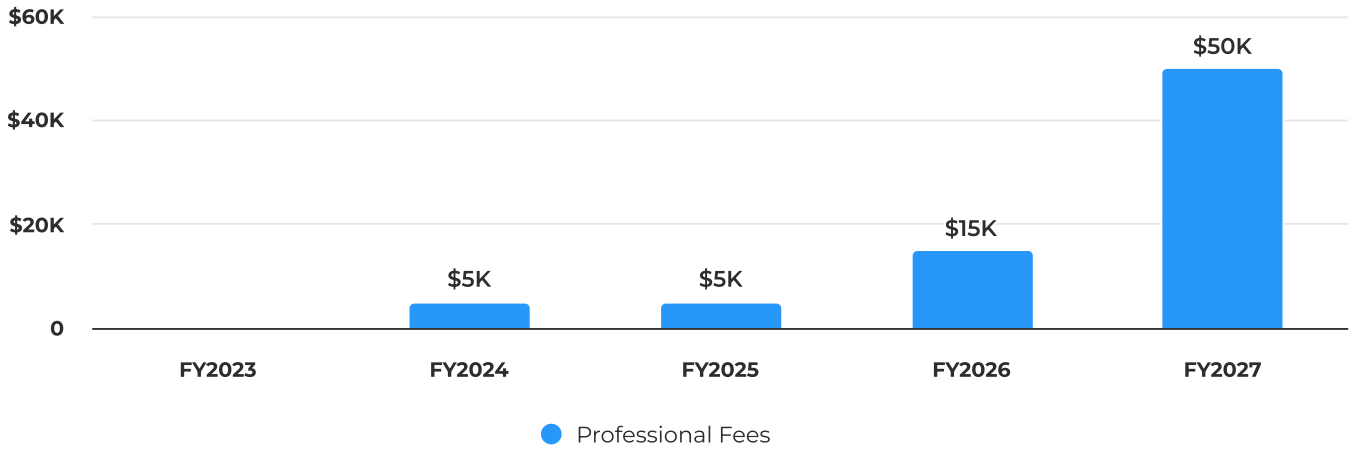
Engineering **$50,000** 100.00%

Expenditures by Department

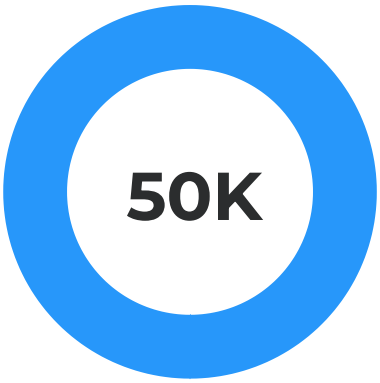
Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Engineering	$15,000.00	$50,000.00	233.33%
Total Expenditures	**$15,000.00**	**$50,000.00**	**233.33%**

Expenditures by Object

Historical Expenditures by Object



FY27 Expenditures by Object



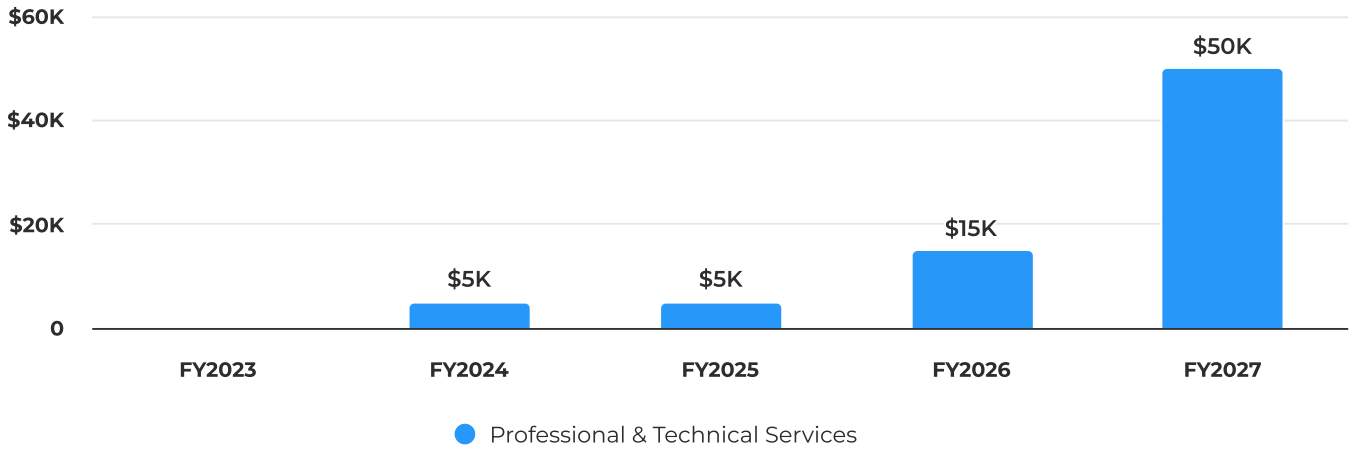
Professional Fees **$50,000** 100.00%

Expenditures by Object

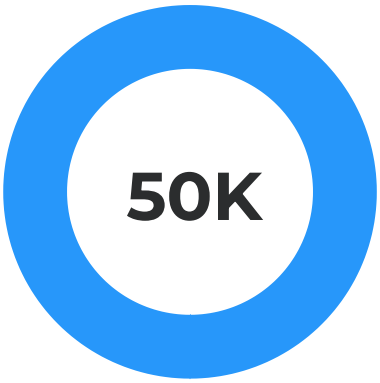
Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Professional Fees	$15,000.00	$50,000.00	233.33%
Total Expenditures	**$15,000.00**	**$50,000.00**	**233.33%**

Expenditures by Object Summary

Historical Expenditures by Object Summary



FY27 Expenditures by Object Summary

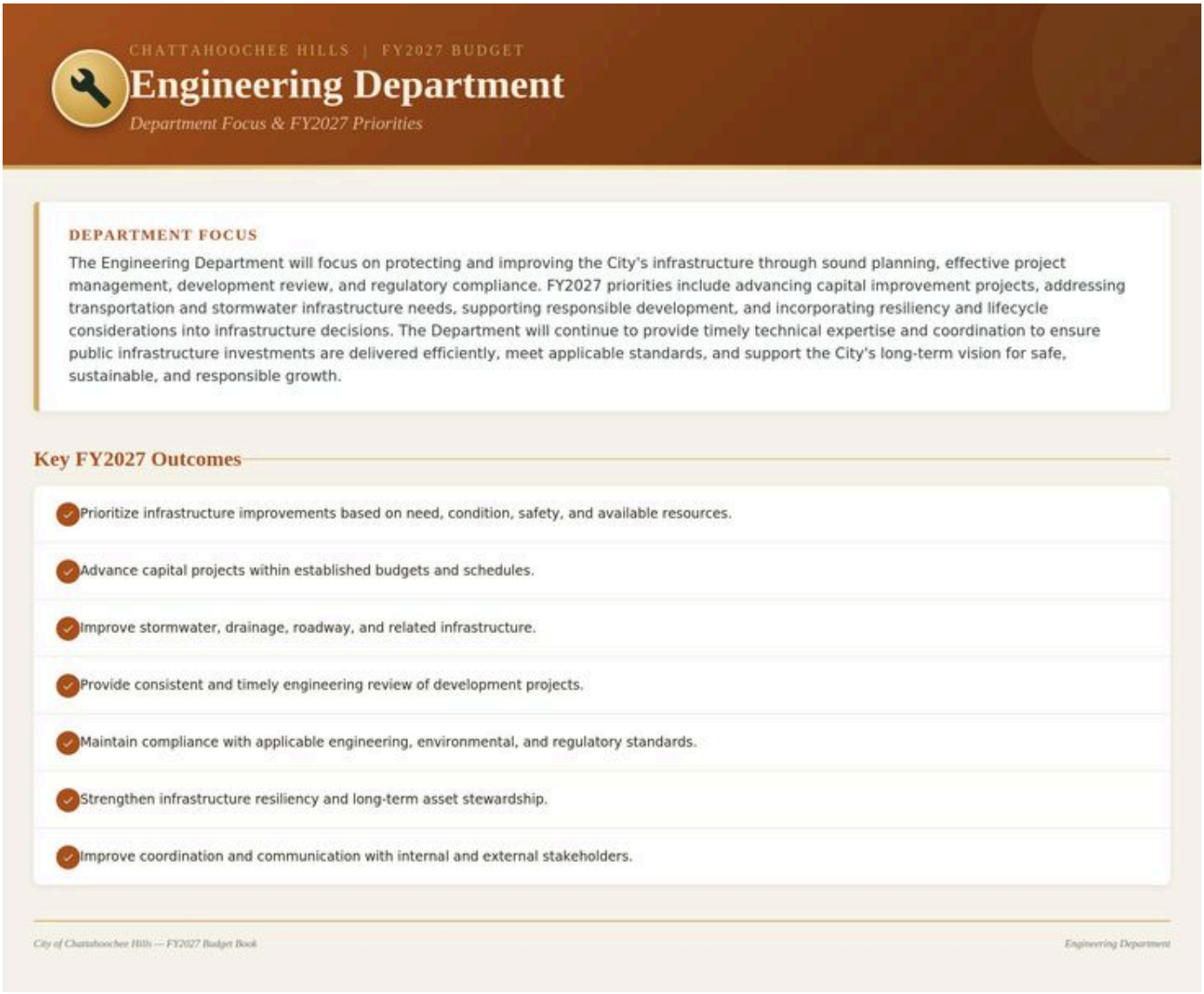


Professional & Technical Services **$50,000** 100.00%

Expenditures by Object Summary

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Professional & Technical Services	$15,000.00	$50,000.00	233.33%
Total Expenditures	**$15,000.00**	**$50,000.00**	**233.33%**

Summary of Goals



CHATTAHOOCHEE HILLS | FY2027 BUDGET

Engineering Department

Department Focus & FY2027 Priorities

DEPARTMENT FOCUS

The Engineering Department will focus on protecting and improving the City's infrastructure through sound planning, effective project management, development review, and regulatory compliance. FY2027 priorities include advancing capital improvement projects, addressing transportation and stormwater infrastructure needs, supporting responsible development, and incorporating resiliency and lifecycle considerations into infrastructure decisions. The Department will continue to provide timely technical expertise and coordination to ensure public infrastructure investments are delivered efficiently, meet applicable standards, and support the City's long-term vision for safe, sustainable, and responsible growth.

Key FY2027 Outcomes

- Prioritize infrastructure improvements based on need, condition, safety, and available resources.
- Advance capital projects within established budgets and schedules.
- Improve stormwater, drainage, roadway, and related infrastructure.
- Provide consistent and timely engineering review of development projects.
- Maintain compliance with applicable engineering, environmental, and regulatory standards.
- Strengthen infrastructure resiliency and long-term asset stewardship.
- Improve coordination and communication with internal and external stakeholders.

City of Chattahoochee Hills — FY2027 Budget Book *Engineering Department*

Risk Management



Carson Saville

The Risk Management function supports the City of Chattahoochee Hills by protecting public resources, minimizing organizational risk, and promoting a safe and resilient operating environment. Through proactive planning, regulatory compliance, and sound risk management practices, the City works to safeguard its employees, residents, facilities, infrastructure, and financial assets while ensuring the continued delivery of essential public services.

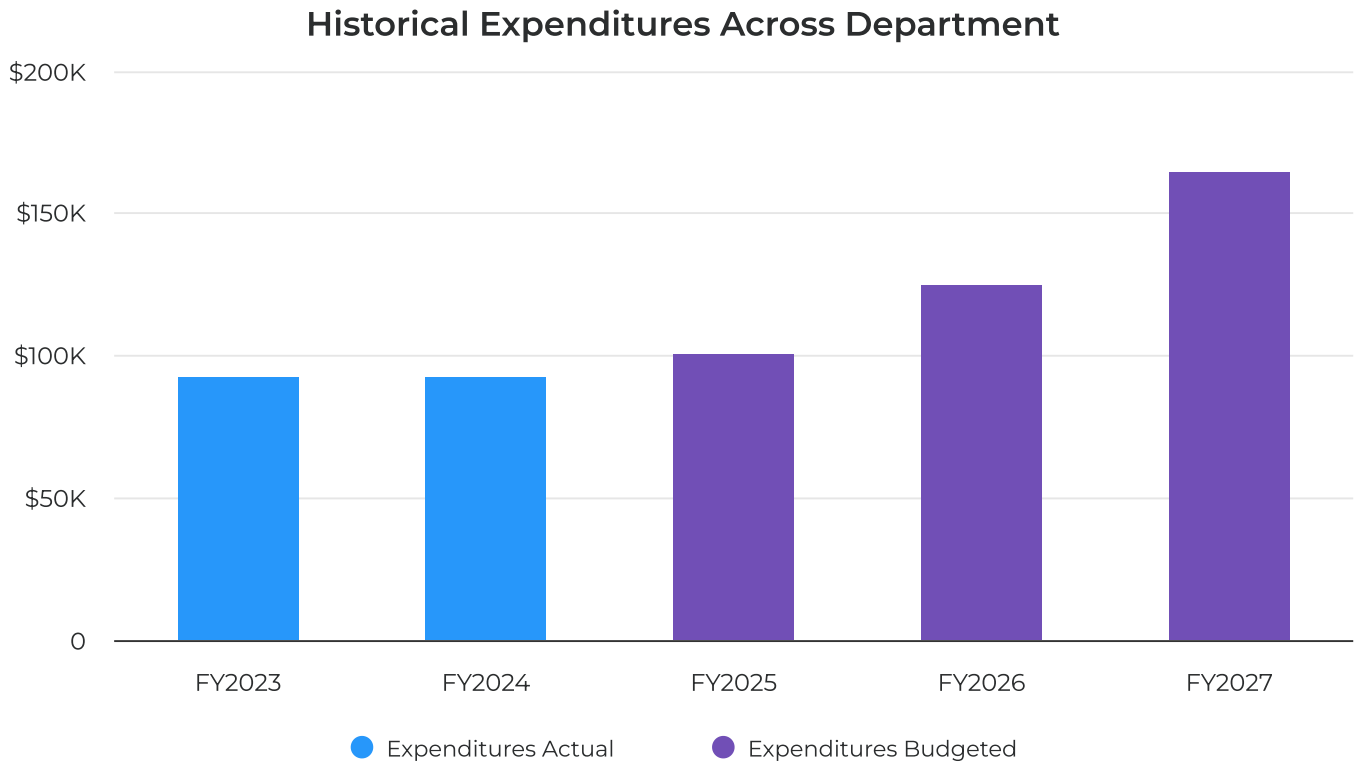
Risk Management is responsible for identifying, evaluating, and mitigating operational, financial, legal, and strategic risks that may affect the City's ability to achieve its goals. This includes developing policies and procedures that reduce exposure to loss, coordinating insurance programs, managing claims, overseeing safety initiatives, and implementing controls that strengthen organizational accountability and operational effectiveness.

Key responsibilities include:

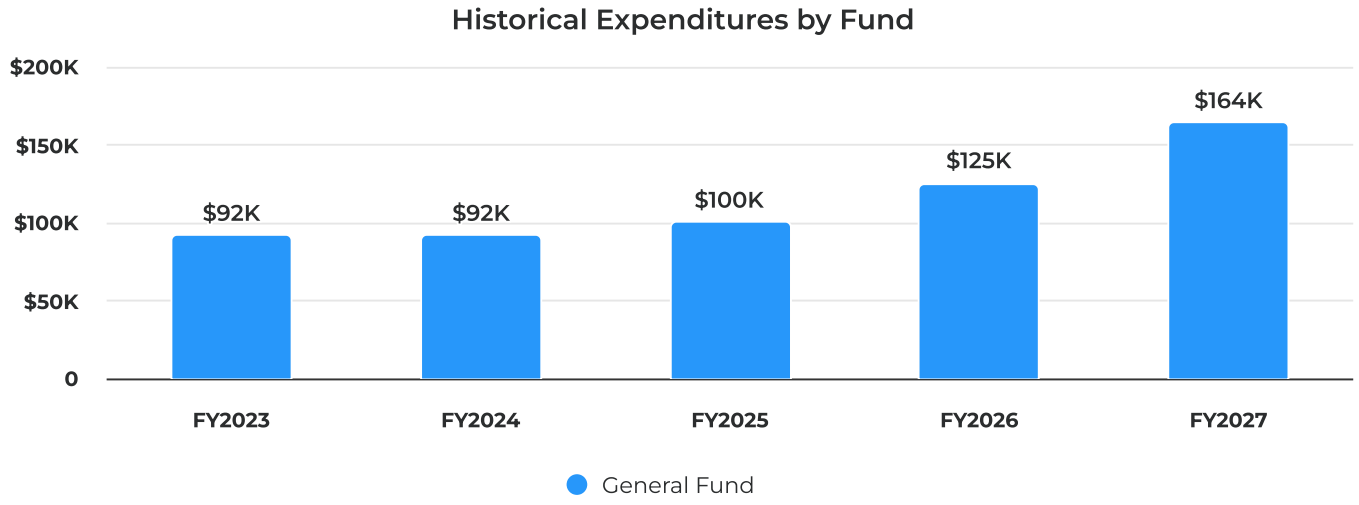
- Identifying and assessing risks associated with City operations, facilities, capital projects, and public services.
- Developing and implementing risk mitigation strategies that reduce liability and protect public assets.
- Administering the City's insurance programs, including property, liability, workers' compensation, and other applicable coverages.
- Managing claims, coordinating investigations, and working with insurance carriers, legal counsel, and regulatory agencies to resolve risk-related matters.
- Promoting workplace safety through employee training, safety policies, accident prevention programs, and regulatory compliance.
- Monitoring compliance with applicable federal, state, and local laws, regulations, and industry best practices related to risk management and workplace safety.
- Supporting emergency preparedness, business continuity, and crisis response planning to help ensure uninterrupted delivery of critical municipal services.
- Providing guidance to City departments on contractual risk transfer, liability exposure, and operational best practices.

By integrating risk management into daily operations and long-term planning, the City strengthens organizational resilience, reduces financial exposure, protects public investments, and promotes responsible stewardship of taxpayer resources. These efforts support the City's commitment to effective governance, fiscal sustainability, and the continued delivery of high-quality services to the residents of Chattahoochee Hills.

Expenditure Summary



Expenditures by Fund



FY27 Expenditures by Fund



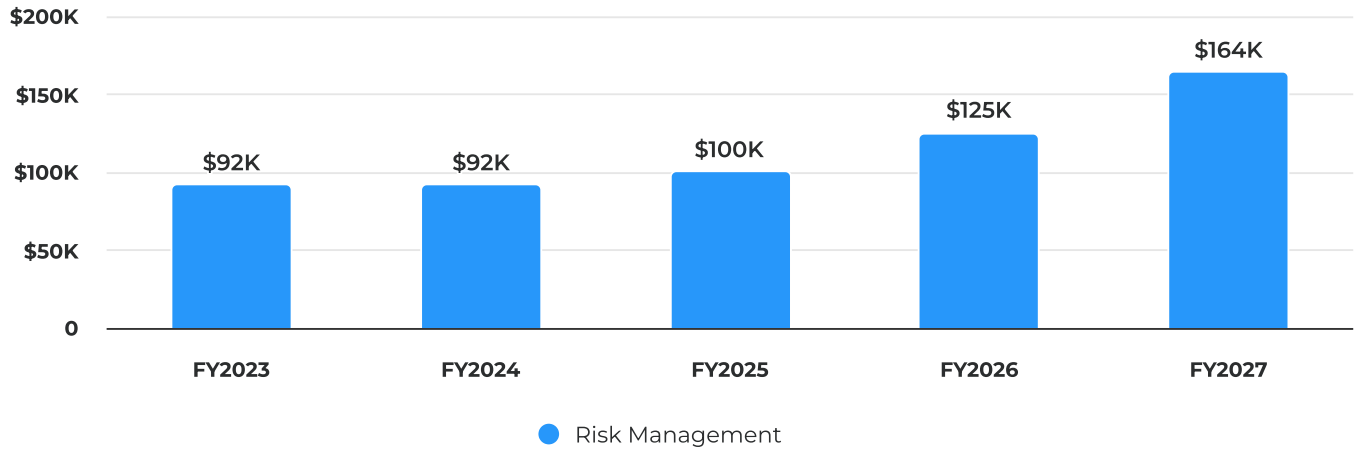
General Fund **$164,342** 100.00%

Expenditures by Fund

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
General Fund	$124,798.00	$164,342.00	31.69%
Total Expenditures	**$124,798.00**	**$164,342.00**	**31.69%**

Expenditures by Department

Historical Expenditures by Department



FY27 Expenditures by Department



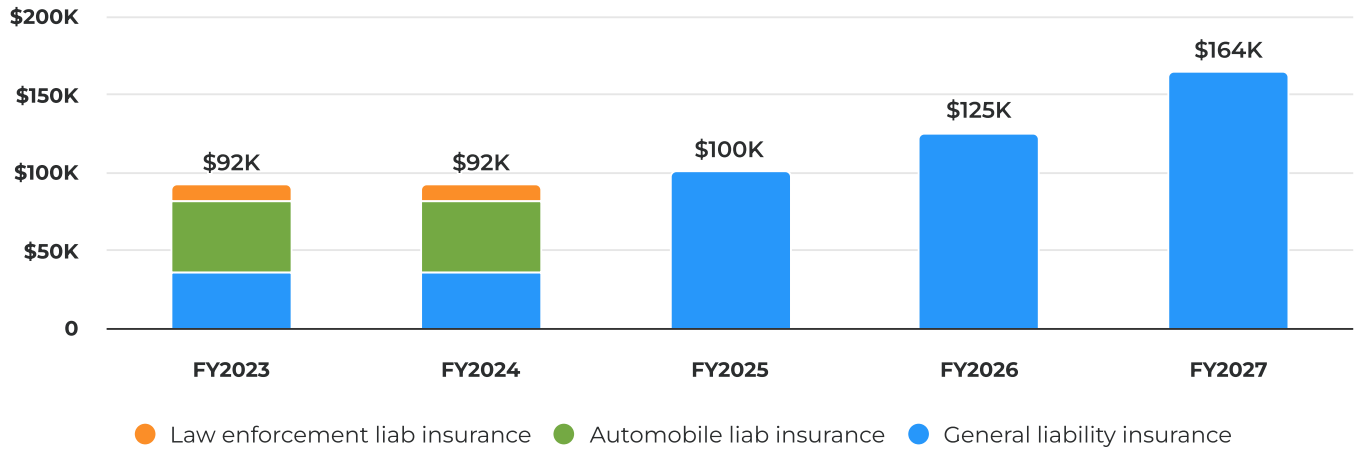
Risk Management $164,342 100.00%

Expenditures by Department

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Risk Management	$124,798.00	$164,342.00	31.69%
Total Expenditures	**$124,798.00**	**$164,342.00**	**31.69%**

Expenditures by Object

Historical Expenditures by Object



FY27 Expenditures by Object



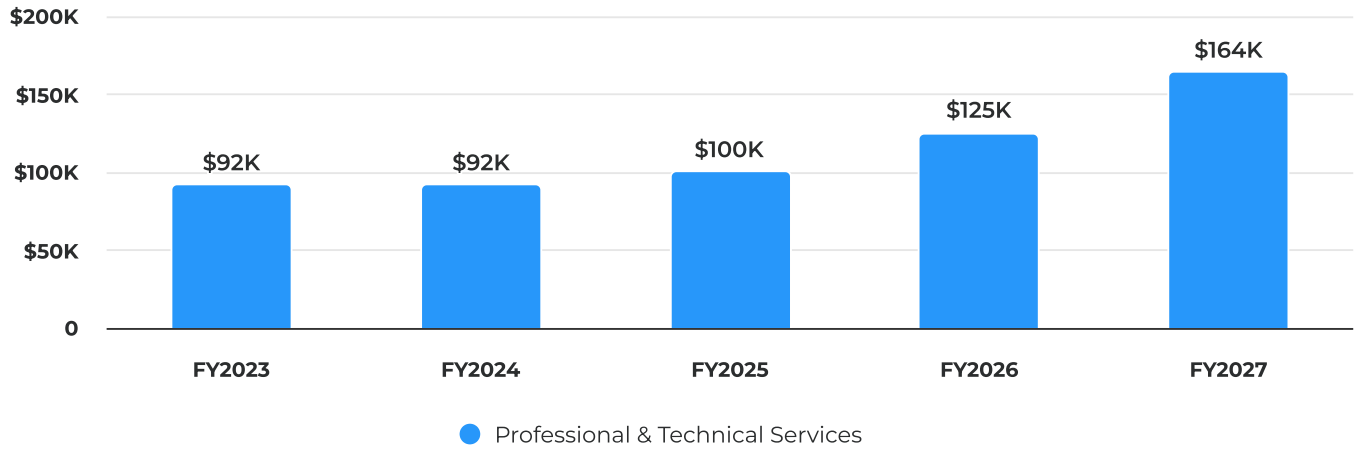
General liability insurance **$164,342** 100.00%

Expenditures by Object

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
General liability insurance	$124,798.00	$164,342.00	31.69%
Total Expenditures	**$124,798.00**	**$164,342.00**	**31.69%**

Expenditures by Object Summary

Historical Expenditures by Object Summary



FY27 Expenditures by Object Summary



Professional & Technical Services **$164,342** 100.00%

Expenditures by Object Summary

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Professional & Technical Services	$124,798.00	$164,342.00	31.69%
Total Expenditures	**$124,798.00**	**$164,342.00**	**31.69%**

Personnel Summary

Summary of Goals



Fire and Resscue Department



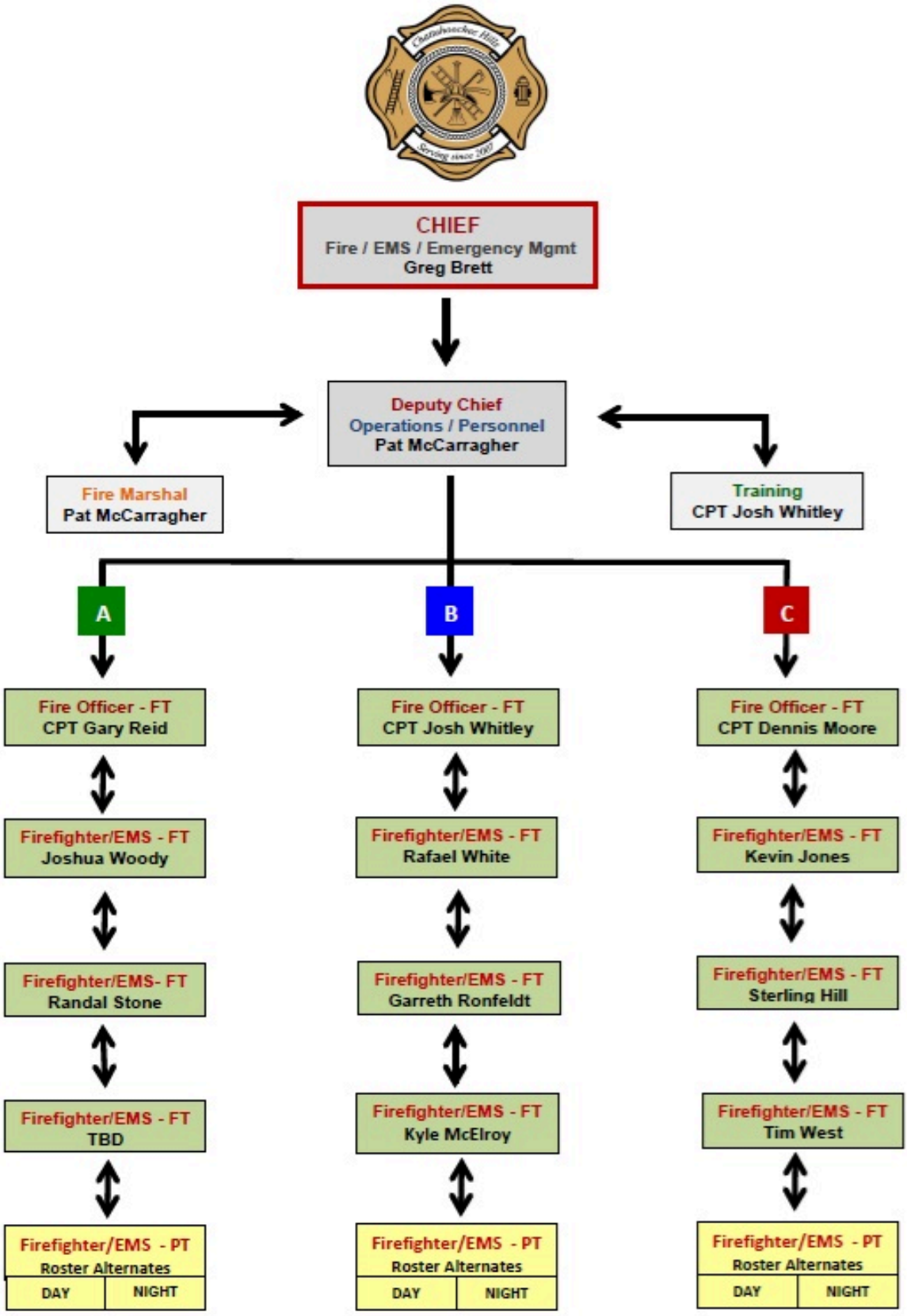
Greg Brett, Fire Chief

The Chattahoochee Hills Fire Department is dedicated to protecting the lives, property, and natural resources of the community through the delivery of professional, responsive, and high-quality emergency services. The department provides fire suppression, emergency medical response, rescue operations, hazardous incident response, and life safety services to residents, businesses, and visitors throughout the City.

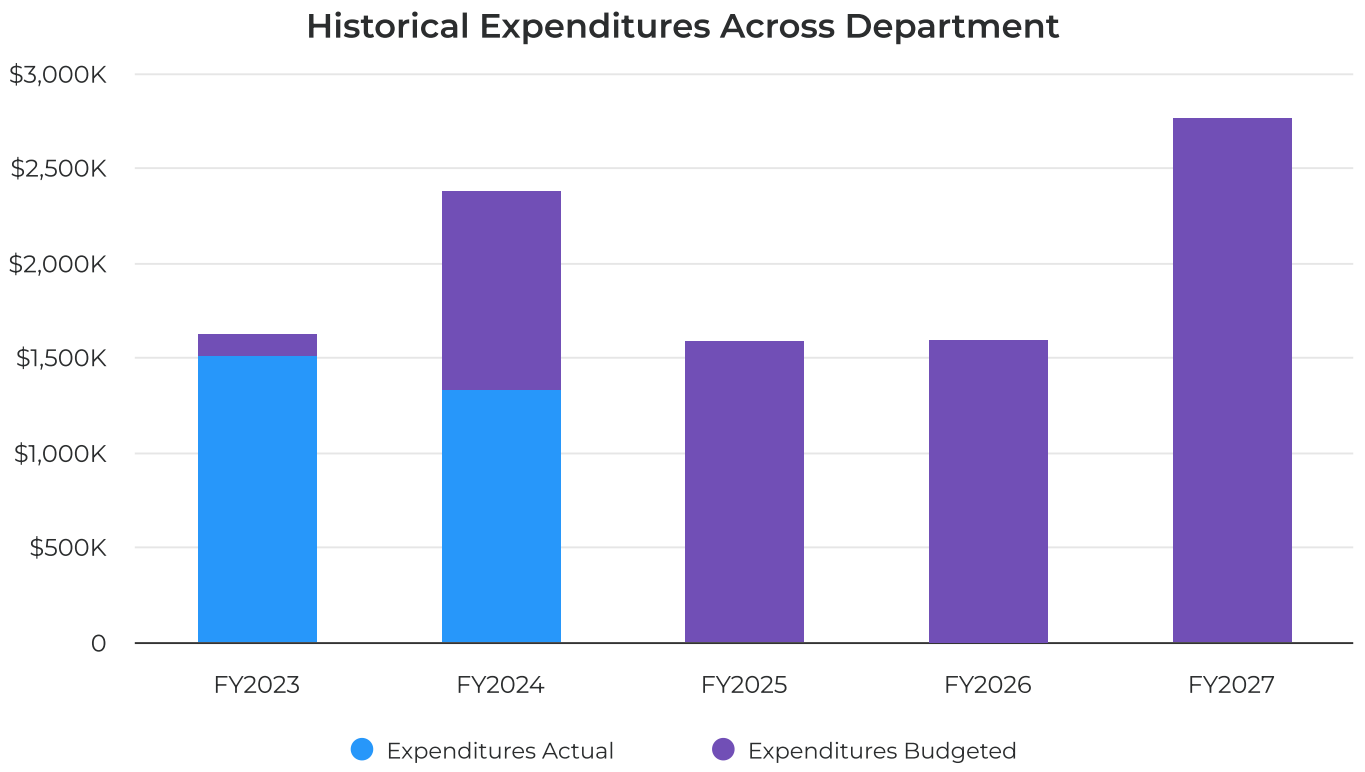
In addition to emergency response, the department plays a vital role in community risk reduction by promoting fire prevention, public education, emergency preparedness, and fire code compliance. Through inspections, life safety education, and outreach programs, the department works proactively to reduce hazards, improve public awareness, and enhance the overall safety and resilience of the community.

The Fire Department is committed to maintaining a highly trained and well-equipped workforce capable of responding effectively to a wide range of emergencies. Personnel participate in ongoing training and professional development to ensure readiness, operational excellence, and compliance with applicable state and national standards.

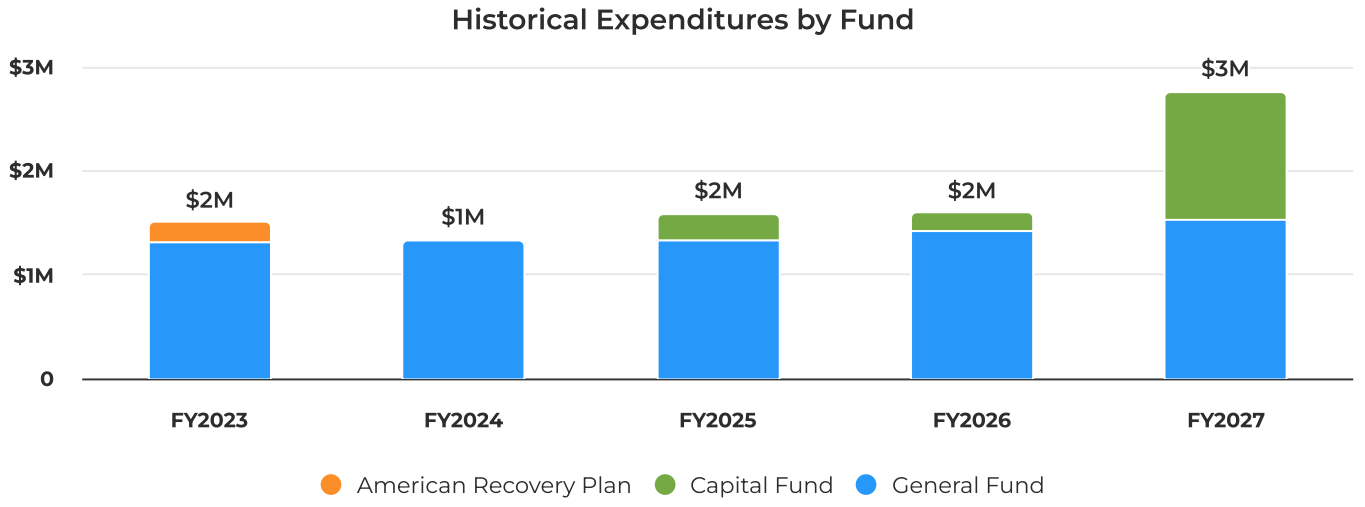
Working collaboratively with neighboring jurisdictions, public safety partners, and community organizations, the department supports coordinated emergency response, disaster preparedness, and mutual aid initiatives that strengthen regional public safety capabilities. Through its commitment to service, prevention, and preparedness, the Chattahoochee Hills Fire Department enhances the quality of life for residents while helping preserve the City's unique rural character and ensuring a safe environment for future growth and development.


CHIEF
Fire / EMS / Emergency Mgmt
Greg Brett
Deputy Chief
Operations / Personnel
Pat McCarragher
Fire Marshal
Pat McCarragher
Training
CPT Josh Whitley
A
B
C
Fire Officer - FT
CPT Gary Reid
Firefighter/EMS - FT
Joshua Woody
Firefighter/EMS- FT
Randal Stone
Firefighter/EMS - FT
TBD
Firefighter/EMS - PT
Roster Alternates
DAY
NIGHT
Fire Officer - FT
CPT Josh Whitley
Firefighter/EMS - FT
Rafael White
Firefighter/EMS - FT
Garreth Ronfeldt
Firefighter/EMS - FT
Kyle McElroy
Firefighter/EMS - PT
Roster Alternates
DAY
NIGHT
Fire Officer - FT
CPT Dennis Moore
Firefighter/EMS - FT
Kevin Jones
Firefighter/EMS - FT
Sterling Hill
Firefighter/EMS - FT
Tim West
Firefighter/EMS - PT
Roster Alternates
DAY
NIGHT

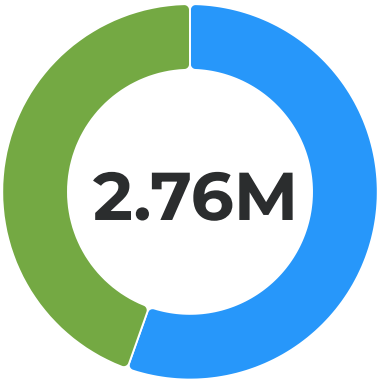
Expenditure Summary



Expenditures by Fund



FY27 Expenditures by Fund



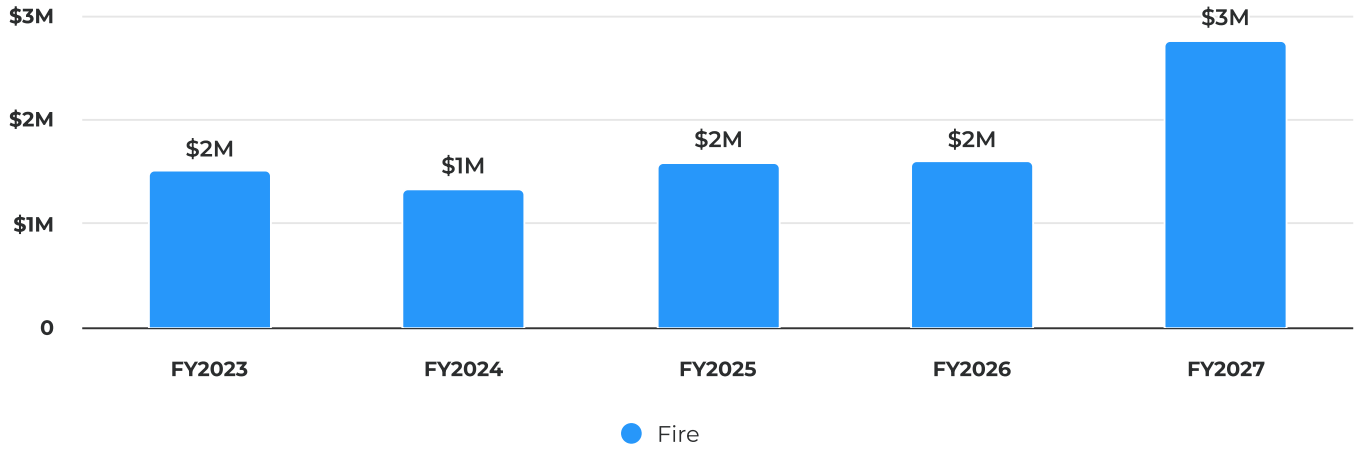
General Fund	**$1,530,868**	55.42%
Capital Fund	**$1,231,205**	44.58%

Expenditures by Fund

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
General Fund	$1,419,880.00	$1,530,868.00	7.82%
Capital Fund	$174,500.00	$1,231,205.00	605.56%
Total Expenditures	**$1,594,380.00**	**$2,762,073.00**	**73.24%**

Expenditures by Department

Historical Expenditures by Department



FY27 Expenditures by Department

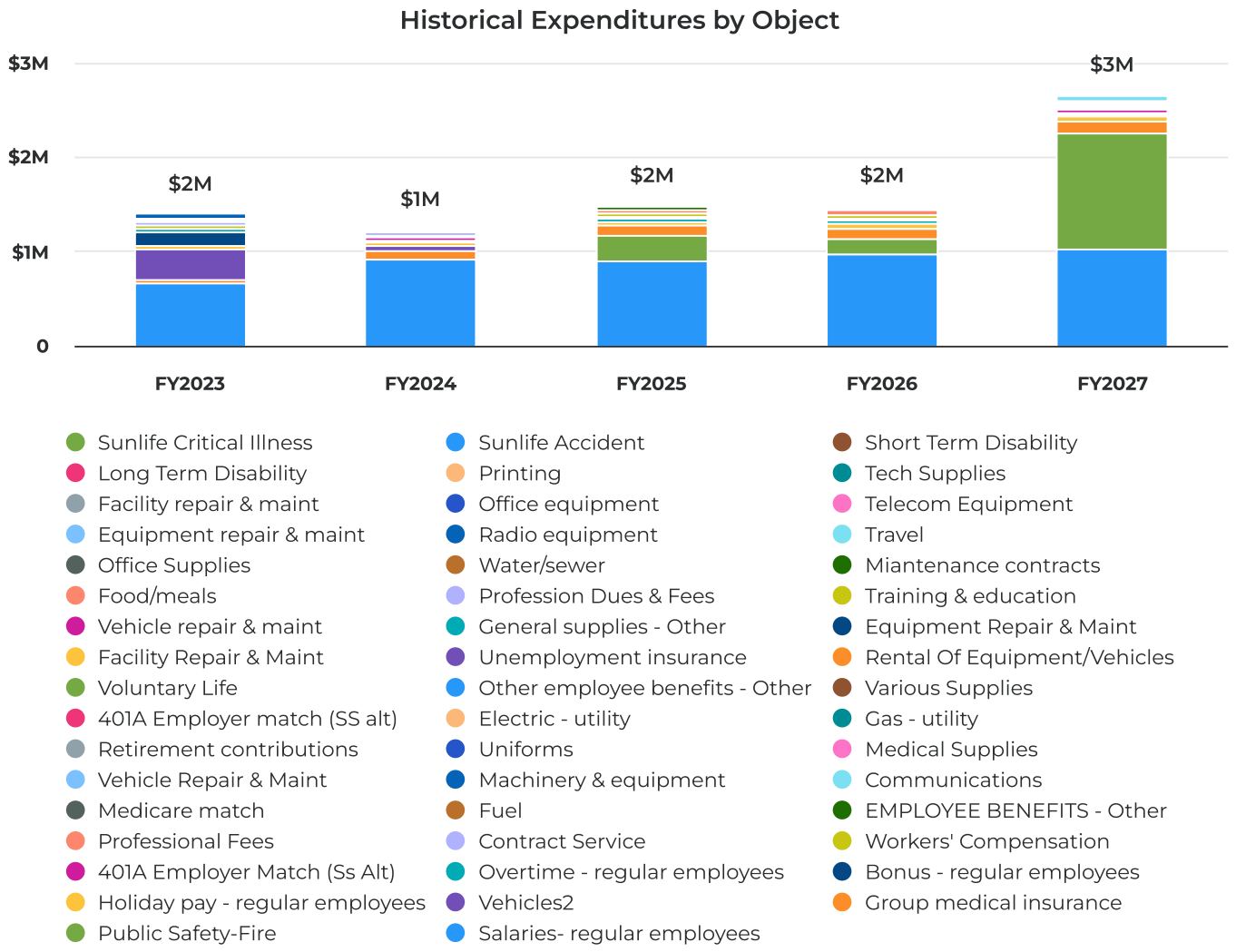


Fire **$2,762,073** 100.00%

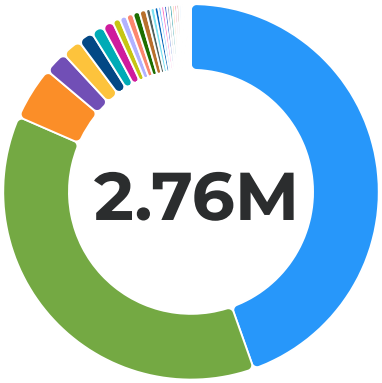
Expenditures by Department

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Fire	$1,594,380.00	$2,762,073.00	73.24%
Total Expenditures	**$1,594,380.00**	**$2,762,073.00**	**73.24%**

Expenditures by Object



FY27 Expenditures by Object

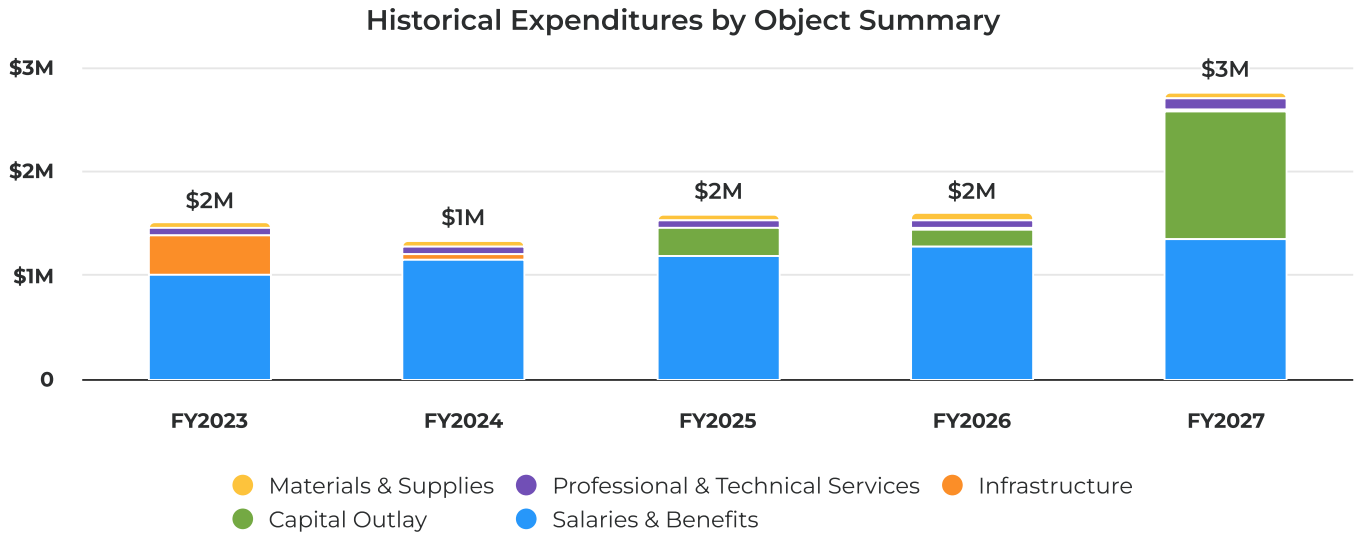


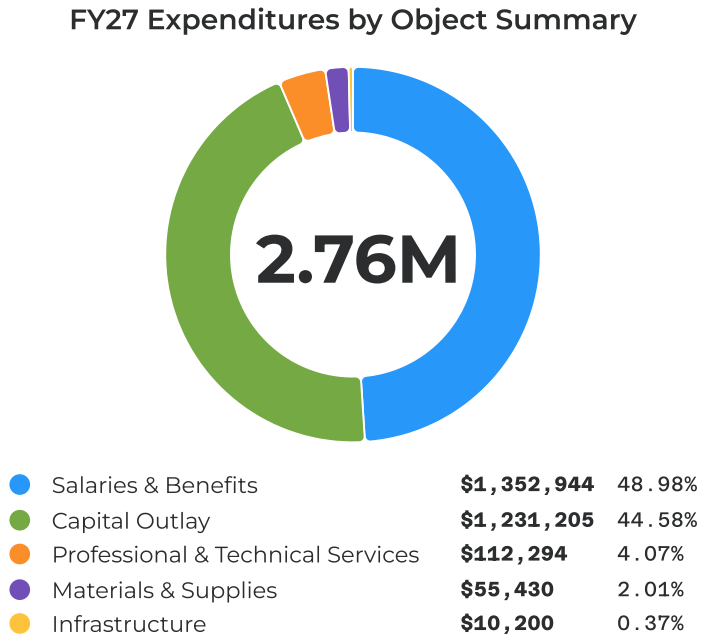
Public Safety-Fire	$1,231,205	44.58%
Salaries- regular employees	$1,020,807	36.96%
Group medical insurance	$127,483	4.62%
Holiday pay - regular employees	$54,473	1.97%
Communications	$46,400	1.68%
401A Employer Match (Ss Alt)	$36,450	1.32%
EMPLOYEE BENEFITS - Other	$29,160	1.06%
Overtime - regular employees	$26,228	0.95%
Vehicle Repair & Maint	$18,000	0.65%
Workers' Compensation	$16,734	0.61%
Fuel	$16,150	0.58%
Rental Of Equipment/Vehicles	$16,109	0.58%
Medicare match	$15,972	0.58%
Other employee benefits - Other	$10,404	0.38%
Professional Fees	$10,000	0.36%
Machinery & equipment	$9,000	0.33%
Electric - utility	$7,000	0.25%
Gas - utility	$7,000	0.25%
Uniforms	$6,500	0.24%
Medical Supplies	$6,292	0.23%
Bonus - regular employees	$5,964	0.22%
Various Supplies	$5,708	0.21%
Contract Service	$5,650	0.20%
Facility Repair & Maint	$5,000	0.18%
Voluntary Life	$4,973	0.18%
Unemployment insurance	$4,296	0.16%
Equipment Repair & Maint	$4,000	0.14%
Office Supplies	$3,500	0.13%
Profession Dues & Fees	$3,235	0.12%
Training & education	$2,500	0.09%
Food/meals	$1,650	0.06%
Water/sewer	$1,630	0.06%
Office equipment	$1,200	0.04%
Travel	$1,000	0.04%
Printing	$400	0.01%

Expenditures by Object

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Salaries- regular employees	$958,490.00	$1,020,807.00	6.50%
Overtime - regular employees	$24,343.00	$26,228.00	7.74%
Holiday pay - regular employees	$50,558.00	$54,473.00	7.74%
Bonus - regular employees		$5,964.00	
EMPLOYEE BENEFITS - Other	$27,171.00	$29,160.00	7.32%
Group medical insurance	$113,451.00	$127,483.00	12.37%
Voluntary Life	$4,973.00	$4,973.00	
401A Employer Match (Ss Alt)	$33,964.00	$36,450.00	7.32%
Medicare match	$14,984.00	$15,972.00	6.59%
Unemployment insurance	$4,296.00	$4,296.00	
Workers' Compensation	$25,117.00	$16,734.00	-33.38%
Other employee benefits - Other	$10,404.00	$10,404.00	
Professional Fees	$44,000.00	$10,000.00	-77.27%
Equipment Repair & Maint	$3,490.00	$4,000.00	14.61%
Facility Repair & Maint	$5,421.00	$5,000.00	-7.77%
Vehicle Repair & Maint	$15,000.00	$18,000.00	20.00%
Rental Of Equipment/Vehicles	$500.00	$16,109.00	3,121.80%
Communications	$5,000.00	$46,400.00	828.00%
Printing	$150.00	$400.00	166.67%
Travel	$1,000.00	$1,000.00	
Profession Dues & Fees	$1,380.00	$3,235.00	134.42%
Training & education	$1,330.00	$2,500.00	87.97%
Contract Service	$6,938.00	$5,650.00	-18.56%
General supplies - Other	$6,708.00		-100.00%
Office Supplies	$500.00	$3,500.00	600.00%
Medical Supplies	$12,584.00	$6,292.00	-50.00%
Various Supplies	$6,208.00	$5,708.00	-8.05%
Water/sewer	$1,350.00	$1,630.00	20.74%
Gas - utility	$7,000.00	$7,000.00	
Electric - utility	$6,000.00	$7,000.00	16.67%
Food/meals	$1,150.00	$1,650.00	43.48%
Fuel	$16,500.00	$16,150.00	-2.12%
Uniforms	$5,000.00	$6,500.00	30.00%
Machinery & equipment	$4,500.00	$9,000.00	100.00%
Office equipment	$420.00	$1,200.00	185.71%
Public Safety-Fire	$174,500.00	$1,231,205.00	605.56%
Total Expenditures	**$1,594,380.00**	**$2,762,073.00**	**73.24%**

Expenditures by Object Summary





Expenditures by Object Summary

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Salaries & Benefits	$1,267,751.00	$1,352,944.00	6.72%
Professional & Technical Services	$84,209.00	$112,294.00	33.35%
Materials & Supplies	$63,000.00	$55,430.00	-12.02%
Infrastructure	$4,920.00	$10,200.00	107.32%
Capital Outlay	$174,500.00	$1,231,205.00	605.56%
Total Expenditures	**$1,594,380.00**	**$2,762,073.00**	**73.24%**

CHATTAHOOCHEE HILLS | FY2027 BUDGET

Fire & Rescue Department

Mission, Goals & Strategic Priorities

DEPARTMENT MISSION

The Fire and Rescue Department protects the lives, property, and natural resources of the Chattahoochee Hills community through professional emergency response, fire prevention, emergency medical services, disaster preparedness, and public education. The department is committed to delivering high-quality emergency services while supporting the City's vision of maintaining a safe, resilient, and sustainable community.

Strategic Goal Areas

Emergency Response Excellence
Provide rapid, professional, and effective fire suppression, emergency medical response, technical rescue, and emergency incident management services to protect life, property, and the environment.

Community Risk Reduction
Reduce the occurrence and impact of emergencies through fire prevention programs, code enforcement support, public education, community outreach, and proactive risk assessment initiatives.

Emergency Preparedness & Resilience
Strengthen the City's preparedness for natural disasters, severe weather, wildland fire, and other emergencies through comprehensive planning, interagency coordination, emergency exercises, and continuity of operations planning.

Training & Professional Development
Maintain a highly trained and capable workforce by supporting ongoing professional education, certification, leadership development, and realistic training that ensures operational readiness and compliance with applicable standards.

Operational Readiness & Asset Management
Maintain fire stations, emergency vehicles, communications equipment, and specialized response resources through proactive maintenance, replacement planning, and strategic capital investment to ensure reliable emergency response capabilities.

Intergovernmental & Regional Collaboration
Enhance emergency response through strong partnerships with neighboring fire departments, emergency medical providers, law enforcement agencies, county emergency management organizations, and regional mutual aid partners.

Fiscal Stewardship & Resource Management
Manage departmental resources responsibly by aligning staffing, equipment, and capital investments with community needs, maximizing grant opportunities, and maintaining cost-effective operations while preserving high service levels.

Employee Health, Safety & Wellness
Promote a culture of safety by providing comprehensive health, wellness, behavioral health, and occupational safety programs that support firefighter readiness, resilience, and long-term workforce sustainability.

Public Engagement & Customer Service
Build public trust through responsive customer service, community engagement, emergency preparedness education, school and civic programs, and transparent communication with residents and stakeholders.

Continuous Improvement & Organizational Excellence
Utilize performance data, after-action reviews, accreditation and best practices, and continuous process improvement to enhance operational effectiveness, strengthen accountability, and support informed decision-making throughout the department.

Fire and Rescue Department Performance Measures

Goal Area	Performance Measure	FY2027 Target
Emergency Response Excellence	Maintain effective response to fire, EMS, rescue, and hazardous incidents	Meet established response time standards for emergency incidents
	Improve emergency response reliability	Respond to 100% of dispatched emergency incidents
	Maintain high-quality emergency medical services	Maintain EMS certification and medical protocol compliance
	Improve incident command effectiveness	Conduct after-action reviews for significant emergency incidents
	Enhance firefighter and public safety during emergency operations	Maintain compliance with applicable operational safety standards
Community Risk Reduction	Conduct fire prevention inspections and life safety activities	Complete scheduled inspections based on annual inspection program
	Deliver public fire and life safety education programs	Conduct community education events throughout the fiscal year
	Support code enforcement and development review activities	Review applicable development plans for fire code compliance
	Reduce community fire risk through proactive outreach	Increase participation in smoke alarm, wildfire preparedness, and safety education programs
	Evaluate community risk trends	Maintain annual community risk assessment data
Emergency Preparedness and Resilience	Maintain and update emergency response and continuity plans	Review emergency plans annually
	Conduct emergency exercises with partner agencies	Participate in at least two multi-agency exercises annually
	Improve preparedness for severe weather, wildland fire, and disasters	Conduct annual preparedness training and planning activities
	Support community emergency preparedness initiatives	Provide public emergency preparedness education throughout the year
Training and Professional Development	Maintain required firefighter and EMS certifications	100% of personnel maintain required certifications
	Provide continuing education and operational training	Meet or exceed annual training requirements for all personnel
	Conduct live, classroom, and scenario-based training	Complete annual department training plan
	Support officer development and leadership training	Provide annual leadership development opportunities
	Improve operational readiness through after-action training	Incorporate lessons learned into annual training programs
Operational Readiness and Asset Management	Maintain operational readiness of emergency apparatus	Maintain at least 95% frontline apparatus availability
	Complete preventative maintenance for vehicles and equipment	Complete 100% of scheduled preventive maintenance
	Maintain readiness of specialized rescue and communications equipment	Conduct routine inspections and testing according to department schedules
	Update apparatus and equipment replacement planning	Review and update replacement schedule annually
	Improve facility readiness	Complete scheduled fire station maintenance activities
Intergovernmental and Regional Collaboration	Participate in regional mutual aid and emergency response partnerships	Respond to mutual aid requests as appropriate
	Coordinate emergency planning with county and regional agencies	Participate in regional emergency management meetings

Goal Area	Performance Measure	FY2027 Target
	Strengthen partnerships with law enforcement and EMS providers	Conduct joint training exercises annually
	Maintain mutual aid agreements	Review agreements annually
Fiscal Stewardship and Resource Management	Manage departmental expenditures within approved budget	Operate within adopted budget appropriations
	Pursue grant funding for equipment and emergency preparedness	Submit eligible grant applications annually
	Monitor apparatus lifecycle costs	Update fleet replacement planning annually
	Improve cost-effective deployment of resources	Monitor overtime and staffing utilization
	Align capital investments with operational priorities	Incorporate long-term replacement needs into the Capital Improvement Program
Employee Health, Safety, and Wellness	Promote firefighter safety and occupational health	Conduct annual safety training for all personnel
	Reduce preventable injuries	Monitor and review all workplace injuries
	Support behavioral health and wellness initiatives	Provide employee wellness resources and peer support opportunities
	Maintain compliance with occupational safety standards	Conduct annual safety program review
	Improve physical readiness	Encourage participation in department fitness and wellness programs
Public Engagement and Customer Service	Provide community outreach and fire safety education	Conduct school, civic, and community presentations throughout the year
	Improve public access to emergency preparedness information	Maintain current emergency preparedness information on City communication platforms
	Respond to citizen inquiries professionally and promptly	Respond to public inquiries within established service standards
	Strengthen public confidence through community engagement	Participate in City-sponsored community events annually
Continuous Improvement and Organizational Excellence	Monitor departmental performance indicators	Prepare annual performance report
	Conduct after-action reviews following significant incidents	Complete reviews for all qualifying incidents
	Improve departmental policies and operating procedures	Review SOPs/SOGs annually
	Evaluate operational performance using data and industry best practices	Update performance measures annually
	Support accreditation and continuous improvement initiatives	Implement at least one operational improvement annually

Key Performance Indicators

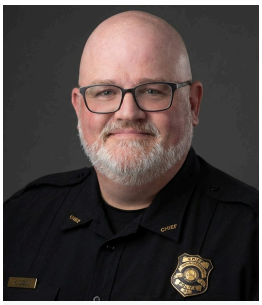
Measure	FY2027 Target
Emergency incidents responded to within established response time standards	≥90%
Frontline apparatus availability	≥95%
Scheduled preventive maintenance completed on apparatus and equipment	100%
Personnel maintaining required certifications	100%

Measure	FY2027 Target
Annual firefighter training hours completed	Meet or exceed department training requirements
Fire prevention inspections completed	≥95% of scheduled inspections
Community education and outreach programs conducted	20+ annually
Multi-agency emergency exercises completed	2+ annually
Grant applications submitted	3+ annually
Significant incident after-action reviews completed	100%

Outcome Measures

Outcome Measure	Desired Outcome
Fire-related civilian injuries	Maintain or reduce annually
Firefighter occupational injuries	Maintain or reduce annually
Property saved compared to property loss	Increase property conservation rate
EMS patient care quality indicators	Maintain compliance with medical standards
Structure fires confined to room or area of origin	Increase percentage annually
Citizen satisfaction with Fire and EMS services	Maintain high satisfaction ratings

Police Department



Kevin Digou, Chief

The Chattahoochee Hills Police Department is a full-service, 24-hour law enforcement agency dedicated to protecting the lives, property, and constitutional rights of residents, businesses, and visitors throughout the community. The department is committed to providing professional, ethical, and responsive public safety services while fostering trust through integrity, accountability, and community-oriented policing.

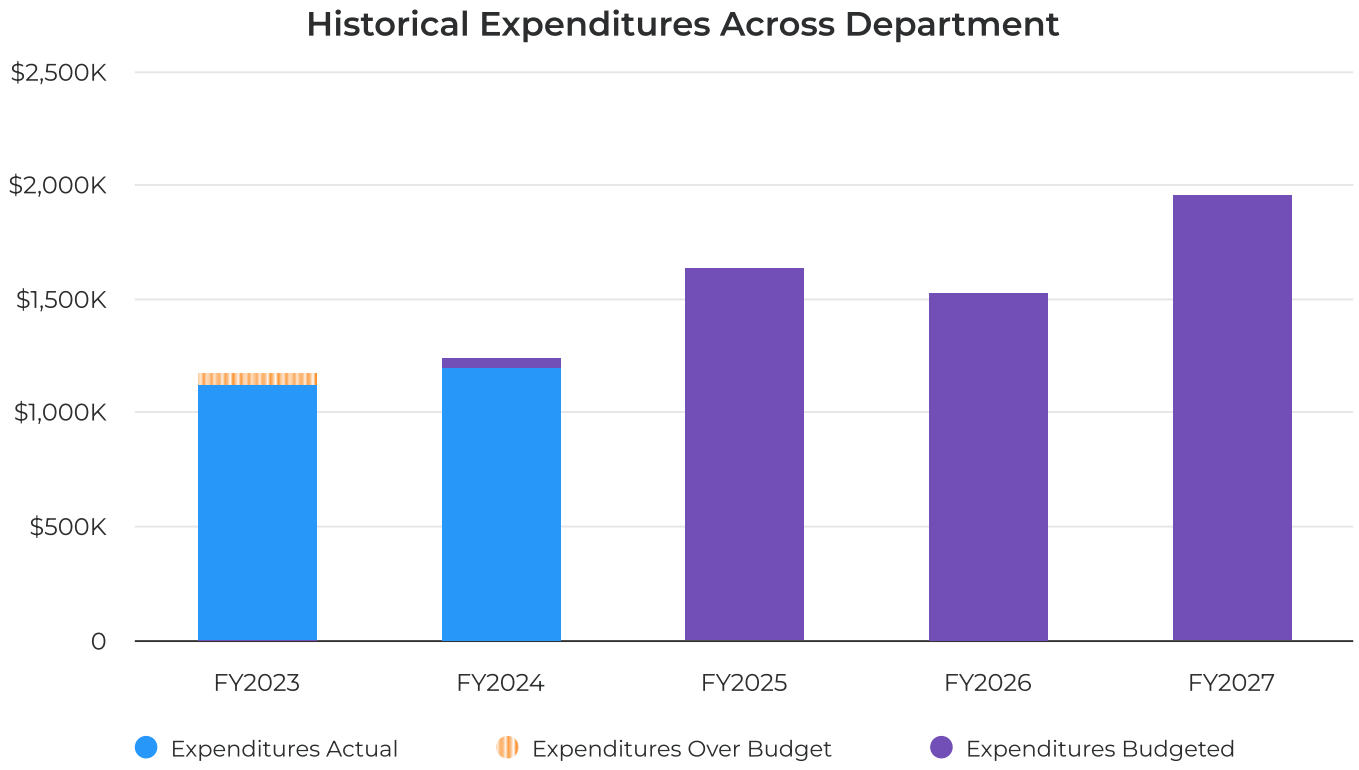
The department's mission is to protect and serve the City of Chattahoochee Hills through dedication, professionalism, and collaboration with the community. By embracing proven law enforcement practices, proactive problem-solving, and a progressive approach to public safety, the department works to prevent crime, preserve the peace, and enhance the quality of life for all who live, work, and visit the City.

The Police Department provides a wide range of essential public safety services, including patrol operations, criminal investigations, traffic enforcement, emergency response, accident investigation, crime prevention, and community engagement. Officers work closely with residents, businesses, schools, neighboring jurisdictions, and other public safety agencies to address community concerns, identify emerging public safety challenges, and develop collaborative solutions that strengthen neighborhood safety.

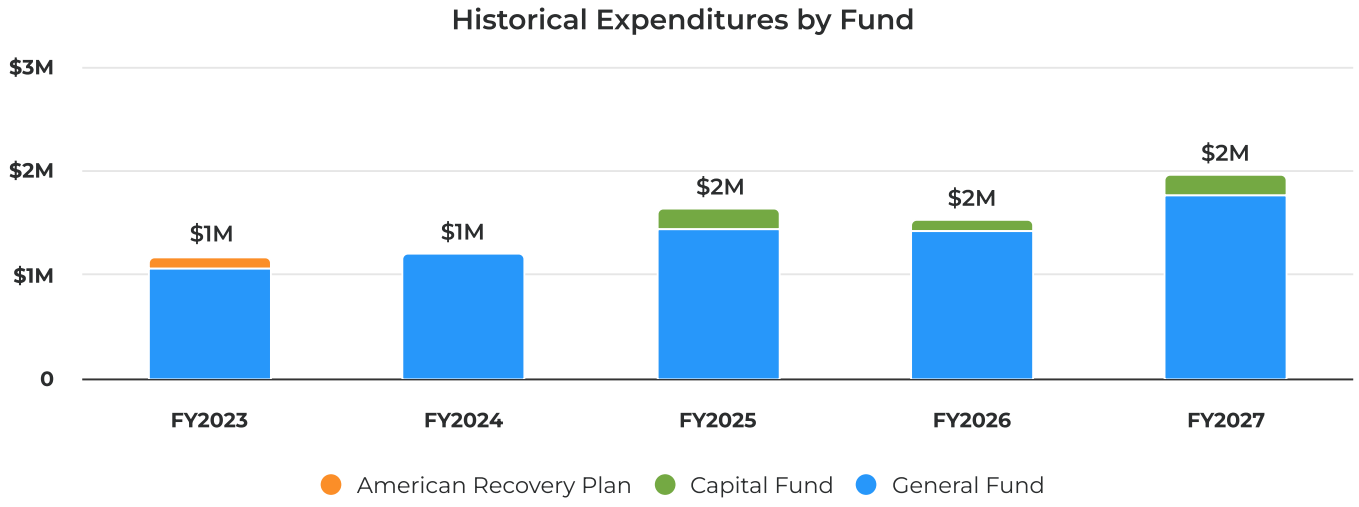
The department is committed to maintaining a highly trained workforce that reflects the highest standards of professionalism, accountability, and public service. Through ongoing training, technology, and evidence-based policing strategies, officers are equipped to respond effectively to evolving public safety needs while respecting the rights and dignity of every individual they serve.

The dedication of the department's sworn officers, civilian employees, and volunteers is the foundation of its strong reputation within the law enforcement community. By emphasizing transparency, partnership, crime prevention, and responsive service, the Chattahoochee Hills Police Department strives to reduce crime, lessen the fear of crime, and foster a safe, welcoming, and resilient community for current and future generations.

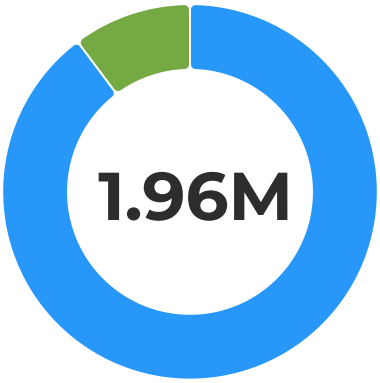
Expenditure Summary



Expenditures by Fund



FY27 Expenditures by Fund



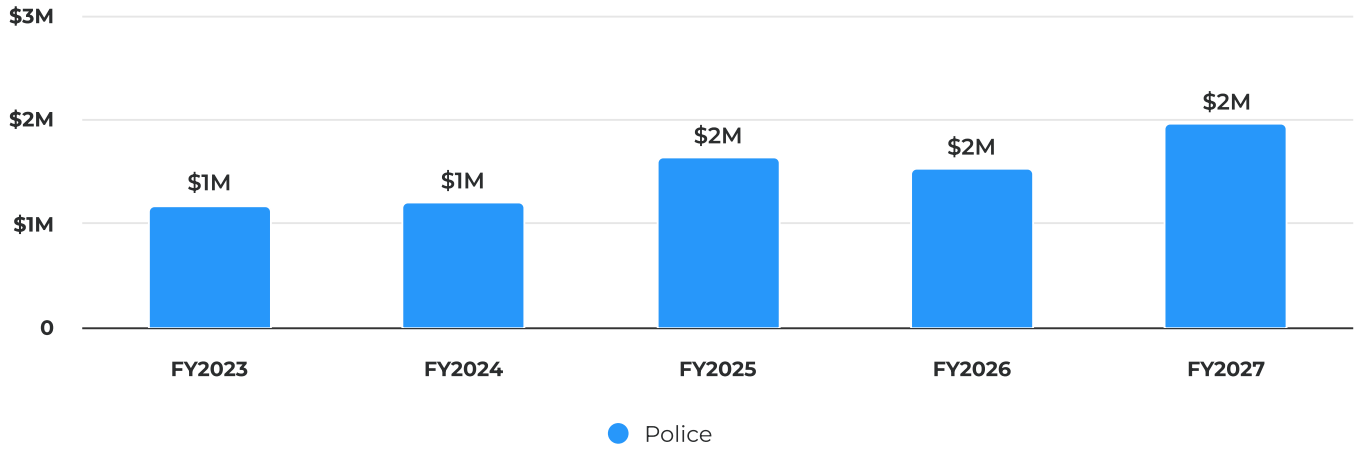
General Fund	**$1,757,471**	89.78%
Capital Fund	**$200,000**	10.22%

Expenditures by Fund

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
General Fund	$1,423,724.00	$1,757,471.38	23.44%
Capital Fund	$100,000.00	$200,000.00	100.00%
Total Expenditures	**$1,523,724.00**	**$1,957,471.38**	**28.47%**

Expenditures by Department

Historical Expenditures by Department



FY27 Expenditures by Department

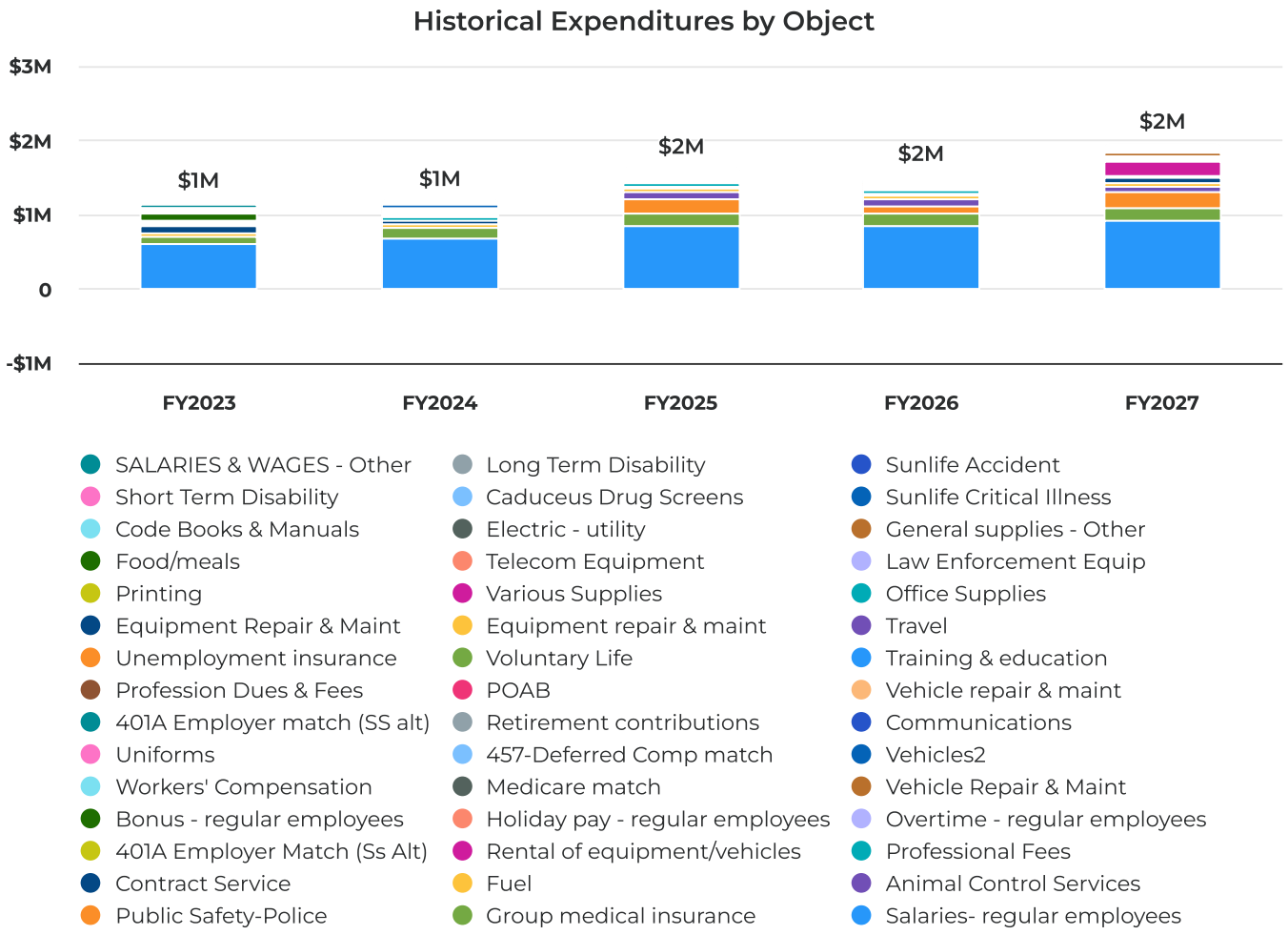


Police **$1,957,471** 100.00%

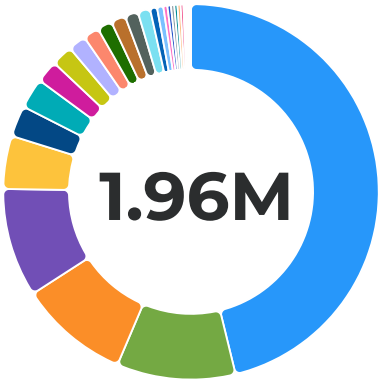
Expenditures by Department

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Police	$1,523,724.00	$1,957,471.38	28.47%
Total Expenditures	**$1,523,724.00**	**$1,957,471.38**	**28.47%**

Expenditures by Object



FY27 Expenditures by Object



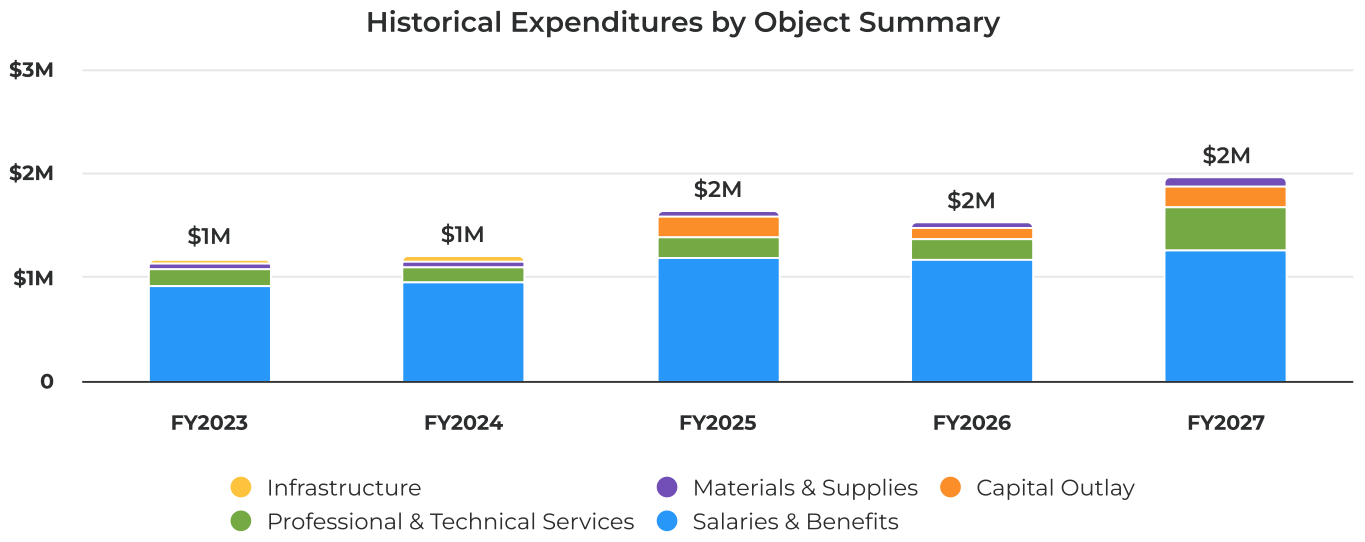
Salaries- regular employees	**$904,165**	46.19%
Public Safety-Police	**$200,000**	10.22%
Group medical insurance	**$185,532**	9.48%
Rental of equipment/vehicles	**$183,195**	9.36%
Animal Control Services	**$89,368**	4.57%
Fuel	**$52,500**	2.68%
Contract Service	**$50,901**	2.60%
Professional Fees	**$37,782**	1.93%
401A Employer Match (Ss Alt)	**$35,694**	1.82%
Vehicle Repair & Maint	**$30,000**	1.53%
Holiday pay - regular employees	**$26,893**	1.37%
Uniforms	**$25,000**	1.28%
457-Deferred Comp match	**$24,489**	1.25%
Medicare match	**$22,441**	1.15%
Overtime - regular employees	**$20,796**	1.06%
Communications	**$12,000**	0.61%
Workers' Compensation	**$10,558**	0.54%
POAB	**$6,720**	0.34%
Training & education	**$6,000**	0.31%
Profession Dues & Fees	**$5,500**	0.28%
Voluntary Life	**$5,311**	0.27%
Bonus - regular employees	**$5,266**	0.27%
Unemployment insurance	**$4,910**	0.25%
Travel	**$3,000**	0.15%
Telecom Equipment	**$2,500**	0.13%
Office Supplies	**$2,250**	0.11%
Food/meals	**$2,200**	0.11%
Equipment Repair & Maint	**$1,500**	0.08%
Electric - utility	**$500**	0.03%
Printing	**$500**	0.03%

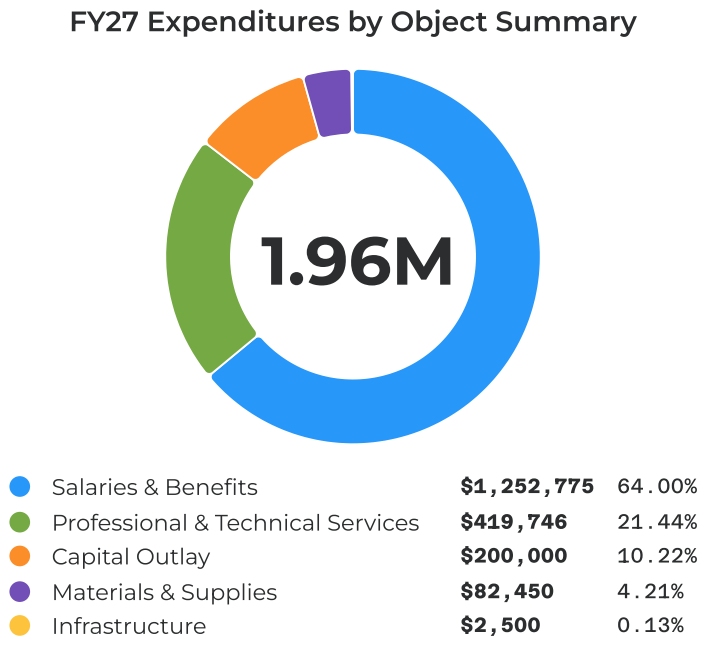
Expenditures by Object

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Salaries- regular employees	$853,686.00	$904,165.00	5.91%
Overtime - regular employees	$19,546.00	$20,796.00	6.40%

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Holiday pay - regular employees	$25,289.00	$26,893.00	6.34%
Bonus - regular employees		$5,266.00	
457-Deferred Comp match	$23,308.00	$24,489.00	5.07%
Group medical insurance	$163,610.00	$185,532.00	13.40%
Voluntary Life	$5,311.00	$5,311.00	
POAB	$6,720.00	$6,720.00	
401A Employer Match (Ss Alt)	$33,695.00	$35,694.00	5.93%
Medicare match	$21,187.00	$22,441.00	5.92%
Unemployment insurance	$4,910.00	$4,910.00	
Workers' Compensation	$15,847.00	$10,558.00	-33.38%
Professional Fees	$44,268.00	$37,782.00	-14.65%
Equipment Repair & Maint	$1,000.00	$1,500.00	50.00%
Vehicle Repair & Maint	$16,000.00	$30,000.00	87.50%
Rental of equipment/vehicles		$183,195.00	
Communications	$9,500.00	$12,000.00	26.32%
Animal Control Services	$89,368.00	$89,368.00	
Printing	$900.00	$500.00	-44.44%
Travel	$3,000.00	$3,000.00	
Profession Dues & Fees	$5,000.00	$5,500.00	10.00%
Training & education	$6,000.00	$6,000.00	
Contract Service	$22,669.00	$50,901.38	124.54%
Office Supplies	$1,000.00	$2,250.00	125.00%
Various Supplies	$500.00		-100.00%
Electric - utility		$500.00	
Food/meals	$100.00	$2,200.00	2,100.00%
Fuel	$42,750.00	$52,500.00	22.81%
Uniforms	$8,560.00	$25,000.00	192.06%
Telecom Equipment		$2,500.00	
Public Safety-Police	$100,000.00	$200,000.00	100.00%
Total Expenditures	**$1,523,724.00**	**$1,957,471.38**	**28.47%**

Expenditures by Object Summary





Expenditures by Object Summary

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Salaries & Benefits	$1,173,109.00	$1,252,775.00	6.79%
Professional & Technical Services	$197,705.00	$419,746.38	112.31%
Materials & Supplies	$52,910.00	$82,450.00	55.83%
Infrastructure		$2,500.00	
Capital Outlay	$100,000.00	$200,000.00	100.00%
Total Expenditures	**$1,523,724.00**	**$1,957,471.38**	**28.47%**

Personnel Summary



Police Department Performance Measures

Goal Area	Performance Measure	FY2027 Target
Community-Oriented Policing	Strengthen relationships through community engagement and outreach	Conduct 24+ community outreach events, meetings, or presentations annually
	Respond promptly and professionally to citizen inquiries and concerns	Respond to non-emergency inquiries within established service standards
	Increase opportunities for positive officer-community interactions	Participate in City-sponsored community events throughout the year
	Promote transparency through public communication	Provide regular public safety updates through City communication platforms
	Measure community engagement efforts	Conduct annual review of community outreach activities and participation
Public Safety and Crime Prevention	Maintain proactive patrol coverage throughout the City	Maintain patrol staffing and visibility consistent with operational plans
	Monitor and respond to reported criminal activity	Respond to 100% of dispatched calls for service
	Support crime prevention through education and partnerships	Conduct crime prevention presentations and neighborhood outreach annually
	Improve investigative effectiveness	Complete investigations and case follow-up in accordance with departmental standards
	Analyze crime trends to support proactive deployment	Review crime data and deployment strategies quarterly
Emergency Response and Preparedness	Maintain operational readiness for emergency response	Meet established response time standards for Priority 1 calls
	Participate in emergency planning and exercises	Conduct or participate in at least two multi-agency emergency exercises annually
	Strengthen coordination with Fire, EMS, and Emergency Management	Conduct joint training and planning meetings annually
	Maintain emergency operations readiness	Review emergency response procedures annually
Traffic Safety and Roadway Enforcement	Improve roadway safety through targeted enforcement	Conduct focused traffic enforcement in identified high-risk areas
	Reduce speeding and impaired driving	Increase education and enforcement activities in targeted corridors
	Monitor traffic crash trends	Prepare annual traffic safety analysis
	Support school and pedestrian safety	Conduct traffic enforcement and education in school and pedestrian areas as appropriate
	Promote public awareness of traffic safety	Conduct traffic safety outreach campaigns annually
Professional Standards and Accountability	Maintain compliance with departmental policies and professional standards	Review departmental policies annually
	Promote accountability through internal oversight	Complete required internal reviews and investigations within established timelines

Goal Area	Performance Measure	FY2027 Target
	Enhance transparency	Publish annual departmental performance summary
	Maintain evidence and records in accordance with legal requirements	Achieve 100% compliance with evidence management procedures
	Support implementation of policing best practices	Complete annual policy and operational review
Officer Training and Workforce Development	Maintain required law enforcement certifications	100% of sworn officers maintain required certifications
	Provide continuing education and professional development	Meet or exceed Georgia POST annual training requirements
	Conduct specialized training to improve operational readiness	Complete annual department training plan
	Support leadership development	Provide leadership development opportunities for supervisory personnel
	Promote employee wellness and resilience	Conduct annual wellness and officer safety initiatives
Technology and Operational Excellence	Improve operational efficiency through technology	Implement at least one technology or process improvement annually
	Maintain reliability of communications and reporting systems	Maintain operational readiness of critical technology systems
	Utilize data to improve deployment and decision-making	Review crime and operational data monthly
	Improve records management and reporting accuracy	Complete required reports within established timeframes
Fiscal Stewardship and Resource Management	Operate within approved budget	Maintain expenditures within adopted budget appropriations
	Pursue grant funding for equipment, technology, and public safety initiatives	Submit eligible grant applications annually
	Maintain fleet readiness	Complete 100% of scheduled preventive maintenance
	Manage equipment replacement planning	Update fleet and equipment replacement schedules annually
	Improve operational efficiency through resource management	Monitor overtime and staffing utilization
Interagency Collaboration	Strengthen regional law enforcement partnerships	Participate in regional task forces, mutual aid, and coordinated operations
	Support joint public safety initiatives	Conduct annual joint training with partner agencies
	Maintain mutual aid agreements	Review agreements annually
	Improve information sharing	Participate in regional intelligence and coordination meetings
Continuous Improvement and Community Confidence	Monitor departmental performance measures	Prepare annual Police Department performance report
	Evaluate crime trends and service delivery	Conduct annual operational assessment

Goal Area	Performance Measure	FY2027 Target
	Improve departmental processes	Implement at least one operational improvement annually
	Review significant incidents for organizational learning	Conduct after-action reviews for qualifying incidents
	Support public confidence through continuous improvement	Evaluate community feedback and identify service improvements

Key Performance Indicators

Measure	FY2027 Target
Priority emergency calls responded to within established response time standards	≥90%
Sworn officers maintaining POST certification	100%
Required annual training completed	100%
Scheduled fleet preventive maintenance completed	100%
Community engagement events conducted	24+ annually
Crime prevention presentations or public safety programs	12+ annually
Multi-agency emergency exercises completed	2+ annually
Grant applications submitted	2+ annually
Department operational improvements implemented	At least 1 annually
Annual crime and performance report completed	100%

Community Outcome Measures

Outcome Measure	Desired Outcome
Part I crime rate	Maintain or reduce annually
Traffic crashes involving injuries	Maintain or reduce annually
Average response time to Priority 1 calls	Meet or improve established standard
Traffic fatalities	Maintain at zero whenever possible
Citizen complaints sustained	Maintain low rate through training and accountability
Officer retention rate	Maintain or improve annually
Community satisfaction with police services	Maintain high satisfaction ratings

Court



Penny Mitchell, Court Clerk

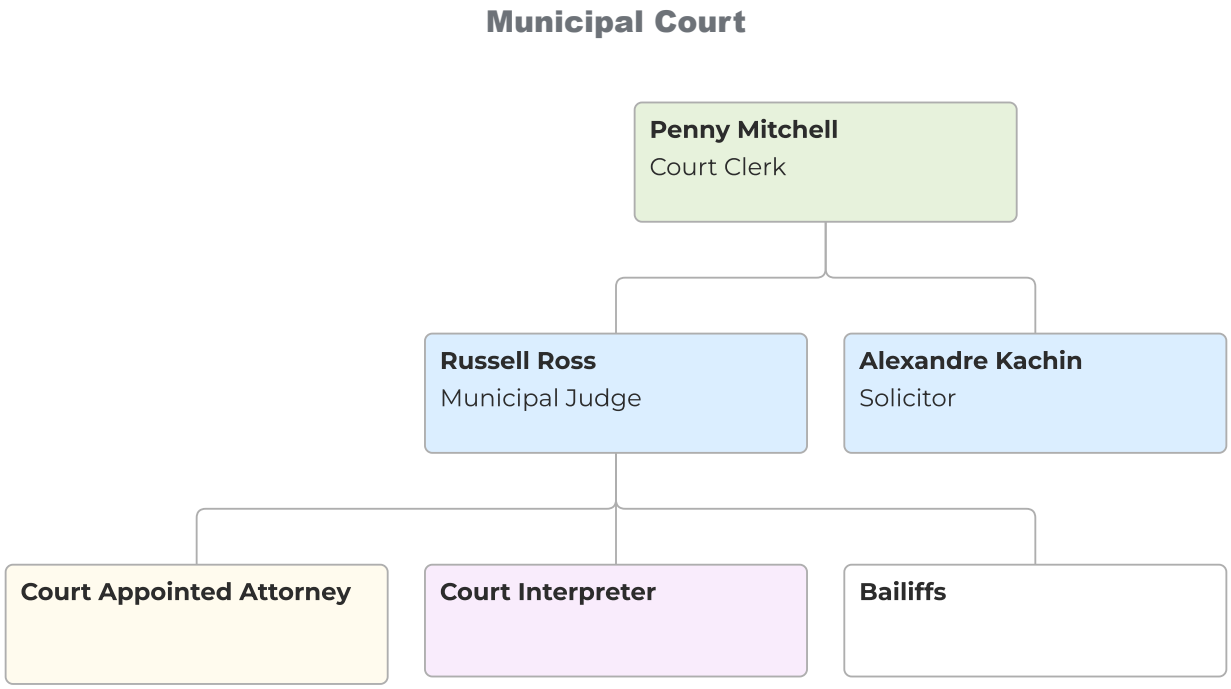
The Chattahoochee Hills Municipal Court provides fair, impartial, and efficient judicial services while ensuring the consistent administration of justice in accordance with the laws of the State of Georgia and the City's ordinances. The Court is committed to protecting the legal rights of all individuals, maintaining the integrity of the judicial process, and promoting public confidence through professionalism, accountability, and due process.

The Municipal Court has jurisdiction over violations of City ordinances and certain misdemeanor offenses as authorized by state law. The Court hears a variety of cases, including traffic offenses, driving under the influence (DUI), misdemeanor marijuana possession, shoplifting offenses within the Court's jurisdiction, and municipal code enforcement violations. Through the fair adjudication of these matters, the Court supports public safety, accountability, and compliance with local and state laws.

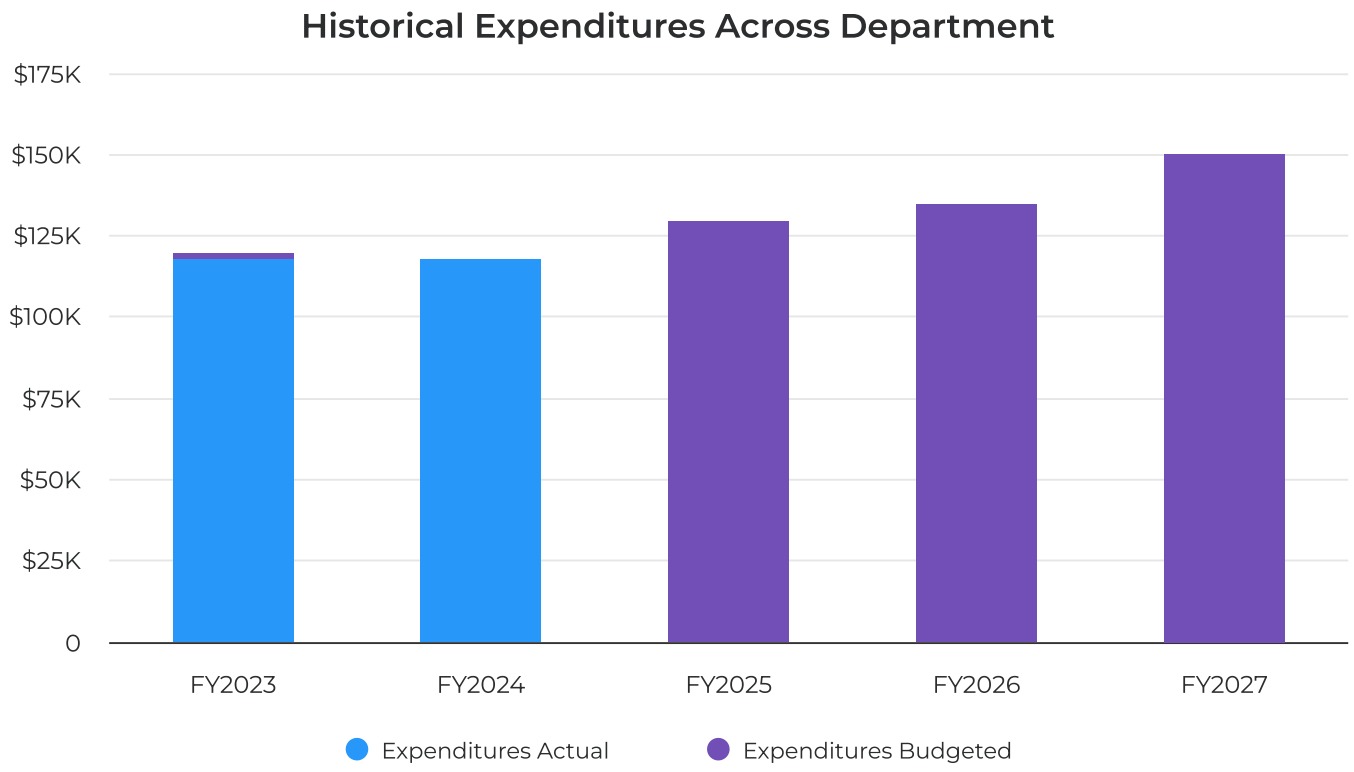
In addition to conducting court proceedings, the Municipal Court is responsible for maintaining accurate court records, processing citations and case filings, collecting fines and fees, entering case dispositions, and transmitting required records to the Georgia Department of Driver Services and other appropriate state agencies. The Court also coordinates with law enforcement agencies, prosecutors, defense attorneys, and other judicial partners to ensure the timely and effective administration of justice.

Through efficient case management, adherence to legal standards, and respectful service to the public, the Municipal Court contributes to the City's commitment to transparent governance, public safety, and the equitable application of the law while supporting the overall quality of life in Chattahoochee Hills.

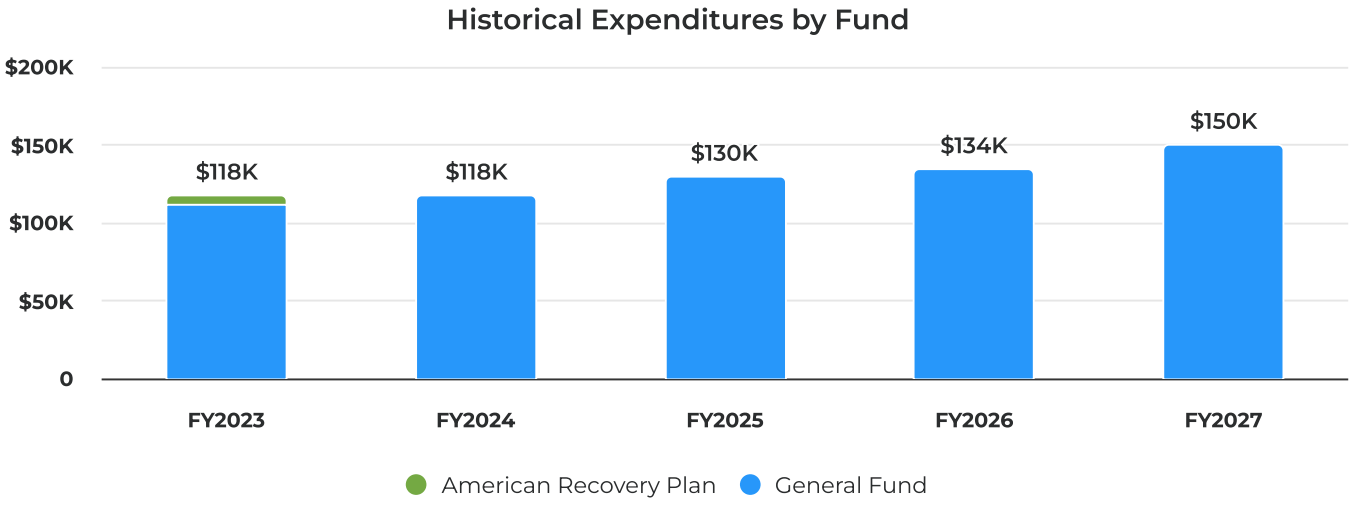
Personnel Summary



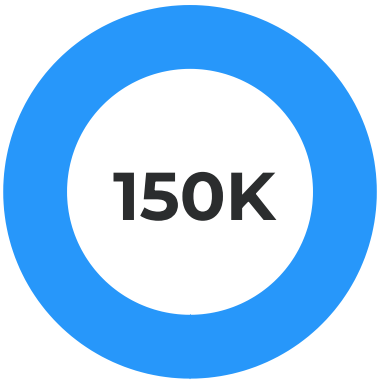
Expenditure Summary



Expenditures by Fund



FY27 Expenditures by Fund



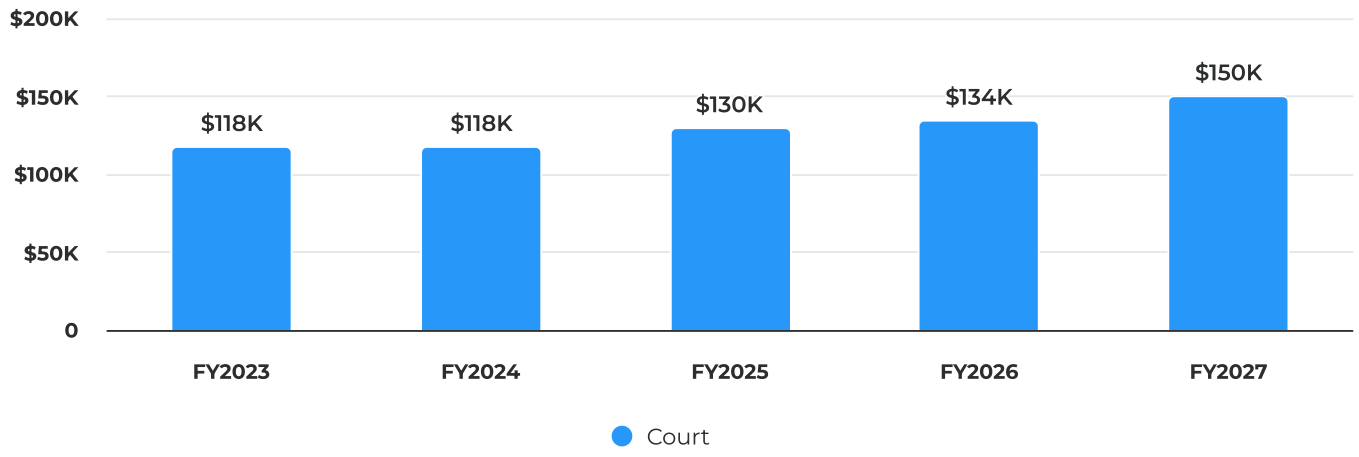
General Fund	**$150,076**	100.00%

Expenditures by Fund

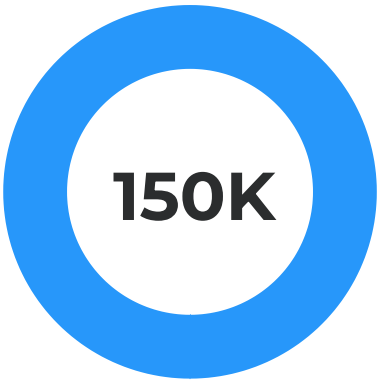
Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
General Fund	$134,441.00	$150,076.00	11.63%
Total Expenditures	**$134,441.00**	**$150,076.00**	**11.63%**

Expenditures by Department

Historical Expenditures by Department



FY27 Expenditures by Department



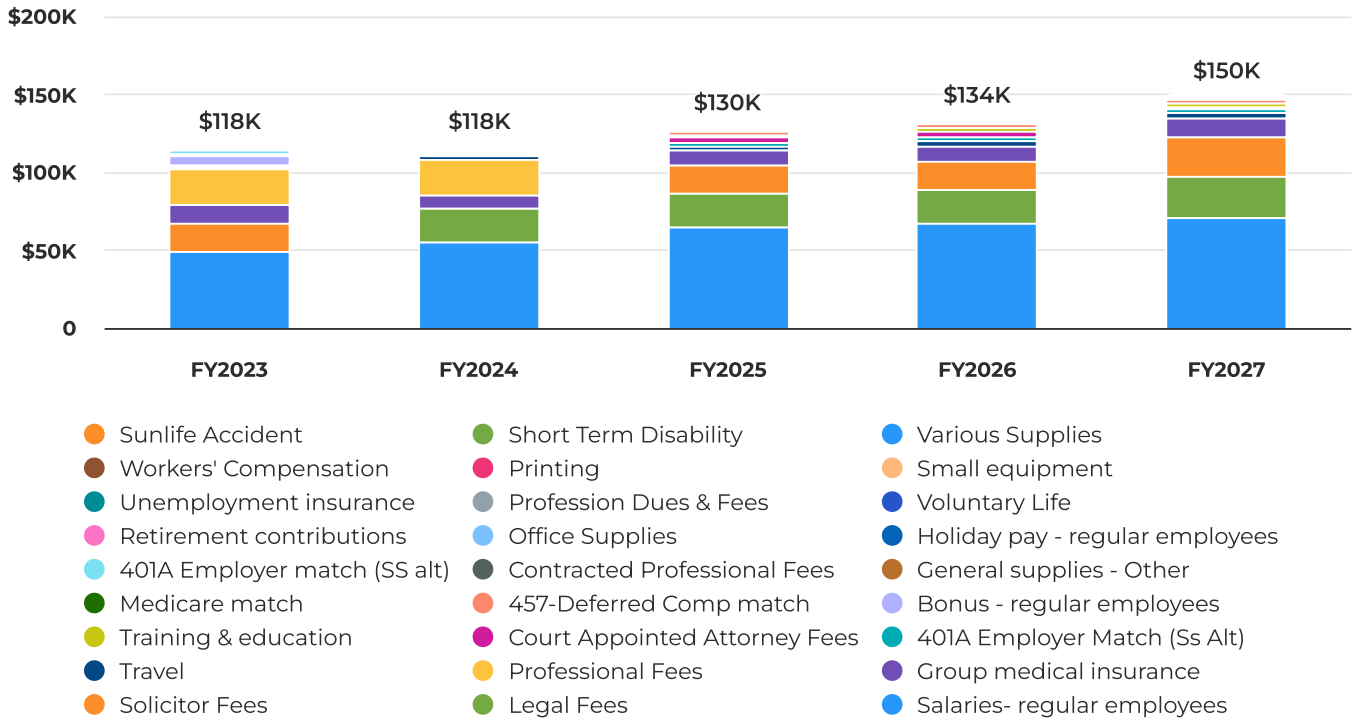
Court **$150,076** 100.00%

Expenditures by Department

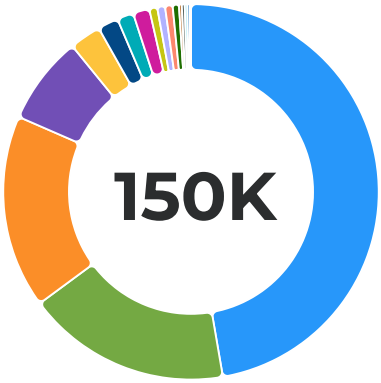
Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Court	$134,441.00	$150,076.00	11.63%
Total Expenditures	**$134,441.00**	**$150,076.00**	**11.63%**

Expenditures by Object

Historical Expenditures by Object



FY27 Expenditures by Object



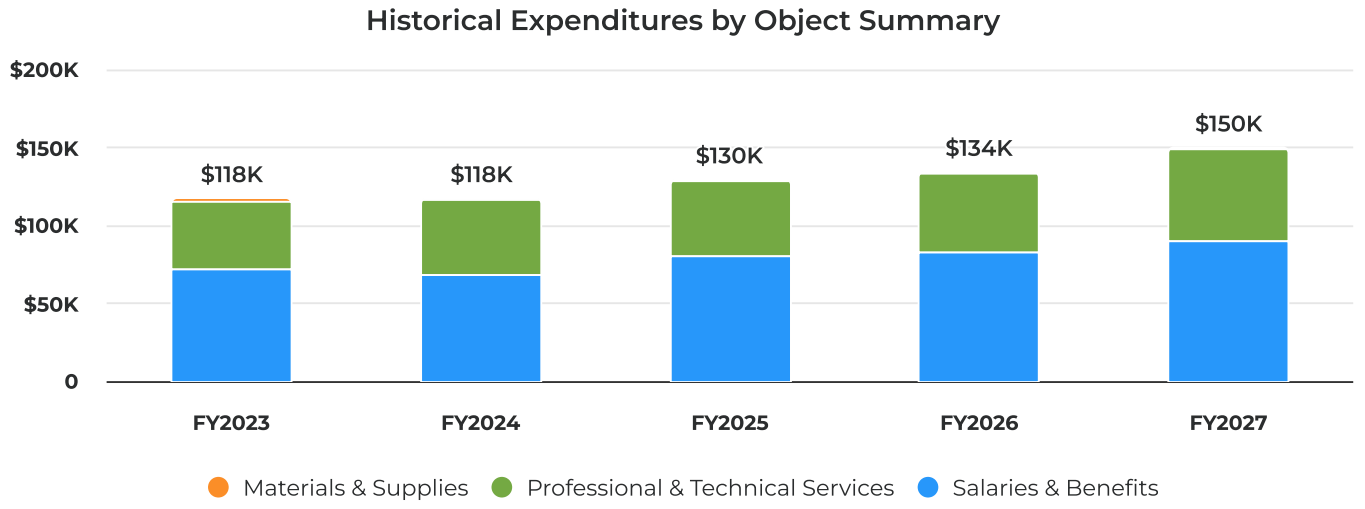
Salaries- regular employees	**$70,967**	47.29%
Legal Fees	**$26,400**	17.59%
Solicitor Fees	**$25,000**	16.66%
Group medical insurance	**$11,393**	7.59%
Travel	**$4,048**	2.70%
401A Employer Match (Ss Alt)	**$2,661**	1.77%
457-Deferred Comp match	**$2,129**	1.42%
Training & education	**$2,110**	1.41%
Medicare match	**$1,029**	0.69%
General supplies - Other	**$1,000**	0.67%
Court Appointed Attorney Fees	**$1,000**	0.67%
Contracted Professional Fees	**$800**	0.53%
Profession Dues & Fees	**$370**	0.25%
Voluntary Life	**$361**	0.24%
Bonus - regular employees	**$341**	0.23%
Unemployment insurance	**$307**	0.20%
Printing	**$100**	0.07%
Workers' Compensation	**$60**	0.04%

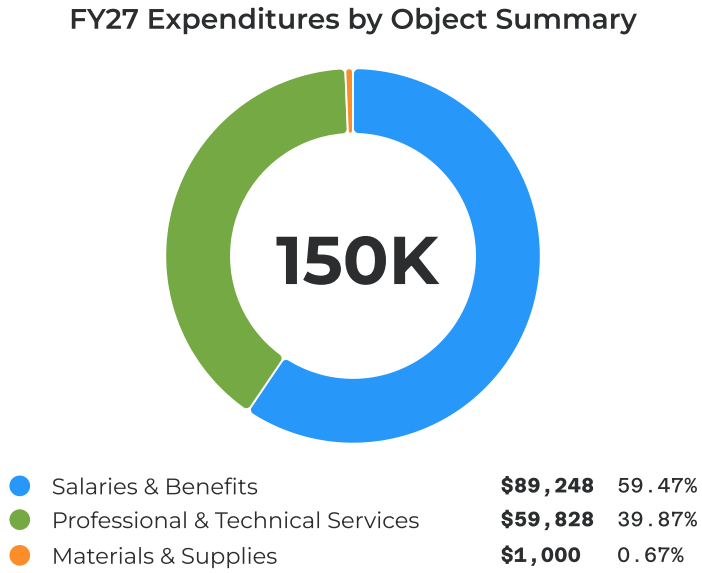
Expenditures by Object

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Salaries- regular employees	$66,950.00	$70,967.00	6.00%
Bonus - regular employees		$341.00	
457-Deferred Comp match	$2,009.00	$2,129.00	5.97%
Group medical insurance	$9,823.00	$11,393.00	15.98%
Voluntary Life	$361.00	$361.00	
401A Employer Match (Ss Alt)	$2,511.00	$2,661.00	5.97%
Medicare match	$971.00	$1,029.00	5.97%
Unemployment insurance	$307.00	$307.00	
Workers' Compensation	$61.00	$60.00	-1.64%
Solicitor Fees	$18,000.00	$25,000.00	38.89%

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Court Appointed Attorney Fees	$3,600.00	$1,000.00	-72.22%
Legal Fees	$21,600.00	$26,400.00	22.22%
Contracted Professional Fees	$800.00	$800.00	
Printing	$100.00	$100.00	
Travel	$3,858.00	$4,048.00	4.92%
Profession Dues & Fees	$370.00	$370.00	
Training & education	$2,120.00	$2,110.00	-0.47%
General supplies - Other	$1,000.00	$1,000.00	
Total Expenditures	**$134,441.00**	**$150,076.00**	**11.63%**

Expenditures by Object Summary





Expenditures by Object Summary

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Salaries & Benefits	$82,993.00	$89,248.00	7.54%
Professional & Technical Services	$50,448.00	$59,828.00	18.59%
Materials & Supplies	$1,000.00	$1,000.00	
Total Expenditures	**$134,441.00**	**$150,076.00**	**11.63%**



Municipal Court Performance Measures

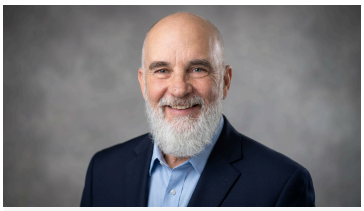
Strategic Goal	Performance Measure	FY2027 Target
Fair and Efficient Administration of Justice	Percentage of scheduled court sessions conducted as planned without administrative delay	≥98%
	Average number of days from citation issuance to case disposition	Maintain or reduce from FY2026
	Percentage of court dockets prepared and distributed before scheduled court sessions	100%
Case Management and Records Administration	Percentage of court records accurately entered into the case management system within two business days	100%
	Percentage of required reports submitted to state agencies by statutory deadlines	100%
	Number of records management or audit deficiencies identified	0
Customer Service and Public Accessibility	Average response time to public inquiries	Within one business day
	Percentage of payments processed electronically or on first contact	≥90%
	Customer satisfaction rating for court administrative services (if surveyed)	≥95% satisfied
Compliance and Judicial Accountability	Percentage of judicial and administrative procedures completed in compliance with applicable laws and court standards	100%
	Number of compliance findings from audits or judicial reviews	0
	Percentage of statutory deadlines met for notices, warrants, and reporting	100%
Financial Stewardship	Percentage of court receipts reconciled daily	100%
	Percentage of fines, fees, and statutory assessments remitted by required deadlines	100%
	Number of financial audit findings related to Municipal Court operations	0
Technology and Operational Efficiency	Percentage of court records maintained electronically	≥98%
	System availability for electronic payment and case management systems	≥99% uptime
	Reduction in paper-based forms and manual processes	Increase digital processing annually
Interagency Coordination	Percentage of citations received electronically from the Police Department	≥95%
	Average turnaround time for transmitting court dispositions to appropriate agencies	Within two business days
	Number of coordination meetings or process improvement initiatives completed annually	Minimum 2
Professional Development	Percentage of court staff completing required annual judicial training	100%
	Average continuing education hours completed per employee	≥12 hours annually
	Percentage of eligible staff maintaining professional certifications	100%
Public Trust and Organizational Excellence	Percentage of departmental performance measures meeting annual targets	≥90%

Strategic Goal	Performance Measure	FY2027 Target
	Number of documented process improvements implemented annually	Minimum 2
	Percentage of public records requests fulfilled within statutory deadlines	100%

Outcome Measures

- 95% or more of court cases disposed of within established Municipal Court performance standards.
- 100% compliance with state reporting, financial reconciliation, and statutory remittance requirements.
- Maintain zero significant audit findings related to Municipal Court financial or administrative operations.
- Maintain customer satisfaction of at least 95% for court administrative services.
- Maintain 99% or greater accuracy in court records and case management data.
- Increase the percentage of court transactions completed electronically each fiscal year.
- Complete 100% of required judicial and clerk continuing education requirements.
- Maintain 100% on-time court docket preparation and judicial scheduling.

Public Works Department



Darold Wendlandt, Director

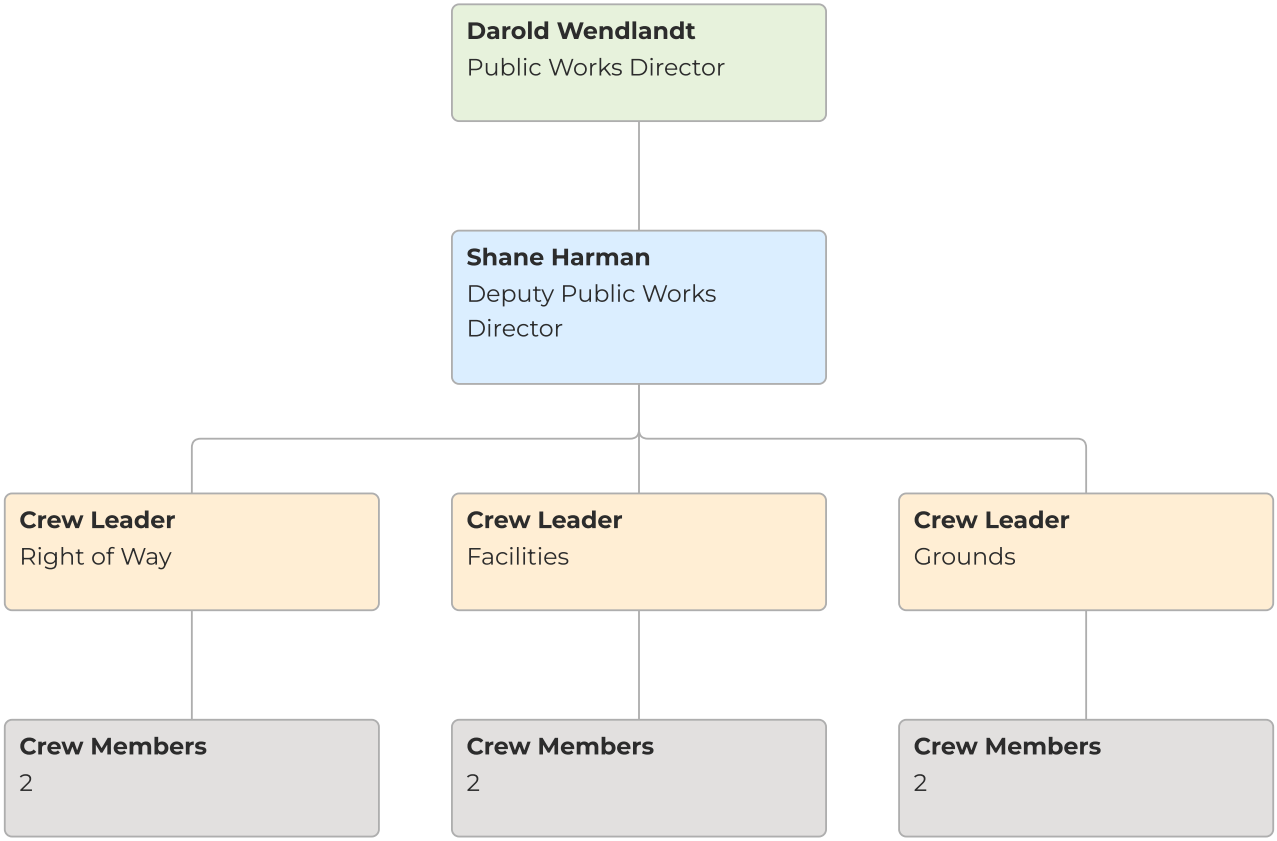
The Chattahoochee Hills Public Works Department is responsible for maintaining and improving the City's public infrastructure, facilities, and community assets to support safe, efficient, and reliable services for residents, businesses, and visitors. The department serves as a steward of the City's transportation network, public facilities, parks, and infrastructure systems by providing essential maintenance, repair, and improvement services that enhance the overall quality of life within the community.

Public Works staff oversee the maintenance and repair of the City's rights-of-way, roadways, bridges, drainage systems, and other public infrastructure assets. The department also manages facility maintenance activities and provides oversight of capital improvement projects, including both City-led projects and contracted construction efforts. Through effective project coordination, preventative maintenance, and responsible asset management, the department helps protect public investments and extend the useful life of City infrastructure.

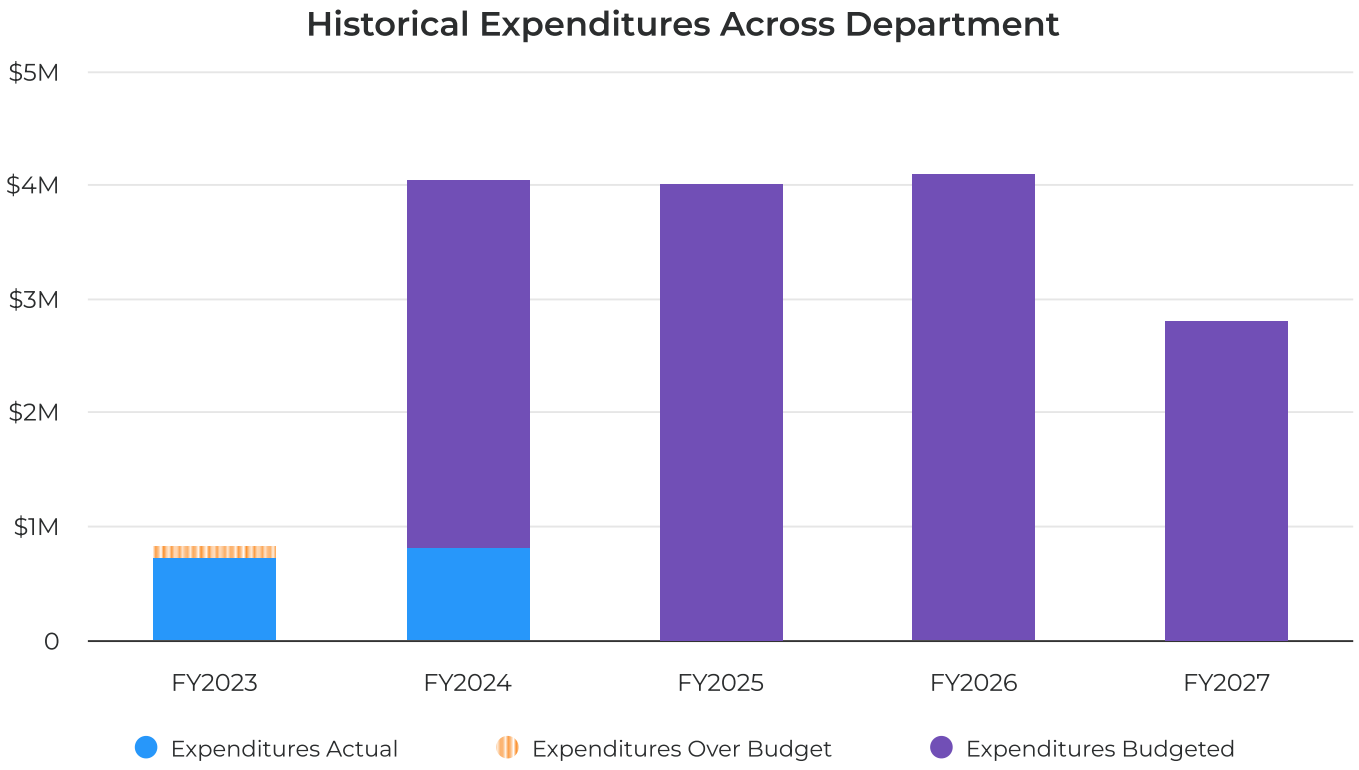
In addition to infrastructure responsibilities, the Public Works Department maintains the City's parks, grounds, public facilities, and related amenities, ensuring these spaces remain safe, accessible, and welcoming for the community. The department works collaboratively with other City departments, contractors, and community partners to respond to service needs, address maintenance priorities, and support the City's long-term planning goals.

Through dedicated service, operational efficiency, and responsible stewardship of public resources, the Public Works Department plays an essential role in preserving the character of Chattahoochee Hills while supporting sustainable growth and a high quality of life for current and future residents.

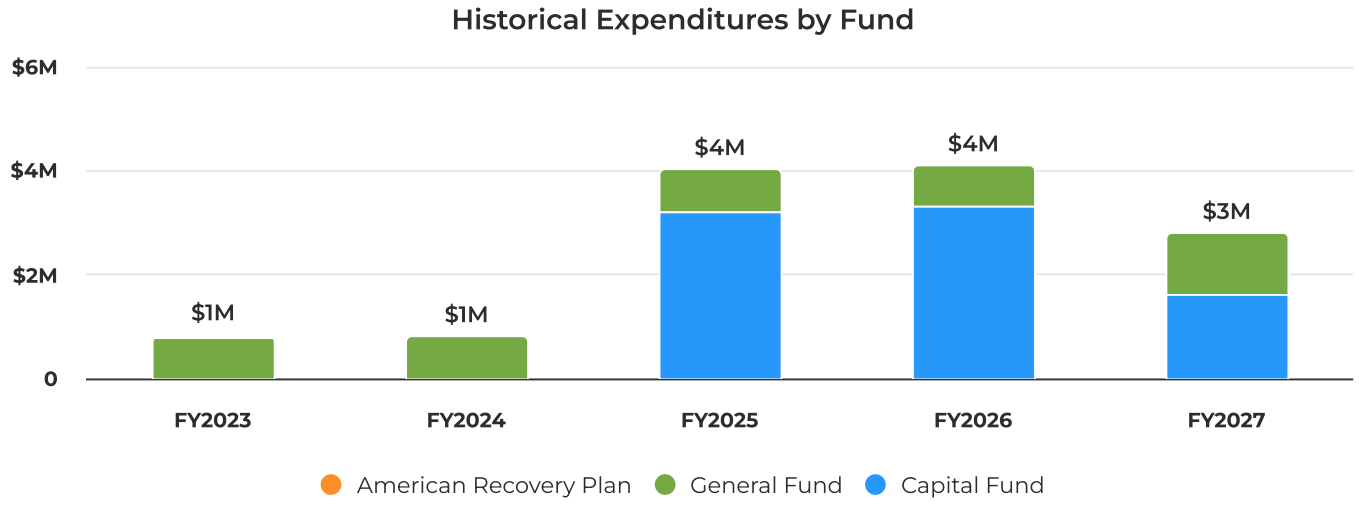
Public Works Organization Chart

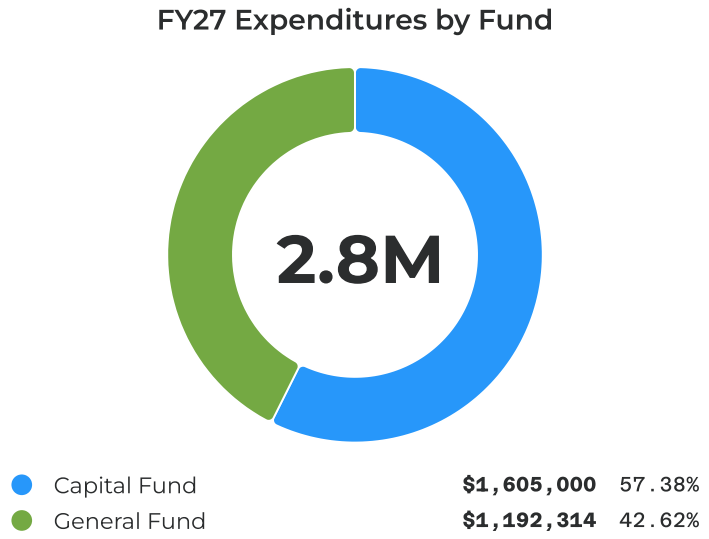


Expenditure Summary



Expenditures by Fund

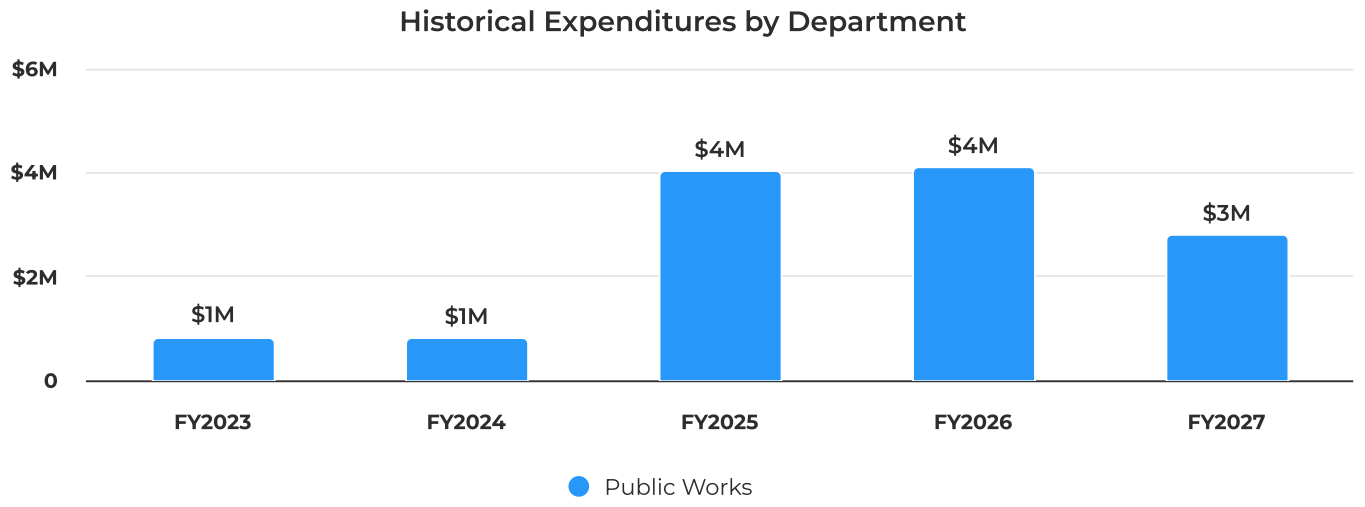




Expenditures by Fund

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
General Fund	$803,755.00	$1,192,314.00	48.34%
Capital Fund	$3,296,375.00	$1,605,000.00	-51.31%
Total Expenditures	**$4,100,130.00**	**$2,797,314.00**	**-31.77%**

Expenditures by Department



FY27 Expenditures by Department

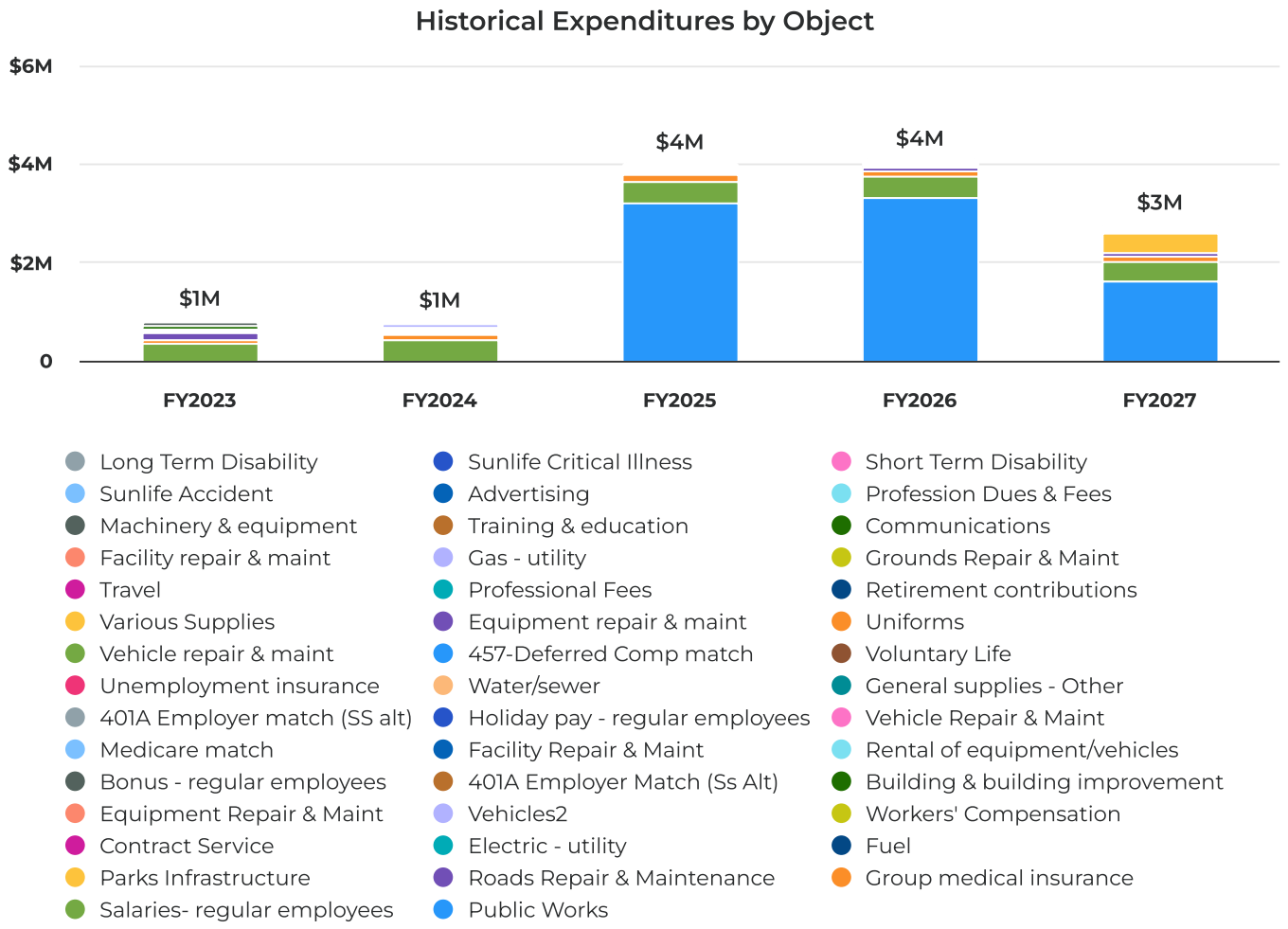


Public Works **$2,797,314** 100.00%

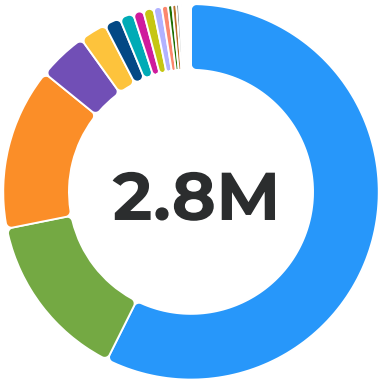
Expenditures by Department

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Public Works	$4,100,130.00	$2,797,314.00	-31.77%
Total Expenditures	**$4,100,130.00**	**$2,797,314.00**	**-31.77%**

Expenditures by Object



FY27 Expenditures by Object



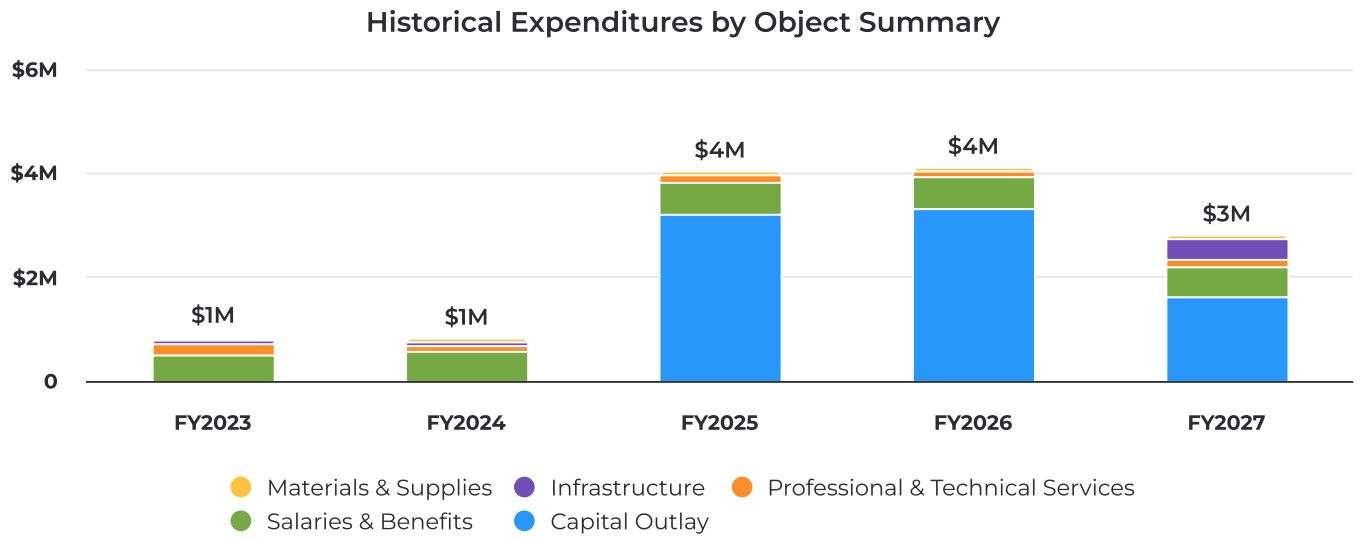
Public Works	**$1,605,000**	57.38%
Salaries- regular employees	**$404,916**	14.48%
Parks Infrastructure	**$391,567**	14.00%
Group medical insurance	**$118,263**	4.23%
Roads Repair & Maintenance	**$65,000**	2.32%
Rental of equipment/vehicles	**$38,556**	1.38%
Contract Service	**$34,000**	1.22%
Fuel	**$25,000**	0.89%
Electric - utility	**$25,000**	0.89%
Equipment Repair & Maint	**$20,000**	0.71%
401A Employer Match (Ss Alt)	**$15,184**	0.54%
Workers' Compensation	**$10,131**	0.36%
Facility Repair & Maint	**$10,000**	0.36%
Medicare match	**$5,871**	0.21%
General supplies - Other	**$4,000**	0.14%
457-Deferred Comp match	**$3,355**	0.12%
Water/sewer	**$3,000**	0.11%
Vehicle Repair & Maint	**$3,000**	0.11%
Bonus - regular employees	**$2,433**	0.09%
Unemployment insurance	**$2,148**	0.08%
Voluntary Life	**$2,005**	0.07%
Machinery & equipment	**$2,000**	0.07%
Travel	**$2,000**	0.07%
Uniforms	**$1,800**	0.06%
Gas - utility	**$1,000**	0.04%
Training & education	**$645**	0.02%
Communications	**$640**	0.02%
Grounds Repair & Maint	**$500**	0.02%
Profession Dues & Fees	**$300**	0.01%

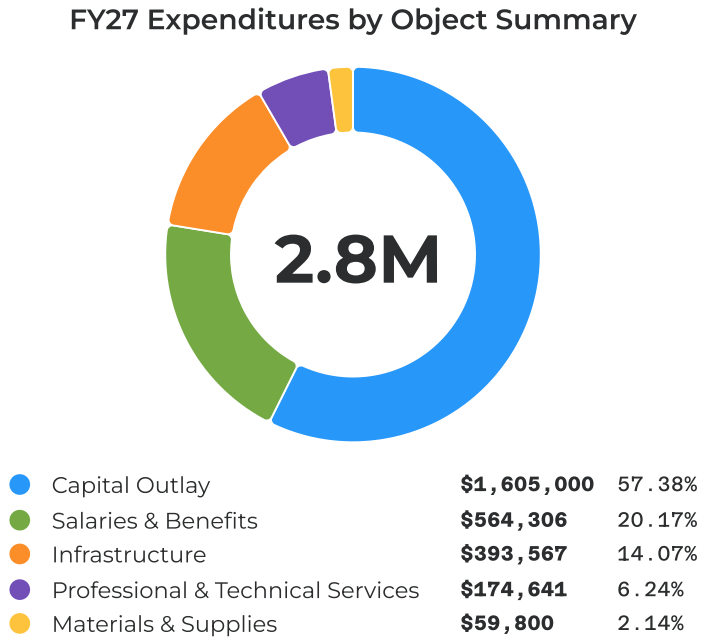
Expenditures by Object

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Salaries- regular employees	$440,113.00	$404,916.00	-8.00%
Bonus - regular employees		$2,433.00	
457-Deferred Comp match	$3,090.00	$3,355.00	8.58%

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Group medical insurance	$126,219.00	$118,263.00	-6.30%
Voluntary Life	$2,217.00	$2,005.00	-9.56%
401A Employer Match (Ss Alt)	$16,504.00	$15,184.00	-8.00%
Medicare match	$6,382.00	$5,871.00	-8.01%
Unemployment insurance	$2,455.00	$2,148.00	-12.51%
Workers' Compensation	$17,378.00	$10,131.00	-41.70%
Equipment Repair & Maint	$20,000.00	$20,000.00	
Facility Repair & Maint	$9,000.00	$10,000.00	11.11%
Vehicle Repair & Maint	$4,000.00	$3,000.00	-25.00%
Grounds Repair & Maint	$2,000.00	$500.00	-75.00%
Roads Repair & Maintenance	$65,000.00	$65,000.00	
Rental of equipment/vehicles		$38,556.00	
Communications	$640.00	$640.00	
Travel	$1,600.00	$2,000.00	25.00%
Profession Dues & Fees	$300.00	$300.00	
Training & education	$645.00	$645.00	
Contract Service	$26,112.00	$34,000.00	30.21%
General supplies - Other	$4,300.00	$4,000.00	-6.98%
Water/sewer	$3,000.00	$3,000.00	
Gas - utility	$1,000.00	$1,000.00	
Electric - utility	$25,000.00	$25,000.00	
Fuel	$25,000.00	$25,000.00	
Uniforms	$1,800.00	$1,800.00	
Parks Infrastructure		$391,567.00	
Machinery & equipment		$2,000.00	
Public Works	$3,296,375.00	$1,605,000.00	-51.31%
Total Expenditures	**$4,100,130.00**	**$2,797,314.00**	**-31.77%**

Expenditures by Object Summary





Expenditures by Object Summary

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Salaries & Benefits	$614,358.00	$564,306.00	-8.15%
Professional & Technical Services	$129,297.00	$174,641.00	35.07%
Materials & Supplies	$60,100.00	$59,800.00	-0.50%
Infrastructure		$393,567.00	
Capital Outlay	$3,296,375.00	$1,605,000.00	-51.31%
Total Expenditures	**$4,100,130.00**	**$2,797,314.00**	**-31.77%**

Personnel Summary



Public Works Performance Measures

Strategic Goal	Performance Measures
Infrastructure Maintenance and Asset Management	· Percentage of scheduled roadway, bridge, culvert, and infrastructure inspections completed annually. · Miles of roads maintained or resurfaced each year. · Percentage of preventive maintenance activities completed on schedule. · Average response time to reported infrastructure deficiencies.
Transportation and Roadway Improvements	· Miles of roadway resurfaced or improved annually. · Number of roadway safety improvement projects completed. · Number of traffic signs repaired or replaced. · Percentage of roadway maintenance requests completed within established service standards.
Capital Improvement Planning and Project Delivery	· Percentage of capital projects completed on schedule. · Percentage of capital projects completed within budget. · Dollar value of capital improvements completed annually. · Percentage of CIP projects meeting established project milestones.
Environmental Stewardship and Sustainability	· Number of environmental stewardship or conservation projects completed. · Acres of invasive vegetation removed or restored. · Percentage of public works operations utilizing sustainable practices. · Number of environmental compliance violations (Target: Zero).
Stormwater and Drainage Management	· Linear feet of drainage ditches cleaned or repaired annually. · Number of stormwater structures inspected. · Percentage of reported drainage issues resolved within service standards. · Number of localized flooding complaints compared to prior year.
Public Facilities and Grounds Maintenance	· Percentage of scheduled facility maintenance completed. · Number of park and facility inspections completed annually. · Percentage of work orders completed within target response times. · Customer satisfaction with City facilities and grounds maintenance.
Operational Efficiency and Service Excellence	· Average response time to Public Works service requests. · Percentage of work orders completed within established timeframes. · Number of work orders completed per employee. · Percentage of service requests submitted electronically and tracked through work order software.
Emergency Response and Community Resilience	· Average response time to weather-related emergencies. · Percentage of priority roadways cleared following severe weather events within established timeframes. · Number of emergency response exercises or coordinated events completed annually. · Percentage of critical equipment operational during emergency events.
Fiscal Stewardship and Resource Management	· Percentage variance between budgeted and actual expenditures. · Grant funding secured annually. · Fleet equipment availability rate. · Preventive maintenance completion rate for vehicles and heavy equipment.
Public Engagement and Interdepartmental Collaboration	· Average response time to citizen inquiries. · Percentage of citizen service requests resolved within target timeframes. · Number of community outreach or public information activities conducted. · Internal customer satisfaction with Public Works support services.

Strategic Goal	Performance Measures
Workforce Development and Safety	• OSHA-recordable incident rate (Target: Zero preventable incidents). • Percentage of employees completing required safety training annually. • Average training hours per employee. • Preventive equipment safety inspections completed on schedule.

FY2027 Key Performance Measures

Roadway miles resurfaced or improved

Percentage of scheduled infrastructure inspections completed

Capital projects completed on time and within budget

Average Public Works service request response time

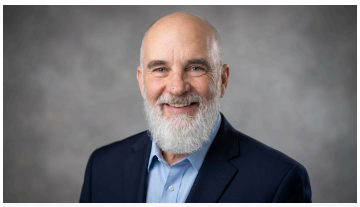
Stormwater infrastructure inspected annually

Preventive maintenance completion rate for fleet and equipment

Citizen service requests completed within service standard

OSHA-recordable safety incidents

Parks and Recreation Department



Darold Wendlandt, Director

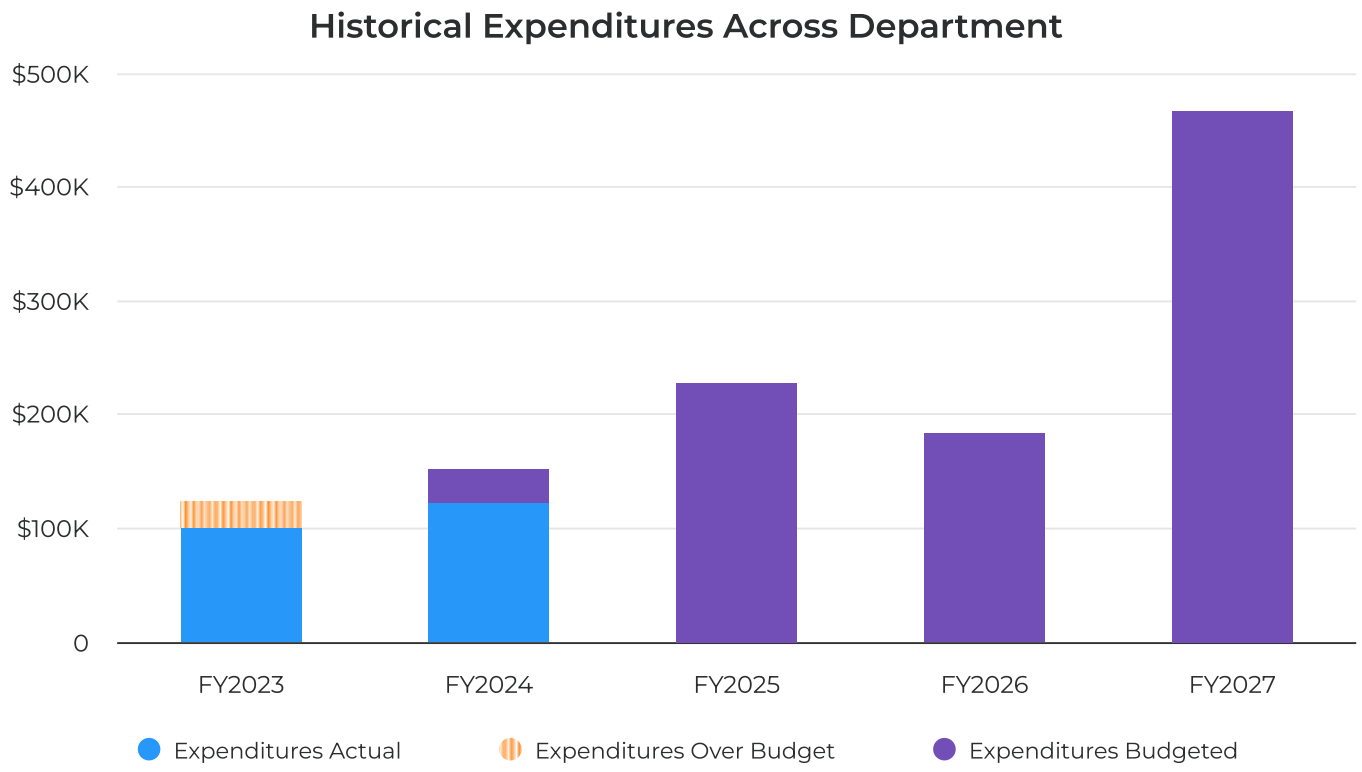
The Chattahoochee Hills Parks and Recreation Department is committed to enhancing the quality of life for residents and visitors by providing safe, accessible, and enriching parks, recreational facilities, and community spaces. Through thoughtful planning, responsible stewardship, and community partnerships, the department works to create opportunities that promote health, wellness, connectivity, and a strong sense of community.

The department is responsible for the preservation, maintenance, and improvement of the City's parks, greenspaces, recreational facilities, and related amenities. By maintaining welcoming and well-managed public spaces, the department supports a variety of recreational experiences that encourage outdoor activity, community interaction, and appreciation of the City's natural resources.

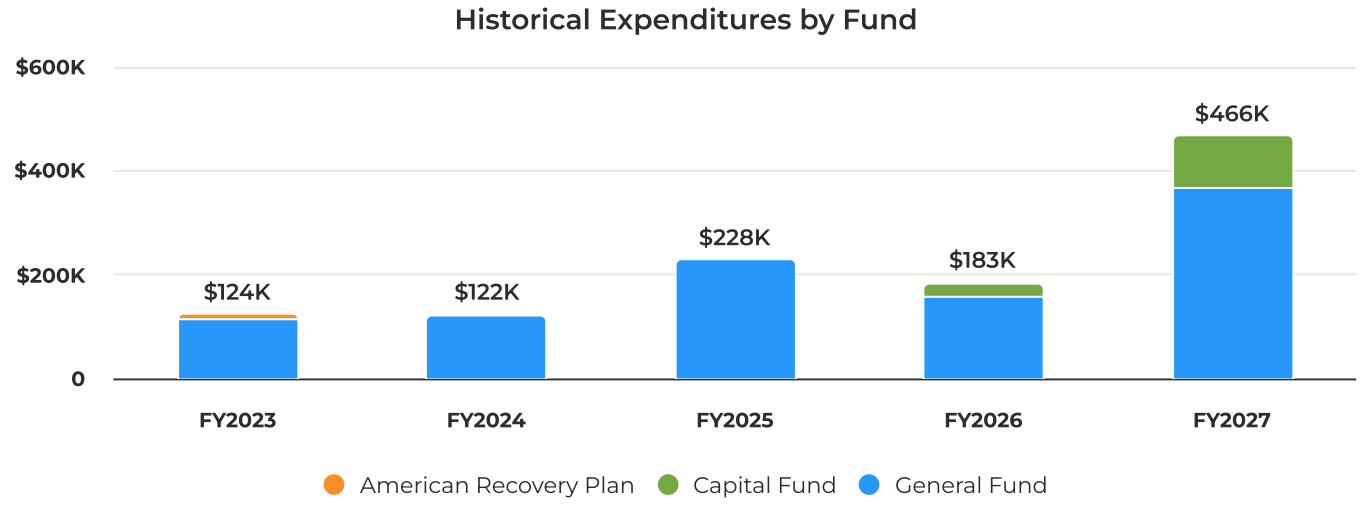
Working collaboratively with residents, community organizations, and other City departments, Parks and Recreation identifies opportunities to enhance existing facilities, expand recreational offerings, and protect the unique environmental assets that contribute to the character of Chattahoochee Hills. The department strives to ensure that parks and public spaces remain safe, affordable, accessible, and responsive to the evolving needs of the community.

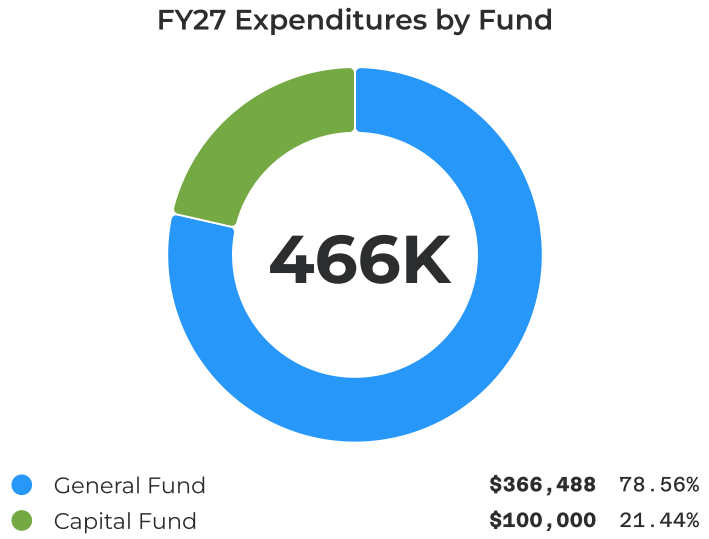
Through responsible management of public resources and a commitment to preserving the City's natural beauty, the Parks and Recreation Department plays an important role in fostering community pride, improving overall well-being, and supporting a vibrant quality of life for current and future generations.

Expenditure Summary



Expenditures by Fund

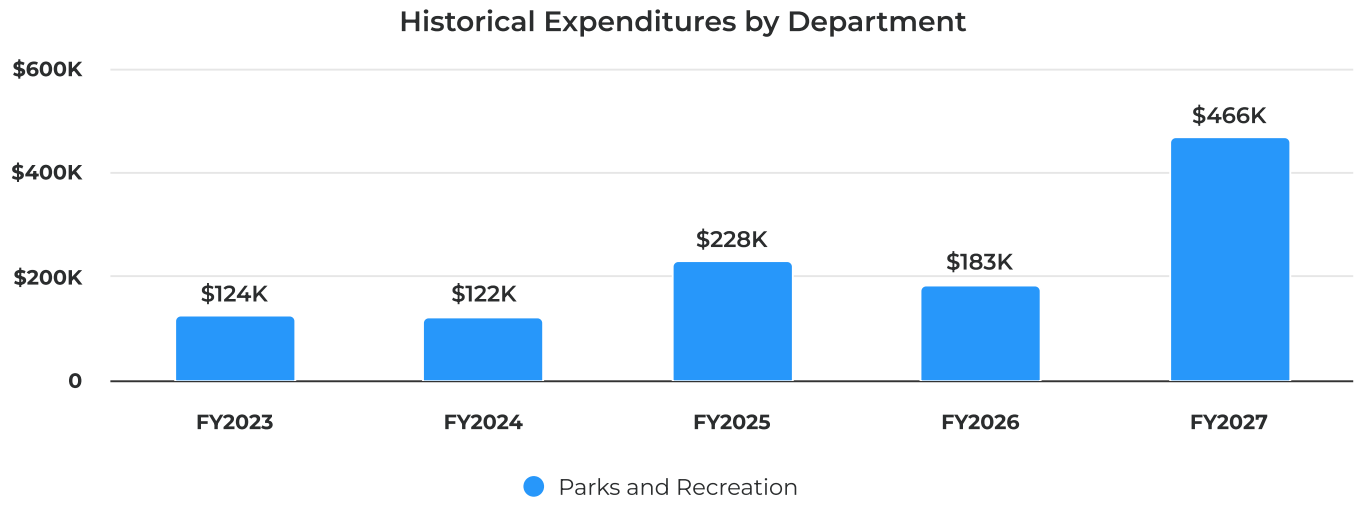




Expenditures by Fund

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
General Fund	$157,343.00	$366,488.00	132.92%
Capital Fund	$26,000.00	$100,000.00	284.62%
Total Expenditures	**$183,343.00**	**$466,488.00**	**154.43%**

Expenditures by Department



FY27 Expenditures by Department

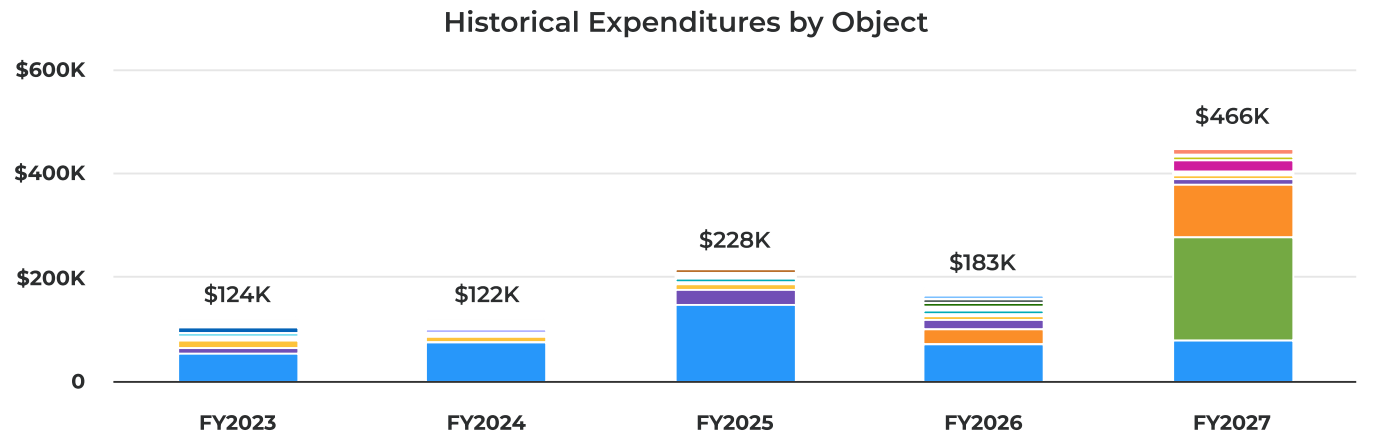


Parks and Recreation **$466,488** 100.00%

Expenditures by Department

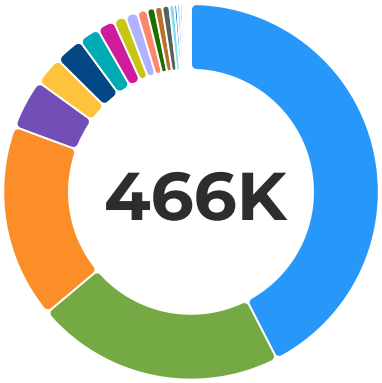
Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Parks and Recreation	$183,343.00	$466,488.00	154.43%
Total Expenditures	**$183,343.00**	**$466,488.00**	**154.43%**

Expenditures by Object



- Short Term Disability
- Food/meals
- 457-Deferred Comp match
- PROFESSION & TECHNICAL SERVICES - Other
- Vehicle repair & maint
- Roads Repair & Maintenance
- Uniforms
- Vehicle Repair & Maint
- Medicare match
- Miantenance contracts
- Various Supplies
- General supplies - Other
- Electric - utility
- Credit card/bank fees
- Parks And Recreation
- Sunlife Accident
- Communications
- Printing
- Medical Supplies
- Machinery & equipment
- 401A Employer match (SS alt)
- Unemployment insurance
- Retirement contributions
- Contract Service
- Equipment repair & maint
- Equipment Repair & Maint
- Rental Of Equipment/Vehicles
- Land Improvements
- Fuel
- Parks Infrastructure
- Long Term Disability
- Professional Fees
- Small equipment
- Holiday pay - regular employees
- Voluntary Life
- Water/sewer
- Facility repair & maint
- Grounds repair & maint
- Facility Repair & Maint
- Bonus - regular employees
- 401A Employer Match (Ss Alt)
- Grounds Repair & Maint
- Workers' Compensation
- Group medical insurance
- Salaries- regular employees

FY27 Expenditures by Object



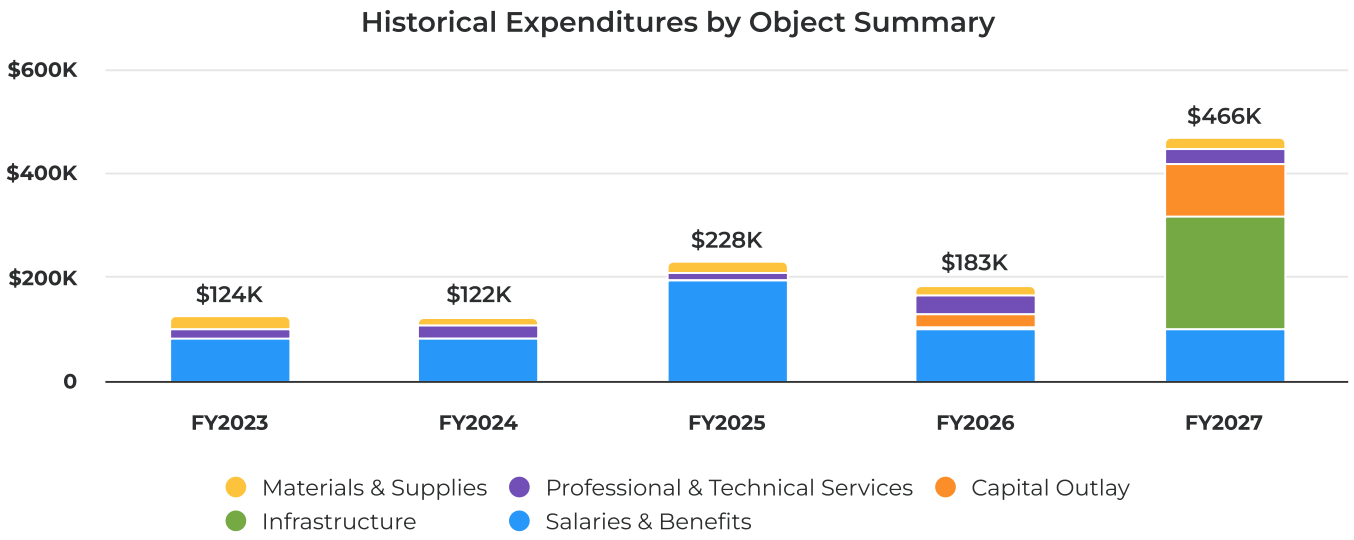
Parks Infrastructure	**$198,000**	42.44%
Parks And Recreation	**$100,000**	21.44%
Salaries- regular employees	**$78,198**	16.76%
Land Improvements	**$20,000**	4.29%
Rental Of Equipment/Vehicles	**$11,705**	2.51%
Group medical insurance	**$11,393**	2.44%
Fuel	**$8,500**	1.82%
Electric - utility	**$7,000**	1.50%
General supplies - Other	**$5,000**	1.07%
Credit card/bank fees	**$5,000**	1.07%
Grounds Repair & Maint	**$4,000**	0.86%
Miantenance contracts	**$3,200**	0.69%
401A Employer Match (Ss Alt)	**$2,932**	0.63%
Workers' Compensation	**$2,895**	0.62%
Facility Repair & Maint	**$2,000**	0.43%
Medicare match	**$1,134**	0.24%
Retirement contributions	**$1,093**	0.23%
Equipment Repair & Maint	**$1,000**	0.21%
Water/sewer	**$700**	0.15%
Unemployment insurance	**$614**	0.13%
Uniforms	**$600**	0.13%
Machinery & equipment	**$500**	0.11%
Vehicle Repair & Maint	**$500**	0.11%
Voluntary Life	**$424**	0.09%
Communications	**$100**	0.02%

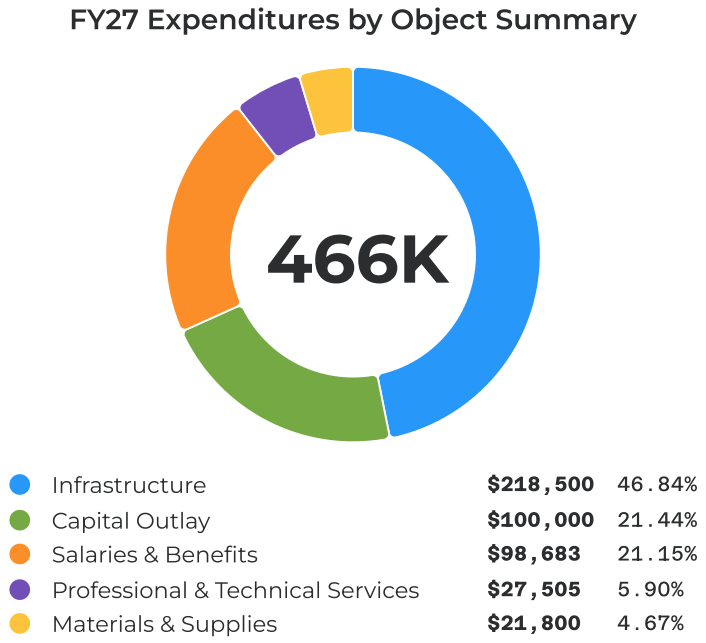
Expenditures by Object

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Salaries- regular employees	$71,781.00	$78,198.00	8.94%
Group medical insurance	$19,647.00	$11,393.00	-42.01%
Voluntary Life	$424.00	$424.00	
401A Employer Match (Ss Alt)	$2,692.00	$2,932.00	8.92%
Medicare match	$1,041.00	$1,134.00	8.93%
Retirement contributions		$1,093.00	

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Unemployment insurance	$614.00	$614.00	
Workers' Compensation	$4,344.00	$2,895.00	-33.36%
Credit card/bank fees	$5,000.00	$5,000.00	
Equipment Repair & Maint	$6,000.00	$1,000.00	-83.33%
Facility Repair & Maint	$2,000.00	$2,000.00	
Vehicle Repair & Maint	$1,000.00	$500.00	-50.00%
Grounds Repair & Maint	$4,000.00	$4,000.00	
Rental Of Equipment/Vehicles	$500.00	$11,705.00	2,241.00%
Equipment repair & maint	$6,000.00		-100.00%
Facility repair & maint	$2,000.00		-100.00%
Vehicle repair & maint	$1,000.00		-100.00%
Grounds repair & maint	$4,200.00		-100.00%
Roads Repair & Maintenance	$200.00		-100.00%
Miantenance contracts	$3,000.00	$3,200.00	6.67%
Communications		$100.00	
Contract Service	$3,200.00		-100.00%
General supplies - Other	$5,000.00	$5,000.00	
Water/sewer	$500.00	$700.00	40.00%
Electric - utility	$5,000.00	$7,000.00	40.00%
Fuel	$7,000.00	$8,500.00	21.43%
Uniforms	$400.00	$600.00	50.00%
Parks Infrastructure		$198,000.00	
Machinery & equipment	$800.00	$500.00	-37.50%
Land Improvements		$20,000.00	
Parks And Recreation	$26,000.00	$100,000.00	284.62%
Total Expenditures	**$183,343.00**	**$466,488.00**	**154.43%**

Expenditures by Object Summary





Expenditures by Object Summary

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Salaries & Benefits	$100,543.00	$98,683.00	-1.85%
Professional & Technical Services	$38,100.00	$27,505.00	-27.81%
Materials & Supplies	$17,900.00	$21,800.00	21.79%
Infrastructure	$800.00	$218,500.00	27,212.50%
Capital Outlay	$26,000.00	$100,000.00	284.62%
Total Expenditures	**$183,343.00**	**$466,488.00**	**154.43%**

Personnel Summary



CHATTAHOOCHEE HILLS | FY2027 BUDGET

Parks Department

Mission, Goals & Strategic Priorities

DEPARTMENT MISSION

The Parks Department enhances the quality of life for residents and visitors by preserving, maintaining, and improving the City's parks, trails, open spaces, and recreational assets. The department supports the City's vision by providing safe, accessible, and sustainable outdoor amenities while protecting natural resources and promoting community connection, environmental stewardship, and responsible public investment.

Strategic Goal Areas

Parks & Open Space Stewardship
Preserve and maintain parks, trails, natural areas, and public spaces through proactive management practices that protect the City's environmental resources and enhance community enjoyment.

Recreation & Community Engagement
Provide opportunities for recreation, wellness, education, and community interaction through programs, events, and amenities that promote an active and connected community.

Natural Resource Conservation
Support conservation efforts that protect Chattahoochee Hills' unique landscapes, wildlife habitats, waterways, and open spaces while promoting responsible public access and environmental awareness.

Park Facility Maintenance & Improvement
Maintain safe, clean, and attractive parks and recreational facilities through routine inspections, preventive maintenance, improvements, and strategic capital investments that maximize the useful life of public assets.

Trails & Outdoor Recreation Development
Plan, develop, and enhance trails, greenways, and outdoor recreation opportunities that support healthy lifestyles, tourism, connectivity, and appreciation of the City's natural resources.

Capital Planning & Asset Management
Support long-term parks and recreation planning by identifying facility needs, prioritizing capital improvements, leveraging available funding opportunities, and aligning investments with community priorities and fiscal capacity.

Sustainable Operations
Implement environmentally responsible practices, including resource conservation, efficient maintenance methods, and sustainable landscaping approaches that support the City's commitment to preserving its rural character.

Public Safety & Accessibility
Provide safe, inclusive, and accessible parks and recreational spaces by maintaining facilities, addressing safety concerns, and supporting compliance with applicable accessibility standards.

Partnerships & Community Collaboration
Build partnerships with residents, community organizations, nonprofit groups, regional agencies, and private partners to expand recreational opportunities and maximize community resources.

Fiscal Stewardship & Operational Excellence
Manage parks resources responsibly through effective budgeting, performance monitoring, efficient use of staff and equipment, and continuous improvement of maintenance and service delivery practices.

Public Communication & Customer Service
Promote awareness of parks, trails, programs, and community amenities through effective communication, public engagement, and responsive service to residents and visitors.

City of Chattahoochee Hills — FY2027 Budget Book *Parks Department*

Parks Department Performance Measures

Strategic Goal	Suggested Performance Measures
Parks and Open Space Stewardship	· Percentage of scheduled park and trail inspections completed annually. · Acres of parks and open space maintained. · Percentage of preventive maintenance activities completed on schedule. · Number of park maintenance work orders completed.
Recreation and Community Engagement	· Number of community events and recreational programs offered annually. · Total attendance at City-sponsored parks and recreation events. · Participant satisfaction rate from programs and events. · Number of volunteer hours contributed to parks and recreation activities.
Natural Resource Conservation	· Acres of natural areas restored or managed for conservation. · Number of environmental stewardship projects completed. · Miles of stream corridors or natural areas maintained. · Number of environmental compliance issues (Target: Zero).
Park Facility Maintenance and Improvement	· Percentage of scheduled facility inspections completed. · Percentage of maintenance work orders completed within established service standards. · Number of playground, pavilion, and park facility improvements completed. · Facility condition assessment rating.
Trails and Outdoor Recreation Development	· Miles of trails maintained annually. · Miles of new trails or greenways developed. · Number of trail improvement projects completed. · Percentage of trail network inspected annually.
Capital Planning and Asset Management	· Percentage of parks capital projects completed on schedule. · Percentage of capital projects completed within budget. · Dollar value of parks capital improvements completed. · Percentage of asset inventory updated annually.
Sustainable Operations	· Percentage of parks maintained using sustainable landscaping practices. · Reduction in water or fuel consumption compared to prior year. · Percentage of landscape waste recycled or composted. · Number of sustainability initiatives implemented annually.
Public Safety and Accessibility	· Percentage of playground and park safety inspections completed. · Number of reported safety incidents. · Percentage of identified accessibility improvements completed. · Average response time to safety-related maintenance requests.
Partnerships and Community Collaboration	· Number of active partnerships with community organizations. · Grant funding or donations secured for parks projects. · Number of volunteer workdays conducted annually. · Value of in-kind contributions received.
Fiscal Stewardship and Operational Excellence	· Budget variance (actual expenditures compared to budget). · Fleet and equipment availability rate. · Percentage of preventive maintenance completed for parks equipment. · Cost per acre maintained.
Public Communication and Customer Service	· Average response time to citizen inquiries and service requests. · Percentage of citizen requests resolved within service standards. · Website and social media engagement related to parks programs. · Overall customer satisfaction rating.

Key Performance Indicators

Percentage of scheduled park and trail inspections completed

Acres of parks and open space maintained

Miles of trails maintained or improved annually

Parks capital projects completed on time and within budget

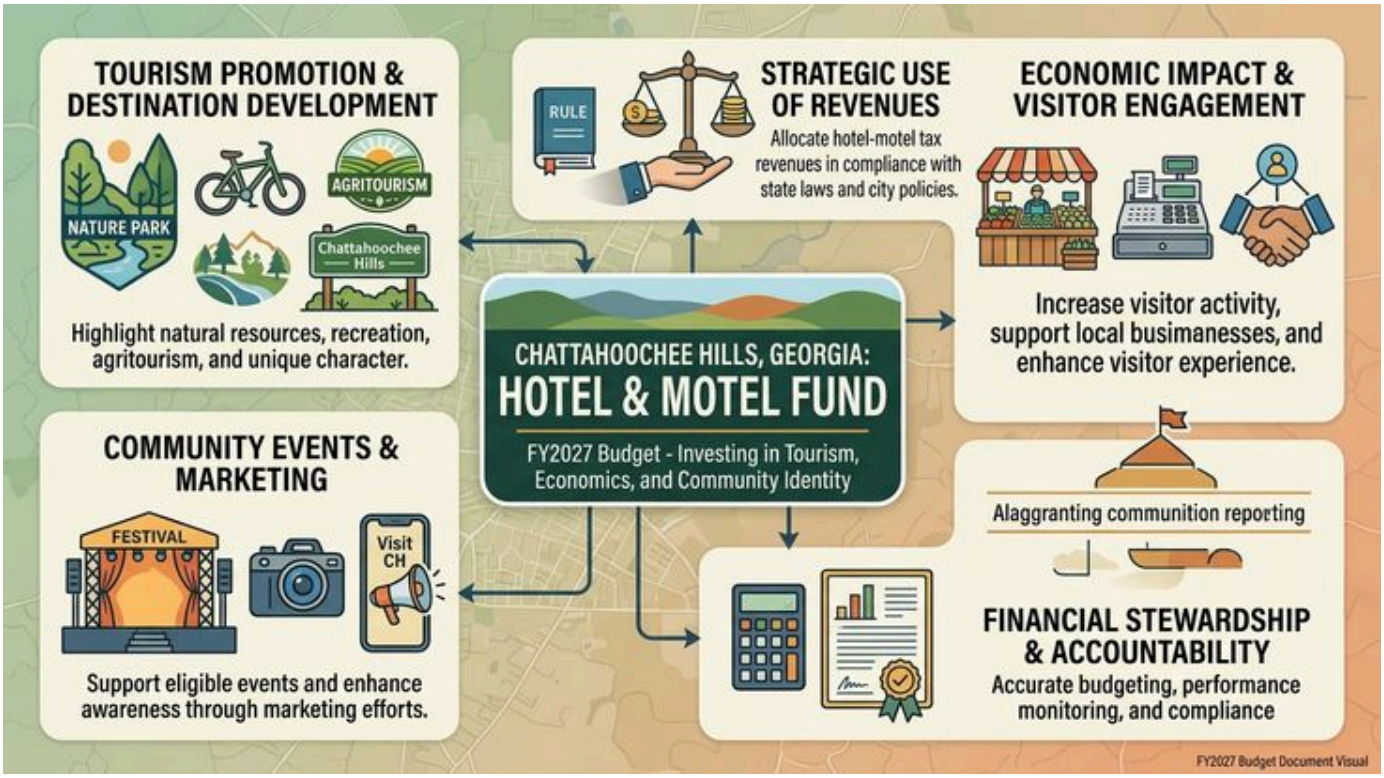
Community event and recreation program attendance

Percentage of citizen service requests completed within service standards

Volunteer hours contributed to parks and conservation projects

OSHA-recordable safety incidents (Target: Zero)

Hotel Motel Fund



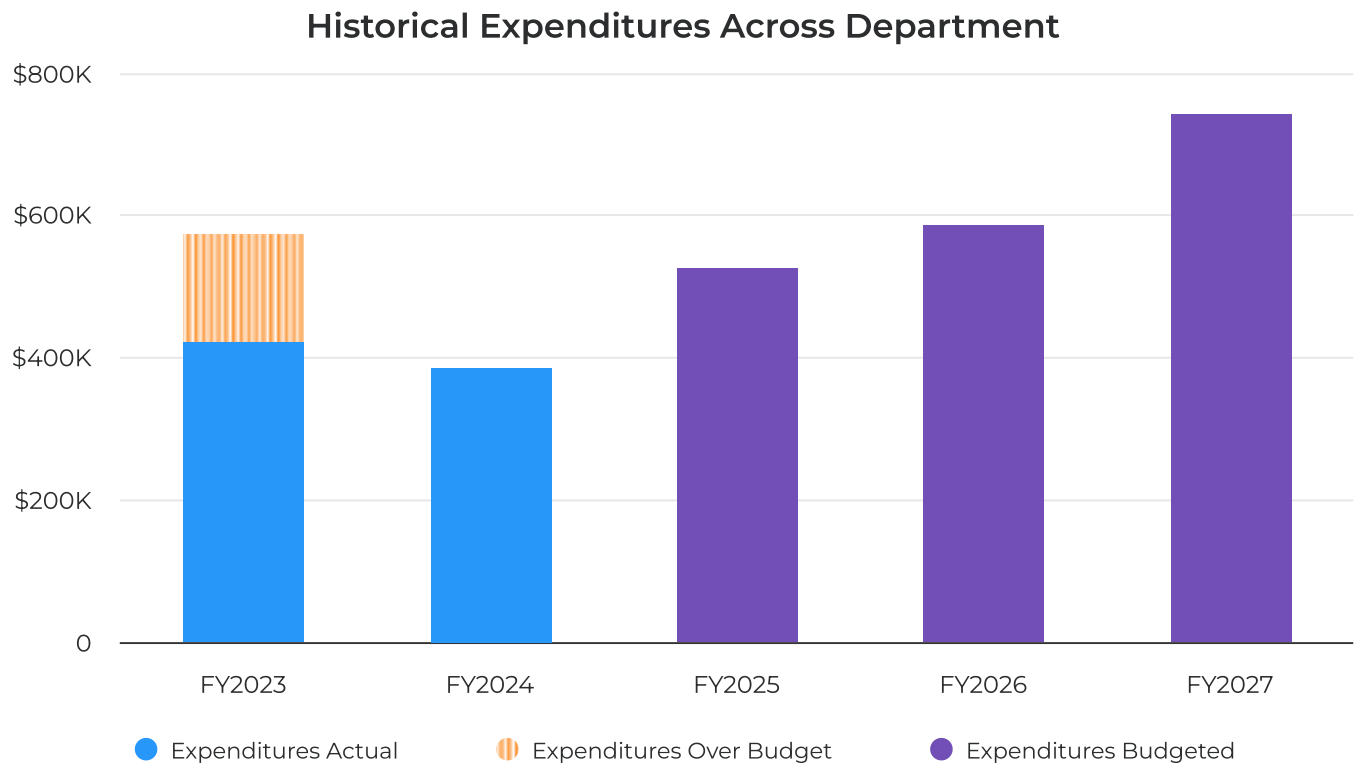
The City of Chattahoochee Hills collects Hotel-Motel Tax revenue in accordance with the authorization provided under Georgia law. This revenue source is designed to support activities and programs that promote tourism, economic development, and community initiatives as permitted by the applicable provisions of the Georgia Code.

State law requires local governments that impose a Hotel-Motel Tax to comply with specific reporting, budgeting, and expenditure requirements. The City is required to submit an annual Hotel-Motel Tax Report for each fiscal year in which the tax is collected. This report must be filed within 180 days following the end of the City's fiscal year and provides documentation of the revenues collected and expenditures made in accordance with statutory requirements.

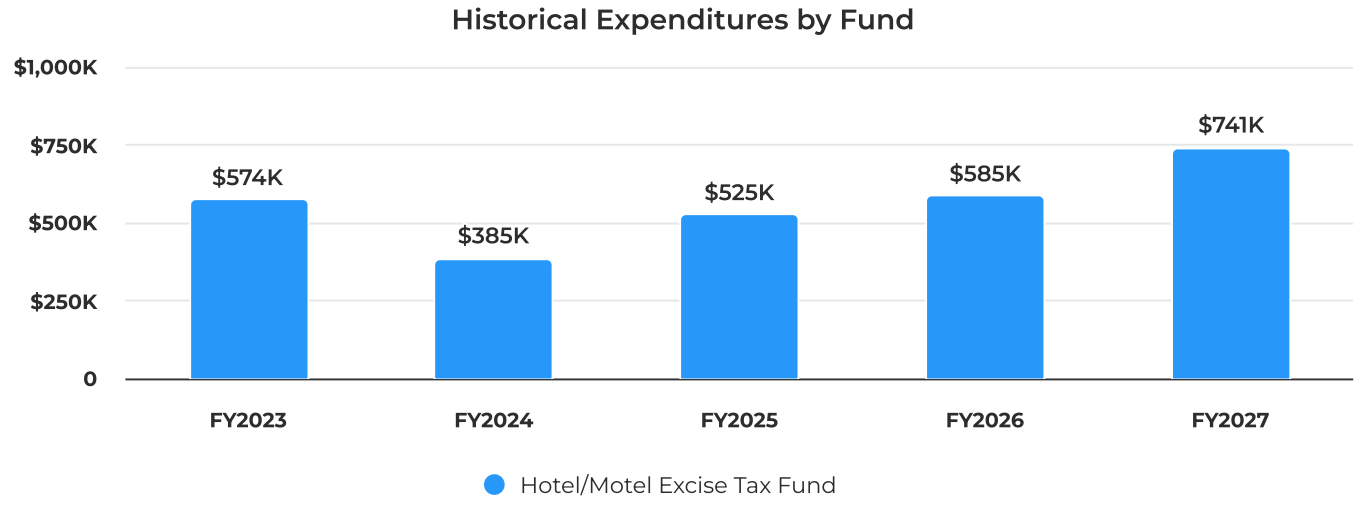
The City is also required to adopt a budget plan that identifies how Hotel-Motel Tax revenues will be allocated and ensures that expenditures comply with the authorized purposes established by state law. These funds are managed separately from other City revenues and are dedicated to eligible uses that support tourism-related activities, economic vitality, and initiatives that benefit the community.

Through responsible planning, accurate reporting, and compliance with state requirements, the City ensures that Hotel-Motel Tax revenues are administered transparently and used effectively to support the purposes for which they were collected.

Expenditure Summary



Expenditures by Fund



FY27 Expenditures by Fund



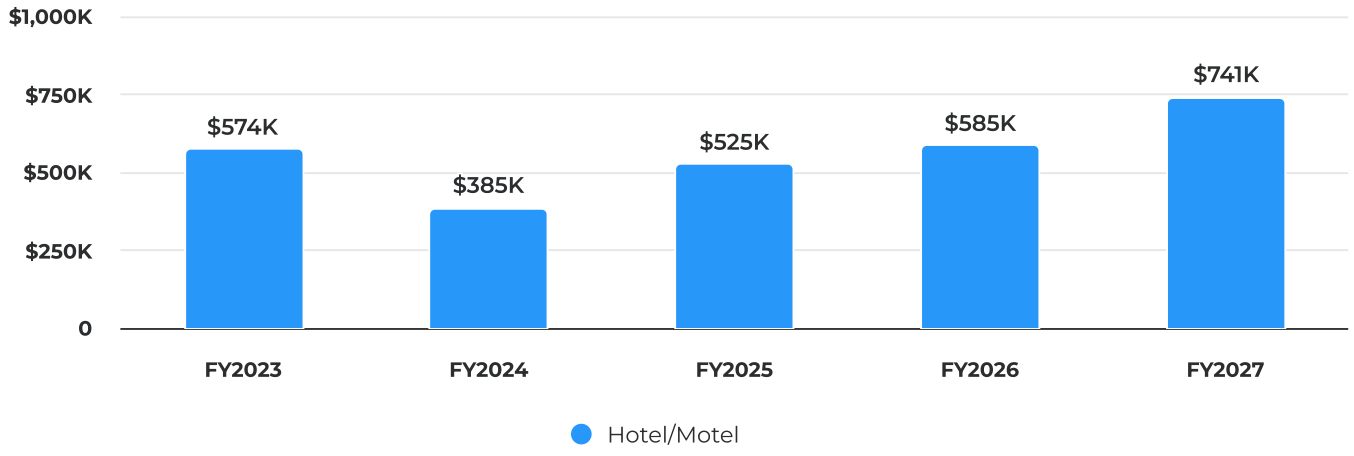
Hotel/Motel Excise Tax Fund	**$740,957**	100.00%

Expenditures by Fund

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Hotel/Motel Excise Tax Fund	$584,834.00	$740,957.00	26.70%
Total Expenditures	**$584,834.00**	**$740,957.00**	**26.70%**

Expenditures by Department

Historical Expenditures by Department



FY27 Expenditures by Department



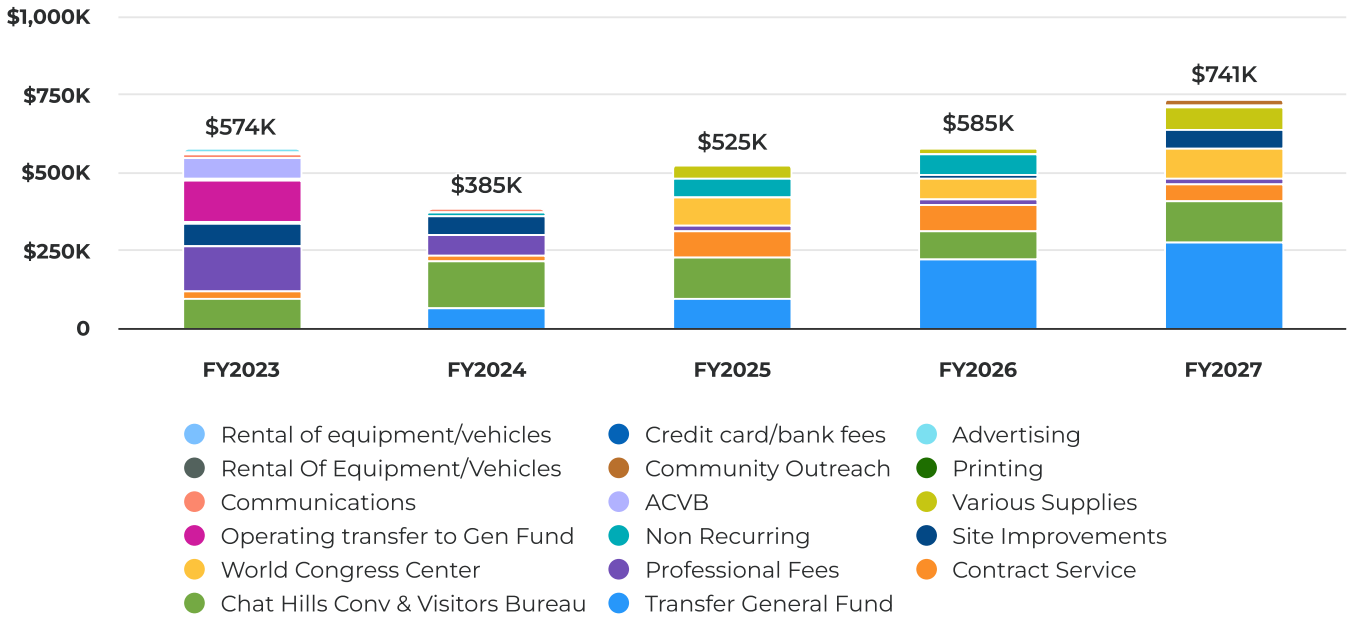
Hotel/Motel	**$740,957**	100.00%

Expenditures by Department

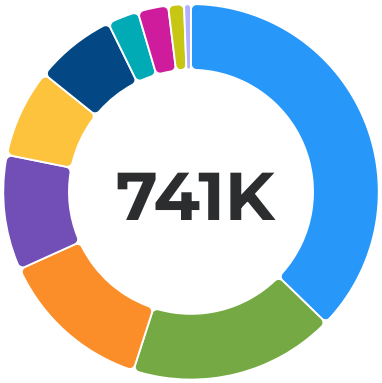
Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Hotel/Motel	$584,834.00	$740,957.00	26.70%
Total Expenditures	**$584,834.00**	**$740,957.00**	**26.70%**

Expenditures by Object

Historical Expenditures by Object



FY27 Expenditures by Object

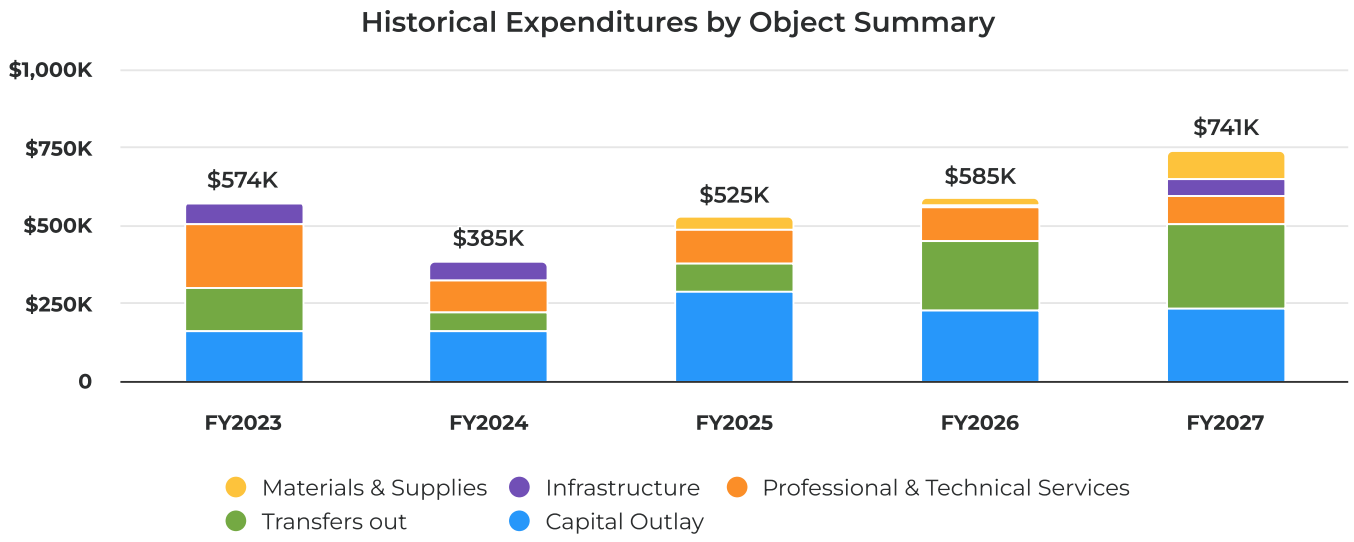


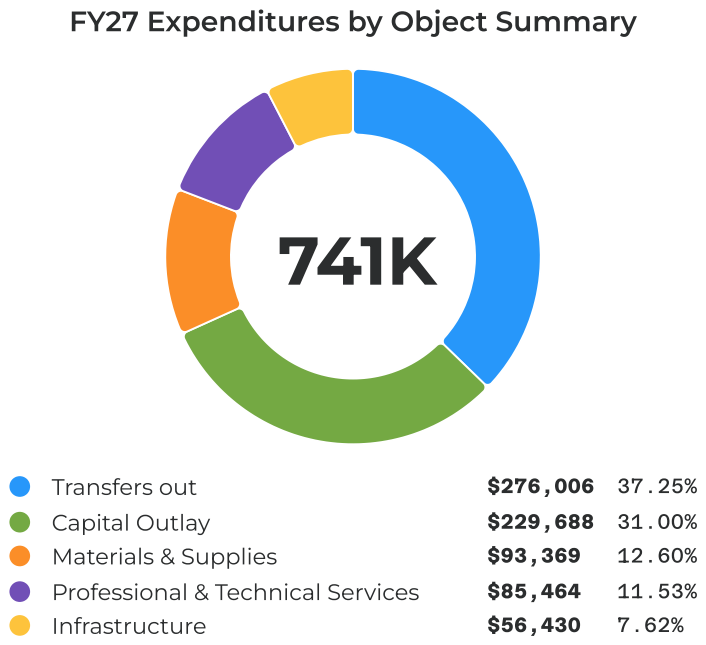
Transfer General Fund	**$276,006**	37.25%
Chat Hills Conv & Visitors Bureau	**$131,250**	17.71%
World Congress Center	**$98,438**	13.29%
Various Supplies	**$73,369**	9.90%
Site Improvements	**$56,430**	7.62%
Contract Service	**$51,625**	6.97%
Community Outreach	**$20,000**	2.70%
Professional Fees	**$19,439**	2.62%
Rental Of Equipment/Vehicles	**$10,000**	1.35%
Printing	**$4,400**	0.59%

Expenditures by Object

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Professional Fees	$16,788.00	$19,439.00	15.79%
Rental Of Equipment/Vehicles	$2,580.00	$10,000.00	287.60%
Printing	$4,400.00	$4,400.00	
Contract Service	$88,425.00	$51,625.00	-41.62%
Community Outreach		$20,000.00	
Various Supplies	$19,840.00	$73,369.00	269.80%
Site Improvements	$6,430.00	$56,430.00	777.60%
World Congress Center	$67,937.00	$98,438.00	44.90%
Chat Hills Conv & Visitors Bureau	$90,583.00	$131,250.00	44.89%
Non Recurring	$70,000.00		-100.00%
Transfer General Fund	$217,851.00	$276,006.00	26.69%
Total Expenditures	**$584,834.00**	**$740,957.00**	**26.70%**

Expenditures by Object Summary





Expenditures by Object Summary

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Professional & Technical Services	$112,193.00	$85,464.00	-23.82%
Materials & Supplies	$19,840.00	$93,369.00	370.61%
Infrastructure	$6,430.00	$56,430.00	777.60%
Capital Outlay	$228,520.00	$229,688.00	0.51%
Transfers out	$217,851.00	$276,006.00	26.69%
Total Expenditures	**$584,834.00**	**$740,957.00**	**26.70%**

Summary of Goals

The Hotel and Motel Fund supports tourism, hospitality, and visitor-related initiatives that enhance Chattahoochee Hills' economic vitality and community identity. The fund is dedicated to the responsible management and strategic investment of hotel-motel tax revenues in accordance with state requirements, with the goal of promoting tourism, attracting visitors, supporting local businesses, and strengthening the City's position as a destination for recreation, events, and cultural experiences.

Tourism Promotion and Destination Development

Support initiatives that promote Chattahoochee Hills as a destination by highlighting its natural resources, outdoor recreation opportunities, agritourism, events, cultural assets, and unique community character.

Strategic Use of Tourism Revenues

Ensure hotel-motel tax revenues are allocated and managed in compliance with applicable laws and adopted City policies while maximizing the economic and community benefits of tourism-related investments.

Economic Impact and Visitor Engagement

Encourage programs and partnerships that increase visitor activity, support local businesses, generate economic benefits, and enhance the overall visitor experience within the City.

Community Events and Tourism Initiatives

Support eligible events, programs, and activities that attract visitors, promote community awareness, and contribute to the City's tourism and economic development objectives.

Marketing and Public Awareness

Enhance awareness of Chattahoochee Hills' attractions, amenities, and experiences through coordinated marketing efforts, partnerships, and communication strategies that encourage visitation and investment.

Partnerships and Regional Collaboration

Collaborate with tourism organizations, regional partners, businesses, community groups, and other stakeholders to leverage resources and strengthen the City's tourism presence.

Financial Stewardship and Accountability

Maintain responsible oversight of hotel-motel tax revenues through accurate budgeting, financial reporting, performance monitoring, and compliance with statutory requirements governing the use of tourism funds.

Performance Measurement and Continuous Improvement

Evaluate the effectiveness of funded activities through measurable outcomes such as visitor engagement, event participation, economic impact indicators, and achievement of adopted tourism objectives.

TSPLOST

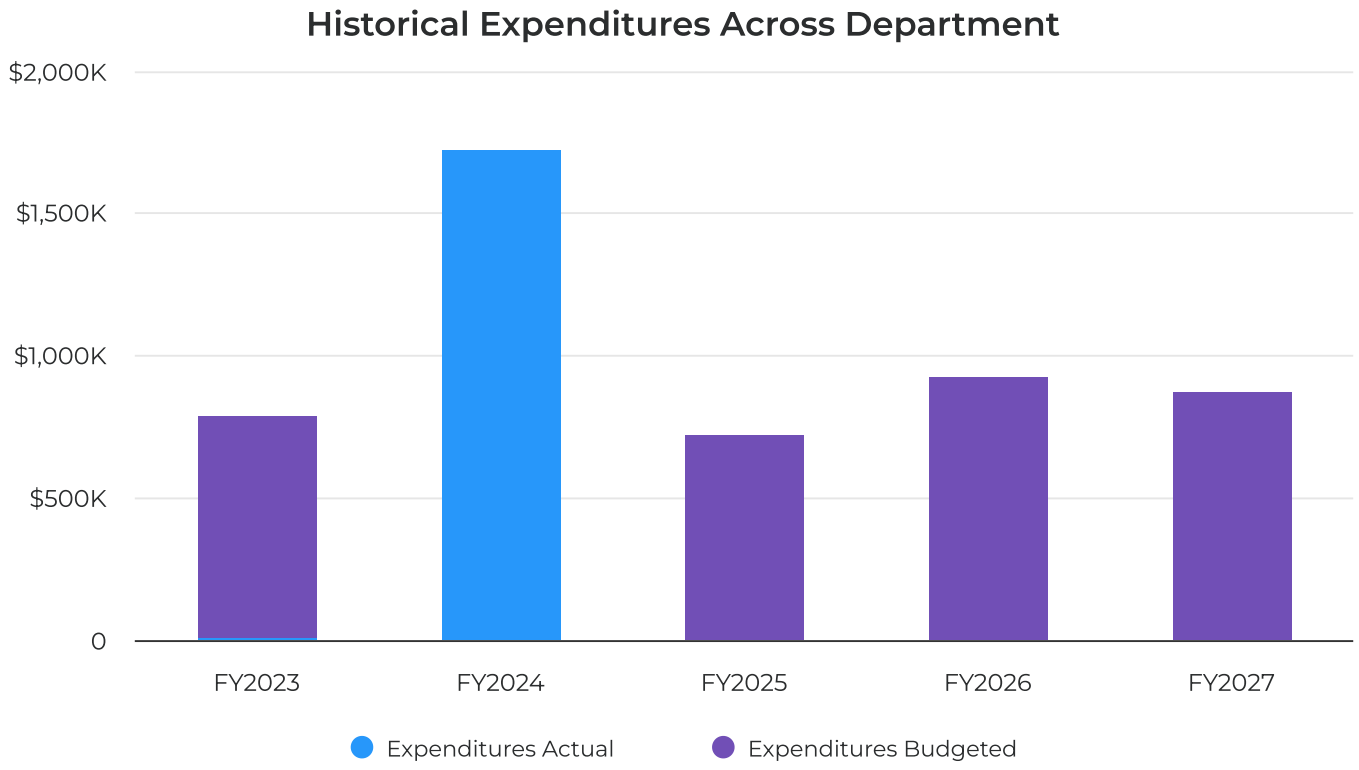


The Transportation Special Purpose Local Option Sales Tax (TSPLOST) is a voter-approved one-cent sales tax dedicated exclusively to funding transportation-related projects and improvements. Unlike general sales tax revenues, TSPLOST proceeds are restricted by state law and may only be used for eligible transportation purposes, ensuring that these funds directly support the improvement, expansion, and maintenance of the community's transportation infrastructure.

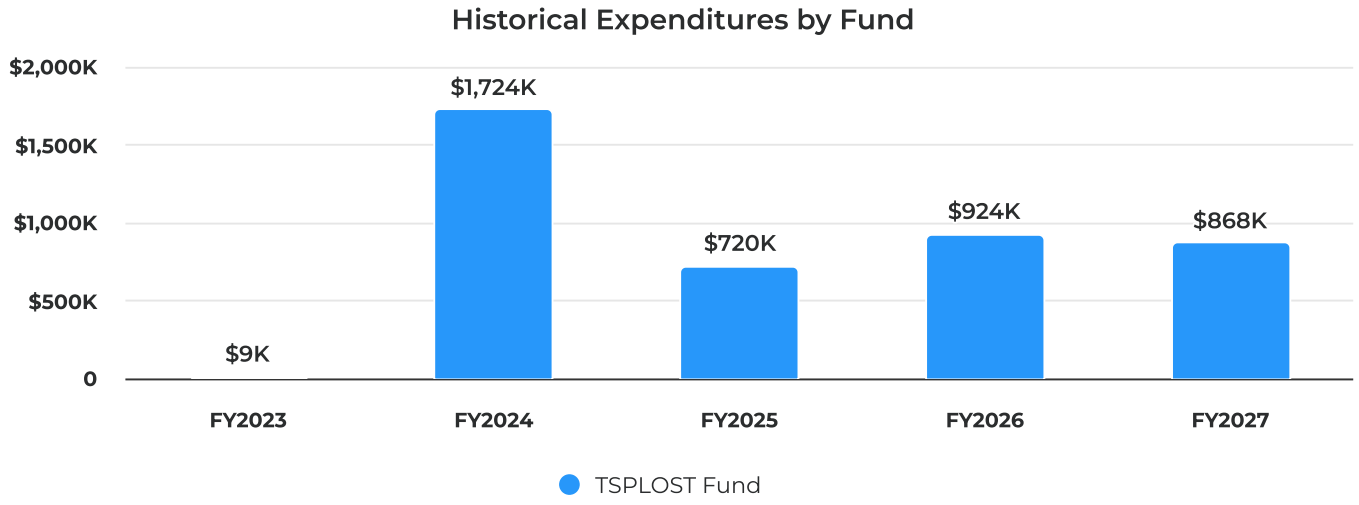
TSPLOST revenues provide the City of Chattahoochee Hills with a dedicated funding source to address transportation priorities, including roadway improvements, bridge and intersection projects, pedestrian and safety enhancements, drainage improvements associated with transportation facilities, and other eligible transportation initiatives.

By leveraging TSPLOST funding, the City is able to make strategic investments in its transportation network, improve mobility and safety, maintain existing infrastructure, and support long-term community planning goals. The use of these dedicated funds allows the City to advance critical transportation projects while reducing reliance on other revenue sources for infrastructure improvements.

Expenditure Summary



Expenditures by Fund



FY27 Expenditures by Fund



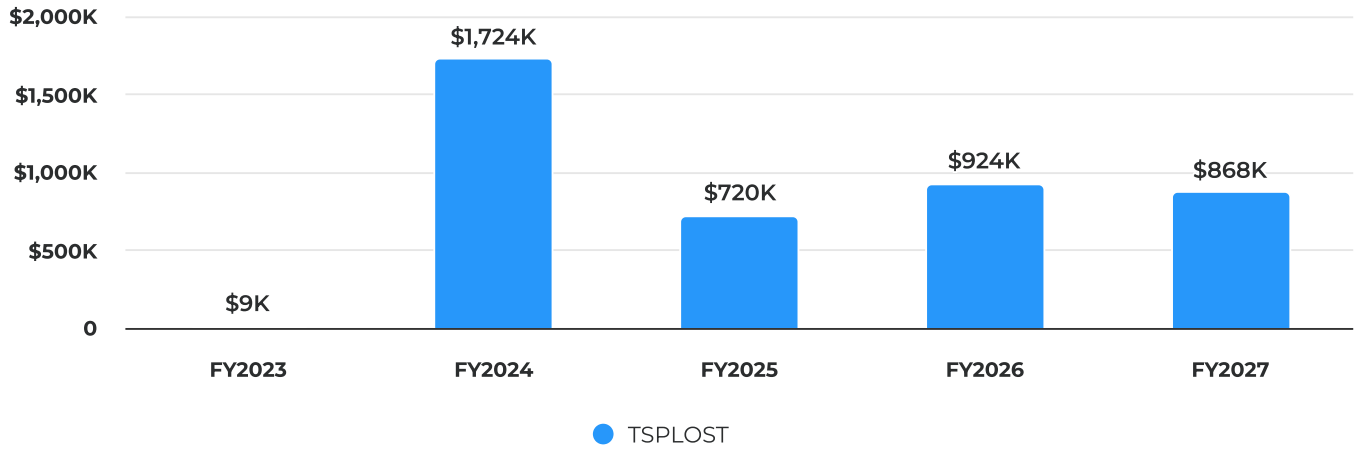
TSPLOST Fund **$868,144** 100.00%

Expenditures by Fund

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
TSPLOST Fund	$924,462.00	$868,144.00	-6.09%
Total Expenditures	**$924,462.00**	**$868,144.00**	**-6.09%**

Expenditures by Department

Historical Expenditures by Department



FY27 Expenditures by Department



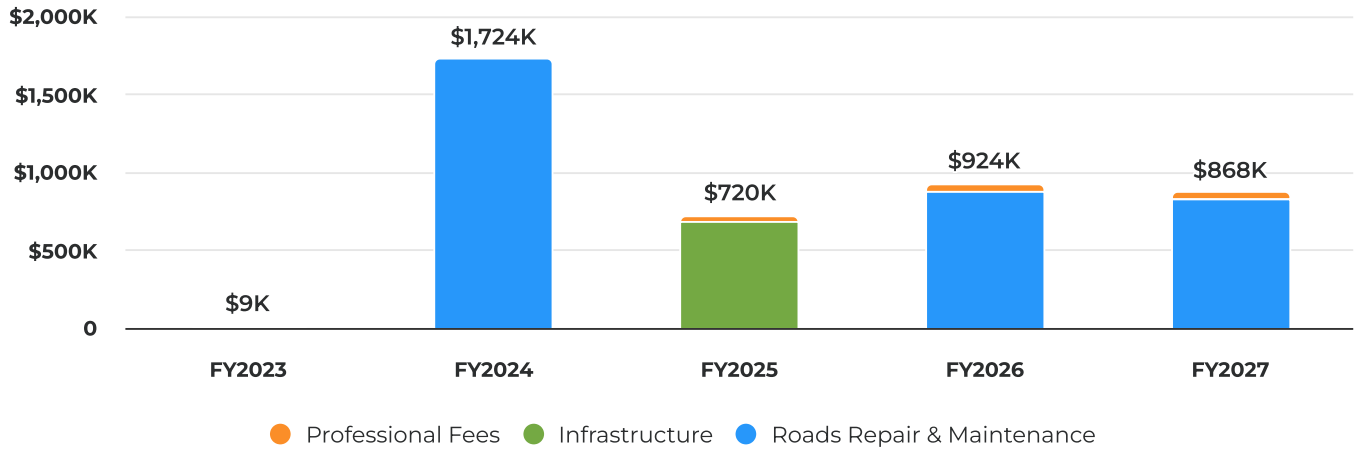
TSPLOST **$868,144** 100.00%

Expenditures by Department

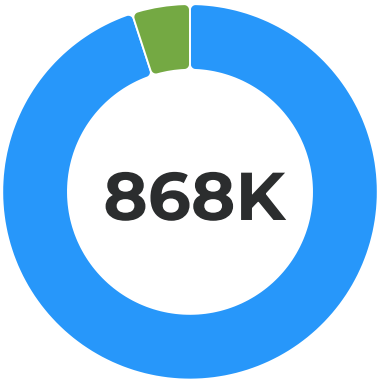
Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
TSPLOST	$924,462.00	$868,144.00	-6.09%
Total Expenditures	**$924,462.00**	**$868,144.00**	**-6.09%**

Expenditures by Object

Historical Expenditures by Object



FY27 Expenditures by Object



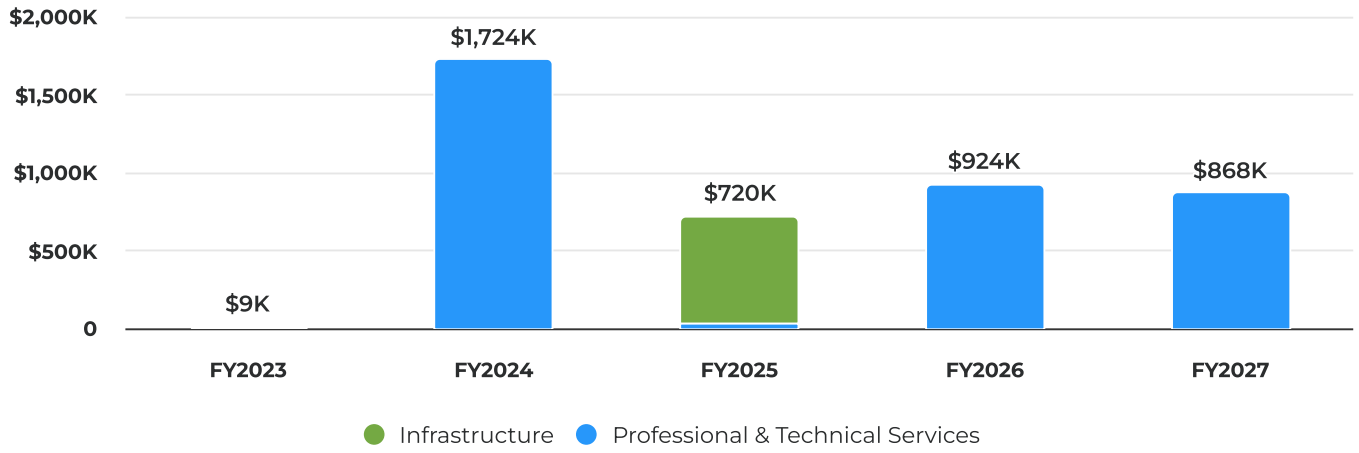
Roads Repair & Maintenance	**$824,737**	95.00%
Professional Fees	**$43,407**	5.00%

Expenditures by Object

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Professional Fees	$46,223.00	$43,407.00	-6.09%
Roads Repair & Maintenance	$878,239.00	$824,737.00	-6.09%
Total Expenditures	**$924,462.00**	**$868,144.00**	**-6.09%**

Expenditures by Object Summary

Historical Expenditures by Object Summary



FY27 Expenditures by Object Summary



Professional & Technical Services **$868,144** 100.00%

Expenditures by Object Summary

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Professional & Technical Services	$924,462.00	$868,144.00	-6.09%
Total Expenditures	**$924,462.00**	**$868,144.00**	**-6.09%**

Summary of Goals

The TSPLOST Fund provides dedicated resources for transportation-related capital improvements that enhance mobility, safety, connectivity, and infrastructure sustainability throughout Chattahoochee Hills. The fund supports voter-approved transportation priorities by investing in roadway improvements, maintenance projects, and related infrastructure while ensuring transparency, accountability, and effective stewardship of public funds.

Transportation Infrastructure Improvement

Implement priority transportation projects that improve roadway conditions, enhance mobility, increase safety, and support the long-term transportation needs of residents, businesses, and visitors.

Strategic Capital Investment

Align TSPLOST-funded projects with the City's Capital Improvement Program, Comprehensive Plan, transportation priorities, and adopted policies to maximize the impact and sustainability of transportation investments.

Roadway Maintenance and Preservation

Prioritize preventative maintenance, rehabilitation, and preservation of transportation assets to extend infrastructure life, reduce long-term costs, and maintain a safe and reliable transportation network.

Public Safety and Mobility Enhancement

Improve transportation safety through projects that address roadway deficiencies, drainage concerns, traffic operations, pedestrian and bicycle connectivity, and other mobility-related needs.

Project Management and Delivery

Manage transportation projects efficiently by establishing clear scopes, timelines, budgets, and performance expectations while ensuring projects are completed in accordance with applicable standards and funding requirements.

Financial Stewardship and Accountability

Maintain responsible oversight of TSPLOST revenues through accurate budgeting, expenditure monitoring, transparent reporting, and compliance with state and local requirements governing the use of special purpose local option sales tax revenues.

Regional Coordination and Partnerships

Coordinate with regional transportation agencies, neighboring jurisdictions, state agencies, and community partners to leverage resources, improve connectivity, and advance shared transportation objectives.

Rural Transportation and Community Character

Support transportation improvements that address the unique needs of Chattahoochee Hills while preserving the City's rural character, protecting natural resources, and promoting context-sensitive infrastructure solutions.

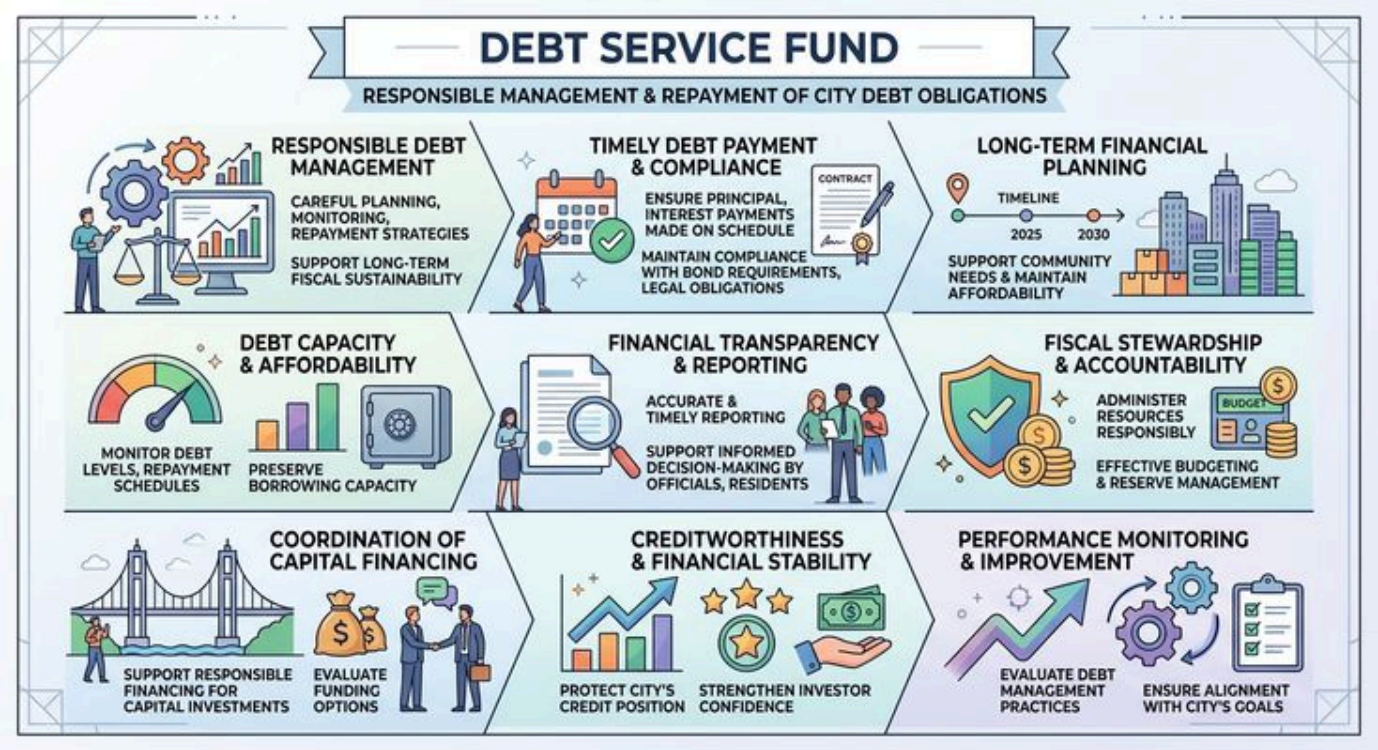
Performance Measurement and Transparency

Monitor and communicate progress on TSPLOST-funded initiatives through project status updates, financial reporting, performance indicators, and public engagement to demonstrate accountability to residents and stakeholders.

Long-Term Infrastructure Planning

Use TSPLOST resources as part of a comprehensive, long-range approach to transportation planning that balances current needs with future growth, infrastructure resilience, and fiscal sustainability.

Debt Service



The City of Chattahoochee Hills is committed to maintaining a strong financial position through responsible debt management practices that balance the need for strategic capital investment with the preservation of long-term fiscal sustainability. The City utilizes long-term debt as a financing tool for significant capital improvements and infrastructure investments when appropriate, while ensuring that sufficient resources are available to meet repayment obligations.

The City's debt management strategy is designed to support the timely delivery of essential capital projects, maintain financial flexibility, and preserve the City's ability to respond to changing community needs. While investment in infrastructure is essential to accommodate growth and enhance public services, the City recognizes that excessive debt obligations may limit future budget flexibility and impact the ability to fund ongoing operational priorities.

Issuing debt represents a commitment of future revenues and requires careful consideration of the City's current and projected financial condition. The City evaluates debt issuance decisions based on affordability, repayment capacity, projected revenue growth, service needs, and the long-term impact on taxpayers. By adhering to prudent debt management policies, the City ensures that borrowing decisions are made strategically and responsibly.

Credit Rating and Financial Strength

The City recognizes the importance of maintaining a strong credit profile and sound financial administration. Credit ratings provide an independent assessment of the City's ability and willingness to meet debt obligations in a timely manner. These ratings influence investor confidence and can directly affect the interest rates and overall cost of borrowing.

Maintaining strong financial policies, responsible budgeting practices, adequate reserves, and disciplined debt management are important factors considered by credit rating agencies when evaluating municipal issuers. Effective financial management practices strengthen the City's credit position and may contribute to lower borrowing costs, allowing the City to maximize the value of public investments.

Legal Debt Limit

The City of Chattahoochee Hills operates within the constitutional debt limitations established by the State of Georgia. Under Article IX, Section V, Paragraph I of the Georgia Constitution, the maximum amount of general obligation tax-supported debt that may be issued by a municipality is limited to 10 percent of the assessed value of taxable property within the jurisdiction.

Beginning in Fiscal Year 2025, the City's legal debt margin is $43,503,821 based on the 2025 tax digest. The legal debt margin represents the remaining capacity available for the issuance of general obligation bonds and serves as an important measure of the City's ability to access external financing resources while remaining within statutory limits.

General Obligation Bonds

General obligation (G.O.) bonds are long-term debt instruments issued by the City and secured by the full faith and credit of the government. Repayment of these bonds is supported by the City's pledge to use legally available resources, including property tax revenues, to meet principal and interest obligations.

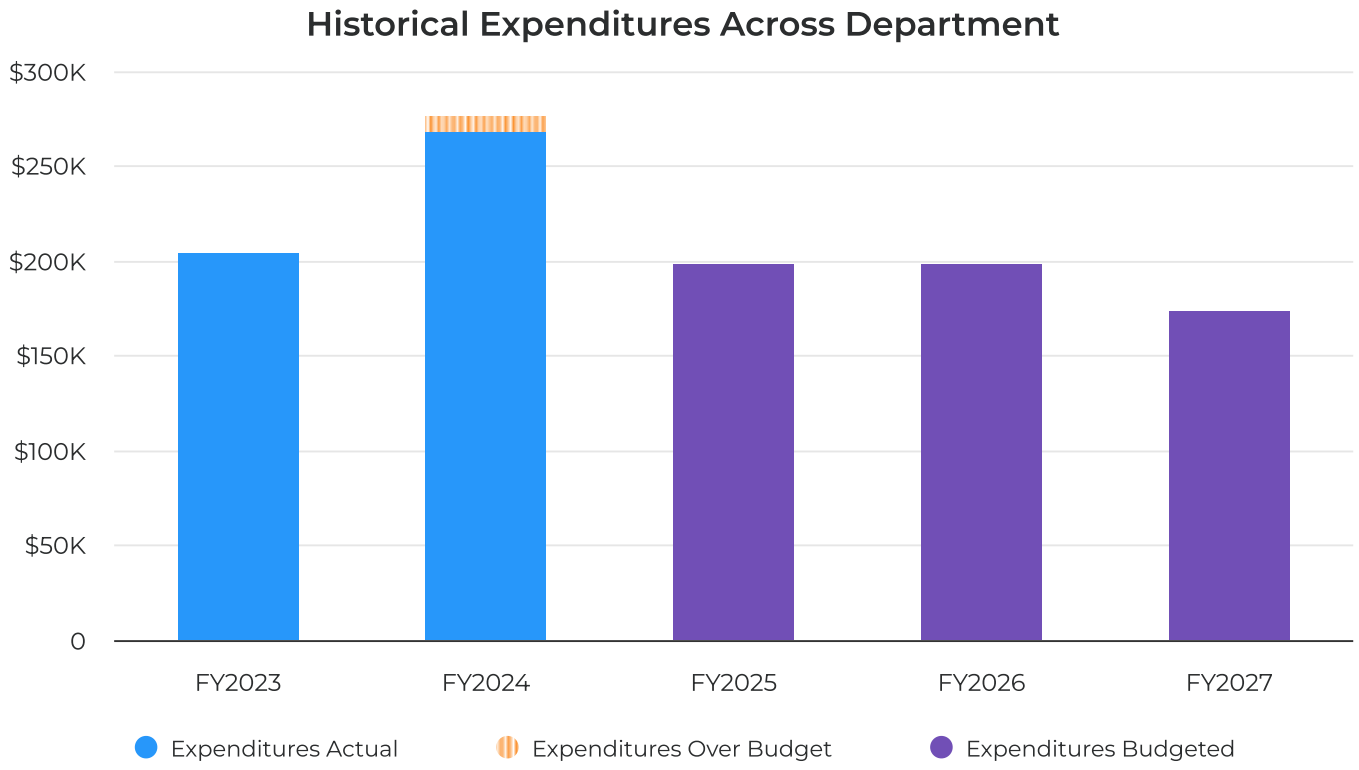
The issuance of general obligation bonds requires voter approval through a referendum. When approved, voters authorize the City to levy sufficient property taxes, if necessary, to repay the bonds and associated interest costs over the life of the debt. Because G.O. bonds create a long-term financial commitment, the City carefully evaluates the necessity, affordability, and community benefits of proposed debt-financed projects.

Debt Financing Considerations

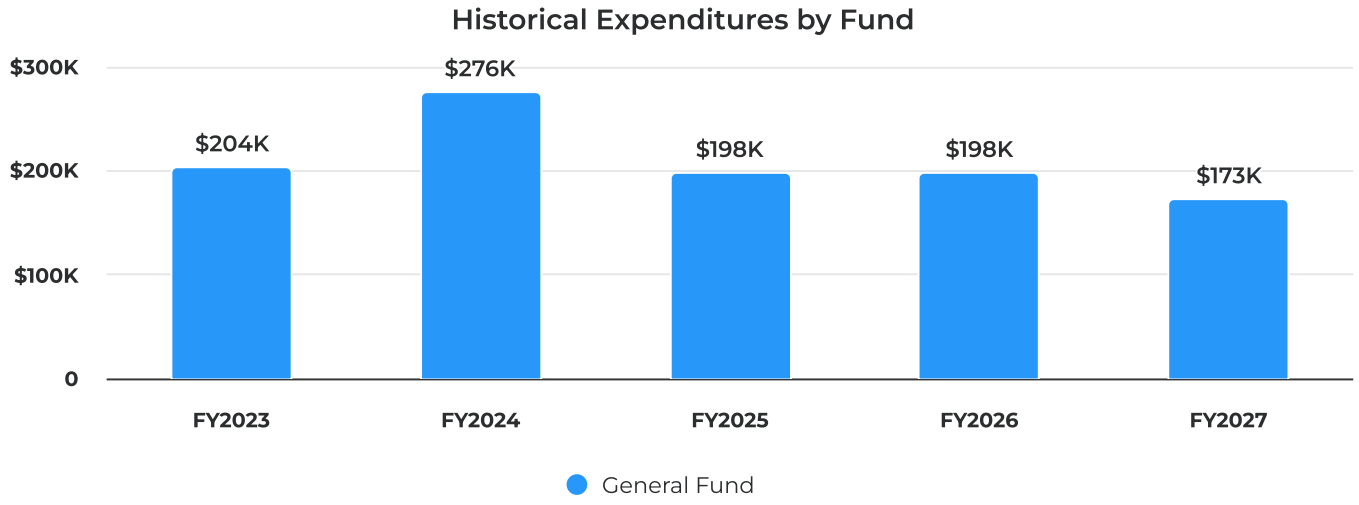
The City evaluates financing alternatives when determining the most appropriate method for funding capital improvements. Decisions between pay-as-you-go financing and debt financing consider factors such as project urgency, available cash resources, interest costs, intergenerational equity, financial capacity, and the impact on future budgets.

Through disciplined debt management practices, the City strives to balance investment in critical infrastructure with responsible financial planning. These practices support continued economic vitality, protect the City's financial flexibility, and ensure that future generations benefit from sustainable and well-planned capital investments.

Expenditure Summary



Expenditures by Fund



FY27 Expenditures by Fund



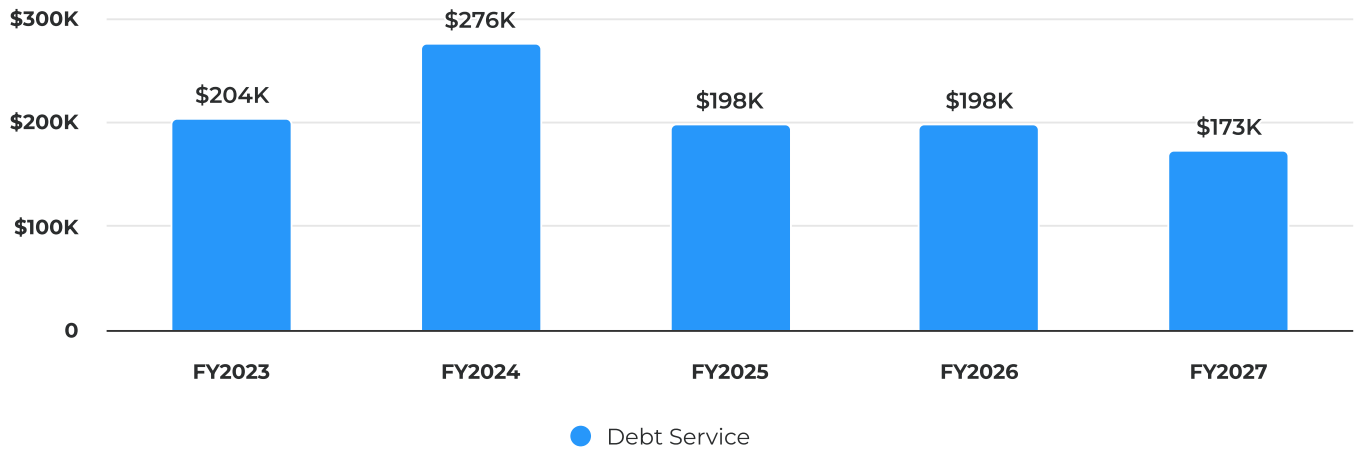
General Fund	**$173,333**	100.00%

Expenditures by Fund

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
General Fund	$198,127.00	$173,333.00	-12.51%
Total Expenditures	**$198,127.00**	**$173,333.00**	**-12.51%**

Expenditures by Department

Historical Expenditures by Department



FY27 Expenditures by Department



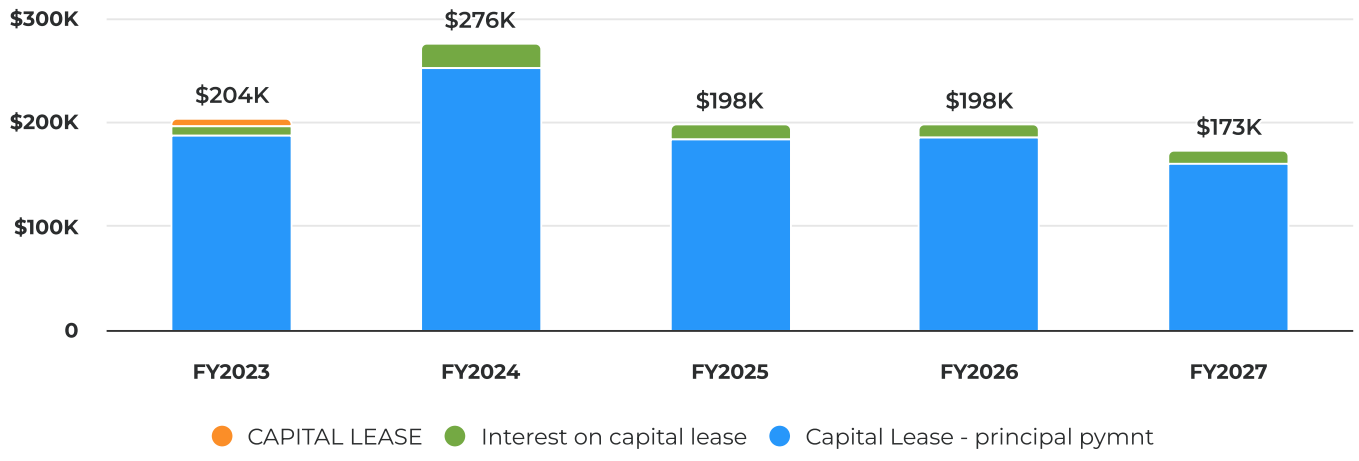
Debt Service **$173,333** 100.00%

Expenditures by Department

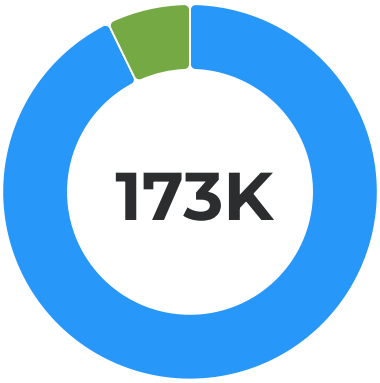
Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Debt Service	$198,127.00	$173,333.00	-12.51%
Total Expenditures	**$198,127.00**	**$173,333.00**	**-12.51%**

Expenditures by Object

Historical Expenditures by Object



FY27 Expenditures by Object



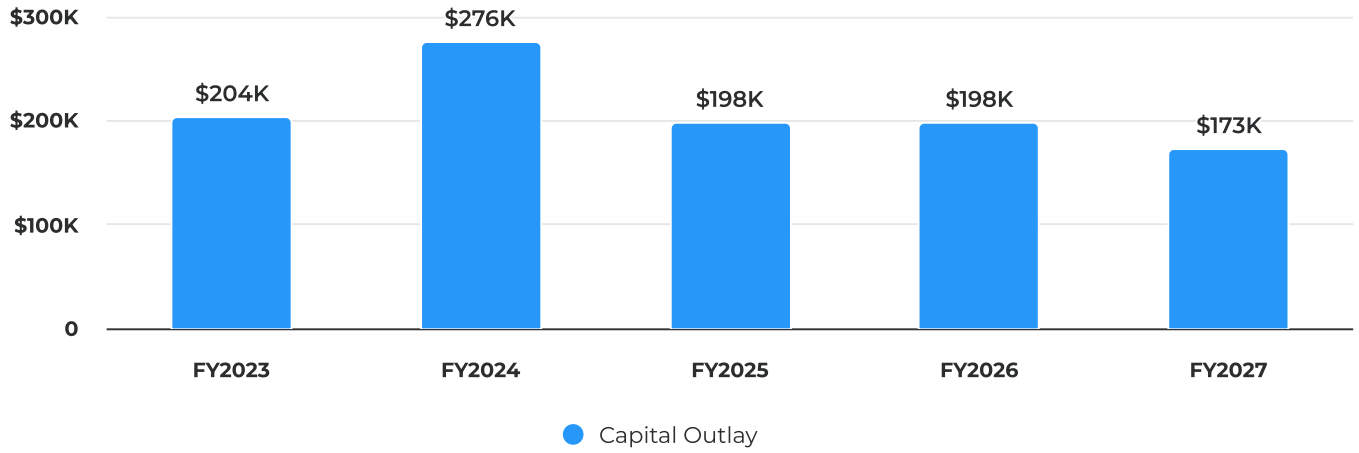
Capital Lease - principal pymnt	$160,841	92.79%
Interest on capital lease	$12,492	7.21%

Expenditures by Object

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Capital Lease - principal pymnt	$186,025.00	$160,841.00	-13.54%
Interest on capital lease	$12,102.00	$12,492.00	3.22%
Total Expenditures	**$198,127.00**	**$173,333.00**	**-12.51%**

Expenditures by Object Summary

Historical Expenditures by Object Summary



FY27 Expenditures by Object Summary



Capital Outlay **$173,333** 100.00%

Expenditures by Object Summary

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Capital Outlay	$198,127.00	$173,333.00	-12.51%
Total Expenditures	**$198,127.00**	**$173,333.00**	**-12.51%**

Summary of Goals

The Debt Service Fund supports the responsible management and repayment of the City's outstanding debt obligations in accordance with adopted financial policies, bond covenants, and applicable legal requirements. The fund ensures timely payment of principal and interest obligations while maintaining the City's long-term financial stability and preserving its capacity to invest in essential services and capital improvements.

Responsible Debt Management

Manage the City's debt obligations through careful planning, monitoring, and repayment strategies that support long-term fiscal sustainability and maintain the City's financial strength.

Timely Debt Payment and Compliance

Ensure all principal, interest, and related debt service payments are made accurately and on schedule while maintaining compliance with bond requirements, legal obligations, and applicable accounting standards.

Long-Term Financial Planning

Integrate debt management with the City's long-range financial planning, Capital Improvement Program, and strategic priorities to ensure borrowing decisions support community needs and maintain affordability.

Debt Capacity and Affordability Management

Monitor debt levels, repayment schedules, and financial indicators to preserve the City's borrowing capacity and ensure debt obligations remain manageable within available resources.

Financial Transparency and Reporting

Provide accurate and timely reporting of debt obligations, fund activity, and repayment schedules to support informed decision-making by elected officials, staff, residents, and stakeholders.

Fiscal Stewardship and Accountability

Administer debt service resources responsibly through effective budgeting, expenditure monitoring, reserve management, and adherence to adopted financial policies and best practices.

Coordination of Capital Financing

Support responsible financing strategies for major capital investments by evaluating funding options, coordinating with financial advisors and other partners, and ensuring debt issuance decisions align with the City's financial objectives.

Creditworthiness and Financial Stability

Promote sound financial practices that protect the City's credit position, strengthen investor confidence, and support continued access to favorable financing opportunities when needed.

Performance Monitoring and Continuous Improvement

Evaluate debt management practices through financial analysis, policy review, and ongoing monitoring of debt-related performance measures to ensure continued alignment with the City's strategic goals.

Funding Sources Overview

The City of Chattahoochee Hills funds municipal operations and capital improvements through a diversified portfolio of revenue sources that provide financial stability while supporting the City's strategic priorities and long-term sustainability. The FY2027 Budget is designed to align available resources with community needs, maintain essential public services, preserve public infrastructure, and ensure responsible stewardship of taxpayer dollars.

The City's primary funding sources include property taxes, Local Option Sales Tax (LOST), Transportation Special Purpose Local Option Sales Tax (TSPLOST), franchise fees, business and occupational taxes, licenses and permits, intergovernmental revenues, service charges, fines and forfeitures, grants, and investment earnings. Each revenue source is governed by applicable federal, state, and local laws and is allocated in accordance with legal restrictions and the City's adopted financial policies.

Property taxes remain one of the City's most stable and predictable revenue sources, providing funding for core governmental services such as public safety, administration, public works, parks, and community development. Sales tax revenues, including LOST, and TSPLOST distributions, provide additional financial capacity to support municipal operations, capital improvements, transportation infrastructure, and other voter-authorized initiatives while helping diversify the City's revenue base.

Intergovernmental revenues, including federal and state grants, provide financial assistance for specific programs, public safety initiatives, infrastructure improvements, and capital projects. Charges for services, permits, licenses, and inspection fees help recover a portion of the costs associated with providing regulatory, administrative, and development-related services. Franchise fees, court revenues, and other miscellaneous revenues further contribute to the City's overall financial resources and operational capacity.

The City continually monitors economic conditions, legislative changes, development activity, and other factors that may influence revenue performance. Revenue projections are developed using historical trends, current economic indicators, development forecasts, and conservative budgeting practices to promote financial stability and reduce the risk of revenue shortfalls.

Consistent with the City's financial policies, one-time or nonrecurring revenues are generally prioritized for capital improvements, equipment replacement, debt reduction, or other nonrecurring expenditures rather than ongoing operating costs. This approach strengthens long-term financial sustainability while preserving flexibility to address future community needs.

The City's funding strategy emphasizes diversification, fiscal responsibility, and long-term planning. By maintaining a balanced mix of revenue sources and adhering to sound financial management practices, Chattahoochee Hills is able to provide high-quality municipal services, invest in critical infrastructure, and preserve the unique character and quality of life that define the community.

Capital Improvement Plan

Capital Budgeting Process

Basis for Capital Revenue and Expenditures Estimates

Capital Improvement Project Ranking and Prioritization Process

Definitions and Criteria for Capital Projects

Purpose of the Capital Improvement Program

The City of Chattahoochee Hills is committed to responsible financial stewardship, strategic planning, and the long-term preservation of public infrastructure. The Capital Improvement Program (CIP) is a key component of the City's financial management strategy and serves as a comprehensive planning tool that identifies, prioritizes, and finances major capital investments over a five-year planning horizon. The CIP complements the annual operating budget by ensuring that infrastructure and facility needs are evaluated within the context of the City's long-term financial capacity and strategic objectives.

Capital improvements are investments in public assets that typically have a useful life of more than one year and exceed the City's capitalization threshold. These projects include transportation infrastructure, public safety facilities and equipment, parks and recreational amenities, stormwater improvements, technology systems, municipal buildings, fleet replacements, and other public assets that support the delivery of municipal services.

The FY2027 Capital Improvement Program provides a structured framework for evaluating capital needs based on community priorities, asset condition, public safety, regulatory requirements, operational efficiency, and available financial resources. Through this process, the City seeks to preserve existing infrastructure while making strategic investments that enhance service delivery, promote economic development, and improve the quality of life for residents and visitors.

The Capital Improvement Program is closely integrated with the City's annual operating budget and five-year financial forecast. Revenue projections, operating expenditures, debt obligations, and projected fund balances are evaluated to ensure that proposed capital investments remain financially sustainable. By coordinating capital planning with long-range financial forecasting, the City can identify funding strategies that minimize financial risk while maintaining adequate reserve levels and preserving fiscal flexibility.

The FY2027 CIP emphasizes a balanced approach to infrastructure investment by prioritizing the maintenance and replacement of existing assets before expanding municipal facilities or services. This approach extends the useful life of public assets, reduces long-term maintenance costs, and promotes efficient use of taxpayer resources.

Projects included in the Capital Improvement Program are evaluated using objective criteria that may include:

- Public health and safety
- Compliance with federal, state, and local regulations
- Protection and preservation of existing infrastructure
- Alignment with the City's strategic priorities and Comprehensive Plan
- Operational efficiency and service improvements
- Economic development opportunities
- Environmental sustainability and resilience
- Availability of external funding sources such as grants and transportation special purpose local option sales tax (TSPLOST) revenues

Funding for the Capital Improvement Program is expected to be derived from a combination of General Fund transfers, TSPLOST proceeds, grants, development-related revenues, intergovernmental funding, lease-purchase financing when appropriate, and other legally available funding sources. The City strives to maximize the use of one-time revenues and external funding opportunities before considering long-term debt financing.

Consistent with sound financial management practices, the City seeks to finance routine equipment replacements and smaller capital projects on a pay-as-you-go basis while reserving debt financing for major infrastructure projects that provide long-term public benefits. This financing strategy helps maintain structural budget balance, preserve

financial flexibility, and ensure that the costs of long-lived assets are shared equitably among current and future beneficiaries.

The Capital Improvement Program is updated annually as part of the budget development process. Each year's review considers changing community priorities, project completion schedules, revised cost estimates, emerging infrastructure needs, available funding sources, and the City's overall financial condition. This annual review allows the City to respond to changing circumstances while maintaining a disciplined, transparent, and financially sustainable approach to capital planning.

The City of Chattahoochee Hills recognizes that thoughtful investment in public infrastructure is essential to maintaining a safe, resilient, and economically vibrant community. The FY2027 Capital Improvement Program demonstrates the City's ongoing commitment to preserving public assets, supporting sustainable growth, enhancing municipal services, and protecting the long-term financial interests of its residents. Through disciplined planning and prudent financial management, the City will continue to invest strategically in infrastructure that supports its unique rural character while meeting the evolving needs of the community.

Capital Improvement Multi-Year Plan

Proposed FY2027–FY2031 Capital Improvement Plan

Project	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Road Resurfacing Program	$500,000	$600,000	$650,000	$700,000	$750,000	$3,200,000
Drainage & Stormwater Improvements	200,000	250,000	250,000	300,000	300,000	1,300,000
Public Safety Vehicles	250,000	300,000	300,000	350,000	350,000	1,550,000
Police Technology & Communications	100,000	50,000	50,000	75,000	50,000	325,000
Fire Department Equipment	150,000	200,000	200,000	250,000	250,000	1,050,000
Parks & Trail Improvements	250,000	300,000	350,000	350,000	400,000	1,650,000
City Hall & Facility Improvements	150,000	150,000	200,000	200,000	250,000	950,000
Fleet Replacement Reserve	100,000	125,000	150,000	175,000	200,000	750,000
GIS/IT Infrastructure	75,000	50,000	75,000	75,000	100,000	375,000
Capital Equipment Reserve	100,000	100,000	100,000	125,000	125,000	550,000

Total Capital Program

Year	Capital Budget
FY2027	$1,875,000
FY2028	$2,125,000
FY2029	$2,325,000
FY2030	$2,600,000
FY2031	$2,775,000

Proposed Funding Sources

Source	Percent
General Fund Transfer	25%
TSPLOST	40%
Grants	15%
Lease Purchase/Debt	10%

Source	Percent
Contributions & Fees	5%
Asset Sales	5%

Capital Priorities

Transportation

- Annual pavement preservation
- Shoulder stabilization
- Intersection improvements
- Bridge maintenance

Public Safety

- Police vehicle replacement
- Fire apparatus replacement planning
- Body cameras
- Radio upgrades
- Emergency communications

Parks & Recreation

- New RiverLands Park improvements
- Trail connections
- Park Security

Public Works

- Stormwater system upgrades
- Culvert replacement
- Road maintenance equipment
- Fleet replacements

Facilities

- HVAC replacements
- Roof replacement
- Energy efficiency projects
- Security upgrades
- Building maintenance

Technology

- Cybersecurity improvements
- GIS enhancements
- Network upgrades
- Server replacement
- Cloud migration

Debt Management Strategy

- Use the declining debt service capacity to finance major capital needs.
- Keep annual debt service below approximately **8–10% of General Fund revenues**.
- Prioritize "pay-as-you-go" funding for routine replacements while reserving debt financing for long-lived assets such as roads, facilities, and major public safety equipment.

Relationship to the Operating Budget

The projected operating surpluses indicate capacity to support recurring capital transfers

Fiscal Year	Operating Surplus	Suggested Capital Transfer
FY2027	$625,543	$300,000
FY2028	$544,754	$325,000
FY2029	$436,854	$350,000
FY2030	$226,335	$250,000

The remaining capital funding would come from SPLOST, grants, impact fees, and other dedicated sources.

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

Capital Improvement Spending

Since 2018, the City has continued implementing a long-term capital investment strategy focused on preserving transportation infrastructure, replacing aging equipment, improving public facilities, and investing in community assets. Many of these projects have been funded through Transportation Special Purpose Local Option Sales Tax (TSPLOST), Special Purpose Local Option Sales Tax (SPLOST), grants, and other dedicated funding sources.

These investments support the City's Strategic Plan by improving public safety, mobility, operational efficiency, and quality of life while preserving the City's rural character.

Capital Investment Summary

During the reporting period, the City invested approximately **$9.87 million** in capital improvements throughout the community.

Major investment categories included:

Road resurfacing and rehabilitation

Bridge and roadway safety improvements

Transportation infrastructure

Public safety equipment

Public works equipment

Parks and recreation improvements

Facility improvements

Citywide infrastructure projects

These projects were funded through a combination of TSPLOST, SPLOST, grants, General Fund appropriations, and other capital funding sources.

Geographic Distribution of Investments

Capital improvements have been distributed throughout the City to address infrastructure needs in every Council district while also funding projects that benefit the community as a whole.

Council District

Capital Investment

District 1

Approximately $1.27 million

District 2

Approximately $162 thousand

District 3

Approximately $3.07 million

District 4

Approximately $818 thousand

District 5

Approximately $2.59 million

Citywide Projects

Approximately $1.96 million

Total

Approximately $9.87 million

The distribution reflects project location, transportation priorities, infrastructure conditions, available grant funding, and voter-approved sales tax programs.

Transportation Accomplishments

Transportation projects represent the largest portion of the City's capital program and include numerous roadway resurfacing and preservation projects completed through TSPLOST funding.

Examples include improvements to:

Rico Road

Atlanta Newnan Road

Wilkerson Mill Road

Cochran Mill Road

Hutcheson Ferry Road

Camp Redwine Road

South Fulton Parkway corridor

Traffic calming improvements

These projects preserve existing infrastructure while extending pavement life and improving roadway safety.

Financial Stewardship

The City's capital program has emphasized:

Leveraging voter-approved sales tax revenues

Maximizing grant opportunities

Maintaining existing infrastructure before replacement becomes necessary

Investing in long-term assets that reduce future maintenance costs

Equitably distributing investments throughout the community

Dedicated capital revenues totaling approximately **$6.65 million** have supported many of these improvements while minimizing the impact on the General Fund.

Looking Ahead

The City will continue implementing its multi-year Capital Improvement Program by prioritizing projects based on infrastructure condition, public safety, operational needs, available funding, and consistency with the City's Comprehensive Plan and Strategic Plan.

Future capital investments will continue emphasizing roadway preservation, public safety, equipment replacement, parks, and facility improvements while seeking additional grant funding whenever possible.

	Year	District 1	District 2	District 3	District 4	District 5	Citiwide	Row Totals
Road Projects								
TSPLOST (Rico Rd - Camp Redwine to SFP)	2018	$ -	$ -	$ 1,315,188	$ -	$ -	$ -	$ 1,315,188
TSPLOST (Atl Newnan HFR to Cnty Line)	2019	$ -	$ -	$ -	$ 626,947	$ -	$ -	$ 626,947
TSPLOST (Wilkerson Mill Rd)	2019	$ 549,699	$ -	$ -	$ -	$ -	$ -	$ 549,699
TSPLOST (Rico Rd - SFP to HFR Deep Patching)	2019	$ -	$ -	$ 268,520	$ -	$ -	$ -	$ 268,520
TSPLOST (Cochan Mill Rd - Wilkerson to HFR)	2019	$ -	$ -	$ 29,880	$ -	$ -	$ -	$ 29,880
TSPLOST (HFR - Atl Newnan to Cochran Mill Rd)	2019	$ -	$ -	$ -	$ -	$ 19,920	$ -	$ 19,920
TSPLOST (Crack sealing HFR from Selborne to CMR)	2021	$ -	$ -	$ -	$ -	$ 275,893	$ -	$ 275,893
TSPLOST (Crack sealing Camp Redwine from SFP to Rivertown) to CMR)	2021	$ -	$ -	$ 122,291	$ -	$ -	$ -	$ 122,291
TSPLOST (SFP from Camp Redwine to Bridge)	2021	$ -	$ -	$ 434,392	$ -	$ -	$ -	$ 434,392
TSPLOST (CMR)	2021	$ -	$ -	$ 346,682	$ -	$ -	$ -	$ 346,682
Atlanta Newnan Speed Hump	2021	$ -	$ -	$ -	$ 12,350	$ -	$ -	$ 12,350
2023 TSPLOST	2024	$ -	$ -	$ -	$ -	$ 1,213,788	$ -	$ 1,213,788
2023 TSPLOST II	2024	$ -	$ -	$ -	$ 179,180	$ -	$ -	$ 179,180
Roadway Striping (Hutcheson Ferry)	2024	$ -	$ -	$ -	$ -	$ 51,600	$ -	$ 51,600
City Hall Parking Lot	2025	$ -	$ -	$ -	$ -	$ -	$ 186,458	$ 186,458
Sardis Road	2025	$ -	$ -	$ -	$ -	$ 457,927	$ -	$ 457,927
Watkins Road	2025	$ -	$ -	$ -	$ -	$ 475,766	$ -	$ 475,766
Crossroads Subdivision	2025	$ 700,845	$ -	$ -	$ -	$ -	$ -	$ 700,845
Subtotal:		**$ 1,250,544**	**$ -**	**$ 2,516,952**	**$ 818,477**	**$ 2,494,893**	**$ 186,458**	**$ 7,267,323**
Gravel Road Maint								
	2020	$ 3,344	$ 3,735	$ 67,261	$ -	$ -	$ 8,583	$ 82,924
	2021	$ -	$ 8,014	$ 50,477	$ -	$ 2,038	$ 9,931	$ 70,460
	2022	$ -	$ 8,670	$ 97,223	$ -	$ 17,865	$ -	$ 123,758
	2023	$ 12,955	$ -	$ 129,171	$ -	$ 5,456	$ 7,019	$ 154,601
	2024		$ 1,053	$ 44,252	$ -	$ -	$ 19,871	$ 65,175
	2025	$ -	$ 8,975	$ 55,112	$ -	$ 15,372	$ -	$ 79,459
	2026			$ 48,434		$ 8,581	$ 35,936	$ 92,951
Subtotal:		**$ 16,299**	**$ 30,446**	**$ 491,931**	**$ -**	**$ 49,312**	**$ 81,340**	**$ 669,329**
Capital Improvement Projects								
City Hall Carpeting	2022	$ -	$ -	$ -	$ -	$ -	$ 7,872	$ 7,872
Public Works Building	2024	$ -	$ -	$ -	$ -	$ -	$ 503,688	$ 503,688
Council AV System	2023	$ -	$ -	$ -	$ -	$ -	$ 48,423	$ 48,423
Ranger Station	2022	$ -	$ -	$ -	$ -	$ -	$ 13,128	$ 13,128
Station 51 Restroom Renovations	2024	$ -	$ -	$ -	$ -	$ -	$ 56,000	$ 56,000
John Deere Mowers	2023	$ -	$ -	$ -	$ -	$ -	$ 24,876	$ 24,876
City Hall Fencing	2021	$ -	$ -	$ -	$ -	$ -	$ 5,901	$ 5,901
Pro Force Blower	2023	$ -	$ -	$ -	$ -	$ -	$ 7,723	$ 7,723
City Hall Restrooms	2021	$ -	$ -	$ -	$ -	$ -	$ 9,935	$ 9,935
Wayfinding	2022	$ -	$ -	$ -	$ -	$ -	$ 189,712	$ 189,712
Exhibit Hall (Floor)	2021	$ -	$ -	$ -	$ -	$ -	$ 9,502	$ 9,502
Exhibit Hall (Walls)	2021	$ -	$ -	$ -	$ -	$ -	$ 14,928	$ 14,928
Historic Marker	2023	$ -	$ 4,005	$ 8,010	$ -	$ -		$ 12,015
CMP Grading for Parking Expansion	2022	$ -	$ -	$ 55,000	$ -	$ -		$ 55,000
HVAC Electrical Service Repair and Installation	2022	$ -	$ -	$ -	$ -	$ -	$ 2,800	$ 2,800
HCAC System for 6505 Rico Road	2022	$ -	$ -	$ -	$ -	$ -	$ 9,850	$ 9,850
Ladder Truck	2024	$ -	$ -	$ -	$ -	$ -	$ 293,967	$ 293,967
LOCBR Cedar Creek Bridge	2025	$ -	$ -	$ -	$ -	$ 50,000		$ 50,000
Rescue Boat	2025	$ -	$ -	$ -	$ -	$ -	$ 84,181	$ 84,181
Fire Department Storage Building	2025	$ -	$ -	$ -	$ -	$ -	$ 25,000	$ 25,000
Cochran Mill Road Bridge	2025	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Cedar Grove Community Center	2025	$ -	$ 105,863	$ -	$ -	$ -		$ 105,863
City Hall HVAC	2025	$ -	$ -	$ -	$ -	$ -	$ 25,870	$ 25,870
Station 52 Restroom Improvments	2025	$ -	$ -	$ -	$ -	$ -	$ 23,475	$ 23,475
Council AV System	2026	$ -	$ -	$ -	$ -	$ -	$ 38,984	$ 38,984
Cedar Grove Street Lights	2026	$ -	$ 21,440	$ -	$ -	$ -	$ -	$ 21,440
Station 52 Door Garage Door Repacements	2026	$ -	$ -	$ -	$ -	$ -	$ 46,400	$ 46,400
Station 52 Kitchen Renovation	2026	$ -	$ -	$ -	$ -	$ -	$ 19,738	$ 19,738
City Hall Electrical	2026	$ -	$ -	$ -	$ -	$ -	$ 66,622	$ 66,622
Tree Removal	2026	$ -	$ -	$ -	$ -	$ -	$ 42,560	$ 42,560
TPL	2026	$ -	$ -	$ -	$ -	$ -	$ 85,036	$ 85,036
CHATT Now	2026	$ -	$ -	$ -	$ -	$ -	$ 35,000	$ 35,000
Subtotal:		$ -	**$ 131,308**	**$ 63,010**	**$ -**	**$ 50,000**	**$ 1,691,170**	**$ 1,935,488**
Expenditures Totals		**$ 1,266,843**	**$ 161,754**	**$ 3,071,893**	**$ 818,477**	**$ 2,594,205**	**$ 1,958,967**	**$ 9,872,139**

Debt Overview Summary

Purpose of the Debt Service Budget

The Debt Service Budget provides for the timely repayment of the City of Chattahoochee Hills' outstanding long-term financial obligations while supporting the City's commitment to sound fiscal management and long-term financial sustainability. As an essential component of the annual budget, the Debt Service Budget identifies the resources necessary to meet all scheduled principal and interest payments associated with the City's outstanding debt and other long-term financing agreements.

The City recognizes that debt is an important financing tool for acquiring, constructing, and improving capital assets that provide long-term public benefits. Roads, public facilities, parks, public safety equipment, and other major infrastructure investments often require significant upfront capital that would be difficult to fund entirely from current operating revenues. When used prudently, debt financing enables the City to spread the cost of these long-lived assets over their useful lives so that both current and future residents who benefit from the improvements share in their cost.

The FY2027 Debt Service Budget reflects the City's continued commitment to maintaining strong financial practices by ensuring that all debt obligations are fully funded and paid in accordance with bond covenants, financing agreements, and applicable state laws. Debt service expenditures are considered fixed obligations and are budgeted before discretionary spending to preserve the City's financial integrity and creditworthiness.

Consistent with the City's long-range financial planning process, debt service requirements are incorporated into the five-year financial forecast to evaluate their impact on operating revenues, fund balance, and future capital investment capacity. Integrating debt service into the City's multi-year financial plan enables elected officials to assess the affordability of future capital projects, anticipate changes in annual debt obligations, and ensure that borrowing decisions remain consistent with the City's financial resources and strategic priorities.

The FY2027 budget reflects a favorable long-term debt outlook. Existing debt service obligations continue to decline over the planning period as principal is repaid, reducing future financial commitments and increasing the City's capacity to finance priority infrastructure improvements when appropriate. This gradual reduction in existing debt obligations enhances financial flexibility while preserving the City's ability to respond to future capital needs.

When evaluating the use of debt financing, the City considers several factors, including:

- Preservation of public health and safety
- Long-term community benefit
- Useful life of the asset being financed
- Affordability within projected operating revenues
- Impact on future operating budgets
- Availability of grants, SPLOST proceeds, or other alternative funding sources
- Overall debt capacity and long-term financial sustainability

The City seeks to minimize the use of long-term debt whenever practical by emphasizing pay-as-you-go financing for routine equipment replacements, technology upgrades, and smaller capital projects. Long-term borrowing is generally reserved for significant infrastructure investments that provide measurable public benefits over many years and cannot be reasonably financed through current revenues alone.

To maintain financial flexibility, the City strives to preserve healthy fund balances and carefully monitor debt service as a percentage of recurring revenues. Maintaining manageable debt levels allows the City to continue investing in public infrastructure while protecting its ability to respond to changing economic conditions, emergencies, and future service demands.

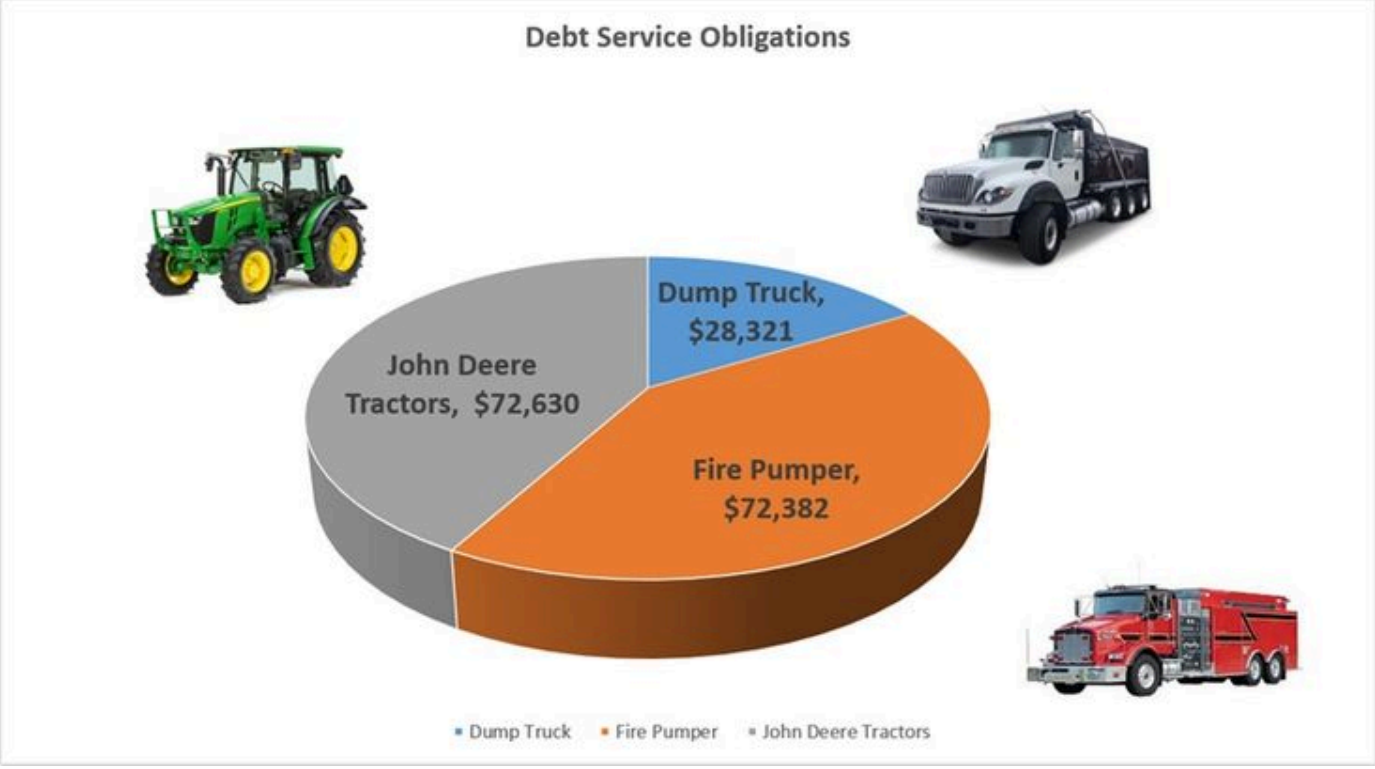
The Debt Service Budget also supports transparency and accountability by clearly identifying all principal and interest payments within the annual budget document. Providing this information allows residents, elected officials, investors, and other stakeholders to understand the City's outstanding obligations, planned debt repayment schedule, and long-term financial commitments.

As part of the annual budget development process, the City reviews all outstanding debt, evaluates future borrowing needs, updates debt service projections, and assesses opportunities to reduce financing costs through refinancing or early repayment when financially advantageous. This ongoing evaluation ensures that debt remains an effective and responsible financing tool in support of the City's strategic objectives.

The City of Chattahoochee Hills remains committed to maintaining a conservative approach to debt management that balances infrastructure investment with long-term fiscal sustainability. Through disciplined financial planning, timely repayment of obligations, and careful evaluation of future borrowing needs, the FY2027 Debt Service Budget supports the City's mission to provide high-quality public services while safeguarding the financial interests of current and future residents.

Relationship to the Capital Improvement Program

The Debt Service Budget is directly linked to the City's Capital Improvement Program. Decisions regarding the issuance of debt are made only after evaluating the City's long-term capital needs, projected operating revenues, reserve levels, and alternative funding sources. By integrating debt planning with capital planning, the City ensures that infrastructure investments remain affordable and aligned with its strategic priorities while minimizing the long-term impact on taxpayers.



Appendix

The Appendix provides supplemental reference materials that support the City of Chattahoochee Hills' FY2027 Annual Budget. While the operating and capital budget sections present the City's financial plan, policies, and priorities, the appendix contains detailed information that provides additional context and documentation for readers seeking a deeper understanding of the budget.

The appendix serves as a resource for elected officials, residents, investors, bond rating agencies, and other stakeholders by presenting supporting financial schedules, organizational information, historical data, and technical references used in the development of the FY2027 budget. These materials enhance transparency and allow readers to evaluate the City's financial condition, planning assumptions, and long-term fiscal sustainability.

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)

ACFR: Annual Comprehensive Financial Report - A detailed report of an organization's financial activities and performance over the fiscal year.

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.

Assets: Items owned by an organization that have economic value, such as cash, investments, property, and equipment.

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 Flow: The movement of money into or out of an organization, showing its liquidity and ability to meet financial obligations.

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.

Compliance: Adherence to relevant laws, regulations, and internal policies governing financial reporting and operations.

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.

Equity: The residual interest in the assets of an organization after deducting liabilities, representing the owners' stake in the business.

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.

Financial Statements: Reports summarizing an organization's financial activities and position, including the balance sheet, income statement, and cash flow statement.

Fiscal Year: The 12-month period for which an organization plans the use of its funds, typically not the same as the calendar year.

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.

GAAP: Generally Accepted Accounting Principles - Standard accounting principles, standards, and procedures that companies use to compile their financial statements.

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 body of 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.

Internal Controls: Policies and procedures implemented by an organization to ensure the reliability of financial reporting and compliance with laws and regulations, aiming to prevent fraud and errors.

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.

Liabilities: Debts or obligations owed by an organization, including loans, accounts payable, and accrued expenses.

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.

Net Income: The difference between an organization's revenues and expenses, representing its profit or loss for a specific period.

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.

Proprietary Funds: Funds used to record the financial transactions of governmental entities when they engage in activities that are intended to recover the cost of providing goods or services to the general public on a user-fee basis.

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.

Revenues: Inflows of resources or other enhancements of assets of an organization, usually from sales of goods or services.

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

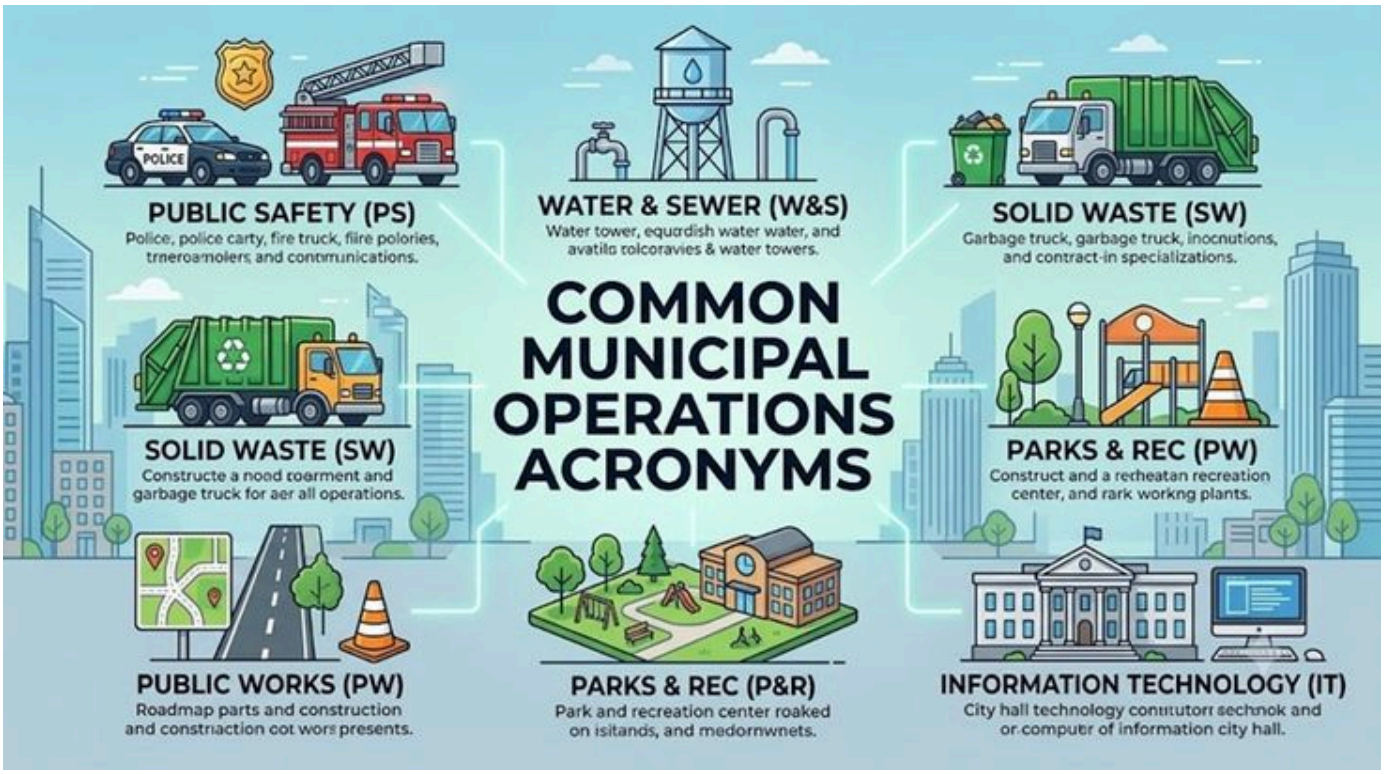
directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

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)

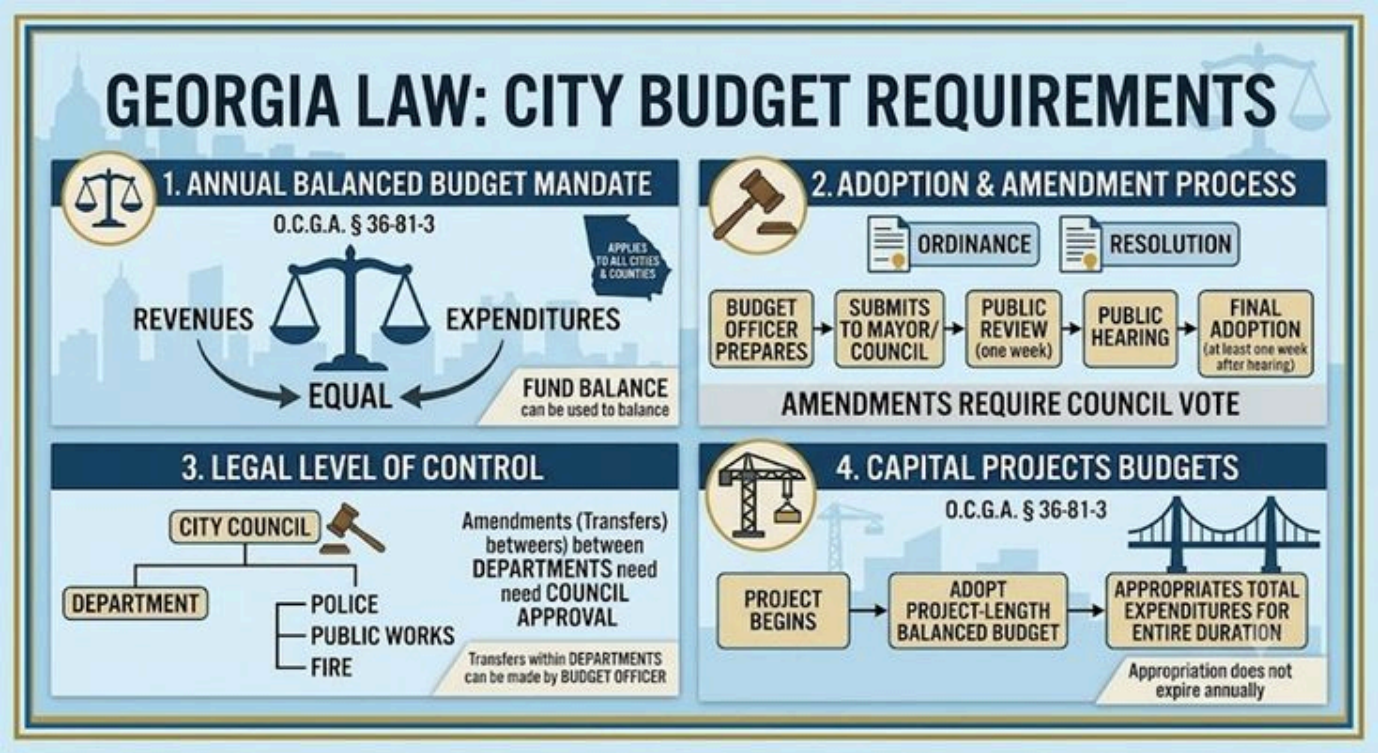
Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.



Abbreviations and Acronyms

ACS – American Community Survey
ADA – Americans 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
COLA – Cost-of-Living Adjustment
CRZ – Critical Root Zone
CTP – Comprehensive Transportation Plan
CVB – Convention and Visitors Bureau
DDA – Downtown Development Authority
DOL – U.S. Department of Labor
DOR – Georgia Department of Revenue
EPD – Environmental Protection Division (Georgia)
ETIR – Engineering Traffic Investigation Report
FASB – Financial Accounting Standards Board
FEMA – Federal Emergency Management Agency
FICA – Federal Insurance Contributions Act
FLSA – Fair Labor Standards Act
FMLA – Family and Medical Leave Act
FSA – Flexible Spending Arrangement
FTE - Full Time Equivalent
FY – Fiscal Year
GAAP – Generally Accepted Accounting Principles
GAAS – Generally Accepted Auditing Standards

GAGAS – Generally Accepted Government Auditing Standards
GASB – Governmental Accounting Standards Board
GCIC – Georgia Crime Information Center
GDOT – Georgia Department of Transportation
GEMA – Georgia Emergency Management and Homeland Security 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&R - Parks and Recreation
P&Z – Planning and Zoning
PW - Public Works
RTP – Recreation Trails Program
SFA – South Fulton Alliance
SLFRF – State and Local Fiscal Recovery Funds
SOS – Georgia Secretary of State
SW - Solid Waste
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 – U.S. Army Corps of Engineers
W&S - Water and Sewer



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.

STATE OF GEORGIA
COUNTY OF FULTON

ORDINANCE NO. 26-06-299

AN ORDINANCE OF THE MAYOR AND COUNCIL OF THE CITY OF CHATTAHOOCHEE HILLS, GEORGIA, TO ADOPT THE FISCAL YEAR 2027 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 2027 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 2027 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 2027 budget; and

BE IT FURTHER ORDAINED that the expenditure 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 23rd day of June 2026.

CITY OF CHATTHOOCHEE HILLS, GEORGIA

By: _____
Camille Lowe, Mayor

Attest: _____
S. Diane White, City Clerk

{SEAL}