

# City of Alpharetta

## Impact Fee Allocation Summary

Amended 11/22/11

## IMPACT FEE FUND ACTIVITY AND ALLOCATIONS

| Notes |  | Recreation and<br>Parks | Transportation         | Public Safety        | Total                  |
|-------|--|-------------------------|------------------------|----------------------|------------------------|
|       | FY 2004 Beginning Fund Balance                       | \$ 72,612.37            | \$ 630,729.49          | \$ 185,822.67        | \$ 889,164.53          |
| (1)   | Revenue  | 65,098.12               | 301,606.43             | 58,485.57            | \$ 425,190.12          |
| (2)   | Interest Earned                                      | 280.96                  | 1,902.20               | 498.45               | \$ 2,681.61            |
| (3)   | Administrative Expenses                              | 1,952.94                | 9,048.19               | 1,754.57             | \$ 12,755.70           |
| (4)   | Transfers to Debt Service                            | 81,876.73               | 556,838.85             | 146,284.41           | \$ 785,000.00          |
|       | <b>Ending Fund Balance</b>                           | <b>\$ 54,161.78</b>     | <b>\$ 368,351.07</b>   | <b>\$ 96,767.71</b>  | <b>\$ 519,280.56</b>   |
|       | FY 2005 Beginning Fund Balance                       | \$ 54,161.78            | \$ 368,351.07          | \$ 96,767.71         | \$ 519,280.56          |
| (1)   | Revenue  | 109,678.87              | 918,819.97             | 284,496.92           | \$ 1,312,995.76        |
| (2)   | Interest Earned                                      | 1,493.97                | 11,736.96              | 3,476.53             | \$ 16,707.45           |
| (3)   | Administrative Expenses                              | 3,290.37                | 27,564.60              | 8,534.91             | \$ 39,389.87           |
| (4)   | Transfers to Debt Service                            | 35,818.92               | 281,022.92             | 83,158.16            | \$ 400,000.00          |
|       | <b>Ending Fund Balance</b>                           | <b>\$ 126,225.33</b>    | <b>\$ 990,320.48</b>   | <b>\$ 293,048.09</b> | <b>\$ 1,409,593.89</b> |
|       | FY 2006 Beginning Fund Balance                       | \$ 126,225.33           | \$ 990,320.48          | \$ 293,048.09        | \$ 1,409,593.89        |
| (1)   | Revenue  | 142,027.26              | 400,207.95             | 182,611.06           | \$ 724,846.27          |
| (2)   | Interest Earned                                      | 6,358.82                | 32,961.92              | 11,275.31            | \$ 50,596.05           |
| (3)   | Administrative Expenses                              | 4,180.05                | 11,778.64              | 5,374.48             | \$ 21,333.17           |
| (4)   | Transfers to Debt Service                            | 65,617.35               | 342,537.14             | 116,845.51           | \$ 525,000.00          |
|       | <b>Ending Fund Balance</b>                           | <b>\$ 204,814.01</b>    | <b>\$ 1,069,174.57</b> | <b>\$ 364,714.47</b> | <b>\$ 1,638,703.05</b> |
|       | FY 2007 Beginning Fund Balance                       | \$ 204,814.01           | \$ 1,069,174.57        | \$ 364,714.47        | \$ 1,638,703.05        |
| (1)   | Revenue  | 272,500.21              | 602,972.51             | 239,705.20           | \$ 1,115,177.92        |
| (2)   | Interest Earned                                      | 18,178.91               | 63,685.11              | 23,019.82            | \$ 104,883.84          |
| (3)   | Administrative Expenses                              | 8,175.01                | 18,089.18              | 7,191.16             | \$ 33,455.34           |
| (4)   | Transfers to Debt Service                            | 169,033.43              | 595,824.34             | 215,142.23           | \$ 980,000.00          |
|       | <b>Ending Fund Balance</b>                           | <b>\$ 318,284.69</b>    | <b>\$ 1,121,918.67</b> | <b>\$ 405,106.11</b> | <b>\$ 1,845,309.47</b> |
|       | FY 2008 Beginning Fund Balance                       | \$ 318,284.69           | \$ 1,121,918.67        | \$ 405,106.11        | \$ 1,845,309.47        |
| (1)   | Revenue  | 48,978.44               | 149,000.43             | 255,938.31           | \$ 453,917.18          |
| (2)   | Interest Earned                                      | 9,053.18                | 31,328.66              | 16,295.01            | \$ 56,676.85           |
| (5)   | Administrative Expenses                              | 1,588.67                | 4,833.00               | 8,301.65             | \$ 14,723.32           |
| (4)   | Transfers to Debt Service                            | 320,118.58              | 1,108,342.51           | 571,538.90           | \$ 2,000,000.00        |
|       | <b>Ending Fund Balance</b>                           | <b>\$ 54,609.06</b>     | <b>\$ 189,072.25</b>   | <b>\$ 97,498.87</b>  | <b>\$ 341,180.18</b>   |
|       | FY 2009 Beginning Fund Balance                       | \$ 54,609.06            | \$ 189,072.25          | \$ 97,498.87         | \$ 341,180.18          |
| (6)   | Adj.   | 0.11                    | 0.37                   | 0.19                 | \$ 0.66                |
| (1)   | Revenue  | 138,024.16              | 277,879.97             | 175,943.27           | \$ 591,847.40          |
| (2)   | Interest Earned                                      | 2,940.55                | 7,128.03               | 4,174.10             | \$ 14,242.68           |
| (3)   | Administrative Expenses                              | 4,140.72                | 8,336.40               | 5,278.29             | \$ 17,755.41           |
| (4)   | Transfers to Debt Service                            | 45,102.92               | 109,732.41             | 64,164.67            | \$ 219,000.00          |
|       | <b>Ending Fund Balance</b>                           | <b>\$ 146,330.23</b>    | <b>\$ 356,011.81</b>   | <b>\$ 208,173.47</b> | <b>\$ 710,515.51</b>   |
|       | FY 2010 Beginning Fund Balance                       | \$ 146,330.23           | \$ 356,011.81          | \$ 208,173.47        | \$ 710,515.51          |
| (6)   | Adj.   | (0.14)                  | (0.33)                 | (0.19)               | \$ (0.66)              |
| (1)   | Revenue  | 23,336.31               | 53,489.51              | 27,660.01            | \$ 104,485.83          |
| (2)   | Interest Earned                                      | 539.81                  | 1,302.87               | 750.33               | \$ 2,593.01            |
| (5)   | Administrative Expenses                              | 700.09                  | 1,604.69               | 829.81               | \$ 3,134.58            |
| (4)   | Transfers to Debt Service                            | 21,093.33               | 50,920.72              | 29,337.19            | \$ 101,351.25          |
|       | <b>Ending Fund Balance</b>                           | <b>\$ 148,412.79</b>    | <b>\$ 358,278.45</b>   | <b>\$ 206,416.62</b> | <b>\$ 713,107.86</b>   |
|       | FY 2011 Beginning Fund Balance                       | \$ 148,412.79           | \$ 358,278.45          | \$ 206,416.62        | \$ 713,107.86          |
| (6)   | Adj.   | -                       | -                      | -                    | \$ -                   |
| (1)   | Revenue  | 31,132.31               | 141,747.70             | 78,235.98            | \$ 251,115.99          |
| (2)   | Interest Earned                                      | 112.04                  | 312.03                 | 177.63               | \$ 601.71              |
| (5)   | Administrative Expenses                              | 933.97                  | 4,252.43               | 2,347.09             | \$ 7,533.49            |
| (4)   | Transfers to Debt Service                            | 93,348.30               | 259,108.88             | 147,542.82           | \$ 500,000.00          |
|       | <b>Ending Fund Balance</b>                           | <b>\$ 85,374.87</b>     | <b>\$ 236,976.87</b>   | <b>\$ 134,940.32</b> | <b>\$ 457,292.07</b>   |
|       | FY 2012 Beginning Fund Balance                       | \$ 85,374.87            | \$ 236,976.87          | \$ 134,940.32        | \$ 457,292.07          |
| (6)   | Adj.   | -                       | -                      | -                    | \$ -                   |
| (1)   | Revenue  | 20,684.00               | 185,819.00             | 36,636.00            | \$ 243,139.00          |
| (2)   | Interest Earned                                      | 64.13                   | 255.63                 | 103.74               | \$ 423.50              |
| (5)   | Administrative Expenses                              | 620.52                  | 5,341.77               | 1,099.08             | \$ 7,061.37            |
| (4)   | Transfers to Debt Service                            | 13,767.06               | 54,507.09              | 22,259.17            | \$ 90,533.32           |
|       | <b>Ending Fund Balance (as of November 22, 2011)</b> | <b>\$ 91,735.42</b>     | <b>\$ 363,202.64</b>   | <b>\$ 148,321.81</b> | <b>\$ 603,259.88</b>   |

### Notes

- (1) General Ledger contains specific accounts for each Impact Fee type.
- (2) Allocation of Investment Earnings is based on the relative % of total fund balance/current year impact fee revenues by type.
- (3) Represents 3% of the applicable current year impact fee revenue.
- (4) Allocation of the Debt Service Transfer is based on the relative % of total fund balance/current year impact fee revenues by type.
- (5) Represents 3% of the applicable current year impact fee revenue and adjusted for \$ variances.
- (6) Adjustment to reflect rounding variances with the Comprehensive Annual Financial Report.