THE CITY OF ALPHARETTA GEORGIA

Operating and Capital Budget for Fiscal Year 2026

July 1, 2025 through June 30, 2026

Citywide Budget Summaries

Pages 81-91

Capital Project Fund Summaries

Pages 198-261





Budget Overview

Pages 15-28

City of Alpharetta, GA

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Recommended Annual Operating & Capital Budget

for Fiscal Year 2026

(July 1, 2025 through June 30, 2026)

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Mayor and City Council

DONALD MITCHELL
CITY COUNCIL (POST 1)



DMitchell@alpharetta.ga.us

CITY COUNCIL (POST 2)

VACANT

DOUGLAS DERITO
CITY COUNCIL (POST 3)



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JIM GILVIN
MAYOR



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Mission Statement

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

JOHN HIPES
CITY COUNCIL (POST 4)



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FERGAL BRADY
CITY COUNCIL (POST 5)



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DAN MERKEL
CITY COUNCIL (POST 6)



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VISION

Vision

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



Offering the highest quality of environment for our residents and businesses.



Fostering strong sense of community including safety and security.



Providing a business climate that attracts the top echelon companies.

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

Mission

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

EXECUTIVE MANAGEMENT TEAM

Executive Management Team

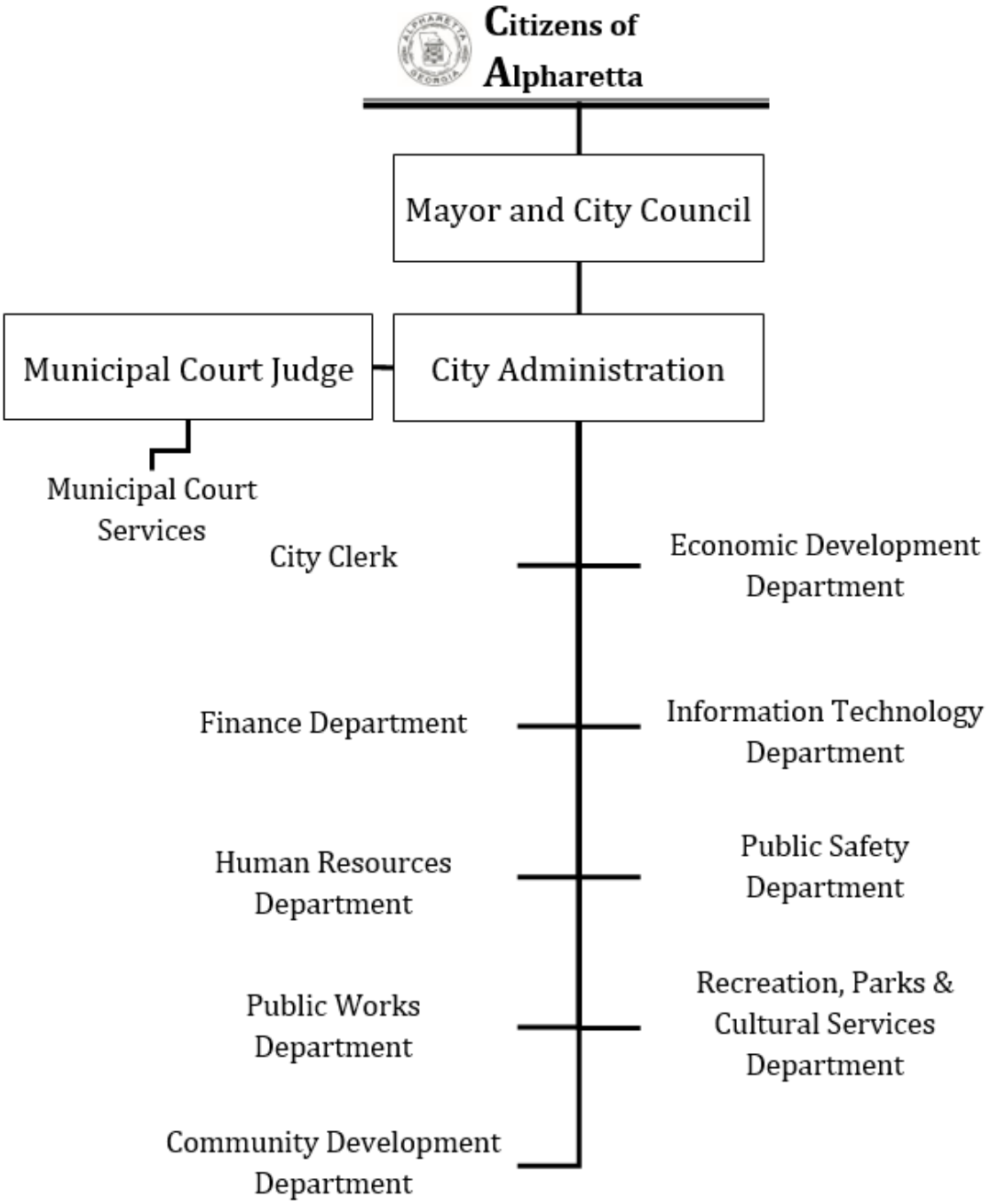
CHRIS LAGERBLOOM
CITY ADMINISTRATOR



CLagerbloom@alpharetta.ga.us

EXECUTIVE STAFF		
vacant		Assistant City Administrator
Lauren Shapiro	LShapiro@alpharetta.ga.us	City Clerk
Charlie Jewell	CJewell@alpharetta.ga.us	Director of Economic Development
Thomas G. Harris	THarris@alpharetta.ga.us	Director of Finance
Adam Montgomery	AMontgomery@alpharetta.ga.us	Director of Information Technology
Cris Randall	CRandall@alpharetta.ga.us	Director of Human Resources
Brooke Lappin	BLappin@alpharetta.ga.us	Director of Municipal Court Services
John Robison	JRobison@alpharetta.ga.us	Director of Public Safety
Pete Sewczwicz	PSewczwicz@alpharetta.ga.us	Director of Public Works
Morgan Rodgers	MRodgers@alpharetta.ga.us	Director of Recreation, Parks & Cultural Services
Kathi Cook	KCook@alpharetta.ga.us	Director of Community Development

Organizational Structure



Reader's Guide

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

Introduction and Overview

Transmittal Letter

Comprehensive introduction to the City's fiscal year 2026 budget.

2026 Annual Action Plan

The City Council Retreat during January 2025 set forth priorities to guide the construction of the FY 2026 budget including operations and capital investment. These priorities were condensed into an Annual Action Plan.

About Alpharetta

Brief history of our City and detail of our governmental structure, Mission, and Vision.

Alpharetta by the Numbers

Demographic, economic, and statistical data of our City.

Financial Structure, Policy, and Process

Financial Accounting Structure

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

Financial Reporting

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

Budget Process

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

Financial Summaries

Citywide Budget Summaries

Information on the overall (i.e., all appropriated funds) fiscal year 2026 budget. Included are schedules that provide readers with revenue and expenditure summaries from several different perspectives including fund, revenue source, expenditure category, and expenditures by department. A detailed multi-year personnel listing by department is also provided.

General Fund Summary

Information on the fiscal year 2026 budget for the General Fund. Included are schedules that provide readers with revenue and expenditure summaries/narratives from several different perspectives including fund summary; statement of budgetary comparisons (i.e., FY 2025 and FY 2026); statement of revenues, expenditures, and changes in fund balance (FY 2022 through the FY 2028 forecast period); and a detailed narrative of revenue and expenditure trends including historical information.

General Fund Department Summaries

Detailed non-financial and financial information about each department's activities (General Fund only) including departmental mission statement; goals and objectives and how they link with the city's vision/strategic priorities; revenue and expenditure summary and fiscal year 2026 budget narrative; changes in personnel; and performance measurement.

Special Revenue/Enterprise/Internal Service Fund Summaries

Information on the fiscal year 2026 budget for the Special Revenue Funds, Enterprise Fund, and Internal Service Funds. Included are schedules set forth by Fund that provide readers with revenue and expenditure summaries/narratives from several different perspectives including fund summaries; statements of budgetary comparisons (i.e., FY 2025 and FY 2026); and statements of revenues, expenditures, and changes in fund balance (FY 2022 through the FY 2028 forecast period).

Capital and Debt

Capital Project Fund Summaries

Information on our capital budgeting process and funding methodology as well as a detailed capital listing (Fiscal Year 2026 as well as a summary 5-Year Capital Plan).

Debt Service Fund Summary

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

Appendices

Capital Improvement Plan (5-Year)

Alpharetta Convention & Visitors Bureau FY 2026 Budget

Financial Management Policies

Adopting Ordinances (Millage and Budget)

Glossary

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

Acronyms and Abbreviations

BRC	Budget Review Committee
ACFR	Annual Comprehensive Financial Report
CF	Carryforward
CIP	Capital Improvement Plan
CPI	Consumer Price Index
CY	Current Year
DCA	Department of Community Affairs (Georgia)
DEA	Drug Enforcement Administration (Federal)
DOR	Department of Revenue (Georgia)
E911	Emergency 911
FT	Full-Time
FTE	Full-Time Equivalent
FY	Fiscal Year
GAO	General Accounting Office (Federal)
GAAP	Generally Accepted Accounting Principals
GAAS	Generally Accepted Auditing Standards
GAGAS	Generally Accepted Governmental Auditing Standards
GASB	Governmental Accounting Standards Board
GDOT	Georgia Department of Transportation
GF	General Fund
GFOA	Government Finance Officers Association
GO Bonds	General Obligation Bonds
HX	Homestead Exemption
IT	Information Technology Department
LOST	Local Option Sales Tax
M&O	Maintenance and Operations
MPP	Minimum Premium Plan
NTV	Net Taxable Value
O.C.G.A.	Official Code of Georgia Annotated
OMB	Office of Management and Budget (Federal)
PAFR	Popular Annual Financial Report
PO	Purchase Order
PT	Part-Time
PY	Prior-Year
SWAT	Special Weapons and Tactics (team)
TV	Taxable Value



GFOA Distinguished Budget Presentation Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Alpharetta Georgia

For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morrill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Alpharetta, Georgia for its annual budget for the fiscal year beginning July 1, 2024. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe the FY 2026 budget continues to conform to Distinguished Budget Presentation Award program requirements and are submitting it to GFOA to determine its eligibility.

2 PARK PLAZA
ALPHARETTA, GA 30009
PHONE: 678.297.6000
WWW.ALPHARETTA.GA.US

June 23, 2025

To the Mayor, City Council, and Citizens of Alpharetta:

We are pleased to present our Recommended Annual Operating and Capital Budget for Fiscal Year 2026 (the "Budget") of the City of Alpharetta, Georgia. Our recommendations are based on direction provided at the City Council Retreat (compiled as the "Annual Action Plan") as well as a thorough review of our current financial status, revenue trends, economic data, and our standard of providing top level service while maintaining our focus on keeping Alpharetta an affordable option for our citizens and stakeholders.

The City's budget for FY 2026 reflects the challenges of the current economic landscape, characterized by stagnating or declining revenues alongside persistent inflationary pressures on expenditures. Economic uncertainties, including fluctuating consumer demand, evolving market conditions, and external cost drivers, continue to impact revenue growth while increasing the costs of providing essential services. Rising personnel expenses, supply chain disruptions, and higher costs for goods and services place additional strain on the City's financial position. In response, this budget emphasizes prudent fiscal management, strategic resource allocation, and a commitment to maintaining core services while ensuring long-term financial sustainability.

Today, more than ever, governments need to be nimble to respond to market conditions.

Alpharetta's 2026 budget is focused on City Council priorities (including the 2026 Annual Action Plan) and responding to market conditions in a prudent manner including maintaining a competitive compensation package for our staff and keeping up with market prices from private service providers.

Highlights include:

- Tax-burden reductions for our homeowners in excess of $10 million through our annual homestead exemption offerings (see section entitled *Taxpayer Savings* for more information).

MAYOR
JIM GILVIN

MAYOR PRO TEM
DAN MERKEL

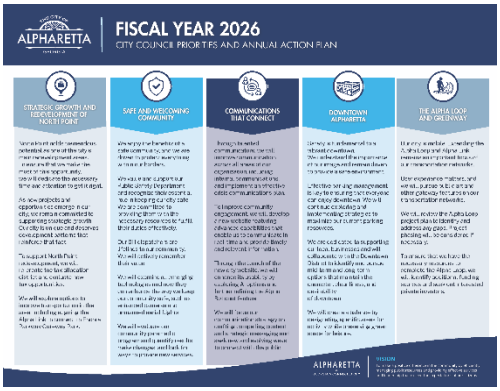
COUNCIL MEMBERS
FERGAL M. BRADY
DOUGLAS J. DERITO
JOHN HIPES
DONALD F. MITCHELL

CITY ADMINISTRATOR
CHRIS LAGERBLOOM

- Maintenance of the city's millage rate at 5.750 mills (flat with FY 2025) including funding expanded service levels for our citizenry, business owners, and stakeholders (*Operating Initiative Requests* section of this document).
- The FY 2026 budget includes funding totaling $1.1 million for expanded service levels within multiple departments and increases in capital investment and is described in detail under the *Operating Initiative Requests* section of this document (funded through general tax revenues as detailed above as well as other revenue adjustments).
- Capital investment focused on maintaining and improving city infrastructure and assets ($27 million when including potential grant sources) while reserving sufficient funds to provide flexibility for future prioritized capital investment ($6 million) and described in detail under the *Capital Project Fund Summaries* section of this document.
- Continuation of the same high service levels our citizenry, business owners, and stakeholders expect from our city.

Fiscal Year 2026 Annual Action Plan

The City Council Retreat during January 2025 set forth priorities to guide the construction of the FY 2026 budget including operations and capital investment. These priorities were condensed into an Annual Action Plan and are detailed within the section of this document entitled *2026 Annual Action Plan* with the components set forth below:



- Strategic Growth and Redevelopment of North Point.
- Safe and Welcoming Community.
- The Alpha Loop and Greenway.
- Downtown Alpharetta.
- Communications that Connect.
- Recreation, Parks, and Culture.
- Infrastructure and Facilities Maintenance.
- Transportation and Traffic.
- People Focused Workforce.
- Economic Development.

Budget Process and Overview

The Fiscal Year 2026 Budget process began with an update of the city's financial condition, which was presented to the Mayor and City Council during the January 2025 City Council retreat.

As previously detailed, the City Council Retreat set forth priorities (Annual Action Plan) that guided our departmental decision making and resource allocation during construction of the FY 2026 budget.

The FY 2026 Budget is balanced for all funds and totals $163 million with the breakdown by fund type as follows:

FUNDS BY TYPE	$	
General Fund	$101,845,975	
Special Revenue Funds	14,903,884	(1)
Capital Project Funds	20,013,340	(1)
Debt Service Fund	6,621,546	
Solid Waste Fund	6,252,568	
Internal Service Funds	12,312,500	
Fiduciary Funds	1,033,178	
Total	$162,982,991	

(1) Amounts contained herein represent new appropriations for FY 2026. Unexpended FY 2025 appropriations for City Council approved projects are re-appropriated annually pursuant to city policy.

Several of the major points of the FY 2026 Budget are as follows:

- Management of personnel and compensation program to align with current market environment which includes budgetary adjustments to cover significant inflation in labor costs which are necessary to retain and recruit our highly skilled workforce:
  - Staffing level of 473 full-time equivalents "FTE" (citywide) which includes the reduction of one vacant (1) full-time equivalent position (Treasury Services Manager) within the Finance Department that was unfunded during the COVID pandemic and has not been reinstated. This position will be revisited in the future as needs dictate. Also, this FTE count includes the new position (Firefighter within the Public Safety Department) request set forth in the *Operating Initiative Requests* section of this document.
  - Staffing compensation adjustments aimed at maintaining competitiveness in an inflationary labor market include:
    - Recent compensation adjustments:
      - ✓ July 1, 2021: Continuation of the annual performance-based merit program (3% on average) in an estimated cost of $1 million annually.

- ✓ November 19, 2021: Mid-year 2022 adjustments (combined) in an estimated cost of $1.9 million annually.
  - Across-the-board 3% salary adjustment for all employees.
  - Additional across-the-board 10% salary adjustment for 911 personnel and sworn Police Officers to maintain market competitiveness in recruitment and retention.
- ✓ July 1, 2022: Increase in the annual performance-based merit program (4% on average) in a total estimated cost of $1.6 million.
- ✓ July 1, 2022: Salary compression adjustments in an amount totaling $825,000 annually (including taxes/benefits). Specifically, this initiative represents a continuation of the City's salary adjustment process and follows the recent adjustments related to maintaining competitiveness within the market. This phase is focused on adjusting internal compression issues within our pay structure to ensure we maintain a fair and equitable compensation plan for our employees.
- ✓ July 1, 2023: Continuation of the annual performance-based compensation program (4% on average) in a total estimated cost of $1.8 million.
- ✓ July 1, 2023: This initiative represents a continuation of the City's salary adjustment process aimed at maintaining competitiveness within the market and is estimated at $1.73 million. Specifically, market-based personnel compensation adjustments are proposed to ensure Alpharetta maintains its capacity to retain and attract our most valuable assets – namely, the team members that deliver excellent service to our community on a daily basis. The forecasted cost reflects salary adjustments and those impacted benefit line items (e.g., FICA, pension, etc.).
- ✓ July 1, 2024: Continuation of the annual performance-based compensation program (4% on average) in a total estimated cost of $2.2 million. This figure is included within departmental operating budgets.
- ✓ July 1, 2024 (Operating Initiative): Market-based personnel compensation adjustments scheduled for July 1, 2024, in a total estimated cost of $913,800 (targeted to specific positions but representing average costs equivalent to 2% of payroll citywide) to ensure Alpharetta's compensation competitiveness within the market.

- Proposed compensation adjustments:
  - ✓ July 1, 2025: Continuation of the annual performance-based compensation program (3% on average) in a total estimated cost of $1.6 million coupled with targeted market-based compensation adjustments. This figure is included within departmental operating budgets.

- Increase (5.6% or $1.4 million) in departmental maintenance and operations budgets (General Fund). However, included in this figure is one-time costs for FY 2025 (Fire Station 85 Remediation), one-time costs for FY 2026 (runoff election), a reallocation of $1 million in initiatives from the E911 Fund into the General Fund due to revenue constraints within the E911 Fund, and the operating initiatives funding for FY 2026[1]. After adjusting for these items, the base operational growth totals 1.3%. Specific cost drivers include:
  - Increase in professional services of $114,251 (3% growth) due primarily to the net impact of the following:
    - City Administration: Decrease in Tech Alpharetta funding of -$85,000 (from $95,000 in FY 2025 to $10,000 in FY 2026) as the operations continue their path to self-sufficiency.
    - City Administration: Increase in election funding of $150,000 as Fiscal Year 2026, as opposed to 2025, is an election year. On April 18, 2024, the Governor signed House Bill 1312, mandating a statewide Special Primary Election and Special Election in 2025 for Public Service Commission (PSC) Districts 2 and 3. As a result, Fulton County must conduct a countywide election concurrently with the 2025 Municipal General Elections and the City will not incur costs. If no PSC Runoff Election is required, for the July and December 2025 election dates, municipalities needing a Runoff Election will incur the costs.

      As previously noted, the City will not incur costs for the general election and has allocated $150,000 to cover costs for a potential runoff election should one be needed (and assuming no PSC runoff election in which case the City would not incur costs).

[1] Please refer to the *Operating Initiatives* section of this document for detail of the adjustment.

- Economic Development: Operating initiative funding for FY 2026 [2] totaling $60,000 to support the North Fulton Economic Alliance Strategic Initiative (2025-2029), a five-year initiative designed to address three pressing challenges to the region's economic prosperity and quality of life.
  - ✓ Brand and market our region to attract investment, talent, and jobs.
  - ✓ Expand our talent pipeline to strengthen our regional competitiveness.
  - ✓ Elevate regional economic development to maximize region-wide performance.

– Decrease in repair/maintenance costs of -$43,222 (-2% reduction) due primarily to the net impact of the following:

- Public Safety: Increase in vehicle repair/maintenance of $145,500 (14% growth) based on current cost trends. Specifically, the city replaces 1/7th of its public safety fleet annually (this equates to a lifetime mileage target of 100,000) to ensure minimal downtime and that our equipment is responsive to service demands. That said, the city is still transitioning from Impala sedans to Explorers SUVs/Tahoe's. The Impala's have a more costly repair record (than the Explorers) and, with our existing units reaching their mileage targets, we are incurring more repair costs in the short-term as we phase out the legacy Impalas. Additionally, new vehicle availability is still constricted which leads to retaining existing vehicles in excess of the 100,000-mileage target which also impacts maintenance costs.
- Public Works: Decrease in facility repair/maintenance of -$209,371 as FY 2025 includes one-time funding of Fire Station 85 Remediation costs totaling $223,371. Upon adjusting for the Fire Station 85 Remediation one-time costs in FY 2025, repair/maintenance costs within Public Works for FY 2026 grew 7% due primarily to an increase in grounds maintenance services of $35,000 (78% growth) to cover increased contract rates for arborist/tree removal services coupled with forecasted needs based on usage trends within the last several years.

[2] Please refer to the *Operating Initiatives* section of this document for detail of the adjustment.

- Increase in maintenance contract costs of $705,213 (18% growth) due primarily to the following:
  - Public Safety: Transfer of North Fulton Regional Radio System Authority appropriations from the E911 Fund in an amount totaling $740,000. This initiative was budgeted within the E911 Fund in FY 2025 but has been moved to the General Fund for FY 2026 due to revenue constraints within the E911 Fund.
- Increase in IT professional services costs of $666,219 (14% growth) due to software inflationary growth across all departments with specific drivers denoted below:
  - City Clerk: Operating initiative funding for FY 2026[3] totaling $71,000 for a managed service for remote meeting production, broadcast production, and streaming services in the City Hall Chambers.
  - Public Safety: Transfer of CentralSquare (current Public Safety Records Management/Computer Aided Dispatch system) IT professional services appropriations from the E911 Fund in an amount totaling $244,950. This initiative was budgeted within the E911 Fund in FY 2025 but has been moved to the General Fund for FY 2026 due to revenue constraints within the E911 Fund.

    Specifically, the FY 2025 E911 Fund Budget included appropriations totaling $114,950 for CentralSquare which approximated 6-months of coverage due to original Hexagon (new Public Safety Records Management/Computer Aided Dispatch currently) implementation timeline. As the implementation timeline evolved, so too did our need to ensure access to the current CentralSquare system and this budget proposal extends operability of both through June 30, 2026.
  - Public Safety: Increase in remaining IT professional services (in addition to the CentralSquare costs noted above) of $176,822 (6% growth) due to coverage of general software inflationary cost growth including cyber security software, Flock camera infrastructure support/maintenance (+$42,000), expansion of the Mindbase peer support software (+$20,000), fire promotion testing software (+$13,000), as well as initial-year maintenance costs for the new phone system (RingCentral).

[3] Please refer to the *Operating Initiatives* section of this document for detail of the adjustment.

        - Recreation, Parks & Cultural Services: Increase in IT professional services of $46,117 (9% growth) due to additional funding for the RecWare Park Program Registration software (+$25,000 as it is funded on a per customer basis and grows along with program participation), as well as coverage of general software inflationary cost growth including cyber security software, initial-year maintenance costs for the new phone system (RingCentral), etc.).
    - Increase in utility expenses of $160,050 (5% growth) for electricity, natural gas, water/sewer, and miscellaneous utilities (e.g., cable and garbage). The main driver is electric utility cost growth and is based on usage trends coupled with adjustments for approved GA Power rate increases.
    - Increase in uniform expenses of $62,090 (13.8% growth) primarily within the Public Safety Department to cover cost growth and ensure full funding of all needed components including police uniforms, fire uniforms (station uniforms and footwear, duty gear, related components), etc. as well as additional funding to cover uniform needs for the new Firefighter position approved as part of the operating initiatives for FY 2026[4].
    - Decrease in legal services of -$200,000 to match current cost and usage trends.
    - Increase in insurance premium funding (+$93,700, or 10% growth) to the Risk Management Fund to cover the increasing costs of liability insurance premiums.
    - All other departmental maintenance and operations accounts (travel, training, supplies, etc.) declined -$187,783, or -5%, as part of a concerted effort to reduce discretionary spending and align with stagnating/declining revenue trends.
- Increase in the departmental operating capital/lease accounts of $341,829, or 35%, primarily related to the absorption of funding for the Public Safety portable radio capital lease totaling approximately $226,007 that was budgeted within the E911 Fund in FY 2025 but has been moved to the General Fund for FY 2026 due to revenue constraints within the E911 Fund. Remaining growth drivers include:
    - Increases in Public Safety machinery and equipment of $115,779 due to multiple initiatives including:
        - Replacement of fire ballistic helmets ($48,000).
        - Replacement of propane-fueled fire extinguishers ($15,000).
        - Replacement of fire hoses ($40,000).
        - Addition of a key control system ($14,679).

[4] Please refer to the *Operating Initiatives* section of this document for detail of the adjustment.

- Addition of a weather monitoring system ($15,000).
- Equipment needs for the new Firefighter position approved as part of the operating initiatives for FY 2026[5] ($3,000).

- Funding from the General Fund which is available for immediate capital investment in 2026 includes the following:
  - $ 5,017,048 Fund Balance for one-time capital.
  - 3,091,292 Capital Contribution from the General Fund[6].

    $ 8,108,340

Please refer to the Fund and Departmental Summary sections of this document for (1) multi-year revenue/expense statements on both a citywide and individual fund basis (e.g., Special Revenue Funds, Enterprise Fund, etc.) as well as (2) a personnel listing by department.

Budget and Millage Rate Hearings

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

DATE	ACTION
May 5, 2025	Release Fiscal Year 2026 Budget (pdf, transparency site, etc.)
May 19, 2025	City Council Budget Workshop
	Base Budget, Operating and Capital Initiatives
June 2, 2025	City Council Budget Workshop
	Base Budget, Operating and Capital Initiatives
June 16, 2025	1st Public Hearing and Council Meeting (Budget/Millage)
	1st reading of Budget Ordinance
	1st reading of Millage Rate Ordinance
June 23, 2025	2nd Public Hearing (Budget/Millage; 11:30am)
June 23, 2025	3rd Public Hearing and Council Meeting (Budget/Millage)
	2nd reading of Budget Ordinance
	2nd reading of Millage Rate Ordinance

[5] Please refer to the *Operating Initiatives* section of this document for detail of the adjustment.

[6] Includes an augmentation of $829,000 in the annual capital contribution account approved as part of the operating initiatives for FY 2026. Please refer to the *Operating Initiatives* section of this document for detail of the adjustment.

Budget Issues and Priorities

The FY 2026 Budget formalizes numerous key financial factors which have been themes for several years within the government.

- ✓ Taxpayer savings.
- ✓ Cost of government.
- ✓ Bond ratings.
- ✓ Debt service payments.
- ✓ Expansion of departmental service levels.
- ✓ Proper use of fund balance.
- ✓ Funding capital initiatives from operating budget.
- ✓ Maintaining an effective capital improvement program.

Taxpayer Savings – City (annual)

The FY 2026 millage rate, coupled with the city's substantial Homestead Exemptions, goes great lengths in keeping Alpharetta an affordable place to live and strategically position us relative to neighboring areas. The city's multiple homestead exemptions are estimated to save our homeowners over $10 million annually and include:

- Floating Homestead exemption that caps the taxable value growth of homesteaded properties to the lesser of 3% or CPI.
- Basic Homestead exemption of $45,000 off the assessed value of homesteaded properties which is among the highest in the State.
- Senior Basic Homestead exemption of $25,000 off the assessed value of homesteaded properties for residents aged 65 and older.
- Senior full-value exemption available to residents aged 70 and older who meet certain income requirements.

Cost of Government

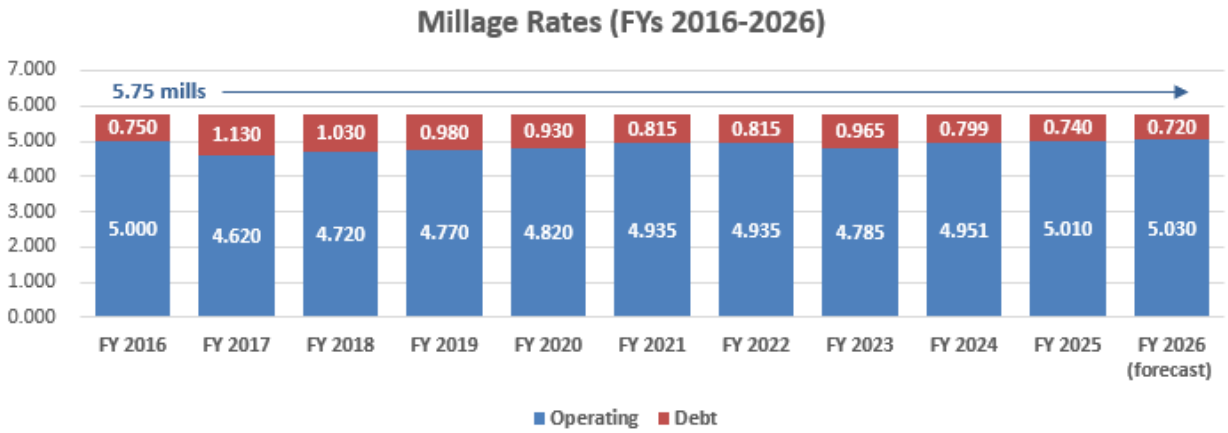
The city has historically acknowledged the need to provide a taxation rate commensurate with the government's level of service.

The FY 2026 Budget is based on maintenance of the city's millage rate at 5.750 mills.

- The portion of the millage rate funding debt service (Debt Service Fund) is estimated to decrease 0.020mills compared to FY 2025 to a total of 0.720 mills. As our annual debt service obligations are relatively flat, growth in the tax digest allows for a reduction in the debt service millage rate. The decrease in tax revenue associated with the debt service millage shift is estimated at -$170,000.
- The portion of the millage rate funding operations and capital investment (General Fund) is estimated to increase 0.020 mills compared to FY 2025 to a total of 5.030 mills. The increase in tax revenue associated with the operations millage shift is estimated at +$135,000 and has been allocated towards operating initiatives. The

shift from debt service millage to operations millage results in additional tax savings for our homeowners as the operations millage rate is subject to homestead exemptions.

The chart below illustrates the annual millage rates levied by the city for the last 10 years including the request for FY 2026.



Bond Ratings

The city's AAA bond rating was reaffirmed by Moody's and Standard & Poor's ("S&P") during January 2022 in conjunction with the sale of $27 million (par) of Series 2022 General Obligation Bonds to fund a variety of park enhancements and projects.

The AAA rating represents the highest rating available to municipalities and translates to significant savings to our citizens and stakeholders through reduced borrowing costs. This rating demonstrates the strongest creditworthiness relative to other US municipal or tax-exempt issuers and reflects the city's current sound financial position as well as strong financial management practices guiding our ongoing decision making. These practices are supported by formal policies to guide budget and procurement practices, capital investment, and debt management. Other positive factors include a relatively strong economic base and manageable debt/pension burdens. The FY 2026 Budget is mindful of these factors and the importance of maintaining the highest rating, not only for our citizens but also our bondholders.

Debt Service Payments

The city's primary method of funding large-scale capital projects is through the issuance of bonds (e.g., general obligation bonds, Development Authority bonds, etc.). General obligation bonds have been issued to fund numerous large-scale projects including public safety facilities, parks and recreation facilities, and transportation improvements that continue to define Alpharetta as a desirable community to work and live. General obligation bonds are funded through a separate millage levy. The Alpharetta Development Authority, a component unit of the city that is focused on economic development within our borders,

issued bonds in 2016 to fund construction of our state-of-the-art Conference Center. These bonds are funded by a portion of the Hotel/Motel Tax.

Principal and interest payments for fiscal year 2026 are budgeted at $8.4 million with the following forecast: 2027 - 2041[7]: $8.8 million (annual average); 2042-2046[8] totaling $1.6 million (annual average). These figures include city and Development Authority obligations and span multiple Funds.

Expansion of Departmental Service Levels (Operating Initiatives)

Recommended operating initiatives include revenue adjustments of $850,000 and expenditure adjustments of $1.1 million. Please refer to the *Operating Initiatives Request* section of this document for details of the requests.

Proper Use of Fund Balance

General Fund: Based on audited financial statements for the year ended June 30, 2024, the city's fund balance totaled $38 million. Of this amount, approximately $9.4 million was appropriated in the FY 2025 Budget for capital/one-time initiatives/reserve and $23.5 million has been designated as an emergency account based on a conservative policy of 25% of total appropriations (i.e., roughly 3 months of operating expenditures). It has been the city's policy to utilize the remaining fund balance above the emergency requirement for one-time expenditures (generally capital investment). Available capital/one-time initiative funding for FY 2026 totals $5 million.

Funding Capital Initiatives from Operating Budget

The FY 2026 budget includes funding totaling $3.1 million from General Fund operations for capital investment (e.g., replacement of our infrastructure and equipment, etc.). By programming an annual capital contribution into the operating budget, the city is announcing to its citizens and stakeholders that capital investment in our roads and infrastructure is a priority that should be funded with certainty as opposed to relying on fund balance which may or may not be accumulated. Funding from the General Fund which is available for immediate capital investment in 2026 includes the following:

- $ 5,017,048 Fund Balance for one-time capital.
- 3,091,292 Capital Contribution from the General Fund[9].

$ 8,108,340

[7] Represents the final maturity of the Series 2016 Alpharetta Parks and Transportation Bonds and the Series 2016 Development Authority Revenue Bonds.

[8] Represents the final maturity of the Series 2022 General Obligation Bonds.

[9] Includes an augmentation of $829,000 in the annual capital contribution account approved as part of the operating initiatives for FY 2026. Please refer to the *Operating Initiatives* section of this document for detail of the adjustment.

Maintaining an Effective Capital Improvement Program (Capital Initiatives)

The FY 2026 Capital Plan includes funding of $27 million for capital initiatives (including potential grant funding). Base capital funding totals $21 million and has been appropriated to the identified projects and non-allocated. Other Sources totaling $6 million and consisting of anticipated LMIG (Local Maintenance & Improvement Grant) grant funding, LRA (Local Roads Assistance) grant funding, Capital Lease funding, and a contribution from the Alpharetta Youth Baseball Association (Wills Park Baseball Field 5 synthetic turf installation), will be appropriated once received (and/or appropriate agreements executed).

FY 2026 Capital Source & Use Summary	Capital Project Fund	Capital Project Fund (Tree Bank)	Stormwater Capital Fund	TSPLOST 1 Capital Fund	TSPLOST 2 Capital Fund	Asset Forfeiture Fund	Impact Fee Fund (Parks)	Impact Fee Fund (Public Safety)	Subtotal	Other Sources (grants, etc.)	Total
Sources											
Available Fund Balance	$ 2,500,000	$ -	$ -	$ 400,000	$ 7,000,000	$ 290,000	$ 515,000	$ 60,000	$ 10,765,000	$ -	$ 10,765,000
Available Fund Balance (Tree Bank)	-	905,000	-	-	-	-	-	-	905,000	-	905,000
General Fund											
Annual Capital Appropriation	1,191,292	-	1,900,000	-	-	-	-	-	3,091,292	-	3,091,292
Available Fund Balance	5,017,048	-	-	-	-	-	-	-	5,017,048	-	5,017,048
Investment Earnings	300,000	-	100,000	300,000	400,000	-	-	-	1,100,000	-	1,100,000
Other										-	
Local Maintenance Improvement Grant (LMIG); Milling and Resurfacing	-	-	-	-	-	-	-	-	-	710,000	710,000
Local Roads Assistance (LRA) Grant; Milling and Resurfacing, Bridge and Guardrail Maintenance	-	-	-	-	-	-	-	-	-	851,107	851,107
Capital Leases	-	-	-	-	-	-	-	-	-	4,660,000	4,660,000
Alpharetta Youth Baseball Association Contribution	-	-	-	-	-	-	-	-	-	250,000	250,000
Total Sources	**$ 9,008,340**	**$ 905,000**	**$ 2,000,000**	**$ 700,000**	**$ 7,400,000**	**$ 290,000**	**$ 515,000**	**$ 60,000**	**$ 20,878,340**	**$ 6,471,107**	**$ 27,349,447**
Uses											
Capital/One-Time Initiatives											
Economic Development	$ 100,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 100,000	$ -	$ 100,000
Information Technology	958,800	-	-	-	-	-	-	-	958,800	-	958,800
Public Safety	2,305,162	-	-	-	-	28,952	-	-	2,334,114	4,660,000	6,994,114
Public Works	1,472,500	905,000	2,000,000	-	4,518,893	-	-	-	8,896,393	1,561,107	10,457,500
Recreation, Parks & Cultural Services	1,540,000	-	-	-	-	-	515,000	-	2,055,000	250,000	2,305,000
Community Development	183,600	-	-	-	-	-	-	-	183,600	-	183,600
Total Uses	**$ 6,560,062**	**$ 905,000**	**$ 2,000,000**	**$ -**	**$ 4,518,893**	**$ 28,952**	**$ 515,000**	**$ -**	**$ 14,527,907**	**$ 6,471,107**	**$ 20,999,014**
Non-Allocated (Future Capital/One-Time Initiatives)	**$ 2,448,278**	**$ -**	**$ -**	**$ 700,000**	**$ 2,881,107**	**$ 261,048**	**$ -**	**$ 60,000**	**$ 6,350,433**		

Recommended capital investment totals $21 million and is focused on maintaining and improving city infrastructure and assets, including:

- Acting on the findings of the Facility Condition Assessment completed during FY 2025 (City Facility Preventative Maintenance Assessment and Implementation, HVAC Replacements, Public Safety Headquarters window repair/replacements, Wood Lightpole/LED Replacement Initiative, Public Works Headquarters improvements).

- Delivering on prior-year funded design projects (Mast Arms at Kimball Bridge Road and Northwinds Parkway intersection, North Park Restroom/Concession Stand Replacement at Fields 1-4 – conceptual design only).
- Planning for known obligations (e.g. SR 9 Landscaping from Academy Street to Windward Parkway, Fire Equipment for New Fire Engines, etc.).
- Prioritizing future project needs (TSPLOST 3 Exhibits).

An additional $6 million is being reserved to provide flexibility for future prioritized capital investment.

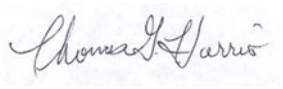
Please refer to the *Capital Project Fund Summaries* and *Appendix A (Detailed 5-Year Capital Improvement Plan)* sections of this document for details of the requests.

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

Respectfully Submitted,



Chris Lagerbloom
City Administrator

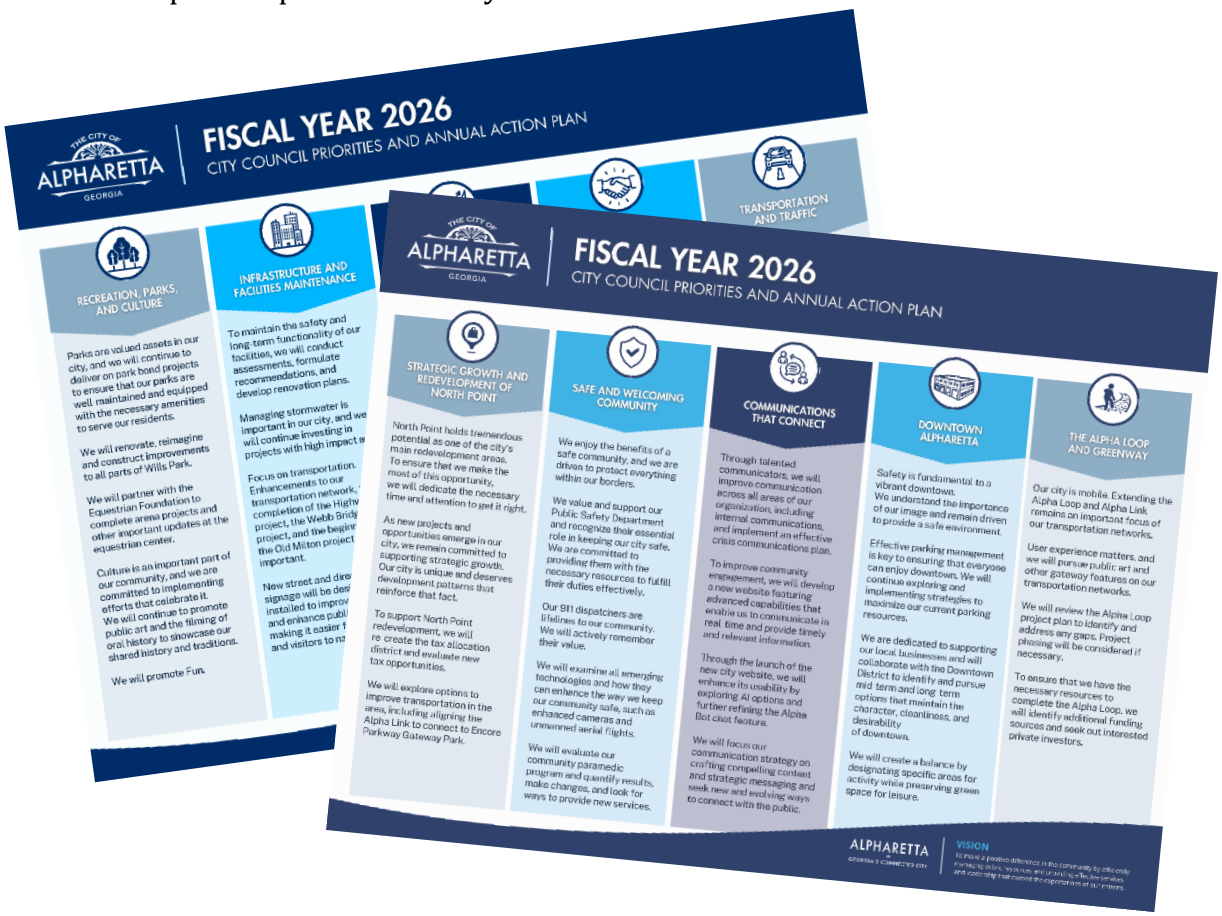


Thomas G. Harris
Finance Director

Fiscal Year 2026 Annual Action Plan

The City Council Retreat during January 2025 set forth priorities to guide the construction of the FY 2026 budget including operations and capital investment. These priorities were condensed into an Annual Action Plan with the following components:

- Strategic Growth and Redevelopment of North Point.
- Safe and Welcoming Community.
- Communications that Connect.
- Downtown Alpharetta.
- The Alpha Loop and Greenway.
- Recreation, Parks, and Culture.
- Infrastructure and Facilities Maintenance.
- Economic Development.
- People Focused Workforce.
- Transportation and Traffic.



The 2026 Annual Action Plan builds upon the city's Community Vision and guides construction of the FY 2026 budget including operations and capital investment. Linkages, where applicable, have been provided within the *Operating Initiative Requests* and *Capital Project Fund Summaries* sections of this document.

Strategic Growth and Redevelopment of North Point

- North Point holds tremendous potential as one of the city's main redevelopment areas. To ensure that we make the most of this opportunity, we will dedicate the necessary time and attention to get it right.
- As new projects and opportunities emerge in our city, we remain committed to supporting strategic growth. We believe that our city is unique and deserves development patterns that reinforce that fact.
- To support North Point redevelopment, we will re-create the tax allocation district and will evaluate new tax opportunities.
- We will explore options to improve transportation in the area, including the alignment of the Alpha Link to connect to Encore Parkway Gateway Park.

Safe and Welcoming Community

- We enjoy the benefits of a safe community, and we are driven to protect everything within our borders.
- We value and support our Public Safety Department and recognize their essential role in keeping our city safe. We are committed to providing them with the necessary resources to fulfill their duties effectively.
- Our 911 dispatchers are lifelines to our community. We will actively remember their value.
- We will examine all emerging technologies and how they can enhance the way we keep our community safe, such as enhanced cameras and unmanned aerial flights.
- We will evaluate our community paramedic program and quantify results, make changes, and look for ways to provide new services.

Communications that Connect

- Through talented communicators, we will improve communication across all areas of our organization, including internal communications, and implement an effective crisis communications plan.
- To improve community engagement, we will develop a new website featuring advanced capabilities that will enable us to communicate in real-time, providing timely and relevant information.
- Through the launch of the new city website, we will enhance the usability by exploring AI options, and further refine the Alpha Bot chat feature.
- We will focus our communication strategy on crafting compelling content and strategic messaging and will seek new and evolving ways to connect with the public.

Downtown Alpharetta

- Safety is fundamental to a vibrant downtown. We understand the importance of our image and remain driven to provide a safe environment.
- Effective parking management is key to ensuring that everyone can enjoy downtown. We will continue to explore and implement strategies that maximize our current parking resources.
- We are dedicated to supporting our local businesses and will collaborate with the Downtown District to identify and pursue mid-term and long-term options that maintain the character, cleanliness, and desirability of downtown.
- We will create a balance by designating specific areas for activity while preserving green space for leisure.

The Alpha Loop and Greenway

- Our city is mobile. Extending the Alpha Loop and Alpha Link remains an important focus of our transportation network.
- User experience matters, and we will pursue public art and other gateway features on our transportation network.
- We will review the Alpha Loop project plan to identify and address any gaps. Project phasing will be considered if necessary.
- To ensure that we have the necessary resources to complete the Alpha Loop, we will identify additional funding sources and seek out interested private investors.

Recreation, Parks, and Culture

- Parks are valued assets in our city, and we will continue to deliver on park bond projects to ensure that our parks are well-maintained and equipped with the necessary amenities to serve our residents.
- We will renovate, reimagine, and construct improvements to all parts of Wills Park.
- We will partner with the Equestrian Foundation to complete arena projects and other important updates at the equestrian center.
- Culture is an important part of our community, and we are committed to implementing efforts that celebrate it. We will continue to promote public art and the filming of oral history to showcase our shared history and traditions.
- We will promote fun.

Infrastructure and Facilities Maintenance

- To maintain the safety and long-term functionality of our facilities, we will conduct assessments, formulate recommendations, and develop renovation plans.
- Managing stormwater is important in our city, and we will continue investing in projects with high impact areas.
- Focus on transportation enhancements to our transportation network, the completion of the Highway 9 project, the Webb Bridge Road project, and the beginning of the Old Milton project are important.
- New street and directional signage will be designed and installed to improve wayfinding and enhance public spaces, making it easier for residents and visitors to navigate the city.

Economic Development

- To attract new businesses and industries to our city, we will explore innovative solutions by repurposing underutilized areas that can be transformed into thriving working models creating a vibrant and diverse economy that benefits both our residents and businesses.
- Maintaining a presence in Atlanta and Washington DC is crucial for our city, and we will utilize lobbying services to help us achieve our goals in both locations.
- We will continue to pursue grants to fund projects and initiatives that benefit our city, creating opportunities for growth and development.
- We will market Alpharetta more comprehensively. As our focus on Economic Development grows, we will reach broader audiences and diversify the way we market ourselves as a desirable city to do business in.

People Focused Workforce

- Our highly talented staff works tirelessly to serve our community. We're committed to recruiting, retaining, and rewarding our public servants to ensure we continue to attract and retain top talent. By investing in our staff, we can build a stronger, more effective team that provides top-quality services to our community.
- We strive to be an employer of choice that attracts and retains the best talent. Our employees are our greatest asset, and we are devoted to providing them with a rewarding work environment. We will continue to implement a market competitive compensation system that ensures employees are well-compensated and supported.

Transportation and Traffic

- Our city is on the move, and we recognize the importance of managing traffic and promoting ease of mobility in our city as it continues to grow and evolve.
- We support multi-modal transportation options and will explore both traditional and non-traditional solutions for surface, underground, and aerial transportation to meet the diverse needs of our community.
- Public transit is a crucial component of a well-connected community, and we will continue to support bus rapid transit in the Georgia 400 Corridor.

About Alpharetta

History[10]

From the North Georgia Mountains to the Chattahoochee River along a Cherokee Indian trail, a tiny village named *New Prospect Campground* was formed. This village made up of tents, a log school, and an arbor became a trading post where Indians and settlers exchanged their goods. The surrounding countryside provided excellent farmland, especially for cotton. On December 11, 1858, the town was chartered and became the county seat of Milton County. The town was renamed Alpharetta from the Greek words “alpha” meaning first and “retta” meaning town.

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

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



On December 11, 1858, Alpharetta was legally chartered. Prior to July of that year, the town was known as the "Town of Milton". The original town charter provided that the city could pass a tax on every grocery store, retailing liquor store, hallway and billiard table of not more than $25 per year. Another provision of that charter was the right to levy a tax of $25 on

[10] The information contained within this section is based upon original research by Anne Rogers Ferguson and accessed via the City of Alpharetta website.

every show that may be exhibited within the city. The first report of the city Trustees showed a balance of $1,302 for fiscal year 1859.

A courthouse and jail were soon constructed, and with building costs being what they were, the final bill for the completed facility was $2,400. This building served as a landmark for the city limits because, according to the charter, the limits were to extend in a one-half mile radius from the Courthouse.

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

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

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

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

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

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

Today, Alpharetta represents one of fourteen incorporated cities/towns within Fulton County and is one of the fastest growing communities in the South. Its environment is

considered ideal for raising families and living a quality lifestyle free from the problems found in so many similar sized cities.

Located approximately 25 miles north of the City of Atlanta, Alpharetta occupies a land area of approximately 27 square miles and serves an estimated population of 122,000 (daytime) and 67,420 (nighttime). Population growth has been fueled in part by the city's strong economic base as well as the annexation of surrounding communities. With the incorporation of the City of Milton and the City of John's Creek, all unincorporated areas within north Fulton County have been absorbed. As such, future growth is through development and redevelopment as opposed to annexation. Please refer to the *Alpharetta by the Numbers* section of this document for detailed economic and demographic information about our great city.



Population (nighttime) **67,420**

Population (daytime) **122,000**

Bond Rating **AAA**

The AAA rating represents the highest rating available to municipalities and translates to significant savings to our citizens and stakeholders through reduced borrowing costs.*

Square Miles **27**

Incorporated **1858**

* This rating demonstrates the strongest creditworthiness relative to other US municipal or tax-exempt issuers and reflects the city's current sound financial position as well as strong financial management practices guiding our ongoing decision making. Alpharetta is one of only 221 cities nationwide to earn an AAA bond rating from Moody's Investors Service.

Government

The City of Alpharetta ("city") operates under a strong mayoral form of government, whereby the mayor possesses all the executive and administrative powers granted to the government under the constitution and laws of the State of Georgia and the city charter. Policy making and legislative authority are vested in the governing council, consisting of the mayor and six (6) council members, all elected on a non-partisan basis. The mayor is chosen by popular vote. City Council members run for a specific post, but they are elected by a citywide vote. The city's elected officials serve four (4) year terms which begin on January 2nd immediately following the date of election into office. Council members elected for three (3) consecutive terms are not eligible for the succeeding term. A mayor elected and qualified for two (2) consecutive terms is not eligible for a succeeding term. Elections are held every two (2) years and are conducted by the Fulton County Board of Elections. The Mayor and City Council appoint a City Administrator to carry out the day-to-day operations of the city.

The city provides a full range of services, including police and fire protection; the construction and maintenance of highways, streets, and other infrastructure; and recreational activities and cultural events. Sanitation services are provided through relationships with private operators.

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

Board of Ethics

Meeting Day:	As Needed
Meeting Time:	Case-By-Case Based on Member Availability
Meeting Location:	Alpharetta City Hall – Council Chambers
City Department:	City Clerk

The Board of Ethics is charged with conducting investigations and hearings of complaints of unethical behaviors by City Officials. The City of Alpharetta adopted an Ethics Ordinance to ensure that City Officials will work for the common good of the people of Alpharetta and not for any private or personal interest, they will ensure fair and equal treatment of all persons, claims, and transactions coming before City Council, Boards, and Commissions.

When a verified complaint is submitted, the Mayor and Council, at the next public meeting, will draw names randomly from a list of fourteen qualified citizens, until five members of the Board have been appointed to investigate said complaint. The five appointed members will serve until the complaint is resolved and then will no longer be eligible to serve in the pool of fourteen qualified citizens. At that time, the Mayor and City Council will then appoint a new citizen to serve on the Board.

Board of Zoning Appeals

Meeting Day:	3rd Thursday of the Month
Meeting Time:	5:30 PM
Meeting Location:	Alpharetta City Hall – Council Chambers
City Department:	Community Development

The Board of Zoning Appeals hears and decides appeals of determinations made by the Director of Community Development and may authorize a hardship variance or an exception from the City's Unified Development Code. The Board of Zoning Appeals may hear variance or exceptions that fall between a 20% and 50% variance or exception from the City's stipulated code requirement.

Code Enforcement Board

Meeting Day: 4th Thursday of the Month
Meeting Time: 3:30 PM
Meeting Location: Alpharetta City Hall – Council Chambers
City Department: Community Development

The Code Enforcement Board was created with the intent to promote, protect, and improve the health, safety, and welfare of the citizens of Alpharetta. The Code Enforcement Board has the authority to impose administrative fines and non-criminal penalties as a method of enforcing City codes and ordinances where a pending or repeated violation continues to exist.

Cultural Arts Commission

Meeting Day: 4th Tuesday of the Month
Meeting Time: 6:00 PM
Meeting Location: Alpharetta City Hall – Council Chambers
City Department: Recreation, Parks, and Cultural Services

The Cultural Arts Commission was created with the intent to promote, protect, and support the growth of cultural arts in the City of Alpharetta. The Commission reviews and recommends the acquisition of all works of art to be purchased by or gifted to the City, encourages cultural enrichment programs, supports existing local arts and culture organizations, and works to expand public understanding, appreciation, and enjoyment of cultural activities and art forms.

Further, the Commission advises the City Council on art acquisition, strategic arts planning, local art groups, sponsoring artistic performances and programs, preservation of city cultural landmarks, and design and location of current or future statutory or artworks owned by the City.

Design Review Board

Meeting Day: 3rd Friday of the Month
Meeting Time: 8:30 AM
Meeting Location: Alpharetta City Hall – Council Chambers
City Department: Community Development

The Design Review Board is charged with conducting a public hearing for all design applications for non-single-family detached buildings, structures, sites, and property areas that are located within the Downtown Overlay, Corridors of Influence, Interchange Districts, and any other applications forwarded to the Board by the Director of

Community Development. Further, the Design Review Board hears and decides appeals of administrative decisions, where the Director of Community Development has denied sign design approval.

The Board reviews design applications for exterior features of new construction or changes to existing structures, exterior modifications, new paint selection, and signage applications for master plans or properties within the Downtown Overlay. The Board grants or denies applications based upon a review of the application's compliance with the City's design standards and preservation of the historical, cultural, and aesthetic heritage of the City.

Development Authority

Meeting Day:	1st Tuesday of the Month
Meeting Time:	6:00 PM
Meeting Location:	Alpharetta City Hall – Council Chambers
City Department:	Economic Development

The Alpharetta Development Authority is a seven-member board appointed by the Alpharetta City Council with the goal of fostering commerce and growth within the City of Alpharetta.

Statement of Purpose: The Development Authority of Alpharetta is granted powers and jurisdiction through the Georgia General Assembly and a resolution adopted by the Alpharetta City Council on September 3, 1996, and is regulated under O.C.G.A. Sec. 36-62-1. The function of this Authority is to promote the public good and general welfare, trade, commerce, industry, general tax base, and the employment opportunities available in the City of Alpharetta. To accomplish these goals, the Authority may acquire, own, and/or lease real property; issue revenue bonds or other obligations to finance projects; and may arrange or provide for property tax abatements or other means of incentivizing projects. The Authority may also engage in a variety of initiatives and programs to promote and market the community and/or strengthen the City's position as a location for business investment.

The Development Authority consists of seven members who are appointed by vote of the City Council, with each member serving a term of four years. In accordance with Georgia Law, the members of the Authority do not receive compensation for their service but may be reimbursed for out-of-pocket expenses incurred in performing the duties of their appointment.

Historic Preservation Commission

Meeting Day: 2nd Thursday of the Month

Meeting Time: 3:00 PM

Meeting Location: Alpharetta City Hall – Council Chambers

City Department: Community Development

The Historic Preservation Commission updates and maintains an inventory of all properties and buildings within the City that have the potential for designation as a historic property. The Historic Preservation Commission is charged with the responsibility of conducting a public hearing for applications seeking historic property designation. Also, the Commission reviews historic preservation plans and may make recommendations, and further, approve or deny said preservation plans. The Commission makes recommendations to City Council when a historic structure should be listed in or removed from the City's Historic Resources Inventory – Contributing Historic Buildings and may also recommend other historic preservation incentive programs for City Council to review.

Additionally, the Commission promotes programs related to historic properties, may undertake the restoration or preservation of a historic property owned by the City (based on funding and City Council approval), conduct education programs on historic properties, and may retain persons with professional expertise to carry out tasks related to historic preservation.

Natural Resources Commission

Meeting Day: 3rd Tuesday of the Month

Meeting Time: 6:30 p.m.

Meeting Location: Alpharetta City Hall – Executive Conference Room (1st Floor)

City Department: Public Works / Community Development

The Natural Resources Commission advises City Council, provides leadership in the development and understanding of the tree program, and assists the Director of Community Development and Director of Public Works in the development and maintenance of technical specifications. Further, the Commission maintains a list of proposed changes to the kinds and species of trees described in the City's Tree Planting List. Any changes are presented before City Council by way of resolution.

Planning Commission

Meeting Day:	1st Thursday of the Month
Meeting Time:	6:30 PM
Meeting Location:	Alpharetta City Hall – Council Chambers
City Department:	Community Development

The Planning Commission is charged with the responsibility of conducting a public hearing for all applications for zoning changes, Comprehensive Land Use Plan amendments, and amendments to the City's Unified Development Code. During the public hearing, the Commission reviews applications and makes an appropriate recommendation (based on the City's Unified Development Code) to City Council.

Further, the Commission may also initiate proposed changes to the Comprehensive Land Use Plan and the City's Unified Development Code when said changes are necessary or desirable.

Recreation Commission

Business Meeting Day:	2nd Tuesday of the Month
Business Meeting Time:	5:30 PM
Business Meeting Location:	Alpharetta City Hall – Council Chambers
Workshop Meeting Day:	3rd Wednesday following the Regularly Scheduled Recreation Commission Business Meeting
Workshop Meeting Time:	5:30 p.m.
Workshop Meeting Location:	Alpharetta City Hall–Community Room
City Department:	Recreation, Parks, and Cultural Services

The Recreation Commission has the authority to adopt rules and regulations for the proper conduct of City parks, playgrounds, and recreation activities. The Commission may also initiate any form of recreation or cultural activity for all Alpharetta Citizens to enjoy, whether on public property owned by the City or on private property with approval of the property owner.

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

All meetings are subject to change. Please confirm the dates/times on the city's website: https://alpharettaga.portal.civicclerk.com/.

Alpharetta by the Numbers

OUR COMMUNITY



Population (nighttime) **67,420**

Population (daytime) **122,000**

Bond Rating **AAA**

The AAA rating represents the highest rating available to municipalities and translates to significant savings to our citizens and stakeholders through reduced borrowing costs.*

Square Miles **27**

Incorporated **1858**

*This rating demonstrates the strongest creditworthiness relative to other US municipal or tax-exempt issuers and reflects the city's current sound financial position as well as strong financial management practices guiding our ongoing decision making. Alpharetta is one of only 221 cities nationwide to earn an AAA bond rating from Moody's Investors Service.

INFRASTRUCTURE

ADVANTAGES

Our story goes like this: During the late-90s dot-com boom, the City of Alpharetta started to grow from the ground up—literally. Hundreds of miles of fiber optic cables were buried throughout the city, and the state's largest electricity provider, Georgia Power, took it a step further by establishing a series of redundant electric networks throughout the city.

Nearly **700** Tech Companies

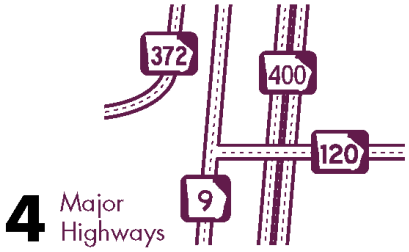
60% Download Speeds Above U.S. Average

25M Total Sq. Feet Office Space

ACCESSIBILITY

Because Alpharetta is just a quick drive from Atlanta, businesses are conveniently positioned right by the world's busiest airport. And if that's not enticing enough, there are plenty of other ways to get around whether you prefer to drive by car or ride public transit, Alpharetta makes sure businesses and their workers get to where they need to go.

22 Miles from Alpharetta to Downtown Atlanta



4 Major Highways

marta

4 MARTA Routes to Atlanta

BUSINESS CLIMATE

LOCAL COMPANIES

There's a reason why more than 700 technology-based businesses have made their home in Alpharetta, and it's not just the nice houses and great weather. Our fiber-optic network is the most extensive and redundant in the Southeast, and we work closely with state and local economic development agencies to provide tax credits and incentives to complement any brand of business. Some of the biggest and most recognized names in the tech industry are thriving here in Alpharetta.

We could talk about Alpharetta's exceptional business climate all day long, but nothing speaks to our success quite like our track record. Here are just a few names we're proud to work with.

TOP 10 EMPLOYERS

Providing a strong economic foundation for our community, the City of Alpharetta is pleased to recognize the top 10 employers – based on the number of employees.

Employer	*No. of Employees*
FISERV, INC.	2,088
EQUIFAX	2,054
ADP, INC.	1,928
LEXIS NEXIS RISK SOLUTIONS	1,376
VERIZON	1,095
UPS	1,051
E*TRADE FINANCIAL	878
JACKSON HEALTHCARE	870
ERNST & YOUNG U.S. LLP	756
HEWLETT PACKARD ENTERPRISE COMPANY	738

Source: City of Alpharetta Finance Department

WORKFORCE

COMPETITIVE EDGE

Every business on the planet, from Mom & Pop stores to Fortune 500 companies, is only as good as its employees. And in Alpharetta, we're proud to be home to some of the smartest minds in the world of tech.

65% of Alpharetta's residents own a bachelor's degree or higher, which is nearly double the national average for young adults. And there are plenty of them, too. With a **daytime population over 122,000**, Alpharetta boasts close to 3,000 workers per square mile; that's more than major metropolitan areas like Charlotte, Dallas, Austin, or Phoenix.

EDUCATION

When it comes to college degrees, our workforce has credentials that are hard to compete with. No matter what heights our businesses desire to reach, our workers come equipped with the invaluable knowledge it takes to get there.

26.4%
Graduate or Professional Degree



64.6%
Bachelor's Degree



6.6%
Associate's Degree

PROFESSIONS

Need more proof that Alpharetta is a rising hub in the business world? Consider that 82% of Alpharetta residents are employed in professional, managerial, technical, sales and administrative positions. Our citizens don't just have degrees—they've got the experience and working knowledge needed to take any business to the next level.

20%
Individuals Earn $100K or More



82%
Employed in Professional/ Technical Sector

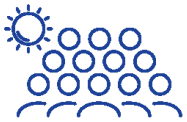


67K
Total City Population

PERSONNEL

Alpharetta's consistent population nearly doubles during the day. That means that employees are coming from throughout the region to work for Alpharetta's rising tech companies. With great accessibility and a superior quality of life, it's no wonder we're one of the fastest-growing cities in the nation, and it's getting better every day.

122K
Daytime Population



1M+
People With 30-Minute Drive Time



2,923
Workers Per Square Mile

Top City in the Nation For Health IT

Healthcare Informatics

The Best Small Cities to Start a Small Business

verizon

RECOGNITION

Certificate of Achievement for Excellence in Financial Reporting
for fiscal year 2023 from the Government Finance Officers Association (GFOA)

Distinguished Budget Presentation Award
for fiscal year 2024 from GFOA.

Insurance Services Office (ISO) Class 1 Rating

This certification, representing superior property fire protection capabilities, is based primarily on an evaluation of the city's water supply and distribution, fire department equipment, manpower, etc. Alpharetta is one of only 25 agencies in Georgia and 474 agencies nationwide, to receive an ISO Class 1 rating, the highest available.

Tree City USA
from the National Arbor Day Foundation for the 34th consecutive year.

RANKINGS

> "Alpharetta's revamped downtown district, which is known as the City Center, has become a walkable, family-friendly hub filled with restaurants and shops surrounding a central greenspace." — *Southern Living*

Best Places to Live In Georgia
2023
TRAVEL+ LEISURE

Safest and Most Affordable Cities In the US
2024
moneygeek

Best Places to Raise a Family In Georgia
2024
NICHE

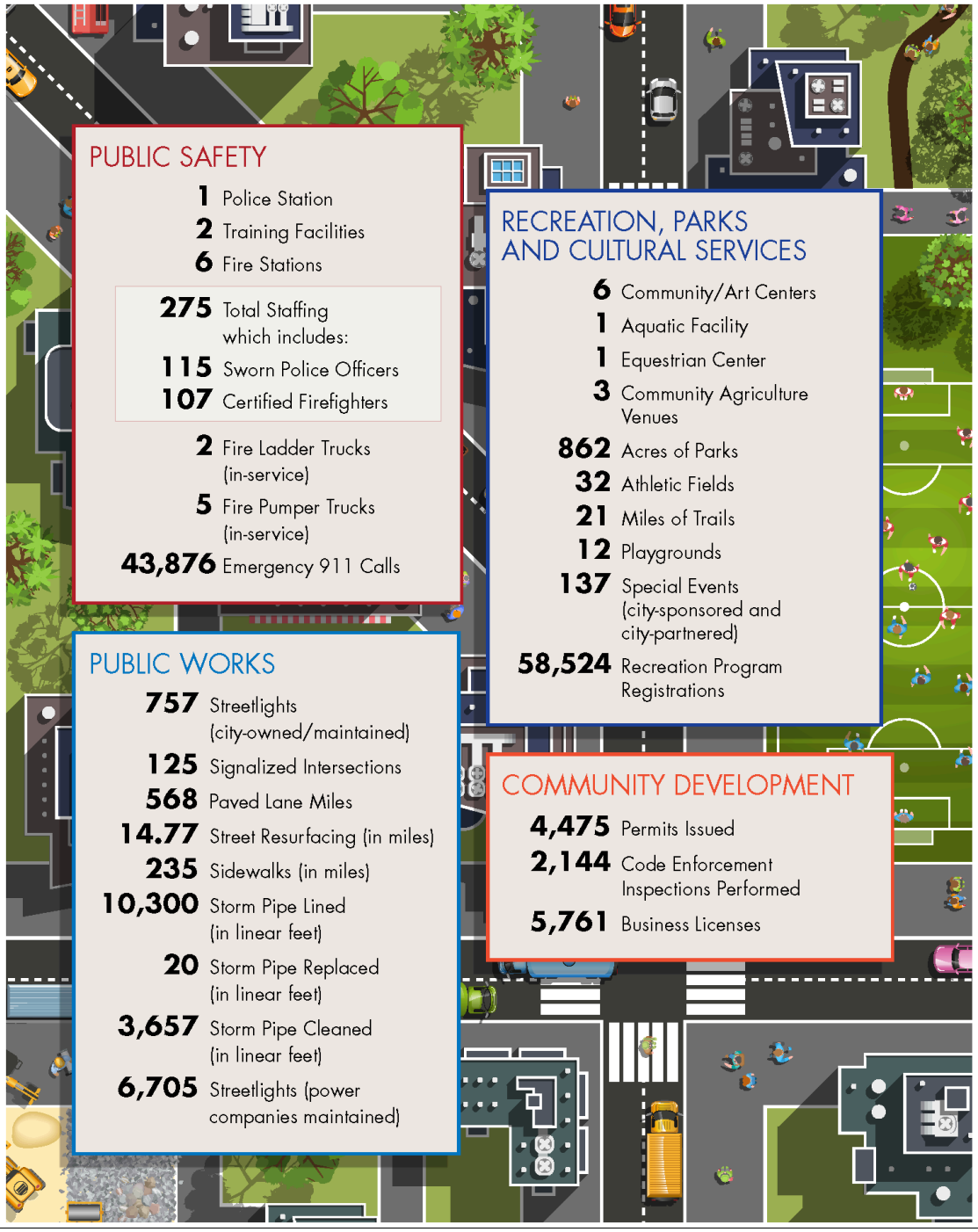
Best Places to Live On the East Coast
2021
Newsweek

The South's Best Cities On the Rise 2024
Southern Living

5 of Georgia's Top 15 High Schools
Governor's Office of Student Achievement

Source: https://www.awesomealpharetta.com/about/

CITY DEPARTMENTS BY THE NUMBERS



** Data set forth above is based on prior-year values and not reflective of FY 2026 changes.*

Mission[11]

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



Vision[12]

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

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

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



In summary, our vision for the future guides the city's decision-making process. As you read this document, you will notice that direct linkages are identified between the city's vision/strategic priorities and departmental goals & objectives as well as the projects set forth in the Capital Improvement Plan.

When funding initiatives (e.g., annual departmental budgets) are brought before the City Council for consideration, discussion is centered on how the initiatives link with the city's vision for the future.

[11] The Mission Statement details our City's reason for existence and embodies our philosophies, goals, ambitions, and character.

[12] The Vision Statement represents what we want our City to become and details how the City's future will look if we continue to achieve our Mission.

Financial Accounting Structure

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

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

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

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

Fund Classification

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

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

Governmental Funds

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

Proprietary Funds

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

Fiduciary Funds

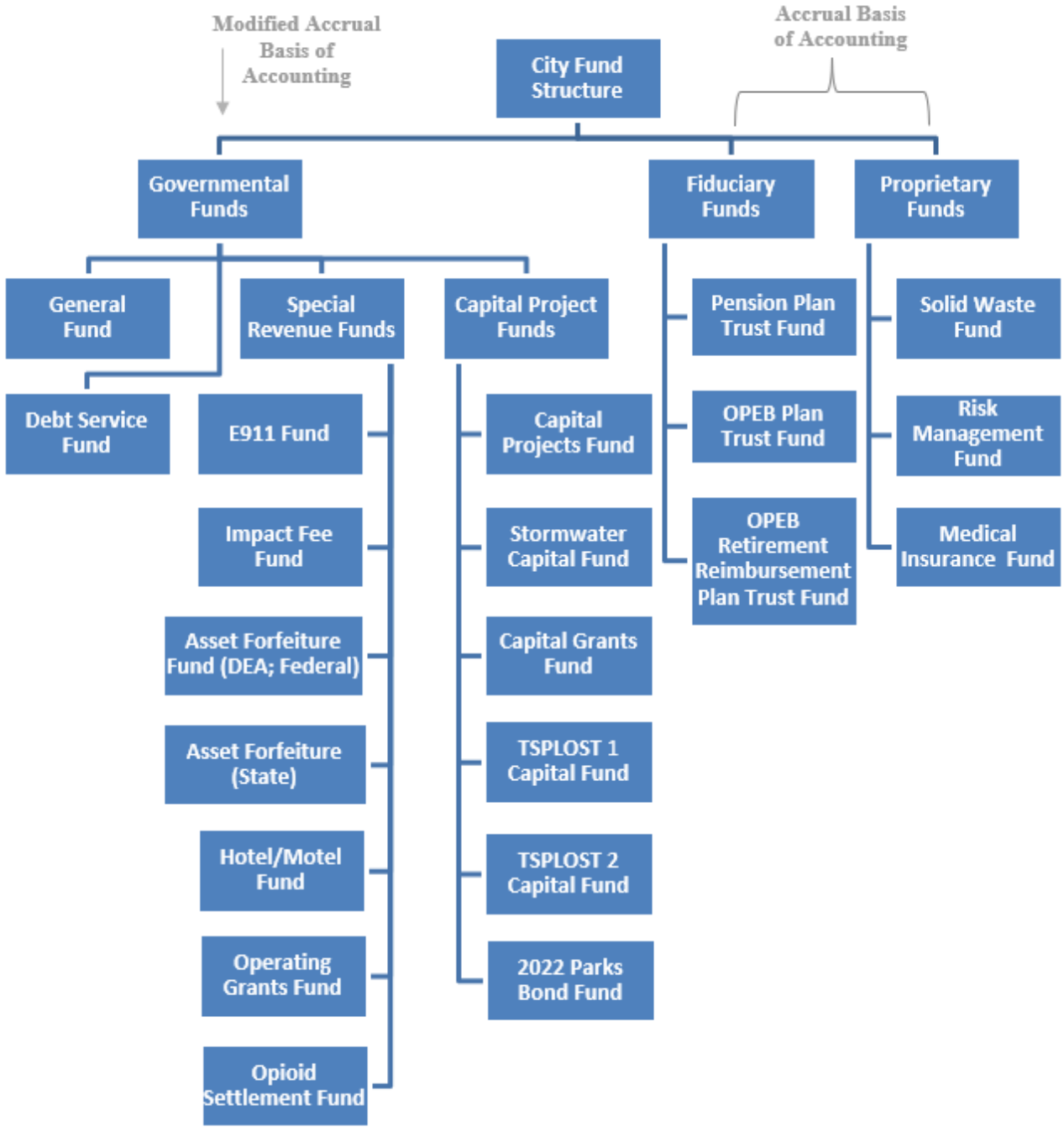
These funds are used to account for assets held by the city in a trustee capacity or as an agent for other governmental units and for other funds.

THE CITY OF
ALPHARETTA
GEORGIA

FINANCIAL ACCOUNTING STRUCTURE

Fund Structure

The city uses 15 governmental funds, 3 fiduciary funds and 3 proprietary funds as detailed below.



Fund Descriptions

The following section provides a narrative on each of the city's 21 funds:

General Fund (Governmental Fund)

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

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

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

Debt Service Fund (Governmental Fund)

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

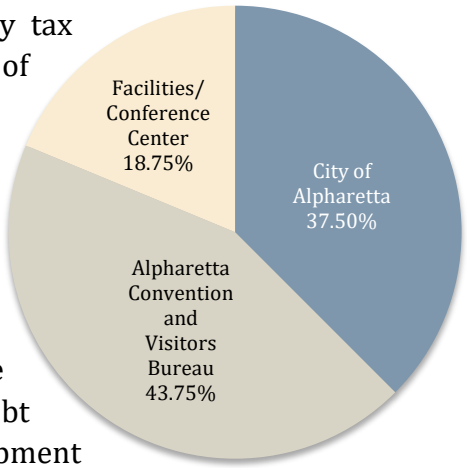
- **General Obligation Refunding Bonds, Series 2014** (advanced refunded the callable portion of the Series 2006 GO Bonds).
- **General Obligation Bonds, Series 2016**.
- **General Obligation Refunding Bonds, Series 2020** (refunding of the Series 2012 GO Bonds).
- **General Obligation Bonds, Series 2022.**

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

Special Revenue Funds (Governmental Funds)

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

- **E911 Fund**: This fund accounts for fees received from users, or potential users, of the city's Emergency 911 System. The fee equals $1.50 monthly and is paid directly from wired, wireless (including prepaid cards), and voice-over-internet-protocol telecommunication providers, with expenditures occurring to maintain and run the system within the government. The city also provides emergency dispatch services to the City of Milton through an Intergovernmental Agreement. Funding under this agreement is based on remittance of Milton's E911 service fees and is accounted for within the E911 Fund. The Public Safety Department manages the E911 Program.
- **Impact Fee Fund**: This fund accounts for fees assessed upon development activity. These fees are collected to pay for system improvements (recreation/parks, streets, and public safety) as detailed within the city's impact fee ordinance. The Community Development Department manages the Impact Fee Program.
- **Asset Forfeiture Funds (Federal/State)**: These funds account for revenues received from the enforcement of drug laws and the confiscation of property from drug offenders' arrests that can be used by public safety to aid in drug enforcement activity. Funds cannot be used to supplant the Public Safety Department's normal operational budget. The Public Safety Department manages the asset forfeiture programs.
- **Hotel/Motel Fund**: This fund accounts for occupancy tax collections from area hotels and motels for the purpose of promoting conventions, tourism, and trade shows, while providing funds to facilitate economic vitality in downtown areas. Currently, the city levies a hotel/motel occupancy tax of 8% on total rental charges.

  The chart to the right details the resulting revenue distribution. The Conference Center portion of the hotel/motel occupancy tax remains in the Fund to pay debt service costs associated with the Alpharetta Development Authority's Series 2016 Revenue Bonds [13] which were issued in 2016 to fund construction of a state-of-the-art conference center at the Avalon Development.

[13] The City is obligated via Interlocal Agreement to fund the debt service on this obligation.

- **Operating Grants Fund**: This fund accounts for resources received from federal, state, and local grants awarded to the city. Matching funds, which represents the city's financial investment, are also recorded within this fund. This fund accounts for operational grants only. Capital grant proceeds are recorded within the Capital Grants Fund. All operating grant funds follow the life-to-date budgeting process whereby budget is carried forward annually to cover Council approved projects. As such, only new appropriations are reflected in the annual budget document. Existing appropriations are reflected in the city's monthly financial management reports and can be accessed at www.alpharetta.ga.us.
- **Opioid Settlement Fund**: This fund accounts for Opioid Settlement proceeds. Specifically, the State of Georgia reached a $636 million agreement with three distributors and a major manufacturer of opioids. Approximately $517 million will come from the National Distributors' Settlement over the course of 18-years. An additional $118 million will come from the Janssen/J&J Settlement over the next 9-years.
    - The settlement allocates 25% ($159 million) of the total funds to local governments.
    - The State will receive 75% ($477 million) of the funding.

  All funds must adhere to approved purposes as described in the settlements.

Capital Project Funds (Governmental Fund)

These funds are used to account for the acquisition and construction of major items, such as buildings, infrastructure, parks, streets, and other major capital facilities. The city has six (6) capital project funds which are detailed below. All capital project funds follow the life-to-date budgeting process whereby budget is carried forward annually to cover Council approved projects. As such, only new appropriations are reflected in the annual budget document. Existing appropriations are reflected in the city's monthly financial management reports and can be accessed at www.alpharetta.ga.us. The capital project funds utilize the modified accrual basis of budgeting and accounting.

- **Capital Project Fund**: This fund accounts for the acquisition and construction of major items, such as buildings, infrastructure, parks, streets, and other major capital facilities, with a value in excess of $25,000. Funding for these capital improvements typically come primarily from a transfer of available fund balance within the General Fund. Appropriations are perpetual with only new appropriations recognized in the annual budget.
- **Stormwater Capital Fund**: This fund accounts for stormwater/drainage maintenance, repair, and/or improvement projects with a value in excess of $25,000. Funding for these capital improvements typically come primarily from a transfer of

available fund balance within the General Fund. Appropriations are perpetual with only new appropriations recognized in the annual budget.

- **Capital Grants Fund**: This fund accounts for resources received from federal, state, and local grants awarded to the city. Matching funds, which represents the city's financial investment, are also recorded within this fund. This fund accounts for capital grants only. Operating grant proceeds are recorded within the Operating Grant Fund.
- **TSPLOST 1 Capital Fund**: This fund accounts for the collection of TSPLOST 1 (Transportation Special Purpose Local Option Sales Taxes) revenue and the expenditure on eligible transportation improvements and congestion mitigation initiatives. Fund appropriations are perpetual with only new appropriations recognized in the annual budget. This tax was imposed for the period of April 1, 2017, through March 31, 2022.
- **TSPLOST 2 Capital Fund**: This fund accounts for the collection of TSPLOST 2 (Transportation Special Purpose Local Option Sales Taxes) revenue and the expenditure on eligible transportation improvements and congestion mitigation initiatives. Fund appropriations are perpetual with only new appropriations recognized in the annual budget. This tax is imposed for the period of April 1, 2022, through March 31, 2027.
- **2022 Parks Bond Fund**: This fund accounts for the proceeds and associated expenditures resulting from the issuance of voter approved general obligation bonds, series 2022. Fund appropriations will be perpetual with only new appropriations recognized in the annual budget.

Fiduciary Funds

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

- **Pension Plan Trust Fund**: This fund accounts for assets of the city's defined benefit pension plan. The assets in this fund cannot be used to support government programs or activities.
- **Other Post Employment Benefit (OPEB) Plan Trust Fund**: This Fund represents activity associated the other post-employment benefit plan (OPEB). Historically, eligible retirees were offered the same health and prescription drug coverage as active employees. However, recent updates to the Plan, previously approved by City Council, have removed this option for employees ending service with the City on or after July 1, 2023.

- **Other Post Employment Benefit (OPEB) Retirement Reimbursement Plan Trust Fund**: This Fund accounts for the post-employment healthcare benefit and is funded through City operations (increased from 2% to 2.5% of payroll in fiscal year 2024).

Proprietary Funds

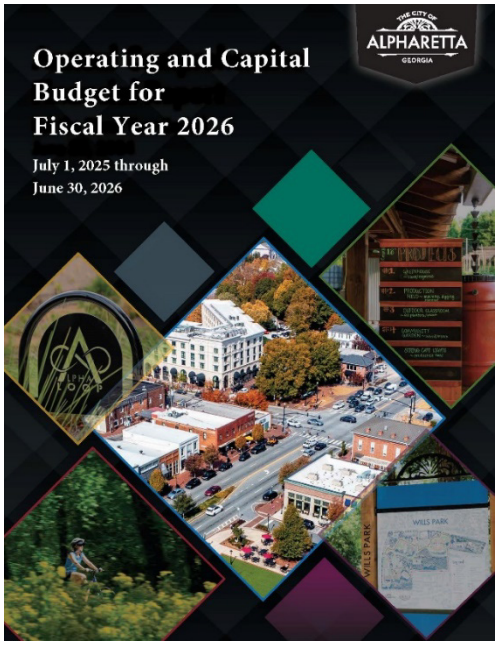
The city maintains two different proprietary fund types. Enterprise Funds are used to account for business-type activities whose operations are primarily funded by customer fees. Internal Service Funds are used to accumulate and allocate costs internally among the city's various functions. Proprietary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

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

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

Financial Reporting

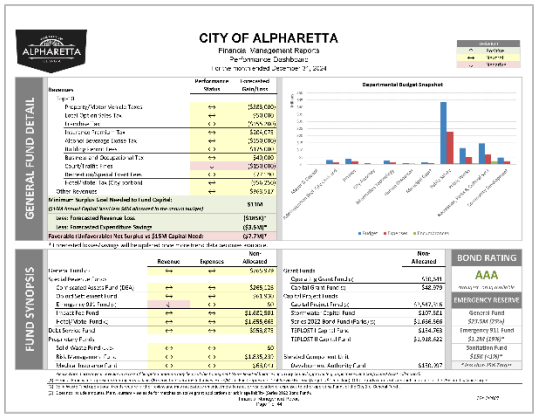
The Finance Department provides detailed financial reporting to meet the information needs of the government, authorities, regulatory agencies, and citizens/ stakeholders. In addition, the City Administrator, Mayor, Council, Department Heads, and the public shall have access to reports to allow them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



Operating and Capital Budget[14] (June-August)

The Operating and Capital Budget is a financial plan that outlines how public funds will be allocated to support essential services, infrastructure, and community priorities for the fiscal year. The Operating Budget funds the day-to-day operations of the City, including public safety, parks and recreation, transportation, and other essential services.

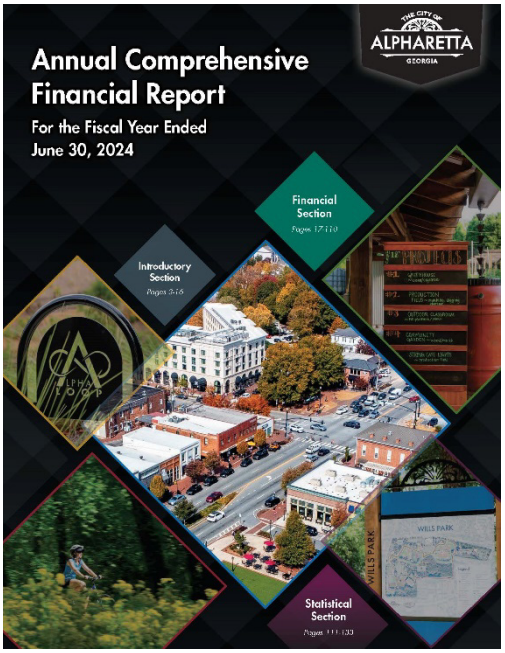
The Capital Budget focuses on long-term investments in infrastructure, such as roads, facilities, and utility systems, ensuring the sustainability and growth of the community. Together, these budgets reflect the City's commitment to responsible financial management, strategic planning, and enhancing the quality of life for our stakeholders (e.g. residents, businesses, etc.).



Financial Reporting to the City Council[15] (monthly)

The Monthly Financial Management Reports provide a detailed snapshot of the City's financial performance throughout the fiscal year. These reports include key financial data on revenues, expenditures, and budgetary comparisons, helping to track the City's financial position in real time. By regularly reviewing these reports, City officials, residents, and stakeholders can stay informed about spending trends, budget adherence, and overall fiscal health. This transparency supports sound financial decision-making and reinforces the City's commitment to accountability and responsible financial management.

[14] Available for download from the City's website: https://www.alpharetta.ga.us/343/Annual-Operating-Capital-Budget.
[15] Available for download from the City's website: https://www.alpharetta.ga.us/347/Financial-Management-Reports..



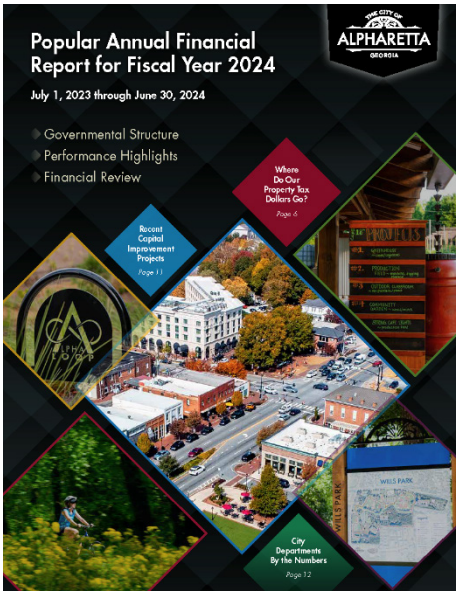
Annual Comprehensive Financial Report[16] (November-December)

The Annual Comprehensive Financial Report (ACFR) is a detailed and audited document that provides a comprehensive overview of the City's financial position and activities for the fiscal year. Prepared in accordance with Generally Accepted Accounting Principles (GAAP) and Government Finance Officers Association (GFOA) standards, the ACFR includes financial statements, statistical data, and an in-depth analysis of revenues, expenditures, assets, and liabilities. The financial statements are independently audited by a certified public accounting firm to ensure accuracy, transparency, and compliance with financial reporting standards. This report serves as a key resource for residents, investors, and stakeholders, offering transparency into how public funds are managed and ensuring accountability in the City's financial operations.

Mauldin and Jenkins, Certified Public Accountants, LLC, have issued an unqualified ("clean") opinion on the City of Alpharetta's financial statements for the year ended June 30, 2024.

Annual Citizens Report[17] (November-December)

The Popular Annual Financial Report (PAFR or Annual Citizens Report) is a user-friendly summary of the City's financial activities, designed to make complex financial information more accessible to residents and stakeholders.



Based on the audited Annual Comprehensive Financial Report (ACFR), the PAFR highlights key financial data, budgetary trends, and major initiatives in a clear and concise format. This report enhances transparency by providing an overview of how public funds are managed and invested in the community. By reviewing the PAFR, residents can gain a better understanding of the City's financial health and its commitment to responsible stewardship of taxpayer dollars.

[16] Available for download from the City's website: https://www.alpharetta.ga.us/346/Audited-Financial-Statements.
[17] Available for download from the City's website: https://www.alpharetta.ga.us/341/Annual-Citizens-Reports.

Budget Process

The annual budget serves as the foundation for the city's financial plan and assists in control of the financial stability and health of the government. The Mayor and Council are legally required to adopt a balanced budget (i.e., revenues = expenditures) no later than the close of the fiscal year. The city's fiscal year runs from July 1st through June 30th, with the official fiscal year taken from the year ending date. For example, the FY 2026 Budget is prepared for the fiscal year commencing July 1, 2025, and ending June 30, 2026.

Annual Budget Process

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

Budget Methodology

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

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

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

The departmental budget is separated into the following components:

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

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

Performance Measurement

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

Council Retreat (January-February)

The budget preparation process commences annually in January/February with the City Council Retreat, including City Administration and key department personnel. The Retreat provides the dedicated time necessary for the City Council and executive staff to discuss the strategic issues facing the city and the associated effects on the upcoming budget. Discussion topics include all strengths, weaknesses, opportunities, threats, etc., facing the city and typically are categorized as follows: millage rates and property taxation; revenue generation/diversification; capital renewal/replacement and improvement; base-level service and operations; personnel compensation; service and operation improvements; bond issues in connection with capital improvement initiatives; etc. The Retreat provides the strategic framework and guiding priorities for the upcoming budget process.

Budget Preparation and Analysis (February-April)

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

Budget information is collected in three phases. The first two phases are collected simultaneously. Phase one requests are related to employee expenses. During this phase, finance staff forecasts the personnel services funding requirements (e.g., salary and benefits) for the upcoming budget. Departments are requested to submit a forecast of personnel-driven operational expenses such as uniforms, professional development, travel, communications, etc.

The second phase includes budget requests that relate to departmental operations. During phase two, city departments are directed to review their operations and provide a forecast of appropriations required to maintain current service levels.

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

As departments formulate their expenditure requests, the Finance Department is preparing the corresponding revenue analysis and forecast. Revenue sources across all funds are analyzed using the expert judgment of department directors and staff, trend analysis, and economic forecasts to compile revenue estimates that are both accurate and conservative. The city maintains a conservative revenue forecasting philosophy aimed at mitigating the over-appropriation of expenditures based on inflated revenue estimates. Additionally, the city's aggressive pay-as-you-go capital program is supported by the conservative revenue philosophy through a level supply of excess fund balance (i.e., fund balance in excess of the city's 25% fund balance reserve) available for one-time capital investment.

Budget requests are completed by every department and submitted to the Finance Department where the data is assembled into the ClearGov budget preparation/reporting software.

Both expenditure requests and revenue projections are calculated and formatted for presentation to the City Administrator for initial review. During these meetings, discussion is focused on appropriations necessary to maintain current service levels. Appropriation growth in excess of a reasonable CPI figure will be thoroughly analyzed to determine the primary growth factors (e.g., fuel, utilities, and other items subject to volatile price fluctuations) and brainstorm ways to mitigate the increased costs. Additionally, new

programs, services, improvements to current services, and capital improvement projects are discussed in terms of how the initiatives link with departmental goals and objectives and by extension, the city's strategic priorities and vision for the future.

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

City Council Budget Workshops (May-June)

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

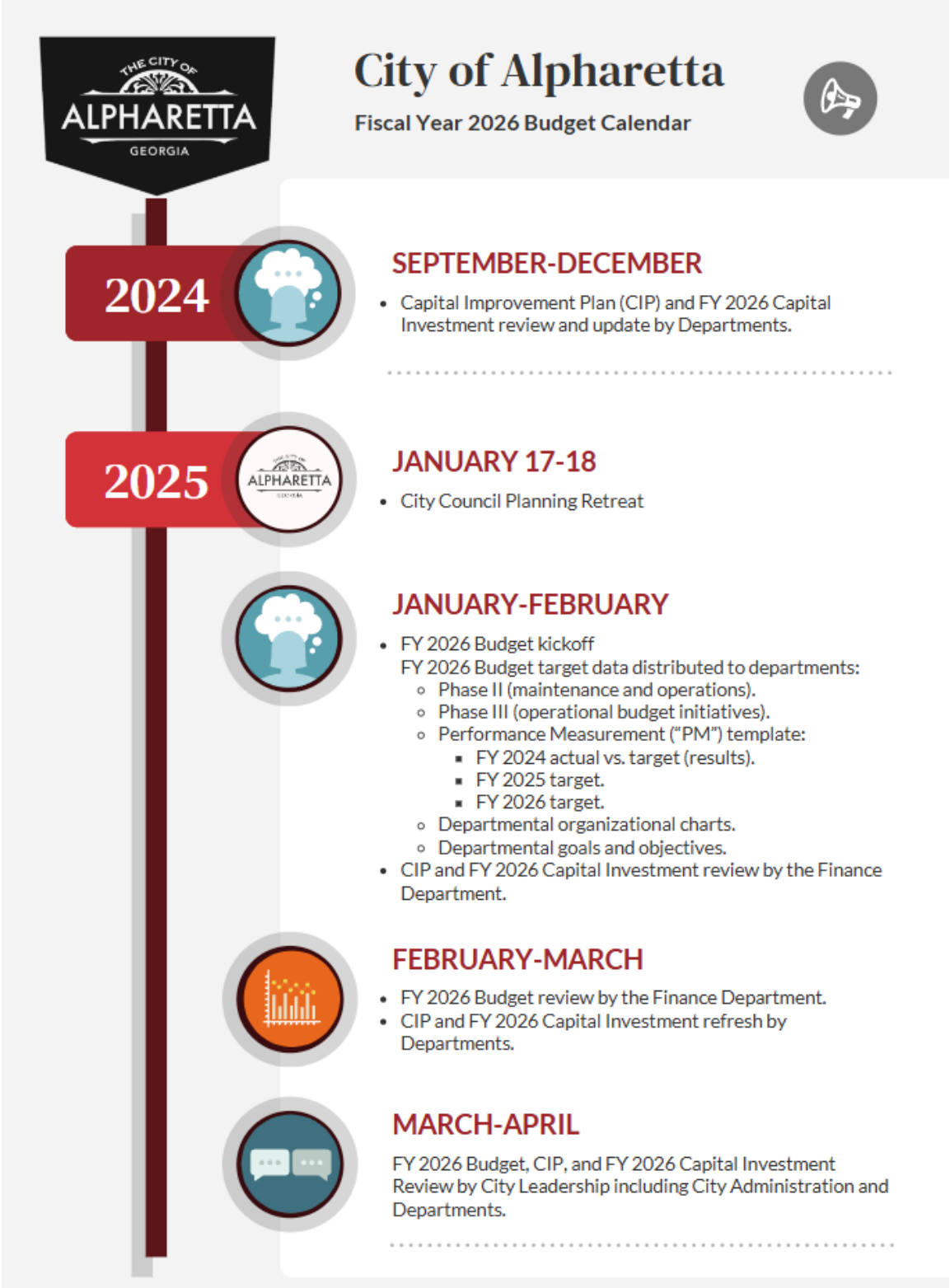
- Transmittal letter that summarizes the budget including current service levels, new initiatives, strengths/weaknesses/opportunities/threats facing the organization, and how the budget addresses those issues identified during the City Council Retreat.
- Departmental performance measurement listing.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

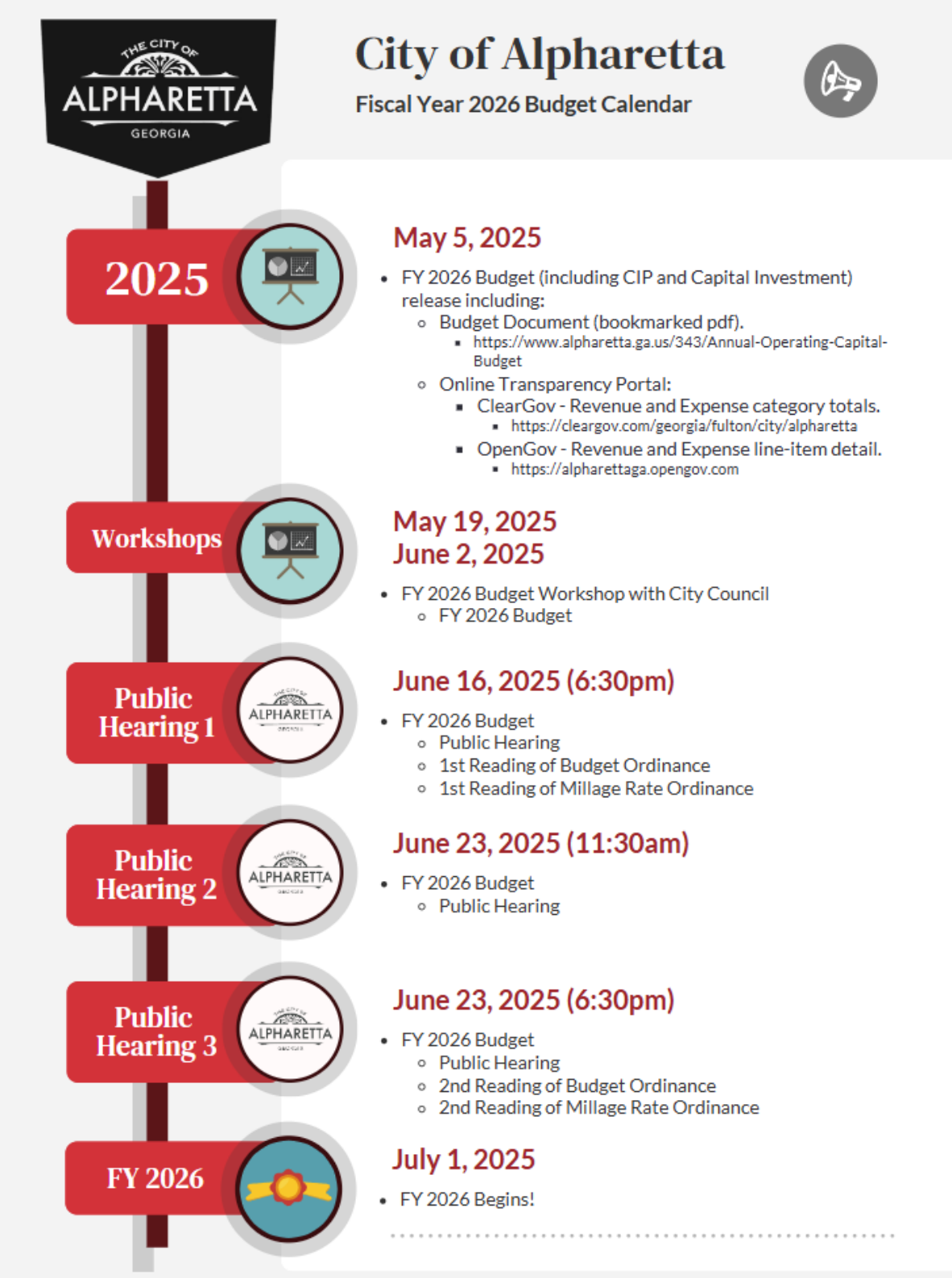
The Finance Director conducts public presentations, as needed, to summarize the budget and discuss the underlying economic growth trends. Discussion will focus on the strategic issues facing the organization for the upcoming budget year and the next several years and how this budget positions the city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

Budget Adoption (June)

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

Budget Calendar




THE CITY OF ALPHARETTA GEORGIA
City of Alpharetta
Fiscal Year 2026 Budget Calendar
2025
May 5, 2025
FY 2026 Budget (including CIP and Capital Investment) release including:
Budget Document (bookmarked pdf).
https://www.alpharetta.ga.us/343/Annual-Operating-Capital-Budget
Online Transparency Portal:
ClearGov - Revenue and Expense category totals.
https://cleargov.com/georgia/fulton/city/alpharetta
OpenGov - Revenue and Expense line-item detail.
https://alpharettaga.opengov.com
Workshops
May 19, 2025
June 2, 2025
FY 2026 Budget Workshop with City Council
FY 2026 Budget
Public Hearing 1
June 16, 2025 (6:30pm)
FY 2026 Budget
Public Hearing
1st Reading of Budget Ordinance
1st Reading of Millage Rate Ordinance
Public Hearing 2
June 23, 2025 (11:30am)
FY 2026 Budget
Public Hearing
Public Hearing 3
June 23, 2025 (6:30pm)
FY 2026 Budget
Public Hearing
2nd Reading of Budget Ordinance
2nd Reading of Millage Rate Ordinance
FY 2026
July 1, 2025
FY 2026 Begins!

BUDGET PROCESS

Budget Basis and Structure

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

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

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

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

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



Operating Initiative Requests

Executive Summary

General Fund	Revenue	Expense	Net Cost	Capital Component
Funding Available for Operating Initiatives:	**$ -**	**$ 214,500**	**$ 214,500**	
Recommended Initiatives:				
All Departments				
Business and Occupational Tax Adjustment	$ 850,000	$ -	$ (850,000)	$ -
Augment Annual Capital Contribution	-	829,000	829,000	-
Economic Development				
North Fulton Economic Alliance Strategic Initiative	-	60,000	60,000	-
Information Technology/City Clerk				
City Hall Chambers Remote Production/Streaming Svcs	-	71,000	71,000	-
Public Safety				
Firefighter (new position; +1 FTE)	-	104,500	104,500	-
	$850,000	**$1,064,500**	**$ 214,500**	**$ -**

Recommended operating initiatives include revenue adjustments of $850,000 and expenditure adjustments of $1.1 million and have been programmed into departmental operating budgets. Operating Initiatives not recommended for funding at this time total $1.4 million and include capital investment requirements of $245,000.

Fiscal Year 2026 Annual Action Plan

The City Council Retreat during January 2025 set forth priorities to guide the construction of the FY 2026 budget including operations and capital investment. These priorities were condensed into an Annual Action Plan and are detailed within the section of this document entitled *Fiscal Year 2026 Annual Action Plan* with the components set forth below:

- Strategic Growth and Redevelopment of North Point.
- Safe and Welcoming Community.
- The Alpha Loop and Greenway.
- Downtown Alpharetta.
- Communications that Connect.
- Recreation, Parks, and Culture.
- Infrastructure and Facilities Maintenance.
- Transportation and Traffic.
- People Focused Workforce.
- Economic Development.

Detail (Recommended Operating Initiatives)

Citywide

Business and Occupational Tax Adjustment (revenue) $850,000

Description: The purpose of the business occupational tax is to levy, assess, and collect an annual occupational tax on certain businesses and practitioners of professions and occupations located or exerting substantial efforts in the city. The formula for this revenue source was last adjusted in 2008.

Detail adjustments include:

	Current	Proposed
General Classification		
Admin Fee	$50	$75
Employee Fee		
1-4	$100	$125
5-10	$175	$200
11-25	$300	$325
26-49	$450	$475
1-49	-	+$10 per employee
50+	$150 +$7 per employee	$175 +$17 per employee
Food Truck	$150	$175
Insurance	$100	$150
Pawn-Shop	$150	$175
Non-Profit	$0	$0
Max Fee	$10,000	N/A

Revenue from this tax totaled $1.3 million in Fiscal Year 2024. The adjustments proposed above are estimated to generate an additional $850,000 annually.

Augment Annual Capital Contribution $829,000

Fiscal Year 2026 Annual Action Plan:

- Strategic Growth and Redevelopment of North Point.
- Safe and Welcoming Community.
- The Alpha Loop and Greenway.
- Downtown Alpharetta.
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- Infrastructure and Facilities Maintenance.
- Transportation and Traffic.
- Economic Development.

Description: Current infrastructure and asset maintenance cost trends highlight a capital funding target of $16 million annually (milling/resurfacing, fleet, stormwater, facility upkeep) through various means such as TSPLOST, Fund Balance, and an annual capital contribution from the General Fund.

This annual General Fund contribution is currently targeted at $6 million. The FY 2025 annual General Fund contribution was $4 million. Due to revenue constraints, the General Fund capital contribution has been reduced to approximately $2.26 million in the draft proposed budget for FY 2026. An additional $1.74 million would be needed to bring funding in 2026 to that of the funding in 2025.

The amount included herein ($829,000) prioritizes the Business and Occupational Tax adjustment towards annual capital investment and gets us closer to the FY 2025 funding level (i.e. $3.1 million in 2026 vs $4 million in 2025). Additionally, a portion of this funding could be used towards an energy savings performance contract (ESPC phase) under the City's current facility condition assessment project which is focused on capital facility maintenance and improvements. This appropriation also allows the City more flexibility in operations should revenues continue to decline.

General Fund

Economic Development

North Fulton Economic Alliance Strategic Initiative **$60,000**

Fiscal Year 2026 Annual Action Plan:

- Economic Development.

Description:

This request is for funding to support the North Fulton Economic Alliance Strategic Initiative (2025-2029), a five-year initiative designed to address three pressing challenges to the region's economic prosperity and quality of life. From Greater North Fulton to the world, the business environment is getting more competitive—not less. In North Fulton, we have much of which to be proud—a prosperous region with thriving communities and many assets. We also have an opportunity before us—to elevate Greater North Fulton and increase national and global awareness of our amazing region as a premiere location for business and talent. We can also do more to address the challenges to our continued success. Our employers—large and small— struggle to fill open positions. And other communities and regions across the nation are hard at work pursuing the same jobs, talent, and growth opportunities we want here in Greater North Fulton. It is with these opportunities and challenges in mind that the Chamber and key private and public sector leaders have developed this strategic initiative to:

- Brand and market our region to attract investment, talent, and jobs.
- Expand our talent pipeline to strengthen our regional competitiveness.
- Elevate regional economic development to maximize region-wide performance.

This strategic initiative is about ensuring our present and future competitiveness as a community—and the opportunities and quality of life that come with it. The Chamber Board believes this initiative is critical to our community's future prosperity, and this newly formed initiative of the Chamber is the best organization to lead this effort; NOW is the time for action.

Information Technology/City Clerk

City Hall Chambers Remote Production and Streaming Services $71,000

Fiscal Year 2026 Annual Action Plan:

- Communications that Connect.

Description:

The Department of Information Technology requests funding for a managed service for remote meeting production, broadcast production, and streaming services in the City Hall Chambers. This service and associated equipment would replace the current three-camera system with a camera system that the managed service provider can utilize to produce and distribute the video and audio. The service would provide remote direction and production of the meeting cameras and content, as well as distribute the content to the public through several different sources. This would provide a better-quality product for the public, reduce the equipment on the dais, and the employees' duties during the meetings. Also, reliability is becoming an issue as the current system reaches end-of-life. This is the first step in addressing it by providing the meeting content directly to the managed service provider and improving the meeting quality for our citizens.

Many employees use the system for council, board, commission, and other meetings in the room. Our goal with a managed service provider producing all the meetings is to have a reliable and consistent product for the public. Our current setup requires the person on the dais to operate different systems simultaneously. In the standard production design, multiple people often do these duties at the back of the room. Staff have investigated how to implement a back-room production, but the cost and current chambers layout make this prohibitive. By outsourcing the video production to a remotely managed service provider, we shift the responsibility to production professionals off-site, freeing the person at the dais to conduct other aspects of the meeting more efficiently and effectively.

This operating initiative includes service for 150 meetings annually. The FY 2026 request is for $71,000. The estimated operational impacts in future years total $76,000 (FY 2027) and $81,500 (FY 2028).

There is a companion one-time capital request for $61,000 that includes funding for the purchase of remote broadcast system equipment (cameras, switches, cabinet), setup and deployment of the equipment, any necessary wiring, support and warranty of the equipment, and integration with the current agenda management system.

Public Safety

Firefighter (new position; +1 FTE) **$104,500**

Fiscal Year 2026 Annual Action Plan:

- Safe and Welcoming Community.
- People Focused Workforce.

Description: Public Safety is requesting the addition of a Firefighter position (pay grade F1).

In December 2024, the Department reclassified a firefighter position to establish the Fire Training position, which was needed to help facilitate training for the entire fire department. While the Fire Training role has been critical to our department's operations, we now need to replace the original firefighter position to maintain the necessary staffing levels and ensure the ongoing safety and efficiency of our team.

Personnel costs are estimated at $95,000 annually and reflect salary and benefit costs only. Operational costs in year one includes uniforms and equipment (turnout gear, helmet, etc.), training, etc. and totals $9,500.

Detail (Unfunded Operating Initiatives)

OPERATING INITIATIVES NOT RECOMMENDED FOR FUNDING AT THIS TIME

City Clerk

Records Coordinator (new position; +1 FTE) **$100,000**

Fiscal Year 2026 Annual Action Plan:

- Safe and Welcoming Community.
- Communications that Connect.
- Recreation, Parks, and Culture.
- People Focused Workforce.

Description: The City Clerk is requesting the addition of a Records Coordinator position (pay grade 305; assumed 5% above paygrade minimum) to better serve the City of Alpharetta and its current records request and records management needs.

Previously, the City employed a city-wide Records Manager, under the direction of the City Clerk and helped facilitate record retention and destruction across all departments. That position was eliminated in March 2019 and the job duties were then reassigned to all pertinent departments.

The City has hundreds of containers housing physical documents at an off-site storage facility and has also acquired hundreds of boxes of original files from our former city attorney's office, who represented the City for over 20 years. These documents need to be reviewed and catalogued for compliance with the state's local government record retention schedule and for preservation of the City's historical records.

Since 2020, the City has experienced a significant increase in the number of open records requests, litigation discovery requests, pending litigation documentation holds, and complex open records requests. Specifically, the City Clerk's Office has received, on average over the past three (3) years, 368 record requests each year. Additionally, the City Clerk's Office handles any records requests involving pending or potential litigation

or records requests that have been submitted to other departments and were submitted by attorneys or media outlets.

The City Clerk's Office recommends the creation of a new full-time position to address the growing need for managing and reviewing open records requests, while also coordinating records retention and destruction efforts city wide.

Personnel costs are estimated at $97,000 annually and reflect salary and benefit costs only. Operational costs in year one includes technology equipment (computer and/or phone, etc.), software, general supplies, etc. totaling $3,000.

Finance

Reorganization of the Budget & Procurement Division **$144,000**
(1 new position; reclassify 2 existing positions)

Fiscal Year 2026 Annual Action Plan:

- Strategic Growth and Redevelopment of North Point.
- Safe and Welcoming Community.
- The Alpha Loop and Greenway.
- Downtown Alpharetta.
- Communications that Connect.
- Recreation, Parks, and Culture.
- Infrastructure and Facilities Maintenance.
- Transportation and Traffic.
- People Focused Workforce.
- Economic Development.

Description: The Finance Department is proposing a reorganization of the Budget & Procurement Division to better serve the City of Alpharetta and its current and forecasted needs.

The Finance Department has had no growth in personnel in over 20-years despite significant growth in its service population (both in terms of citizens as well as City staff). More specifically, Finance Department staffing has declined over that period. Most recently, Finance is the only department that still has not recovered staffing removed during the COVID budget reductions.

The Finance Team has adapted to demand growth over the last two decades through automation and efficiency measures in lieu of staffing growth. The most impactful measures being the implementation of technology that has removed the vast majority of paper-based processes for the department which greatly improved the efficiency of our existing staff. That said, there are still other initiatives that the Department would like to improve upon but is not possible given staffing constraints (e.g. user-department training, vendor outreach, etc.).

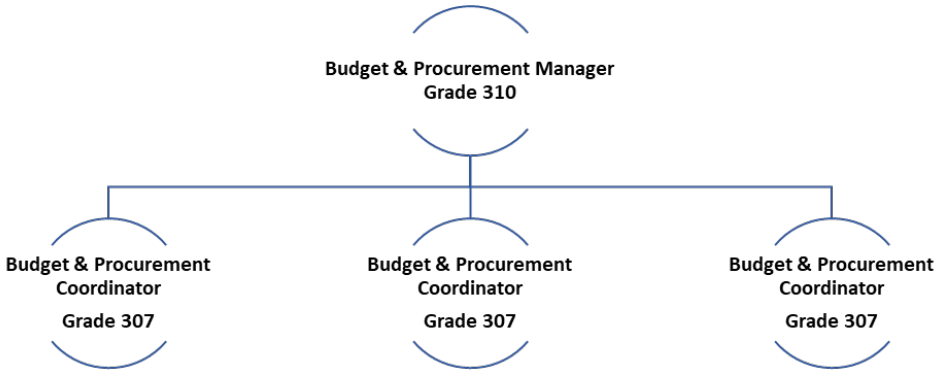
Current Status

The Budget & Procurement Division staff totals 4 full time positions, and their operational responsibilities include:

- Managing and facilitating the financial transaction lifecycle (liaison to our departments)
  - *budget planning, preparation, and management.*
  - *purchasing (including quotes, bids, RFP, etc.).*
  - *invoice/payment verification and processing.*
- Managing and facilitating the city's financial reporting
  - *annual budget documents.*
  - *monthly financial management reports.*
  - *annual citizens report (PAFR).*
  - *immigration reporting to State.*
- Administering city contracts.
- Developing revenue/expenditure forecasting models, financial Impact of proposed city activities, and long-range financial planning.
- Administering the financial transparency program (OpenGov, Socrata capital project dashboard, etc.).

The Division is structured to provide a liaison approach to service delivery for our departments. Specifically, one team member is assigned to each of our customer departments and assists with the entire lifecycle needs (budgeting, procurement, invoice review, receipt review, compliance, etc.).

The Division includes 4 full time positions with the organizational structure as follows:



Staffing has declined from 5 full time positions over the referenced 20-year period to the staffing level of 4 positions.

On an annual basis, the Division reviews over 800 purchase order requests, over 13,000 invoices, over 8,800 procurement card transactions, 40 formal procurement solicitations (varies), in addition to the general budget (preparation, review, amendments),

procurement, and reporting obligations (e.g. monthly financial management reporting, State immigration reporting (E-Verify), TSPLOST capital reporting, etc.

Issues

The growth in existing service demand coupled with potential avenues for improvement has resulted in this proposed reorganization.

- Existing Service Demand – existing service demand has necessitated that staff focus on core functions to ensure delivery of the vital services needed to run City operations. Specifically, transaction-level review (invoices, procurement-card transactions, requisitions, budget amendments) and formal procurement solicitation review, issuance, and management. Just maintaining existing service demand often requires staff to work in excess of the normal work week including the occasional weekends.
- Dedicated Procurement Team – while the current Budget & Procurement liaison structure provides benefits for our user departments (e.g. one-stop-shop for questions, contacts, etc.), it has the added effect of limiting the specialization needed for those highly technical professions such as procurement. The desire is to have a team dedicated, trained, and certified for procurement activities.
- Vendor Outreach – the Division desires to engage in a more active vendor outreach program that educates vendors on the government procurement process with the ultimate goal of increasing vendor participation on City contracts. Current staffing constraints limit vendor outreach capabilities.
- Employee Recruitment – the Division has benefited from low turnover. This has masked a weakness in the current organizational structure. Namely, procurement and budget are two separate professions and rarely do employees have experience in both (unless they are coming from smaller organizations that do not allow for specialization or have operated as finance department managers/ directors). The result is that it limits the attractiveness of position openings to professionals. Effectively, you end up having to hire one specialization and train for the other. This limits employee effectiveness in the short-term.
- employees trained in procurement remains a weak point from an employee recruitment perspective.
- City training – the Division desires to engage in a more structured training program for City staff that includes (a) on demand recorded training sessions along with (b) in person training held throughout the year. Current staffing constraints limit City training to one-on-one questions/answers with those department team members directly responsible for the purchasing/budget functions. An expanded training presence would allow for the education of team members throughout the organization that may benefit from the knowledge.

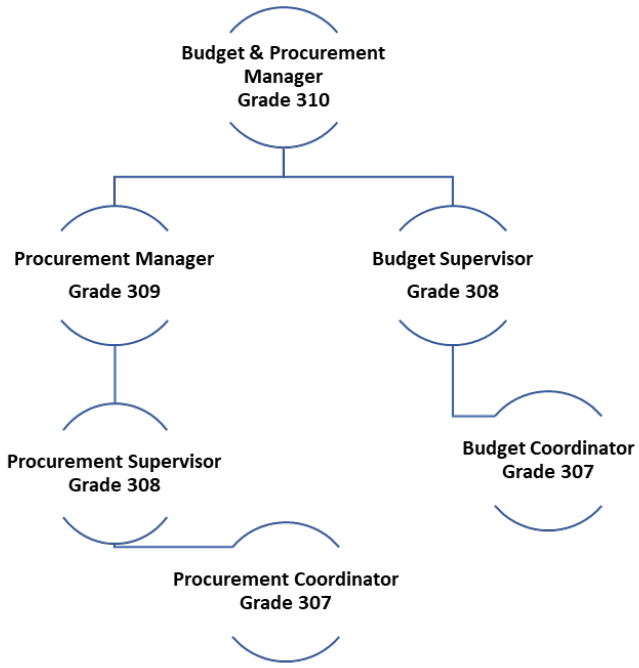
Reorganization

The Division is proposed to reorganize and separate the budget and procurement functions so that each team will have dedicated professionals focused on those distinct specialties while also allowing the staffing capacity to improve on the issues identified above.

Inherent in this reorganization is the following:

- Addition of 2 positions:
  - Procurement Manager (pay grade 309) – requested in FY 2026.
  - Procurement Coordinator (pay grade 307) – requested in FY 2027.
- Reclassifying of 2 positions:
  - Procurement Supervisor (pay grade 308; reclassify a current Budget & Procurement Coordinator position) – requested in FY 2026.
  - Budget Supervisor (pay grade 308; reclassify a current Budget & Procurement Coordinator position) – requested in FY 2026.

The reorganized Division would include 6 full time positions with the organizational structure as follows:



FY 2026: Annualized personnel costs associated with the new Procurement Manager position and two reclassifications are estimated at $141,000 annually and reflect salary and benefit costs only. Operational costs include $3,000 for professional development and small equipment costs (e.g. cell phone). No additional investment is needed in computer costs or equipment.

Public Works

Construction Manager - Infrastructure (new position; +1 FTE) $138,600
($138,600 operations/$50,000 capital)

Fiscal Year 2026 Annual Action Plan:

- Infrastructure and Facilities Maintenance.

Description: Public Works is requesting the addition of a Construction Manager position (pay grade 309; assumed 5% above paygrade minimum).

The City allocated over $4 million last year and is planning to do such over the next 10 years towards stormwater work throughout the City. Much of the construction work is contracted out to contractors to resolve various stormwater issues. Work varies from replacing a structure, lining, or replacing a pipe, or a large-scale construction project.

Due to the number of incoming projects and programmed projects, the Department is unable to adequately oversee construction oversight of the contractors in the field for the installation of City maintained infrastructure. Public Works is requesting an Infrastructure Construction Manager Position to oversee various field operations regarding stormwater improvements. The position not only requires knowledge of reading construction plans, communication skills with the public and contractors, as well as problem-solving skills when unknown issues arise in the field.

Public Works currently has seven stormwater projects in design or construction soon to be procured, over 1 million dollars a year in pipe lining, and numerous stormwater repairs (catch basin tops, grouting of manholes/pipes, and pipe replacements) throughout the City. Public Works staff is already committed to overseeing construction management of the Park's Bond Projects, TSPLSOT I/II projects, as well as capital projects.

Personnel costs are estimated at $131,100 annually and reflect salary and benefit costs only. Operational costs in year one includes technology equipment (computer, phone, iPad, etc.), professional development, uniforms, general supplies, and fuel costs totaling $7,500. There is a companion one-time capital request for $50,000 that includes funding for a vehicle purchase (and upfitting).

Facility Operations Manager (new position; +1 FTE) $138,600
($138,600 operations/$65,000 capital)

Fiscal Year 2026 Annual Action Plan:

- Infrastructure and Facilities Maintenance.

Description: Public Works is requesting the addition of a Facility Operations Manager position (pay grade 309; assumed 5% above paygrade minimum).

The City embarked on an energy audit as well as a facility assessment over the last year. The report outlines various capital initiatives and improvements to all the City's facilities. Currently, there is one individual overseeing the crews accomplishing work orders and overseeing vendors accomplishing various tasks in the facilities (electrical, mechanical, structural, painting, etc.). This position will be responsible for overseeing execution of

the program, procuring vendors to implement various improvements, maintain the software system associated with the facility assessment, and oversee the Engineering Technician(s) working in the Facility Group. Separating the responsibilities within the Facilities Group will enable supervisors to spend more time ensuring work is accomplished meeting the expectations of the City and enable individuals to become proactive instead of reactive when it comes to implementing improvements.

Personnel costs are estimated at $131,100 annually and reflect salary and benefit costs only. Operational costs in year one includes technology equipment (computer, phone, iPad, etc.), professional development, uniforms, general supplies, and fuel costs totaling $7,500. There is a companion one-time capital request for $65,000 that includes funding for a vehicle purchase (and upfitting).

Sr. Engineering Technician - Facilities (new position; +1 FTE) $112,100
($112,100 operations/$50,000 capital)

Fiscal Year 2026 Annual Action Plan:

- Infrastructure and Facilities Maintenance.

Description: Public Works is requesting the addition of a Senior Engineering Technician position (pay grade 306; assumed 5% above paygrade minimum).

The Senior Engineering Technician position would perform technical work in support of the City's facility repair, maintenance, and renovations. Oversight of procurement, scheduling, and management of City contractors and vendors for the maintenance, repair, alteration, replacement, and upgrades to all city-maintained facilities. Periodic supervision and training of Public Works facility repair and maintenance crews.

The Public Works Department is currently challenged with additional and aging facilities. Public Works took responsibility of Parks facilities in 2017-2018 without the addition of any staff. With the additional facilities responsible for, and aging components, demand for repairs, alterations, remodels, etc. have significantly increased. In 2021 Public Works created a Sr. Engineering Technician position to assist the facilities supervisor/crews with repairs, procuring contractors, overseeing maintenance contracts, ordering supplies, and assisting with other facility needs. Along with more requests for daily maintenance needs, capital request have also increased. This position would be assigned park facilities to aid the facilities supervisor and crews in identifying maintenance needs and working with Parks staff regarding capital requests, maintenance contracts, and prioritization of facility repairs. This will provide a higher level of service to City employees and facility repairs.

Personnel costs are estimated at $104,600 annually and reflect salary and benefit costs only. Operational costs in year one includes technology equipment (computer, phone, iPad, etc.), professional development, uniforms, general supplies, and fuel costs totaling $7,500. There is a companion one-time capital request for $50,000 that includes funding for a vehicle purchase (and upfitting).

Infrastructure Crew (new positions; +4 FTE) $356,000
($356,000 operations/$80,000 capital)

Fiscal Year 2026 Annual Action Plan:

- Infrastructure and Facilities Maintenance.

Description: Public Works is requesting the addition of the following new positions:

- +1 FTE - Public Works Crew Leader position (pay grade 305; assumed 5% above paygrade minimum).
- +2 FTEs - Public Works Technician II position (pay grade 303; assumed 5% above paygrade minimum).
- +1 FTE - Public Works Technician I position (pay grade 302; assumed 5% above paygrade minimum).

Currently the Public Works Department has 2 crews of 4 individuals that handle repairs to stormwater infrastructure, curb and gutter, sidewalks (concrete and brick paver), and City roads. One of the biggest challenges the department faces these days is making timely repairs to sidewalks. The Department maintains over 235 miles of sidewalk in the City, majority of the sidewalk is concrete. Over time, sidewalks have settled, cracked, and/or tree roots have uplifted the sidewalk causing trip hazards. Crews can accomplish repairs primarily in subdivisions. This crew will be able to handle concrete and brick paver sidewalk repair, curb and gutter repair, and other concrete work within the City's right of way. Work along busier streets throughout the City require significant traffic control measures and the crews are not equipped size wise to handle work of this nature. A crew of four individuals will consist of a Crew Leader, (2) Tech II's and a Tech I.

Personnel costs for the four new positions are estimated at $346,000 annually and reflect salary and benefit costs only. Operational costs in year one includes technology equipment (computer, phone, iPad, etc.), professional development, uniforms, general supplies, and fuel costs totaling $10,000. There is a companion one-time capital request for $80,000 that includes funding for a vehicle purchase (and upfitting).

Recreation, Parks, and Cultural Services

Parks Supervisor II – Southern District (new position; +1 FTE) $107,600

Fiscal Year 2026 Annual Action Plan:

- Strategic Growth and Redevelopment of North Point.
- Safe and Welcoming Community.
- The Alpha Loop and Greenway.
- Recreation, Parks, and Culture.
- Infrastructure and Facilities Maintenance.

Description: Recreation, Parks, and Cultural Services is requesting the addition of a Parks Supervisor II position (pay grade 306; assumed 5% above paygrade minimum).

To Improve efficiency for the of delivery existing services, the Recreation, Parks, and Cultural services department is requesting a Parks Services Supervisor II to execute the maintenance and operation plan for the Southern Parks District (Greenway, Alpha Loop, and North Point Corridor). The Southern District Park Services team maintains and

operates over 450 acres of park land which includes approximately fifteen (15) miles of the Big Creek Greenway system, portions of the Alpha Loop, six (6) Greenway Access Parks, four (4) Passive Parks and the Program Support of the Preston Ridge Recreation Center. Prior to 2019, the Southern District had been operating with the leadership of a team supervisor. Due to the growth resulting from the 2016 Bond Initiative, this position was reallocated as part of a department restructuring plan.

Over the past five years, the city has added over two (2) miles of Greenway trail connecting to the Forsyth County Greenway, Water Road Park, new portions of the Alpha Loop and the Preston Ridge Community Center to this area. Maintenance support from outsourced services to supplement this absence has reached its saturation point. The expectation of immediate response and daily service can only be met with the addition of more city staff. The anticipated addition of the Encore Gateway Park and the Alpha Link which will connect the Alpha Loop to the Greenway will also be under the operational control of this team. The additional demand on this division requires the addition of a supervisor to achieve the high service standard for this area.

Personnel costs are estimated at $104,600 annually and reflect salary and benefit costs only. Operational costs in year one includes technology equipment (computer and/or phone, etc.), uniforms, general supplies, etc. totaling $3,000. No additional vehicle is needed with this request.

Grounds Repair and Maintenance **$50,000**

Fiscal Year 2026 Annual Action Plan:

- Strategic Growth and Redevelopment of North Point.
- Safe and Welcoming Community.
- Recreation, Parks, and Culture.
- Infrastructure and Facilities Maintenance.

Description: This request is for additional funding to assist with the replacement of gaining light fixtures throughout the park system.

For example, at Webb Bridge Park: the current light fixtures are the original ones that were installed when the park was built in 1997 - 1999. The Qualite fixtures require a 1650-watt Qualite lamp. These lamps are no longer being manufactured; therefore, the City is not able to obtain replacements. The replacement NuGen LED fixtures/lamps are currently $480.00 each. A total of 156 of the Qualite fixtures remain in the park. in FY 2024, nine (9) fixtures were replaced, in FY 2025 we have replaced 14 more. These were purchase from the Eastern District Grounds Repair and Maintenance Account. We are not requesting monies for all the replacement fixtures/lamps; just monies to assist with the purchase as the Qualite fixtures/lamps are no longer working.

This initiative is included within the energy savings performance contract ("ESPC" contained within the current City facility condition assessment project) referenced under the *Augment Annual Capital Contribution* operating initiative recommended herein. Specifically, the ESPC phase of the facility condition assessment project includes

replacement and upgrade of facility, field, and court lighting. As such, this request can be removed should the city move forward with the ESPC phase.

Tree Lighting Event (scope refresh and expansion) **$50,000**

Fiscal Year 2026 Annual Action Plan:

- Downtown Alpharetta
- Recreation, Parks, and Culture.

Description: The City of Alpharetta intends to augment the appropriations for the annual Season of Celebration Tree Lighting event by $50,000 (for a total of $97,900) to support a refreshed and expanded event experience for the community. This additional funding will allow for enhanced stage and sound, decorations, performances, activities, and special events to accommodate growing attendance. The investment reflects the City's commitment to fostering a vibrant community celebration that continues to serve as a cornerstone of Alpharetta's holiday festivities.

- The stage can be modified to include different size stage/configurations; more sound equipment throughout the downtown area; more lighting equipment on Town Green; a second "stage" closer to the Town Green; etc.
- Additional decorations could possibly include one or more of the following: sled on Town Green for photos; giant gift boxes that kids can climb on; additional string or snowflake gobo lights; window art; etc.
- Performances on stage can include one or more of the following: big band to play holiday music; more school/community performances; giveaways on stage; additional Santa pop ups; etc.
- Additional activities can include one or more of the following: meet a Clydesdale; write letters to Santa/charitable causes; giant screen with movies; etc.
- Additional flair can be added, such as one or more of the following: cold spark/gerb special effects; white confetti or CO2 cannons; fog machines; etc.

Community Development

Code Enforcement Officer (new position; +1 FTE) **$100,900**

Fiscal Year 2026 Annual Action Plan:

- Safe and Welcoming Community.

Description: The Community Development Department is requesting the addition of a Code Enforcement Officer position (pay grade 305; assumed 5% above paygrade minimum) to better serve the City of Alpharetta. This position will be responsible for:

- Completing all types of complaints for residential and commercial properties in the City and any required inspections including any evening and/or weekend enforcement actions.
- Completing reports and data entry on inspections and enforcement actions.
- Assisting with non-licensing Code issues as time allows.

As our community continues to grow, we have added 2,129 new households, significantly increasing the demand for services. Since the last time we expanded our team, complaints have surged by 261%, placing a considerable strain on our existing resources. This rise in service requests and concerns indicates that our current staffing levels are no longer sufficient to maintain efficiency and responsiveness. To uphold our commitment to quality service and ensure timely resolution of issues, it is necessary to add an additional employee to handle the increased workload. Investing in additional staff now will help prevent service delays, reduce resident frustration, and maintain the high standards our community expects and deserves.

Adding an employee is not just a matter of increasing headcount—it's a strategic move to bolster our capacity in several key areas:

- Enhanced Responsiveness: With an additional team member, we can reduce response times, ensuring that complaints and service issues are addressed promptly. This is critical in maintaining trust and satisfaction among our growing customer base.
- Improved Service Quality: The increased workload has likely contributed to delays and potential oversights in complaint resolution. A new employee dedicated to managing these concerns will help us restore service quality and efficiency.
- Proactive Problem Solving: The 261% increase in complaints signals emerging trends or issues that may need proactive attention. A new hire can focus on identifying underlying problems, streamlining processes, and implementing effective solutions before they escalate further.
- Sustainable Growth: As we continue to expand our household base, the demand for timely and efficient service will only grow. Investing in additional staffing now is a forward-looking strategy that ensures our operations remain scalable and sustainable over the long term.

Personnel costs are estimated at $97,000 annually and reflect salary and benefit costs only. Operational costs in year one includes technology equipment (computer and/or phone, etc.), training, uniforms, etc. totaling $3,900.

911 Fund

Public Safety (911 Fund)

Administrative Assistant II (new position; +1 FTE) **$99,450**

Fiscal Year 2026 Annual Action Plan:

- Safe and Welcoming Community.
- People Focused Workforce.

Description: The Public Safety Department is requesting the addition of an Administrative Assistant II position (pay grade 304; assumed 5% above paygrade minimum).

This position will assume primary responsibility for processing and completing open records requests related to CAD reports, 911 call audio, radio traffic, Preferred Live Video, and other 911-related media. Duties will include performing legally and procedurally mandated redactions in compliance with the Freedom of Information Act (FoIA) and Georgia law.

Establishing a dedicated role for open records processing will relieve 911 Shift Supervisors of this responsibility, enabling them to focus more effectively on managing their shifts and personnel. This specialization will improve operational efficiency by ensuring requests are completed promptly within the State of Georgia's mandated timelines, reducing the risk of liability, and ensuring adherence to FoIA requirements.

Additionally, having a single position dedicated to this task will minimize the delays caused by task-switching that are inherent in the Shift Supervisors' multifaceted roles. As a result, the processing time for open records requests is expected to decrease significantly, enhancing overall departmental performance, and ensure the timely and accurate fulfillment of public and legal obligations. This position would include secondary job duties, including performing monthly NCIC/GCIC validations - yet another current responsibility of 911 Shift Supervisor's that distracts from their primary responsibilities of managing shift operations. Validations require tedious and meticulous auditing to ensure the most accurate and up to date information is on the Criminal Justice Information System.

Personnel costs are estimated at $91,000 annually and reflect salary and benefit costs only. Operational costs include training, travel, supplies, equipment and uniforms, and totals $8,450.

Citywide Budget Summaries

Overview

The *Citywide Budget Summaries* section is intended to provide readers with an overall understanding of the city's fiscal year 2026 budget. The following schedules provide readers with revenue and expenditure summaries from several different perspectives including:

- **Citywide Budget Summary by Fund**

  This section provides a summary/narrative of FY 2026 budget data by fund type (e.g., General Fund, Special Revenue Funds, etc.).

- **Citywide Budget Summary by Revenue Source**

  This section provides a summary/narrative of FY 2026 budget data by revenue source (i.e., Property Taxes, Other Taxes, Charges for Services, etc.). Please refer to the specific Fund Summaries section (e.g., General Fund Summary, Special Revenue Fund Summaries, etc.) of this document for more detailed information about the city's various revenue sources.

- **Citywide Budget Summary by Department Expenditures**

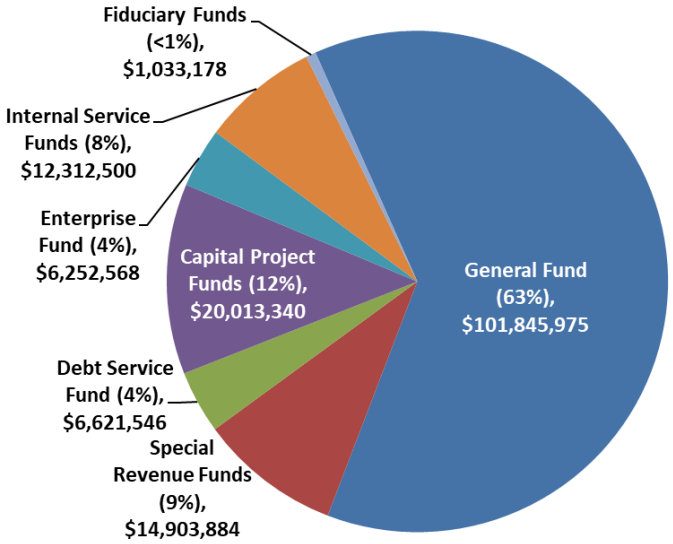
  This section provides a summary/narrative of FY 2026 budget data by department expenditures (e.g., City Administration, Public Safety, etc.). Please refer to the *Departmental Summaries* section of this document for more detailed information about each department's expenditures.

- **Citywide Budget Summary by Expenditure Category**

  This section provides a summary/narrative of FY 2026 budget data by expenditure category (e.g., Personnel Services, Maintenance & Operations, etc.).

Summary by Fund Type

FY 2026 Citywide Budget totals $163 Million



The Fiscal Year 2026 budget for all funds totals $163 million. The city budget includes appropriations for the following fund types:

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

Special Revenue Funds: These Funds are established to account for revenues that are restricted by statute, ordinance, or resolution for a specific purpose. Appropriated Funds include Asset Forfeiture Fund, E911 Fund, Impact Fee Fund, and the Hotel/Motel Fund.

Capital Project Funds: These Funds are used for various citywide capital projects. Projected funding for FY 2026 is from interest earnings, fund balance, and transfers from other funds. The adopting budget ordinance will authorize unspent appropriations from fiscal year 2025 to be re-appropriated to continue previously approved projects. As such, these appropriations are not reflected herein.

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

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

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

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

Summary by Fund

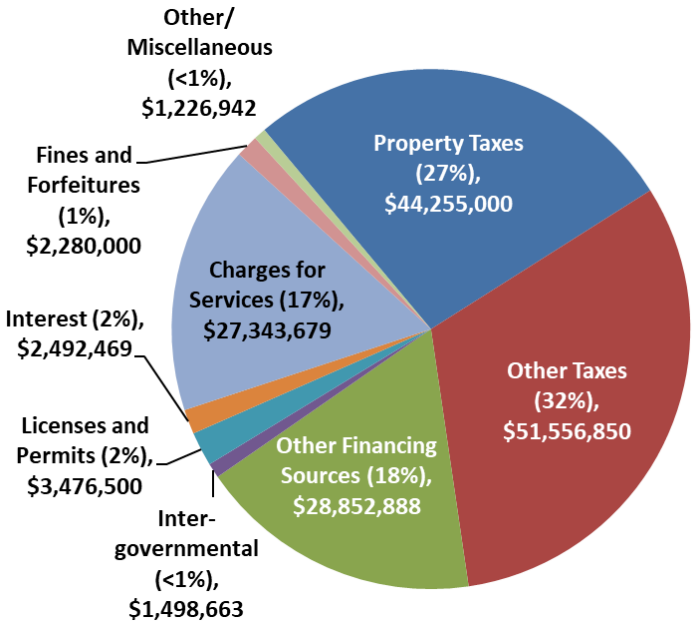
	Revenues*	Expenditures	Balanced Budget
General Fund	**$ 101,845,975**	**$ 101,845,975**	√ **
Special Revenue Funds:			
Asset Forfeiture Fund	$ 290,000	$ 290,000	√
E911 Fund	4,918,884	4,918,884	√
Impact Fee Fund	575,000	575,000	√
Hotel/Motel Fund	9,120,000	9,120,000	√
	$ 14,903,884	**$ 14,903,884**	
Capital/Grant Funds:			
Capital Projects Fund	$ 9,913,340	$ 9,913,340	√
Stormwater Capital Fund	2,000,000	2,000,000	√
TSPLOST 1 Capital Fund	700,000	700,000	√
TSPLOST 2 Capital Fund	7,400,000	7,400,000	√
	$ 20,013,340	**$ 20,013,340**	
Debt Service Fund	**$ 6,621,546**	**$ 6,621,546**	√
Enterprise Fund:			
Solid Waste Fund	**$ 6,252,568**	**$ 6,252,568**	√
Internal Service Funds:			
Risk Management Fund	$ 2,262,500	$ 2,262,500	√
Medical Insurance Fund	10,050,000	10,050,000	√
	$ 12,312,500	**$ 12,312,500**	
Fiduciary Funds:			
OPEB Retirement Reimbursement Plan Trust Fund	**$ 1,033,178**	**$ 1,033,178**	√
Total	**$ 162,982,991**	**$ 162,982,991**	√

* Includes Operating Revenues of $122.1 million along with Non-Operating Revenues of $40.9 million. Non-Operating Revenues represent sources such as fund balance, inter-fund transfers, inter-fund allocations, etc.

**Includes $908,708 reduction in the Annual Capital Appropriation (from $4 million in FY 2025 to $3.1 million in FY 2026).

Summary by Revenue Source

FY 2026 Citywide Budget totals $163 Million



The chart above segments the FY 2026 budget by revenue source and includes the following:

Property Taxes: Ad Valorem tax on real/personal property owned within the city. The recommended millage rate for FY 2026 is flat with the prior year at 5.750 mills and is composed of the following: Operating Millage Rate of 5.030 mills (used to fund general city operations and the recurring capital program); and a Debt Service Millage Rate of 0.720 mills (used to fund debt service on voter approved general obligation bonds).

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

Licenses and Permits: Includes building permit fees, occupancy permit fees, alcohol beverage permit fees, development permits and related fees, etc.

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

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

Fines and Forfeitures: Includes municipal court fines, code enforcement board fines, school zone speed citations, etc.

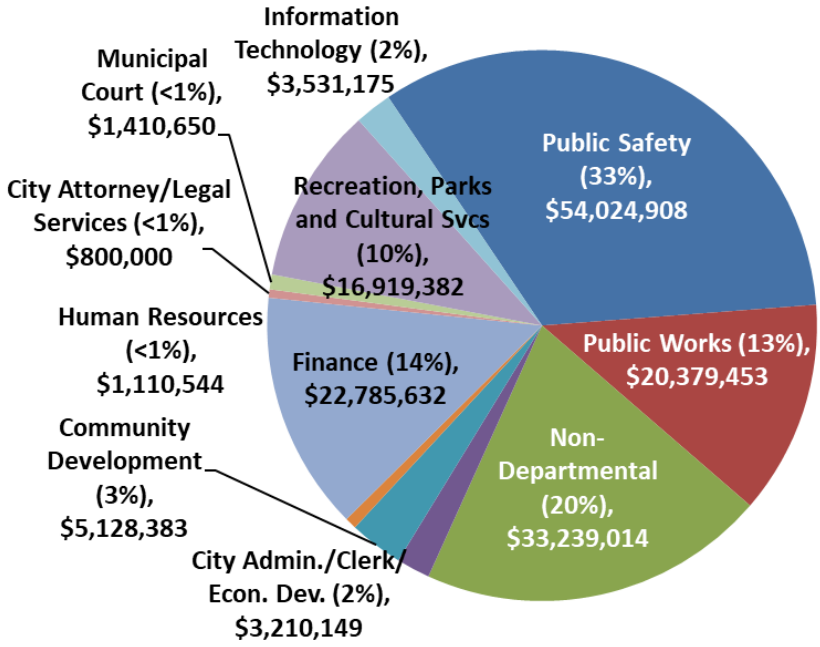
Interest: Includes investment earnings on city funds.

Other/Miscellaneous: Includes the sale of surplus assets, donations, internal funding allocations for OPEB Reimbursement benefits, and other miscellaneous revenues.

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

Summary by Department Expenditures

FY 2026 Citywide Budget totals $163 Million



The chart above segments the FY 2026 budget by department/functional unit and includes the following:

Mayor and City Council

City Administration (incl. City Clerk and Economic Dev.)

Community Development

Public Works

Finance (includes general operations and activities associated with the Solid Waste Fund, Risk Management Fund and Medical Insurance Fund)

Human Resources

Information Technology

Legal Services (City Attorney)

Municipal Court

Public Safety (includes general operations and activities associated with the Asset Forfeiture Fund and E911 Fund)

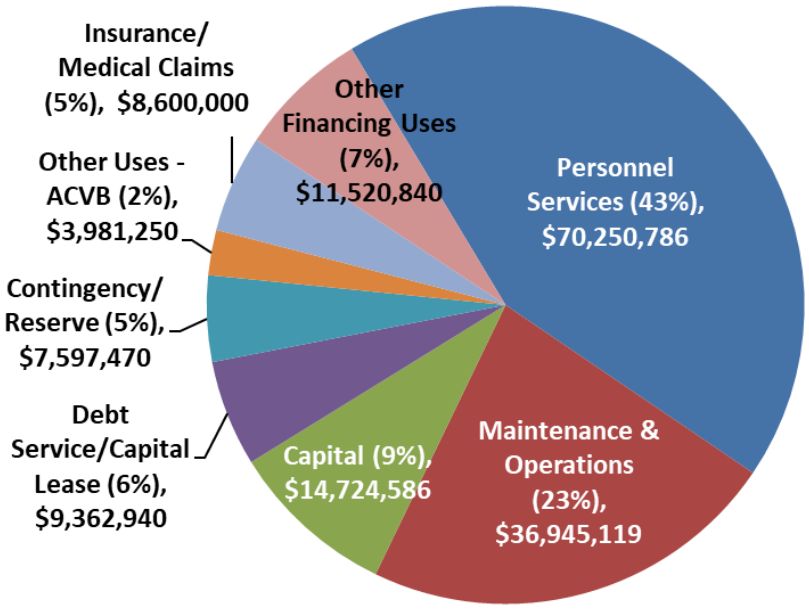
Recreation, Parks & Cultural Services

Non-Departmental (interfund transfers, contingency/reserves, Hotel/Motel Fund distributions, debt service, activities within the OPEB Retirement Reimbursement Plan Trust Fund, etc.)

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

Summary by Expenditure Category

FY 2026 Citywide Budget totals $163 Million



The chart above segments the FY 2026 budget by expenditure category and includes:

Personnel Services: Includes expenses for salaries, wages, and related employee benefits provided for all persons employed by the city whether on a full-time, part-time, temporary, or seasonal basis. Employee benefits include employer contribution for health insurance, pension, social security, workers compensation, etc. There is a grossing-up effect with the OPEB Retirement Reimbursement Plan Trust Fund as the benefit related expenses are also reflected in the Operating Funds (e.g., General Fund, E911 Fund, etc.).

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

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

Debt Service: Includes expenses related to the repayment of the city's voter approved debt obligations, debt service on capital lease obligations, etc.

Insurance/Medical Claims: Includes an actuarially determined estimate for risk-management insurance claims and estimated medical claims under the city's Minimum Premium Plan. There is a grossing-up effect with the Medical Insurance Fund as the employer premium expenses are also reflected in the Operating Funds (e.g., General Fund, E911 Fund, etc.).

Other Uses: Includes Hotel/Motel Tax disbursements to the Alpharetta Convention & Visitors Bureau.

Contingency/Reserves: Includes General Fund contingency appropriations and reserve appropriations across multiple funds (Hotel/Motel Fund, Solid Waste Fund, etc.).

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

Consolidated Summary (Revenues by Source/Expenditures by Department)

		Special Revenue Funds				Capital Project Funds		
	General Fund	Asset Forfeiture Fund	E911 Fund	Impact Fee Fund	Hotel/Motel Fund	Capital Projects Fund	Stormwater Capital Fund	TSPLOST 1 Capital Fund
REVENUES:								
Property Taxes	$ 38,079,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Local Option Sales Taxes/TSPLOST	22,440,500	-	-	-	-	-	-	-
Other Taxes	20,015,400	-	950	-	9,100,000	-	-	-
Licenses and Permits	3,476,500	-	-	-	-	-	-	-
Intergovernmental Revenue	368,663	-	1,130,000	-	-	-	-	-
Charges for Services	5,357,100	-	3,750,000	-	-	-	-	-
Fines and Forfeitures	2,280,000	-	-	-	-	-	-	-
Interest Earnings	1,150,000	-	37,934	-	20,000	300,000	100,000	300,000
Other/Miscellaneous	249,264	-	-	-	-	-	-	-
subtotal	$ 93,416,427	$ -	$ 4,918,884	$ -	$ 9,120,000	$ 300,000	$ 100,000	$ 300,000
Other Financing Sources								
Interfund Transfer from General Fund	$ -	$ -	$ -	$ -	$ -	$ 6,208,340	$ 1,900,000	$ -
Interfund Transfer from Hotel/Motel Fund	3,412,500	-	-	-	-	-	-	-
Budgeted Fund Balance	5,017,048	290,000	-	575,000	-	3,405,000	-	400,000
subtotal	$ 8,429,548	$ 290,000	$ -	$ 575,000	$ -	$ 9,613,340	$ 1,900,000	$ 400,000
Total Revenues	**$ 101,845,975**	**$ 290,000**	**$ 4,918,884**	**$ 575,000**	**$ 9,120,000**	**$ 9,913,340**	**$ 2,000,000**	**$ 700,000**
EXPENDITURES:								
Mayor and City Council	$ 443,701	$ -	$ -	$ -	$ -	$ -	$ -	$ -
City Administration/City Clerk/Econ. Dev.	3,110,149	-	-	-	-	100,000	-	-
Finance	4,220,564	-	-	-	-	-	-	-
Legal Services	800,000	-	-	-	-	-	-	-
Information Technology	2,572,375	-	-	-	-	958,800	-	-
Human Resources	1,110,544	-	-	-	-	-	-	-
Municipal Court	1,410,650	-	-	-	-	-	-	-
Public Safety	46,510,862	28,952	4,918,884	-	-	2,305,162	-	-
Non-Allocated (Reserve)	-	261,048	-	-	-	-	-	-
Public Works	11,483,060	-	-	-	-	2,377,500	2,000,000	-
Recreation, Parks and Cultural Services	14,864,382	-	-	515,000	-	1,540,000	-	-
Community Development	4,884,783	-	-	-	-	183,600	-	-
Non-Allocated (Reserve)	-	-	-	60,000	-	-	-	-
Non-Departmental	-	-	-	-	5,500	-	-	-
Insurance Premiums (Risk Fund)	1,060,500	-	-	-	-	-	-	-
Alpharetta Convention and Visitors Bureau	-	-	-	-	3,981,250	-	-	-
Bond Debt Service (Principal and Interest)*	291,065	-	-	-	1,448,713	-	-	-
Contingency	975,000	-	-	-	-	-	-	-
Non-Allocated (Reserve)	-	-	-	-	272,037	2,448,278	-	700,000
subtotal	$ 93,737,635	$ 290,000	$ 4,918,884	$ 575,000	$ 5,707,500	$ 9,913,340	$ 2,000,000	$ 700,000
Other Financing Uses								
Interfund Transfer to General Fund	$ -	$ -	$ -	$ -	$ 3,412,500	$ -	$ -	$ -
Interfund Transfer to Capital Funds	8,108,340	-	-	-	-	-	-	-
subtotal	$ 8,108,340	$ -	$ -	$ -	$ 3,412,500	$ -	$ -	$ -
Total Expenditures	**$ 101,845,975**	**$ 290,000**	**$ 4,918,884**	**$ 575,000**	**$ 9,120,000**	**$ 9,913,340**	**$ 2,000,000**	**$ 700,000**

** Not including Capital Lease debt service which is programmed into the appropriate Departmental budget above (Public Safety).*

	Capital Project Fund		Enterprise Fund	Internal Service Funds		Fiduciary Funds	
	TSPLOST 2 Capital Fund	Debt Service Fund	Solid Waste Fund	Risk Management Fund	Medical Insurance Fund	OPEB Reimb. Fund	TOTAL
REVENUES:							
Property Taxes	$ -	$ 6,176,000	$ -	$ -	$ -	$ -	$ 44,255,000
Local Option Sales Taxes/TSPLOST	-	-	-	-	-	-	22,440,500
Other Taxes	-	-	-	-	-	-	29,116,350
Licenses and Permits	-	-	-	-	-	-	3,476,500
Intergovernmental Revenue	-	-	-	-	-	-	1,498,663
Charges for Services	-	-	6,235,000	1,951,579	10,050,000	-	27,343,679
Fines and Forfeitures	-	-	-	-	-	-	2,280,000
Interest Earnings	400,000	50,546	17,568	60,921	-	55,500	2,492,469
Other/Miscellaneous	-	-	-	-	-	977,678	1,226,942
subtotal	$ 400,000	$ 6,226,546	$ 6,252,568	$ 2,012,500	$ 10,050,000	$ 1,033,178	$ 134,130,103
Other Financing Sources							
Interfund Transfer from General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ 8,108,340
Interfund Transfer from Hotel/Motel Fund	-	-	-	-	-	-	3,412,500
Budgeted Fund Balance	7,000,000	395,000	-	250,000	-	-	17,332,048
subtotal	$ 7,000,000	$ 395,000	$ -	$ 250,000	$ -	$ -	$ 28,852,888
Total Revenues	**$ 7,400,000**	**$ 6,621,546**	**$ 6,252,568**	**$ 2,262,500**	**$ 10,050,000**	**$ 1,033,178**	**$ 162,982,991**
EXPENDITURES:							
Mayor and City Council	$ -	$ -	$ -	$ -	$ -	$ -	$ 443,701
City Administration/City Clerk/Econ. Dev.	-	-	-	-	-	-	3,210,149
Finance	-	-	6,252,568	2,262,500	10,050,000	-	22,785,632
Legal Services	-	-	-	-	-	-	800,000
Information Technology	-	-	-	-	-	-	3,531,175
Human Resources	-	-	-	-	-	-	1,110,544
Municipal Court	-	-	-	-	-	-	1,410,650
Public Safety	-	-	-	-	-	-	53,763,860
Non-Allocated (Reserve)	-	-	-	-	-	-	261,048
Public Works	4,518,893	-	-	-	-	-	20,379,453
Recreation, Parks and Cultural Services	-	-	-	-	-	-	16,919,382
Community Development	-	-	-	-	-	-	5,068,383
Non-Allocated (Reserve)	-	-	-	-	-	-	60,000
Non-Departmental	-	11,000	-	-	-	1,033,178	1,049,678
Insurance Premiums (Risk Fund)	-	-	-	-	-	-	1,060,500
Alpharetta Convention and Visitors Bureau	-	-	-	-	-	-	3,981,250
Bond Debt Service (Principal and Interest)*	-	6,610,546	-	-	-	-	8,350,324
Contingency	-	-	-	-	-	-	975,000
Non-Allocated (Reserve)	2,881,107	-	-	-	-	-	6,301,422
subtotal	$ 7,400,000	$ 6,621,546	$ 6,252,568	$ 2,262,500	$ 10,050,000	$ 1,033,178	$ 151,462,151
Other Financing Uses							
Interfund Transfer to General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,412,500
Interfund Transfer to Capital Funds	-	-	-	-	-	-	8,108,340
subtotal	$ -	$ -	$ -	$ -	$ -	$ -	$ 11,520,840
Total Expenditures	**$ 7,400,000**	**$ 6,621,546**	**$ 6,252,568**	**$ 2,262,500**	**$ 10,050,000**	**$ 1,033,178**	**$ 162,982,991**

** Not including Capital Lease debt service which is programmed into the appropriate Departmental budget above (Public Safety).*

Consolidated Summary (Revenues by Source/Expenditures by Category)

		Special Revenue Funds				Capital Project Funds		
	General Fund	Asset Forfeiture Fund	E911 Fund	Impact Fee Fund	Hotel/Motel Fund	Capital Project Fund	Stormwater Capital Fund	TSPLOST 1 Capital Fund
REVENUES:								
Property Taxes	$ 38,079,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Local Option Sales Taxes/TSPLOST	22,440,500	-	-	-	-	-	-	-
Other Taxes	20,015,400	-	950	-	9,100,000	-	-	-
Licenses and Permits	3,476,500	-	-	-	-	-	-	-
Intergovernmental Revenue	368,663	-	1,130,000	-	-	-	-	-
Charges for Services	5,357,100	-	3,750,000	-	-	-	-	-
Fines and Forfeitures	2,280,000	-	-	-	-	-	-	-
Interest Earnings	1,150,000	-	37,934	-	20,000	300,000	100,000	300,000
Other/Miscellaneous	249,264	-	-	-	-	-	-	-
subtotal	$ 93,416,427	$ -	$ 4,918,884	$ -	$ 9,120,000	$ 300,000	$ 100,000	$ 300,000
Other Financing Sources								
Interfund Transfer from General Fund	$ -	$ -	$ -	$ -	$ -	$ 6,208,340	$ 1,900,000	$ -
Interfund Transfer from Hotel/Motel Fund	3,412,500	-	-	-	-	-	-	-
Budgeted Fund Balance	5,017,048	290,000	-	575,000	-	3,405,000	-	400,000
subtotal	$ 8,429,548	$ 290,000	$ -	$ 575,000	$ -	$ 9,613,340	$ 1,900,000	$ 400,000
Total Revenues	**$ 101,845,975**	**$ 290,000**	**$ 4,918,884**	**$ 575,000**	**$ 9,120,000**	**$ 9,913,340**	**$ 2,000,000**	**$ 700,000**
EXPENDITURES:								
Personnel Services	$ 65,142,210	$ -	$ 4,030,093	$ -	$ -	$ -	$ -	$ -
Maintenance and Operations	26,000,065	-	888,791	-	5,500	120,000	-	-
Capital	316,679	28,952	-	515,000	-	7,345,062	2,000,000	-
Debt Service (Capital Lease/Other)	1,012,616	-	-	-	-	-	-	-
Debt Service (Bond)	291,065	-	-	-	1,448,713	-	-	-
Other								
Insurance/Medical Claims	-	-	-	-	-	-	-	-
Alpharetta Convention and Visitors Bureau	-	-	-	-	3,981,250	-	-	-
Contingency	975,000	-	-	-	-	-	-	-
Non-Allocated (Reserve)	-	261,048	-	60,000	272,037	2,448,278	-	700,000
subtotal	$ 93,737,635	$ 290,000	$ 4,918,884	$ 575,000	$ 5,707,500	$ 9,913,340	$ 2,000,000	$ 700,000
Other Financing Uses								
Interfund Transfer to General Fund	$ -	$ -	$ -	$ -	$ 3,412,500	$ -	$ -	$ -
Interfund Transfer to Capital Funds	8,108,340	-	-	-	-	-	-	-
subtotal	$ 8,108,340	$ -	$ -	$ -	$ 3,412,500	$ -	$ -	$ -
Total Expenditures	**$ 101,845,975**	**$ 290,000**	**$ 4,918,884**	**$ 575,000**	**$ 9,120,000**	**$ 9,913,340**	**$ 2,000,000**	**$ 700,000**

** Not including Capital Lease debt service which is programmed into the appropriate Departmental budget above (Public Safety).*

	Capital Project Fund		Enterprise Fund	Internal Service Funds		Fiduciary Fund	
	TSPLOST 2 Capital Fund	Debt Service Fund	Solid Waste Fund	Risk Management Fund	Medical Insurance Fund	OPEB Reimb. Fund	**TOTAL**
REVENUES:							
Property Taxes	$ -	$ 6,176,000	$ -	$ -	$ -	$ -	$ 44,255,000
Local Option Sales Taxes/TSPLOST	-	-	-	-	-	-	22,440,500
Other Taxes	-	-	-	-	-	-	29,116,350
Licenses and Permits	-	-	-	-	-	-	3,476,500
Intergovernmental Revenue	-	-	-	-	-	-	1,498,663
Charges for Services	-	-	6,235,000	1,951,579	10,050,000	-	27,343,679
Fines and Forfeitures	-	-	-	-	-	-	2,280,000
Interest Earnings	400,000	50,546	17,568	60,921	-	55,500	2,492,469
Other/Miscellaneous	-	-	-	-	-	977,678	1,226,942
subtotal	$ 400,000	$ 6,226,546	$ 6,252,568	$ 2,012,500	$ 10,050,000	$ 1,033,178	$ 134,130,103
Other Financing Sources							
Interfund Transfer from General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ 8,108,340
Interfund Transfer from Hotel/Motel Fund	-	-	-	-	-	-	3,412,500
Budgeted Fund Balance	7,000,000	395,000	-	250,000	-	-	17,332,048
subtotal	$ 7,000,000	$ 395,000	$ -	$ 250,000	$ -	$ -	$ 28,852,888
Total Revenues	**$ 7,400,000**	**$ 6,621,546**	**$ 6,252,568**	**$ 2,262,500**	**$ 10,050,000**	**$ 1,033,178**	**$ 162,982,991**
EXPENDITURES:							
Personnel Services	$ -	$ -	$ 100,805	$ -	$ -	$ 977,678	$ 70,250,786
Maintenance and Operations	-	11,000	6,151,763	1,412,500	2,300,000	55,500	36,945,119
Capital	4,518,893	-	-	-	-	-	14,724,586
Debt Service (Capital Lease/Other)	-	-	-	-	-	-	1,012,616
Debt Service (Bond)	-	6,610,546	-	-	-	-	8,350,324
Other							
Insurance/Medical Claims	-	-	-	850,000	7,750,000	-	8,600,000
Alpharetta Convention and Visitors Bureau	-	-	-	-	-	-	3,981,250
Contingency	-	-	-	-	-	-	975,000
Non-Allocated (Reserve)	2,881,107	-	-	-	-	-	6,622,470
subtotal	$ 7,400,000	$ 6,621,546	$ 6,252,568	$ 2,262,500	$ 10,050,000	$ 1,033,178	$ 151,462,151
Other Financing Uses							
Interfund Transfer to General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,412,500
Interfund Transfer to Capital Funds	-	-	-	-	-	-	8,108,340
subtotal	$ -	$ -	$ -	$ -	$ -	$ -	$ 11,520,840
Total Expenditures	**$ 7,400,000**	**$ 6,621,546**	**$ 6,252,568**	**$ 2,262,500**	**$ 10,050,000**	**$ 1,033,178**	**$ 162,982,991**

** Not including Capital Lease debt service which is programmed into the appropriate Departmental budget above (Public Safety).*

Personnel Listing by Department

	Actual FY 2022	Actual FY 2023	Actual FY 2024	Actual FY 2025	Recommended FY 2026	Variance
Detail by Department:						
General Fund						
Mayor & City Council	7.0	7.0	7.0	7.0	7.0	-
* City Administration, City Clerk, Economic Development	6.0	6.0	9.0	11.0	10.0	(1.0)
* Finance	21.5	21.5	21.5	21.5	20.5	(1.0)
Information Technology	13.0	13.0	13.0	13.0	13.0	-
Human Resources	3.0	4.0	4.0	5.0	5.0	-
Municipal Court	7.0	6.5	6.5	7.5	7.5	-
*/ ** Public Safety	232.5	238.5	243.5	243.5	245.5	2.0
* Public Works	51.0	51.0	50.0	50.0	50.0	-
* Recreation, Parks & Cultural Services	48.0	49.0	49.5	49.5	49.5	-
Community Development	32.0	32.0	33.0	31.0	31.0	-
subtotal	***421.0***	***428.5***	***437.0***	***439.0***	***439.0***	**-**
E-911 Fund (Special Revenue Fund)						
Public Safety	32.0	32.0	32.0	32.0	32.0	-
Information Technology	1.0	1.0	1.0	1.0	1.0	-
subtotal	***33.0***	***33.0***	***33.0***	***33.0***	***33.0***	**-**
Solid Waste Fund (Enterprise Fund)						
Finance	1.0	1.0	1.0	1.0	1.0	-
Full-Time Equivalent (FTE) Positions	***455.0***	***462.5***	***471.0***	***473.0***	***473.0***	**-** *

Notes:

* FY 2025 included the addition of four (4) new full-time equivalent positions that were contingent upon a mid-year review of revenue trends. These positions were not funded in FY 2025 and were removed from the authorized position count for FY 2025. Remaining position variances include the elimination of one full-time equivalent position (Treasury Services Manager) within the Finance Department that was unfunded during the COVID pandemic and has not been reinstated (this position will be revisited in the future as needs dictate) and the transfer of one position from City Administration to Public Safety that represents a reclassification of a vacant Project Manager to a Fire Plans Examiner.

** FY 2026 includes the addition of one full-time Fire Fighter position. Please refer to the *Operating Initiative Requests* section of this document for detailed information on position responsibilities.

General Fund Summary

Overview

The *General Fund Summary* section is intended to provide readers with an overall understanding of the city's fiscal year 2026 General Fund budget. The following schedules provide readers with revenue and expenditure summaries/narratives from several different perspectives including:

- **General Fund Summary**

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

- **Statement of Budgetary Comparisons**

  This statement provides a detailed comparison of revenues and expenditures for fiscal years 2025 and 2026. Revenues are presented by source, and expenditures are presented by category (i.e., Personnel Services, Maintenance & Operations, Capital, etc.).

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

  This statement provides a historical comparison of revenues and expenditures for fiscal years 2022-2026 as well as a forecast for fiscal years 2027-2028. Also included are changes in fund balance. The financial forecast utilizes revenue collection patterns (historical and current patterns as adjusted for seasonal fluctuations), expenditure trends and mandates, etc.

- **Budget Narrative**

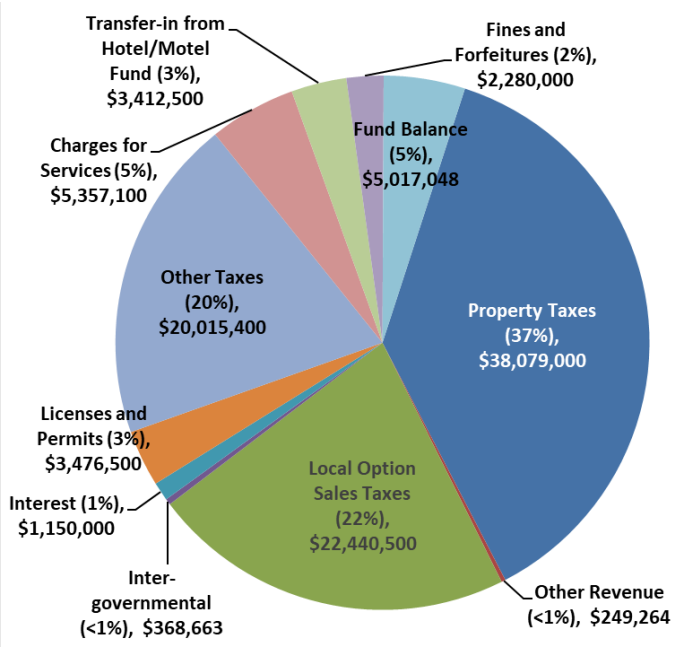
  This section provides a narrative of General Fund revenue and expenditure trends including historical information.

GENERAL FUND SUMMARY

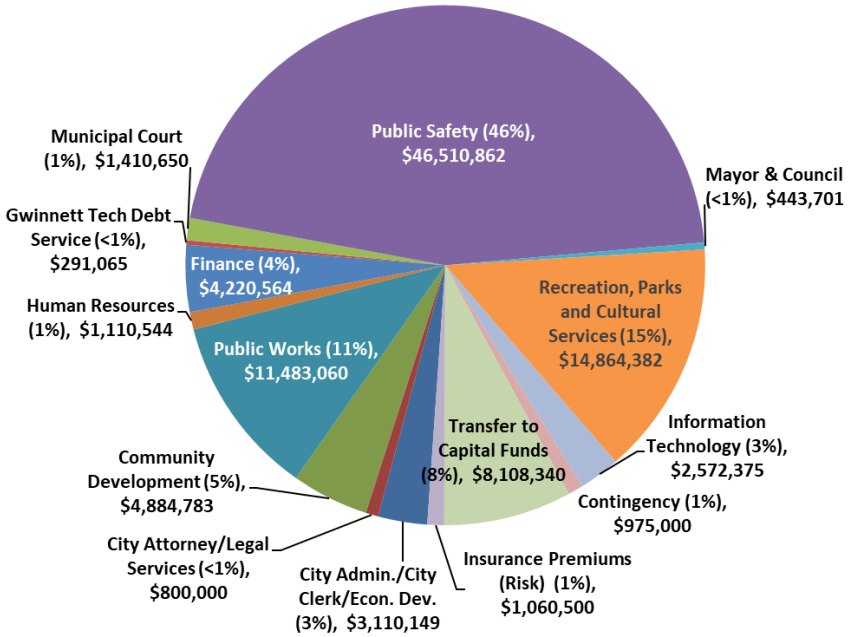
The General Fund is the city's largest fund and includes governmental activities such as police, fire, recreation, and other general governmental functions that are primarily funded with property taxes, utility taxes, franchise fees, state shared revenues, and charges for services, such as recreation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

FY 2026 General Fund Budget totals $102 Million

Summary by Revenue Source



Summary by Department Expenditures



GENERAL FUND SUMMARY

Statement of Budgetary Comparisons

	FY 2025 AMENDED BUDGET	FY 2026 RECOMMENDED BUDGET	$ Variance	% Variance
Revenues:				
Property Taxes:				
Current Year	$ 33,180,000	$ 34,075,000	$ 895,000	2.7%
Motor Vehicle Title Tax Fee	3,950,000	3,625,000	(325,000)	-8.2%
Prior Year/Delinquent/MV	307,000	379,000	72,000	23.5%
Local Option Sales Tax	22,250,000	22,440,500	190,500	0.9%
Other Taxes	18,185,300	20,015,400	1,830,100	10.1%
Licenses & Permits	3,196,500	3,476,500	280,000	8.8%
Intergovernmental	370,926	368,663	(2,263)	-0.6%
Charges for Services	5,344,880	5,357,100	12,220	0.2%
Fines & Forfeitures	2,605,000	2,280,000	(325,000)	-12.5%
Interest	1,100,000	1,150,000	50,000	4.5%
Other Revenues	239,537	249,264	9,727	4.1%
Other Financing Sources:				
Interfund Transfer (Hotel/Motel Fund)	3,468,750	3,412,500	(56,250)	-1.6%
Total Operating Revenues	**$ 94,197,893**	**$ 96,828,927**	**$ 2,631,034**	**2.8%**
Fund Balance Carryforward	9,447,780	5,017,048		
Total Revenues	**$ 103,645,673**	**$ 101,845,975**		
Expenditures (by Category):				
Personnel Services:				
Salaries/Overtime/Seasonal	$ 40,858,172	$ 41,732,904	$ 874,732	2.1%
Group Insurance	10,136,444	10,189,885	53,441	0.5%
Pension (Defined Benefit)	3,537,725	3,782,091	244,366	6.9%
Pension (401A)	4,007,115	4,306,922	299,807	7.5%
Miscellaneous Benefits	4,974,122	5,130,408	156,286	3.1%
subtotal	$ 63,513,578	$ 65,142,210	$ 1,628,632	2.6%
Maintenance and Operations:				
Professional Services	$ 3,875,499	$ 3,864,750	$ (10,749)	-0.3%
Tech Alpharetta contribution	95,000	10,000	(85,000)	-89.5%
Runoff Election (Fulton County IGA est.)	-	150,000	150,000	-
N.F. Economic Alliance Strategic Initiative	-	60,000	60,000	-
Repair/Maintenance	2,341,801	2,521,950	180,149	7.7%
Fire Station 85 Remediation	223,371	-	(223,371)	-
Maintenance Contracts	3,946,234	3,911,447	(34,787)	-0.9%
N.F. Regional Radio System Authority*	-	740,000	740,000	-
Professional Services (IT)	4,701,723	5,051,992	350,269	7.4%
CentralSquare (current PS CAD/RMS)*	-	244,950	244,950	-
CH Chambers Remote Production Svcs	-	71,000	71,000	-
General Supplies	1,313,091	1,265,470	(47,621)	-3.6%
Utilities	3,277,825	3,437,875	160,050	4.9%
Fuel	673,250	672,500	(750)	-0.1%
Uniforms	450,210	512,300	62,090	13.8%
Travel/Training	729,187	619,138	(110,049)	-15.1%
Legal Services	1,000,000	800,000	(200,000)	-20.0%
Insurance Premiums (Risk Fund)	966,800	1,060,500	93,700	9.7%
Miscellaneous	1,035,556	1,006,193	(29,363)	-2.8%
subtotal	$ 24,629,547	$ 26,000,065	$ 1,370,518	5.6%
Capital/Lease:	$ 987,466	$ 1,103,288	$ 115,822	11.7%
Portable Radio Lease*	-	226,007	226,007	-
	$ 987,466	$ 1,329,295	$ 341,829	34.6%
Other Uses:				
Contingency	$ 780,324	$ 975,000	$ 194,676	24.9%
Gwinnett Tech Contribution (Debt Svc)	286,978	291,065	4,087	1.4%
subtotal	$ 1,067,302	$ 1,266,065	$ 198,763	18.6%
Total Operating Expenditures	**$ 90,197,893**	**$ 93,737,635**	**$ 3,539,742**	**3.9%**
Interfund Transfer (Capital/Grant Funds):				
Fund Balance	9,447,780	5,017,048		
Capital Program	4,000,000	3,091,292		
Preliminary Total Expenditures	**$ 103,645,673**	**$ 101,845,975**		

* Reallocated from the E911 Fund to the General Fund due to revenue constraints within the E911 Fund.

GENERAL FUND SUMMARY

Statement of Revenues, Expenditures, and changes in Fund Balance

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2027 Forecast	FY 2028 Forecast
Beginning Fund Balance:	$ 35,676,599	$ 42,887,619	$ 42,565,605	$ 37,984,828	$ 34,321,368	$ 39,580,381	$ 44,118,417
Revenues:							
Property Taxes	$ 30,128,446	$ 31,815,004	$ 35,011,561	$ 37,437,000	$ 38,079,000	$ 39,276,860	$ 40,823,979
Local Option Sales Taxes	20,552,835	21,516,647	22,003,613	22,250,000	22,440,500	22,664,905	23,344,852
Other Taxes	17,098,363	17,716,007	18,084,484	18,185,300	20,015,400	20,488,608	21,169,083
Licenses and Permits	3,253,437	3,750,861	3,157,721	3,196,500	3,476,500	3,564,395	3,671,327
Intergovernmental	433,160	186,554	157,509	370,926	368,663	377,280	386,233
Charges for Services	4,028,980	4,475,005	4,726,871	5,344,880	5,357,100	5,491,028	5,655,758
Fines and Forfeitures	2,974,013	3,294,775	2,521,315	2,605,000	2,280,000	2,271,375	2,260,103
Interest	(604,350)	1,119,677	1,798,420	1,100,000	1,150,000	1,092,500	1,092,500
Other Revenue	202,198	222,867	225,113	189,537	199,264	205,242	211,400
	$ 78,067,082	$ 84,097,398	$ 87,686,607	$ 90,679,143	$ 93,366,427	$ 95,432,192	$ 98,615,235
Expenditures:							
Mayor and City Council	$ 350,347	$ 325,804	$ 330,619	$ 394,044	$ 443,701	$ 506,799	$ 521,613
* City Admin./City Clerk/Economic Dev.	1,440,308	1,431,114	1,962,226	3,025,435	3,110,149	3,052,112	3,693,964
Finance	3,451,127	3,644,561	3,884,976	4,124,713	4,220,564	4,351,780	4,487,250
Legal Services	1,062,905	789,935	636,323	1,000,000	800,000	816,000	832,320
Information Technology	1,894,045	2,078,939	2,441,958	2,543,961	2,572,375	2,655,418	2,741,204
Human Resources	606,075	765,239	898,324	1,065,277	1,110,544	1,144,551	1,179,642
Municipal Court	1,080,027	1,114,535	1,140,547	1,362,008	1,410,650	1,454,104	1,498,943
Public Safety	32,217,831	35,338,050	38,510,158	43,748,581	46,510,862	48,208,666	49,807,730
Public Works	8,853,638	9,455,806	10,157,660	11,462,030	11,483,060	11,830,141	12,188,401
Recreation, Parks & Cultural Services	10,281,112	11,925,670	13,424,187	14,704,017	14,864,382	15,293,078	15,735,022
* Community Development	4,081,289	4,305,559	4,668,399	4,733,725	4,884,783	5,042,493	5,205,410
Non-Departmental:							
Contingency	60,167	19,916	9,062	780,324	975,000	994,500	1,014,390
(1) Insurance Premiums (Risk Fund)	779,750	823,300	928,885	966,800	1,060,500	1,102,920	1,147,037
Gwinnett Tech Debt Service	289,640	288,640	287,490	286,978	291,065	289,315	287,128
Reserve for Operating Initiatives	-	-	-	-	-	-	200,000
	$ 66,448,261	$ 72,307,068	$ 79,280,814	$ 90,197,893	$ 93,737,635	$ 96,741,877	$ 100,540,054
Other Financing Sources (Uses):							
Proceeds from the sale of Capital Assets	$ 103,210	$ 46,548	$ 53,300	$ 50,000	$ 50,000	$ 51,500	$ 53,045
Interfund Transfer:							
Hotel/Motel Fund	2,975,786	3,480,902	3,418,049	3,468,750	3,412,500	3,487,875	3,592,298
Capital Project Fund	(5,966,799)	(11,439,800)	(12,392,818)	(11,843,416)	(6,208,340)	(5,969,022)	(10,412,698)
Stormwater Capital Fund	(1,520,000)	(4,200,000)	(3,950,000)	(1,604,364)	(1,900,000)	(2,307,538)	(2,353,689)
Asset Forfeiture Fund	-	-	(9,432)	-	-		
TAD2 Fund	-	-	(105,670)	-	-		
	$ (4,407,802)	$ (12,112,350)	$ (12,986,571)	$ (9,929,030)	$ (4,645,840)	(4,737,185)	(9,121,044)
Rounding (ACFR Reconciliation)	2	6	1	-	-	-	-
Adjustment for Historical Collections/Spend Factor: (2)				5,784,320	10,276,061	10,584,906	10,991,903
Ending Fund Balance: (2)	**$ 42,887,619**	**$ 42,565,605**	**$ 37,984,828**	**$ 34,321,368**	**$ 39,580,381**	**$ 44,118,417**	**$ 44,064,457**
Changes in Fund Balance (actual/est.)	*$ 7,211,020*	*$ (322,014)*	*$ (4,580,777)*	*$ (3,663,460)*	*$ 5,259,013*	*$ 4,538,036*	*$ (53,960)*
Personnel (full-time-equivalent)	*421.0*	*428.5*	*437.0*	*439.0*	*439.0* *		

Notes:

(1) Represents funding to the Risk Management Fund.

(2) Pursuant to the City's financial management policies, fund balance in excess of the City's current 25% Fund Balance Reserve can be used for one-time capital initiatives. The budgetary presentation for fiscal years 2025-2028 has been adjusted to reflect historical collection/spend factors. That is to say, revenue collection trends above the conservative revenue budget forecast (by policy) and expenditure trends below budgetary appropriations (e.g. reflecting an estimate of staff turnover, etc.).

* Economic Development function was reorganized from the Community Development Department to City Administration starting in FY 2025.

Budget Narrative

The City's budget for FY 2026 reflects the challenges of the current economic landscape, characterized by stagnating or declining revenues alongside persistent inflationary pressures on expenditures. Economic uncertainties, including fluctuating consumer demand, evolving market conditions, and external cost drivers, continue to impact revenue growth while increasing the costs of providing essential services. Rising personnel expenses, supply chain disruptions, and higher costs for goods and services place additional strain on the City's financial position. In response, this budget emphasizes prudent fiscal management, strategic resource allocation, and a commitment to maintaining core services while ensuring long-term financial sustainability.

Revenues

FY 2026 General Fund operating revenues are forecasted to grow by 3%, or $2.6 million, compared to Amended FY 2025 and includes the operating initiative[18] adjustment (Business and Occupational Tax) for FY 2026.

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

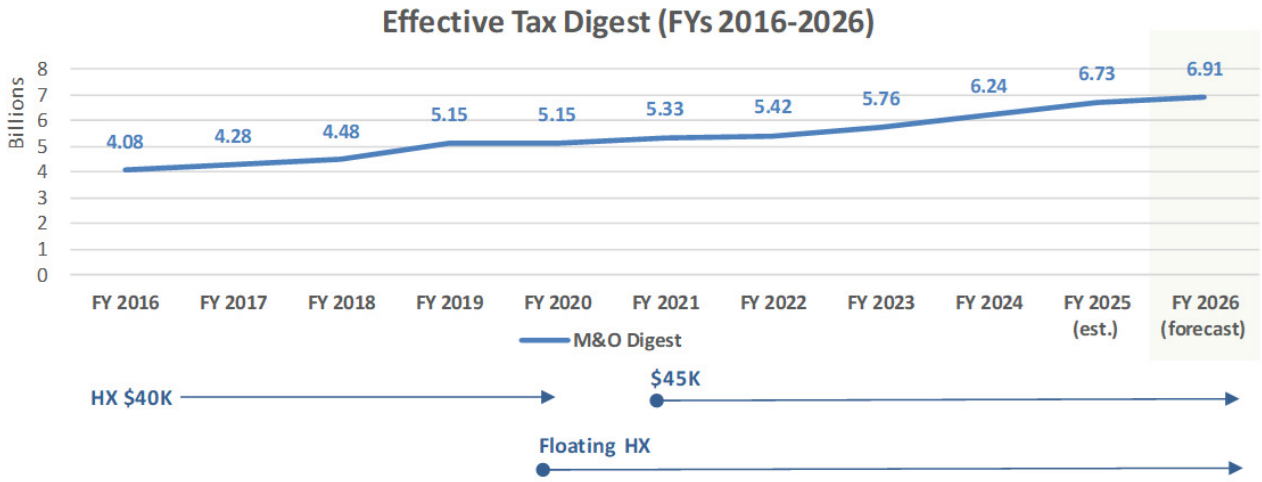
Revenues:	FY 2025 AMENDED BUDGET	FY 2026 RECOMMENDED BUDGET	$ Variance	% Variance
Property Taxes:				
Current Year	$ 33,180,000	$ 34,075,000	$ 895,000	2.7%
Motor Vehicle Title Tax Fee	3,950,000	3,625,000	(325,000)	-8.2%
Prior Year/Delinquent/MV	307,000	379,000	72,000	23.5%
Local Option Sales Tax	22,250,000	22,440,500	190,500	0.9%
Other Taxes:				
Franchise Fees	6,785,000	7,130,000	345,000	5.1%
Insurance Premium Tax	6,075,000	6,390,000	315,000	5.2%
Alcohol Beverage Excise Tax	2,900,000	2,825,000	(75,000)	-2.6%
Other Taxes	2,425,300	3,670,400	1,245,100	51.3%
Licenses & Permits	3,196,500	3,476,500	280,000	8.8%
Intergovernmental	370,926	368,663	(2,263)	-0.6%
Charges for Services	5,344,880	5,357,100	12,220	0.2%
Fines & Forfeitures	2,605,000	2,280,000	(325,000)	-12.5%
Interest	1,100,000	1,150,000	50,000	4.5%
Other Revenues	239,537	249,264	9,727	4.1%
Other Financing Sources:				
Interfund Transfer (Hotel/Motel Fund)	3,468,750	3,412,500	(56,250)	-1.6%
Total Operating Revenues	**$ 94,197,893**	**$ 96,828,927**	**$ 2,631,034**	**2.8%**
Fund Balance Carryforward	9,447,780	5,017,048		
Total Revenues	**$ 103,645,673**	**$ 101,845,975**		

[18] Please refer to the *Operating Initiatives* section of this document for detail of the adjustment

Property and Motor Vehicle Taxes

Property taxes are calculated based on an assessed millage rate on real and personal property owned within the city. Real property consists of land, buildings, structures, and improvements affixed to land. Personal property includes machinery, equipment, inventory supplies, furniture, motor vehicles, boats, etc. The Fulton County Board of Assessors (the "BOA") determines the fair market value of property (i.e., tax digest) utilizing numerous analytical methods including comparative sales data. As of the date of this budget submission, the BOA has not provided the updated tax digest.

The chart below illustrates the tax digest growth within the city for the last 9 years based on actual tax collections coupled with a staff estimate/forecast for FYs 2025 and 2026. These figures are net of all exemptions (e.g., basic homestead and floating homestead exemptions) and reflect the valuations that account for current year property tax collections.



The property valuation figures detailed above reflect multiple homeowner tax reduction measures including:

- FY 2020: Implementation of the floating homestead exemption.
- FY 2021: $5,000 increase to the basic homestead exemption ($40,000 to $45,000).
- FY 2021: Removal of income restrictions for residents aged 65 and older to qualify for the $10,000 senior homestead exemption.
- General tax digest appeal valuation adjustments.

The tax digest is subject to tax appeal adjustments which reduce overall valuations. As such, staff forecasts a FY 2025 tax digest (calendar/taxroll year 2024) that adjusts for actual/estimated valuation reductions (e.g., tax appeals) which results in a revised valuation approximating $6.73 billion.

GENERAL FUND SUMMARY

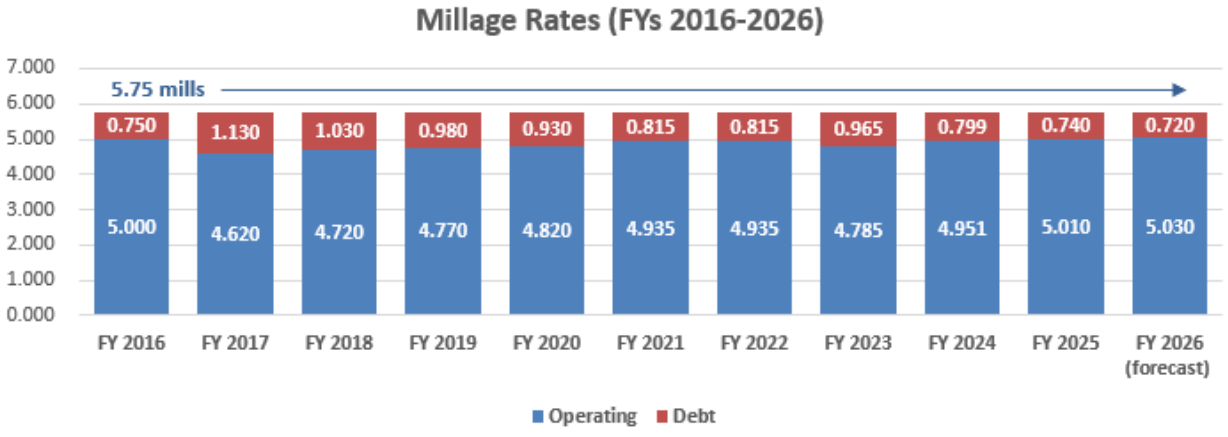
The forecast for FY 2026 builds upon the FY 2025 estimate with the following growth factors coupled with a collection rate of 98% which approximates the historical average:

- 4% valuation growth trend for the Residential portion of the digest (market segment is experiencing strong growth but valuations growth is tempered through the floating homestead exemption which limits growth to the lesser of 3% or CPI). By way of recent comparisons, the FYs 2025 and 2024 tax digest growth for residential properties approximated 10% and 12% respectively.
- -1% valuation reduction trend for the Commercial portion of the digest which highlights the uncertainty facing our commercial office developments resulting from the COVID-19 pandemic and its impact on occupancy rates. By way of recent comparisons, the FYs 2025 and 2024 tax digest change for commercial properties approximated -1% and 4% respectively.
- $78 million in new construction taxable-value-added. By way of recent comparisons, the FYs 2024 and 2023 tax digest growth for new construction taxable-value-added totaled $155 million and $113 million respectively.

The net result is a forecasted growth in the FY 2026 tax digest of 3% over 2025 estimates.

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

The city has historically acknowledged the need to provide a taxation rate commensurate with the government's level of service. The chart below illustrates the annual millage rates levied by the city for the last 10 years including the request for FY 2026.



The FY 2026 Budget is based on maintenance of the city's millage rate at 5.750 mills.

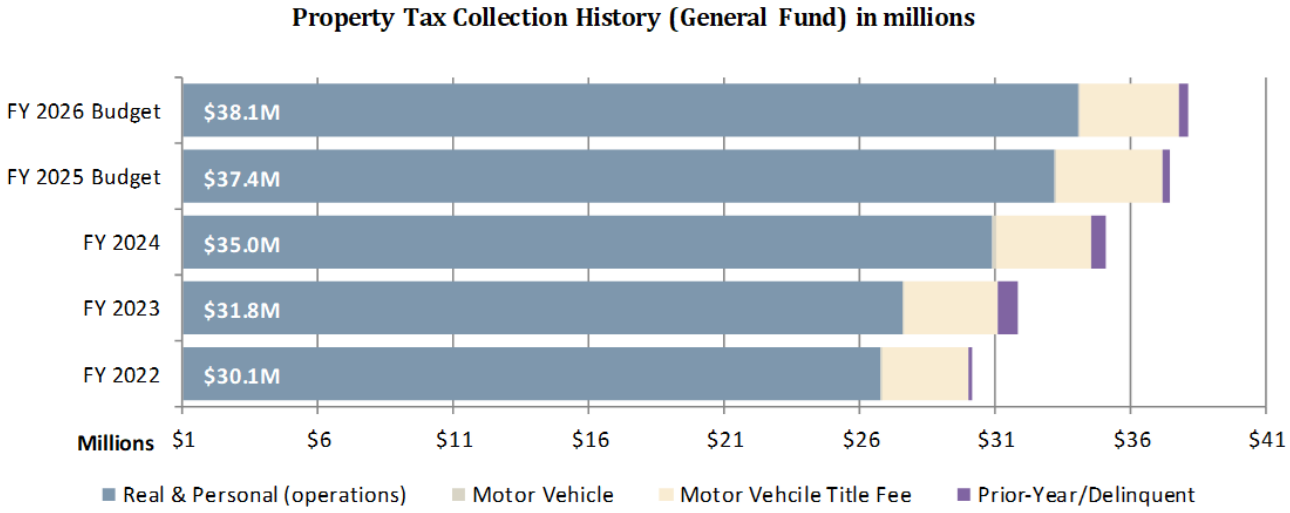
- The portion of the millage rate funding debt service (Debt Service Fund) is estimated to decrease 0.020mills compared to FY 2025 to a total of 0.720 mills. As our annual debt service obligations are relatively flat, growth in the tax digest allows for a

reduction in the debt service millage rate. The decrease in tax revenue associated with the debt service millage shift is estimated at -$170,000.

- The portion of the millage rate funding operations and capital investment (General Fund) is estimated to increase 0.020 mills compared to FY 2025 to a total of 5.030 mills. The increase in tax revenue associated with the operations millage shift is estimated at +$135,000 and has been allocated towards operating initiatives. The shift from debt service millage to operations millage results in additional tax savings for our homeowners as the operations millage rate is subject to homestead exemptions.

The property tax revenue estimates are net of the city's homestead exemptions which are estimated to save our homeowners over $10 million annually. The main homestead components include the floating homestead exemption that caps the valuation growth of homesteaded properties at the lesser of 3% or CPI and the basic homestead exemption that lowers the taxable value of a homesteaded property by $45,000. The city's homestead exemptions go great lengths in keeping Alpharetta an affordable place to live and retire.

General Fund property taxes are budgeted at $38.1 million in FY 2026 and represent approximately 37% of General Fund revenues. The chart below depicts a 5-year history of General Fund property tax collections by type.

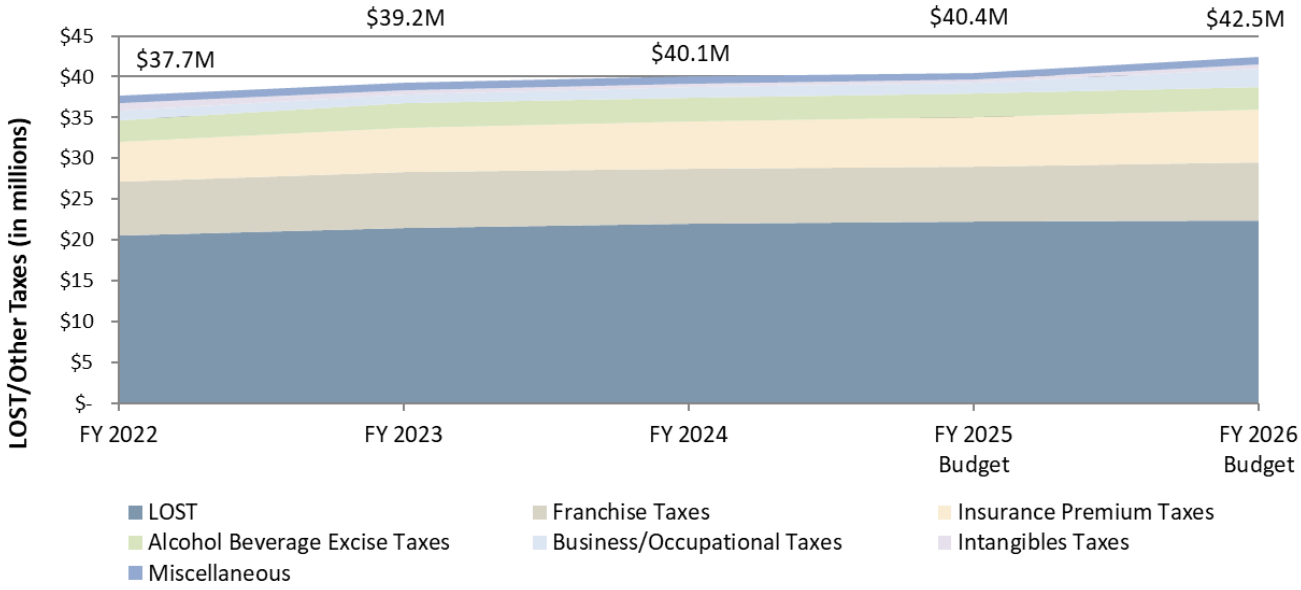


Motor vehicle tax is experiencing declines due to House Bill 386 which phased out motor vehicle taxes on all vehicles titled on or after March 1, 2013. The city is still receiving motor vehicle taxes on vehicles titled before March 1, 2013, until the vehicle is sold/transferred. Accordingly, the city is forecasting motor vehicle revenues to decline moving forward.

HB 386 created a Motor Vehicle Title Fee to partially offset the reduction in motor vehicle taxes. The Title Fee is 7%[19] and is shared between the State and local governments (county, city, and school boards; local share approaches 65% of collections). A decrease of -8% is forecasted in FY 2026 for motor vehicle title fees from a budget-to-budget standpoint. Collection trends during fiscal year 2025 indicate revenue collections approximating $3.5 million resulting in a revised growth trend of 4%. The slow growth in automotive sales, which can be attributed to factors such as high interest rates, supply chain disruptions, rising vehicle prices, and shifting consumer preferences toward retaining used vehicles, may necessitate further adjustments of this revenue forecast moving forward.

Other Taxes (including LOST)

Other taxes account for 42%, or $42.5 million, of total General Fund revenue for FY 2026. Specifically, revenue sources within the Other Taxes category include Local Option Sales Taxes ("LOST"), Franchise Taxes, Insurance Premium Taxes, Alcohol Beverage Excise Taxes, etc. The chart below provides a 5-year history of Other Tax collections by type.



- **Local Option Sales Taxes ("LOST"):** This revenue source represents the city's portion of the 7.75% sales and use tax collected in Fulton County and totals $22.4 million for FY 2026. The 7.75% sales tax is made up of the following: State 4% and Local 3.75%. The Local portion is made up of 1% MARTA, 1% ESPLOST (education), 1% LOST, and 0.75% TSPLOST (Alpharetta portion of TSPLOST is collected in a separate Fund as these proceeds can only be used on approved transportation projects). Alpharetta's share of the 1% LOST for 2025 (calendar year) is 5.7177%.

[19] OCGA 48-5C-1.

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

The LOST is distributed to municipalities within Fulton County based on population. The rate of distribution is negotiated every 10-years after the decennial U.S. Census. The rate of distribution for the 10-year period of 2023-2032 has been adopted by Fulton County and all municipalities within the borders. Inherent in this agreement is a relative growth in the distribution retained by Fulton County which starts at 5% in 2023 (increase from 2022 distribution level of 4.9794%) and levels off at 12.5% by 2030. Due to the distribution change for the County, Alpharetta's proportionate distribution, despite relative population growth, starts at 5.8164% in 2023 (decrease from 2022 distribution level of 5.8367%) and levels off at 5.4034% by 2030.

An increase of 0.9% is forecasted for FY 2026 from a budget-to-budget standpoint. However, actual collections are estimated at $22.3 million in FY 2025 which equates to a revised growth rate of 0.6%. Growth in LOST collections has cooled over the last several years and is forecasted to continue the minor growth trend through FY 2026 (fiscal year-over-year growth trends: FY 2022 = 21%; FY 2023 = 5%; FY 2024 = 2%; 1st 6 months of FY 2025 = 0.4%).

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

  An increase of 5% is forecasted for FY 2026 from a budget-to-budget standpoint. However, actual collections are estimated at $7.2 million in FY 2025 which equates to a revised rate of -0.8% which reflects the volatility of this revenue source.

  Collections from GA Power and Sawnee EMC, the largest contributors of this revenue source (80% of total franchise fees), is forecasted at $5.8 million for FY 2026 and is flat with the prior year ($5.8 million was collected in FY 2025). Recent history has shown a volatility in collections which is, at least partially, dependent upon weather (e.g. cooler summer months reduces demand for air conditioning) and business activity (e.g. lower occupancy rates among office buildings reduces energy demand). As such, forecasts for this revenue source tend to be conservative to adjust for the volatility. That said, if GA Power institutes rate increases for the latter part of 2025 and in 2026, this revenue forecast will be revisited.

  Collections from gas franchise agreements (Southern Company Gas) are estimated to total $669,720 in FY 2025. The budget forecast for FY 2026 totals $680,000 and reflects growth approximating 10% compared to the FY 2025 Budget ($620,000) and

2% compared to the FY 2025 revenue estimate.

Collections from cable franchise agreements are estimated to total $560,000 in FY 2025. The budget forecast for FY 2026 totals $525,000 and reflects a reduction of -20% compared to the FY 2025 Budget ($660,000) and -6% reduction compared to the FY 2025 revenue estimate. This revenue source has been declining annually since FY 2020 which represented the 1st full fiscal year after the City raised the Cable Franchise Fee from 3% to 5% (effective January 1, 2019). Reasons proffered for this decline include competition from streaming services and the evolving ways consumers access these services.

Collections from telecom franchise agreements (Bellsouth primarily) are estimated to total $175,000 in FY 2025. The budget forecast for FY 2026 totals $175,000 and reflects declines approximating -38% compared to the FY 2025 Budget ($280,000) and is flat compared to the FY 2025 revenue estimate. This revenue source experienced material reductions between 2021-current due to an audit of Franchise Fee remittances based on multiple factors including revisions related to classification of customers as "exempt" under the fee parameters.

- **Insurance Premium Taxes:** This revenue source represents a percentage of insurers' gross direct premiums on life, accident, and sickness insurance policies written within the State and totals $6.4 million in FY 2026 which equates to an increase of 2% over FY 2025 collections ($6.3 million). Insurance premium tax is due on the first day of the calendar year and is collected directly by the city.
- **Alcohol Beverage Excise Taxes:** This revenue source represents taxes levied on dealers and wholesalers of alcoholic beverages within the city and totals $2.8 million in FY 2026. A decrease of -3% is forecasted for FY 2026 from a budget-to-budget standpoint. Actual collections are estimated at $2.75 million in FY 2025 which equates to a revised growth rate of 3%.
- **Alcohol Beverage Excise Taxes:** This revenue source represents taxes levied on dealers and wholesalers of alcoholic beverages within the city and totals $2.8 million in FY 2026. A decrease of -3% is forecasted for FY 2026 from a budget-to-budget standpoint. Actual collections are estimated at $2.75 million in FY 2025 which equates to a revised growth rate of 3%.
- **Business and Occupational Taxes:** This revenue source represents the levy, assessment, and collection of an annual occupational tax on certain businesses and practitioners of professions and occupations located or exerting substantial efforts in the city. Revenue from this tax totaled $1.3 million in Fiscal Year 2024. Adjustments[20] are reflected in FY 2026 and are forecast to generate an additional $850,000 annually.

[20] Please refer to the *Operating Initiatives* section of this document for detail of the adjustment.

Licenses & Permits

Licenses & permits account for 3%, or $3.5 million, of total General Fund revenue for FY 2026. Licenses and permit revenues include alcoholic beverage permit fees, development permit and related fees, building permit fees, occupancy permit fees, sign permit fees, etc.

An increase of 9% is forecasted for FY 2026 from a budget-to-budget standpoint. However, actual collections are estimated at $3.7 million in FY 2025 which equates to a revised rate of -5%. As discussed below, this revenue source is largely dependent upon the economy and real estate markets (commercial, housing etc.) and tends to exhibit volatility which leads to a conservative approach to forecasting revenues (forecast will often lag current collection activity).

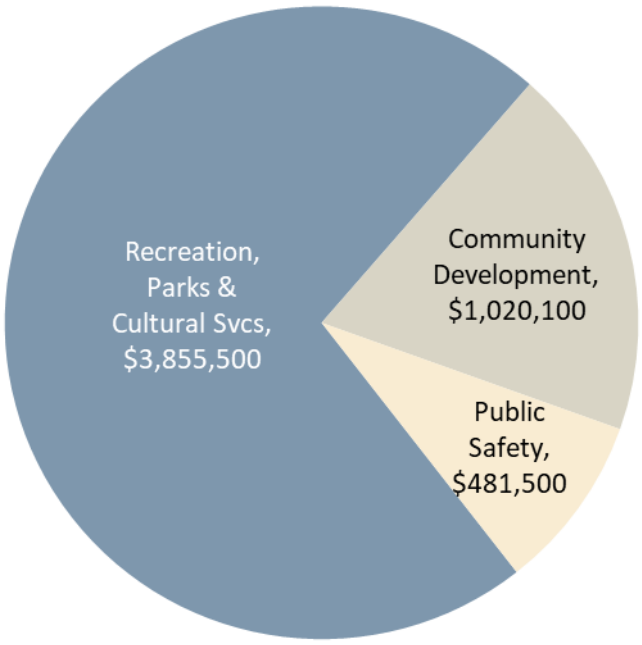
The largest revenue source is Building Permit Fees ($1.9 million forecasted for FY 2026; $2 million estimated for FY 2025). As building permit fee revenues are non-standard, and their activity highly dependent upon multiple economic factors (local, regional, and national) which are notoriously difficult to forecast, staff forecasts these sources in a conservative manner. For example, collections for December 2024 were -52% lower than December 2023 while collections for January 2025 were 25% higher than January 2024.

Charges for Services

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

Charges for services account for 5%, or $5.4 million, of total General Fund revenue. An increase of 0.2% is forecasted for FY 2026 from a budget-to-budget standpoint.

The FY 2025 Budget included appropriations for a Fire Lift Assist Fee that was not implemented, and this revenue source has been removed for FY 2026 (-$50,000).

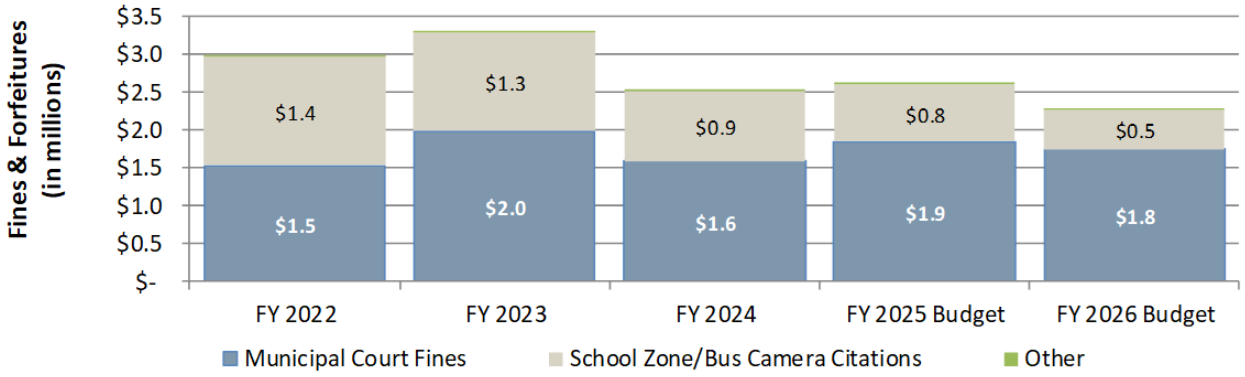


Intergovernmental

Intergovernmental sources account for <1%, or $368,663, of total General Fund revenue for FY 2026. This revenue is primarily generated from Intergovernmental Agreements with the City of Milton related to the sharing of court management capabilities and public safety software (Hexagon) as well as overtime reimbursement through the Federal/State HIDTA (High Intensity Drug Trafficking Area) program.

Fines & Forfeitures

Fines & Forfeitures include municipal court fines, code enforcement, school zone citations, etc.



Fines & forfeitures account for 2%, or $2.3 million, of total General Fund revenue for FY 2026. A decrease of -13% is forecasted for FY 2026 from a budget-to-budget standpoint. However, actual collections are estimated at $2.5 million in FY 2025 which equates to a revised reduction of -7% that reflects a forecast of continued declines in the school zone citation revenue source as enforcement changes driving behavior. This forecast also assumes reduced court fine trends continue in the short-term.

Interest

Interest earnings account for 1%, or $1.2 million, of total General Fund revenue for FY 2026. Increases are forecasted to more accurately reflect the earnings the city is currently receiving from its investments in the market.

Transfer-In from Hotel/Motel Fund (Other Financing Sources)

Other Financing Sources account for 3%, or $3.4 million, of total General Fund revenue for FY 2026 and consists of the city's share (40%) of the Hotel/Motel Tax. This revenue source is discussed in more detail within the *Special Revenue Fund Summaries* (Hotel/Motel Fund) section of this document.

Fund Balance

Carryforward fund balance accounts for 5%, or $5 million, of total General Fund appropriations for FY 2026. Carryforward Fund Balance represents available cash in excess of the city's 25% emergency reserve. It is the city's policy to utilize the remaining fund balance above the emergency requirement for one-time expenditures.

Expenditures

The City's budget for FY 2026 reflects the challenges of the current economic landscape, characterized by stagnating or declining revenues alongside persistent inflationary pressures on expenditures. Economic uncertainties, including fluctuating consumer demand, evolving market conditions, and external cost drivers, continue to impact revenue growth while increasing the costs of providing essential services. Rising personnel expenses, supply chain disruptions, and higher costs for goods and services place additional strain on the City's financial position. In response, this budget emphasizes prudent fiscal management, strategic resource allocation, and a commitment to maintaining core services while ensuring long-term financial sustainability.

Operating expenditures of the General Fund are forecasted to grow by 3.9% over FY 2025. However, included in this figure is one-time costs for FY 2025 (Fire Station 85 Remediation), one-time costs for FY 2026 (runoff election), a reallocation of $1.2 million in initiatives from the E911 Fund into the General Fund due to revenue constraints within the E911 Fund, and the operating initiatives funding for FY 2026. After adjusting for these items, the base operational growth totals 2.5%. The following table compares departmental appropriations within the General Fund:

Expenditures (by Department):	FY 2025 AMENDED BUDGET	FY 2026 RECOMMENDED BUDGET	$ Variance	% Variance
Mayor and Council	$ 394,044	$ 443,701	$ 49,657	12.6%
City Admin/City Clerk/Economic Dev.	2,930,435	2,819,149	(111,286)	-3.8%
Tech Alpharetta contribution	95,000	10,000	(85,000)	-
Runoff Election (Fulton County IGA est.)	-	150,000	150,000	-
N.F. Economic Alliance Strategic Initiative	-	60,000	60,000	-
CH Chambers Remote Production Svcs	-	71,000	71,000	-
Finance	4,124,713	4,220,564	95,851	2.3%
Legal Services	1,000,000	800,000	(200,000)	-20.0%
Information Technology	2,543,961	2,572,375	28,414	1.1%
Human Resources	1,065,277	1,110,544	45,267	4.2%
Municipal Court	1,362,008	1,410,650	48,642	3.6%
Public Safety	43,748,581	45,299,905	1,551,324	3.5%
N.F. Regional Radio System Authority*	-	740,000	740,000	-
CentralSquare (current PS CAD/RMS)*	-	244,950	244,950	-
Portable Radio Lease*	-	226,007	226,007	-
Public Works	11,238,659	11,483,060	244,401	2.2%
Fire Station 85 Remediation	223,371	-	(223,371)	-
Recreation, Parks & Cultural Services	14,704,017	14,864,382	160,365	1.1%
Community Development	4,733,725	4,884,783	151,058	3.2%
Non-Departmental:				
Contingency	780,324	975,000	194,676	24.9%
Insurance Premiums (Risk Fund)	966,800	1,060,500	93,700	9.7%
Gwinnett Tech Contribution (Debt Svc)	286,978	291,065	4,087	1.4%
Total Operating Expenditures	**$ 90,197,893**	**$ 93,737,635**	**$ 3,539,742**	**3.9%**
Interfund Transfer (Capital/Grant Funds):				
Fund Balance	9,447,780	5,017,048		
Capital Program	4,000,000	3,091,292		
Total Expenditures	**$ 103,645,673**	**$ 101,845,975**		

* Reallocated from the E911 Fund to the General Fund due to revenue constraints within the E911 Fund.

GENERAL FUND SUMMARY

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

	FY 2025 AMENDED BUDGET	FY 2026 RECOMMENDED BUDGET	$ Variance	% Variance
Expenditures (by Category):				
Personnel Services:				
Salaries/Overtime/Seasonal	$ 40,858,172	$ 41,732,904	$ 874,732	2.1%
Group Insurance	10,136,444	10,189,885	53,441	0.5%
Pension (Defined Benefit)	3,537,725	3,782,091	244,366	6.9%
Pension (401A)	4,007,115	4,306,922	299,807	7.5%
OPEB Health Reimbursement Benefit	926,275	918,045	(8,230)	-0.9%
Miscellaneous Benefits	4,047,847	4,212,363	164,516	4.1%
subtotal	$ 63,513,578	$ 65,142,210	$ 1,628,632	2.6%
Maintenance and Operations:				
Professional Services	$ 3,875,499	$ 3,864,750	$ (10,749)	-0.3%
Tech Alpharetta contribution	95,000	10,000	(85,000)	-
Runoff Election (Fulton County IGA est.)	-	150,000	150,000	-
N.F. Economic Alliance Strategic Initiative	-	60,000	60,000	-
Repair/Maintenance	2,341,801	2,521,950	180,149	7.7%
Fire Station 85 Remediation	223,371	-	(223,371)	-
Maintenance Contracts	3,946,234	3,911,447	(34,787)	-0.9%
N.F. Regional Radio System Authority*		740,000	740,000	-
Professional Services (IT)	4,701,723	5,051,992	350,269	7.4%
CentralSquare (current PS CAD/RMS)*	-	244,950	244,950	-
CH Chambers Remote Production Svcs	-	71,000	71,000	-
General Supplies	1,313,091	1,265,470	(47,621)	-3.6%
Utilities	3,277,825	3,437,875	160,050	4.9%
Fuel	673,250	672,500	(750)	-0.1%
Uniforms	450,210	512,300	62,090	13.8%
Travel/Training	729,187	619,138	(110,049)	-15.1%
Legal Services	1,000,000	800,000	(200,000)	-20.0%
Insurance Premiums (Risk Fund)	966,800	1,060,500	93,700	9.7%
Miscellaneous	1,035,556	1,006,193	(29,363)	-2.8%
subtotal	$ 24,629,547	$ 26,000,065	$ 1,370,518	5.6%
Capital/Lease:				
Base Capital/Lease Needs	$ 987,466	$ 1,103,288	$ 115,822	11.7%
Portable Radio Lease*	-	226,007	226,007	-
subtotal	$ 987,466	$ 1,329,295	$ 341,829	34.6%
Other Uses:				
Contingency	$ 780,324	$ 975,000	$ 194,676	24.9%
Gwinnett Tech Contribution (Debt Svc)	286,978	291,065	4,087	1.4%
subtotal	$ 1,067,302	$ 1,266,065	$ 198,763	18.6%
Total Operating Expenditures	**$ 90,197,893**	**$ 93,737,635**	**$ 3,539,742**	**3.9%**
Interfund Transfer (Capital/Grant Funds):				
Fund Balance	9,447,780	5,017,048		
Capital Program	4,000,000	3,091,292		
Total Expenditures	**$ 103,645,673**	**$ 101,845,975**		

* Reallocated from the E911 Fund to the General Fund due to revenue constraints within the E911 Fund.

Meeting the Internal Needs of Operating Departments

Several of the major points of the FY 2026 Budget are as follows:

- Management of personnel and compensation program to align with current market environment which includes budgetary adjustments to cover significant inflation in labor costs which are necessary to retain and recruit our highly skilled workforce:
  - Staffing level of 473 full-time equivalents "FTE" (citywide) which includes the reduction of one vacant (1) full-time equivalent position (Treasury Services Manager) within the Finance Department that was unfunded during the COVID pandemic and has not been reinstated. This position will be revisited in the future as needs dictate. Also, this FTE count includes the new position (Firefighter within the Public Safety Department) request set forth in the *Operating Initiative Requests* section of this document.
  - Staffing compensation adjustments aimed at maintaining competitiveness in an inflationary labor market include:
    - Recent compensation adjustments:
      - ✓ July 1, 2021: Continuation of the annual performance-based merit program (3% on average) in an estimated cost of $1 million annually.
      - ✓ November 19, 2021: Mid-year 2022 adjustments (combined) in an estimated cost of $1.9 million annually.
        - Across-the-board 3% salary adjustment for all employees.
        - Additional across-the-board 10% salary adjustment for 911 personnel and sworn Police Officers to maintain market competitiveness in recruitment and retention.
      - ✓ July 1, 2022: Increase in the annual performance-based merit program (4% on average) in a total estimated cost of $1.6 million.
      - ✓ July 1, 2022: Salary compression adjustments in an amount totaling $825,000 annually (including taxes/benefits). Specifically, this initiative represents a continuation of the City's salary adjustment process and follows the recent adjustments related to maintaining competitiveness within the market. This phase is focused on adjusting internal compression issues within our pay structure to ensure we maintain a fair and equitable compensation plan for our employees.

- ✓ July 1, 2023: Continuation of the annual performance-based compensation program (4% on average) in a total estimated cost of $1.8 million.
- ✓ July 1, 2023: This initiative represents a continuation of the City's salary adjustment process aimed at maintaining competitiveness within the market and is estimated at $1.73 million. Specifically, market-based personnel compensation adjustments are proposed to ensure Alpharetta maintains its capacity to retain and attract our most valuable assets – namely, the team members that deliver excellent service to our community on a daily basis. The forecasted cost reflects salary adjustments and those impacted benefit line items (e.g., FICA, pension, etc.).
- ✓ July 1, 2024: Continuation of the annual performance-based compensation program (4% on average) in a total estimated cost of $2.2 million. This figure is included within departmental operating budgets.
- ✓ July 1, 2024 (Operating Initiative): Market-based personnel compensation adjustments scheduled for July 1, 2024, in a total estimated cost of $913,800 (targeted to specific positions but representing average costs equivalent to 2% of payroll citywide) to ensure Alpharetta's compensation competitiveness within the market.

- Proposed compensation adjustments:
  - ✓ July 1, 2025: Continuation of the annual performance-based compensation program (3% on average) in a total estimated cost of $1.6 million coupled with targeted market-based compensation adjustments. This figure is included within departmental operating budgets.

- Increase (5.6% or $1.4 million) in departmental maintenance and operations budgets (General Fund). However, included in this figure is one-time costs for FY 2025 (Fire Station 85 Remediation), one-time costs for FY 2026 (runoff election), a reallocation of $1 million in initiatives from the E911 Fund into the General Fund due to revenue constraints within the E911 Fund, and the operating initiatives funding for FY 2026[21]. After adjusting for these items, the base operational growth totals 1.3%. Specific cost drivers include:
  - Increase in professional services of $114,251 (3% growth) due primarily to the net impact of the following:
    - City Administration: Decrease in Tech Alpharetta funding of -$85,000 (from $95,000 in FY 2025 to $10,000 in FY 2026) as the operations continue their path to self-sufficiency.
    - City Administration: Increase in election funding of $150,000 as Fiscal Year 2026, as opposed to 2025, is an election year. On April 18, 2024, the Governor signed House Bill 1312, mandating a statewide Special Primary Election and Special Election in 2025 for Public Service Commission (PSC) Districts 2 and 3. As a result, Fulton County must conduct a countywide election concurrently with the 2025 Municipal General Elections and the City will not incur costs. If no PSC Runoff Election is required, for the July and December 2025 election dates, municipalities needing a Runoff Election will incur the costs.

      As previously noted, the City will not incur costs for the general election and has allocated $150,000 to cover costs for a potential runoff election should one be needed (and assuming no PSC runoff election in which case the City would not incur costs).
    - Economic Development: Operating initiative funding for FY 2026[22] totaling $60,000 to support the North Fulton Economic Alliance Strategic Initiative (2025-2029), a five-year initiative designed to address three pressing challenges to the region's economic prosperity and quality of life.
      - ✓ Brand and market our region to attract investment, talent, and jobs.
      - ✓ Expand our talent pipeline to strengthen our regional competitiveness.
      - ✓ Elevate regional economic development to maximize region-wide performance.

[21] Please refer to the *Operating Initiatives* section of this document for detail of the adjustment.
[22] Please refer to the *Operating Initiatives* section of this document for detail of the adjustment.

- Decrease in repair/maintenance costs of -$43,222 (-2% reduction) due primarily to the net impact of the following:
    - Public Safety: Increase in vehicle repair/maintenance of $145,500 (14% growth) based on current cost trends. Specifically, the city replaces 1/7th of its public safety fleet annually (this equates to a lifetime mileage target of 100,000) to ensure minimal downtime and that our equipment is responsive to service demands. That said, the city is still transitioning from Impala sedans to Explorers SUVs/Tahoe's. The Impala's have a more costly repair record (than the Explorers) and, with our existing units reaching their mileage targets, we are incurring more repair costs in the short-term as we phase out the legacy Impalas. Additionally, new vehicle availability is still constricted which leads to retaining existing vehicles in excess of the 100,000-mileage target which also impacts maintenance costs.
    - Public Works: Decrease in facility repair/maintenance of -$209,371 as FY 2025 includes one-time funding of Fire Station 85 Remediation costs totaling $223,371. Upon adjusting for the Fire Station 85 Remediation one-time costs in FY 2025, repair/maintenance costs within Public Works for FY 2026 grew 7% due primarily to an increase in grounds maintenance services of $35,000 (78% growth) to cover increased contract rates for arborist/tree removal services coupled with forecasted needs based on usage trends within the last several years.
- Increase in maintenance contract costs of $705,213 (18% growth) due primarily to the following:
    - Public Safety: Transfer of North Fulton Regional Radio System Authority appropriations from the E911 Fund in an amount totaling $740,000. This initiative was budgeted within the E911 Fund in FY 2025 but has been moved to the General Fund for FY 2026 due to revenue constraints within the E911 Fund.
- Increase in IT professional services costs of $666,219 (14% growth) due to software inflationary growth across all departments with specific drivers denoted below:
    - City Clerk: Operating initiative funding for FY 2026[23] totaling $71,000 for a managed service for remote meeting production, broadcast production, and streaming services in the City Hall Chambers.

[23] Please refer to the *Operating Initiatives* section of this document for detail of the adjustment.

- Public Safety: Transfer of CentralSquare (current Public Safety Records Management/Computer Aided Dispatch system) IT professional services appropriations from the E911 Fund in an amount totaling $244,950. This initiative was budgeted within the E911 Fund in FY 2025 but has been moved to the General Fund for FY 2026 due to revenue constraints within the E911 Fund.

  Specifically, the FY 2025 E911 Fund Budget included appropriations totaling $114,950 for CentralSquare which approximated 6-months of coverage due to original Hexagon (new Public Safety Records Management/Computer Aided Dispatch currently) implementation timeline. As the implementation timeline evolved, so too did our need to ensure access to the current CentralSquare system and this budget proposal extends operability of both through June 30, 2026.

- Public Safety: Increase in remaining IT professional services (in addition to the CentralSquare costs noted above) of $176,822 (6% growth) due to coverage of general software inflationary cost growth including cyber security software, Flock camera infrastructure support/maintenance (+$42,000), expansion of the Mindbase peer support software (+$20,000), fire promotion testing software (+$13,000), as well as initial-year maintenance costs for the new phone system (RingCentral).

- Recreation, Parks & Cultural Services: Increase in IT professional services of $46,117 (9% growth) due to additional funding for the RecWare Park Program Registration software (+$25,000 as it is funded on a per customer basis and grows along with program participation), as well as coverage of general software inflationary cost growth including cyber security software, initial-year maintenance costs for the new phone system (RingCentral), etc).

– Increase in utility expenses of $160,050 (5% growth) for electricity, natural gas, water/sewer, and miscellaneous utilities (e.g., cable and garbage). The main driver is electric utility cost growth and is based on usage trends coupled with adjustments for approved GA Power rate increases.

– Increase in uniform expenses of $62,090 (13.8% growth) primarily within the Public Safety Department to cover cost growth and ensure full funding of all needed components including police uniforms, fire uniforms (station uniforms and footwear, duty gear, related components), etc. as well as additional funding

to cover uniform needs for the new Firefighter position approved as part of the operating initiatives for FY 2026[24].

- Decrease in legal services of -$200,000 to match current cost and usage trends.
- Increase in insurance premium funding (+$93,700, or 10% growth) to the Risk Management Fund to cover the increasing costs of liability insurance premiums.
- All other departmental maintenance and operations accounts (travel, training, supplies, etc.) declined -$187,783, or -5%, as part of a concerted effort to reduce discretionary spending and align with stagnating/declining revenue trends.

- Increase in the departmental operating capital/lease accounts of $341,829, or 35%, primarily related to the absorption of funding for the Public Safety portable radio capital lease totaling approximately $226,007 that was budgeted within the E911 Fund in FY 2025 but has been moved to the General Fund for FY 2026 due to revenue constraints within the E911 Fund. Remaining growth drivers include:
  - Increases in Public Safety machinery and equipment of $115,779 due to multiple initiatives including:
    - Replacement of fire ballistic helmets ($48,000).
    - Replacement of propane-fueled fire extinguishers ($15,000).
    - Replacement of fire hoses ($40,000).
    - Addition of a key control system ($14,679).
    - Addition of a weather monitoring system ($15,000).
    - Equipment needs for the new Firefighter position approved as part of the operating initiatives for FY 2026[25] ($3,000).
- Funding from the General Fund which is available for immediate capital investment in 2026 includes the following:
  - $ 5,017,048 Fund Balance for one-time capital.
  - 3,091,292 Capital Contribution from the General Fund[26].

    $ 8,108,340

[24] Please refer to the *Operating Initiatives* section of this document for detail of the adjustment.

[25] Please refer to the *Operating Initiatives* section of this document for detail of the adjustment.

[26] Includes an augmentation of $829,000 in the annual capital contribution account approved as part of the operating initiatives for FY 2026. Please refer to the *Operating Initiatives* section of this document for detail of the adjustment.

General Fund Departmental Summaries

Overview

The *Department Summaries* section is intended to provide detailed financial and non-financial information about the departmental operations funded within the General Fund.

This section segments departmental budgets into the following components:

- *Mission Statement* – the statement must identify the particular purpose for the department and how it relates to the city's overall mission.
- *Goals & Objectives* – a listing of the fundamental goals and objectives which aid the department in achieving its mission. Goals stretch and challenge the department, but they must also be SMART (Specific, Measurable, Achievable, Relevant, and Timed).

  Direct linkages are identified between the city's vision/strategic priorities and departmental goals & objectives.
- *Revenue/Expenditure Summary* – the budget for the department summarized by expenditure category:
  - Personal Services: salaries, overtime, and other compensation related expenditures.
  - Maintenance & Operations: professional fees, repair & maintenance, general supplies, communications, and other operational related expenditures.
  - Capital: departmental machinery & equipment expenses.
  - Operating Initiatives: The funding requests herein do not include the new initiatives set forth within the *Operating Initiative Requests* section of this document as those appropriations will not be disbursed to departmental budgets until authorized by the City Council.
- *Statement of Service and Performance Measures* – multi-year summary of departmental performance measurements.

Mayor and City Council

DONALD MITCHELL
CITY COUNCIL (POST 1)



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CITY COUNCIL (POST 2)

VACANT

DOUGLAS DERITO
CITY COUNCIL (POST 3)



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JIM GILVIN
MAYOR



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Mission Statement

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

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DAN MERKEL
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Mayor and City Council

Mission Statement

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

Core Values

Excellence: We believe that expectations are the starting point; not the destination. Every member of the City of Alpharetta Team shall be dedicated to the pursuit of continuous improvement in our results and how they are achieved.

Stewardship: The citizens of Alpharetta have entrusted to us public resources and empowered us to protect, invest, and leverage them for the good and betterment of the community. We shall do so in a manner that reflects the highest ethics, exacting standards, and unwavering principles.

Integrity: The trust of the public is the foundation of our ability to conduct the business of local government and realize the City's mission. Every member of the City of Alpharetta Team shall maintain her or his reputation for honesty, straightforwardness, fair dealing, and a sincere desire to serve in the best interest of the community and citizens of Alpharetta.

Service: The City of Alpharetta is committed to efficient, effective, and responsive service delivery that makes a positive difference in the community and the lives of those we serve. We shall proactively address issues and pursue opportunities, act with humility, and deliver more than what is expected.

Loyalty: Through our every word and action, we shall serve, protect, and promote the community and citizens of Alpharetta; advance the City's mission; and support and work in unity with those with whom we serve.

Community Vision

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



Offering the highest quality of environment for our residents and businesses.



Fostering strong sense of community including safety and security.



Providing a business climate that attracts the top echelon companies.

Statement of Revenues and Expenditures

Mayor and City Council
General Fund

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2027 Forecast	FY 2028 Forecast
EXPENDITURES							
Personnel Services:							
Salaries	$ 120,050	$ 120,000	$ 120,000	$ 120,000	$ 160,000	$ 206,000	$ 212,180
Group Insurance	161,751	143,131	142,881	161,119	158,708	165,056	171,659
FICA	7,213	6,763	7,215	9,455	12,527	15,759	16,232
Pension (401A Cont./Match)	18,625	14,500	16,188	18,000	24,000	30,900	31,827
Workers Compensation	3,363	3,153	2,724	2,520	2,724	2,806	2,890
OPEB Contribution	2,459	2,520	3,000	3,000	4,000	4,120	4,244
Miscellaneous	3,705	3,755	3,600	3,600	3,755	3,755	3,755
subtotal	*$ 317,166*	*$ 293,822*	*$ 295,607*	*$ 317,694*	*$ 365,714*	*$ 428,396*	*$ 442,786*
Maintenance & Operations:							
* Mayor	$ 4,860	$ 6,909	$ 9,200	$ 9,200	$ 9,200	$ 9,200	$ 9,200
* City Council Post 1	4,000	183	2,127	8,000	8,000	8,000	8,000
* City Council Post 2	8,781	242	20	8,000	8,000	8,000	8,000
* City Council Post 3	1,226	568	3,133	8,000	8,000	8,000	8,000
* City Council Post 4	1,154	2,748	1,103	8,000	8,000	8,000	8,000
* City Council Post 5	3,328	271	2,334	8,000	8,000	8,000	8,000
* City Council Post 6	1,367	1,013	1,766	8,000	8,000	8,000	8,000
Miscellaneous	8,464	20,047	15,329	19,150	20,787	21,203	21,627
subtotal	*$ 33,181*	*$ 31,982*	*$ 35,011*	*$ 76,350*	*$ 77,987*	*$ 78,403*	*$ 78,827*
Capital	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*
TOTAL	**$ 350,347**	**$ 325,804**	**$ 330,619**	**$ 394,044**	**$ 443,701**	**$ 506,799**	**$ 521,613**

** Financial activity is tied to the Post and not the necessarily the current incumbent.*

Budget Narrative

The Fiscal Year 2026 Budget for the Mayor and City Council totals $443,701 and represents an increase of 13%, or $49,657 compared to FY 2025.

The Personnel Services category increased 15%, or $48,020, due to a charter change in 2024 that increased the Mayor's annual salary from $30,000 to $50,000 and the City Council member annual salaries from $15,000 to $25,000. This change goes into effect on January 1, 2026. As such, FY 2026 includes the partial-year impact of this charter change while FY 2027 will include the full cost impact. Effective July 1, 2027, and every July 1 thereafter, the annual salary of the mayor and councilmembers shall be automatically increased by 3% or by the average percentage increase in pay provided to city employees during the then applicable fiscal year, whichever is less.

Authorized personnel totals 7 full-time-equivalents ("FTE") and represent the following:

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Variance
Mayor*	1.0	1.0	1.0	1.0	1.0	-
Councilperson Post 1*	1.0	1.0	1.0	1.0	1.0	-
Councilperson Post 2*	1.0	1.0	1.0	1.0	1.0	-
Councilperson Post 3*	1.0	1.0	1.0	1.0	1.0	-
Councilperson Post 4*	1.0	1.0	1.0	1.0	1.0	-
Councilperson Post 5*	1.0	1.0	1.0	1.0	1.0	-
Councilperson Post 6*	1.0	1.0	1.0	1.0	1.0	-
	7.0	7.0	7.0	7.0	7.0	-

* Position status updated to align with Human Resources classifications.

The Maintenance and Operations category increased 2%, or $1,637, solely related to growth in IT Professional Services allocations which represent an allocation of software based on various methodologies (e.g. # of personnel, primary users, etc.).

The City of Alpharetta has been recertified as a Gold Level Green Community by the Atlanta Regional Commission (ARC). The ARC Green Communities Program helps local governments implement measures that will reduce their environmental impact and recognizes their commitment to environmental stewardship and sustainability practices.

To be certified at the Gold Level, the City of Alpharetta had to earn at least 230 points for its sustainability measures. Among the measures evaluated, the ARC called out as being especially beneficial:

- Paving the way for rooftop solar by offering expedited plan review, plan processing, and inspections for the installation of new solar systems that are a minimum of 1kWh.
- Using rainwater captured in retention basins to irrigate government facilities at Rock Mill Park and Webb Bridge Park instead of using potable water.
- Adopting a no net loss of trees policy for government property. The most recent example of this policy in action is along the Haynes Bridge Road median.
- Supporting the Alpharetta Community Farm, which follows the principles of regenerative organic farming, and promotes care of the soil and plant management in accordance with natural systems.
- Redesigning the North Point PARKway Streetscape to incorporate native plant species, multi-use trail, green infrastructure, improved transit stops, enhanced pedestrian crossings, energy-efficient lighting, and use of natural materials as creative architectural elements.

City Administration (including City Clerk and Economic Development)

CHRIS LAGERBLOOM
CITY ADMINISTRATOR



CLagerbloom@alpharetta.ga.us

ASSISTANT CITY ADMINISTRATOR

VACANT



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

Offering the highest quality of environment for our residents and businesses.

Fostering strong sense of community including safety and security.

Providing a business climate that attracts the top echelon companies.

The icons set forth above are used throughout the Budget Narrative to identify the link between the city's Community Vision and the goals and objectives of our various departmental divisions/projects.

City Administration (including City Clerk and Economic Development)

Administration, City Attorney, City Clerk, Public Information, and Economic Development

Mission Statement

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

Goals and Objectives



- ✓ To improve quality of service to citizens of the City of Alpharetta.



- ✓ To improve morale and promote teamwork among all employees.



- ✓ To improve coordination and administration of interdepartmental activities.



- ✓ To promote better communication between all levels of government and the citizens.



- ✓ To use technology to improve processes for citizen input into facets of governance.



- ✓ To increase the public/government interaction through the City's website.



- ✓ Focus on Economic Development to fulfill the vision of the City of Alpharetta as the preeminent place to live, work, learn, and play.

Key Issues

- ✓ Continue the development of a "customer-driven" organizational culture among the staff.
- ✓ Strengthen the relationship between the City Council and staff - building bridges in communication to facilitate the relationship.
- ✓ Continue the informative, cooperative endeavor of providing the best available information for the City Council to remain effective and successful in their offices.
- ✓ Meet the service provision and service level demand of the citizens while ensuring the most cost-effective delivery of those services.
- ✓ Continue efforts toward more effective communication strategies with citizens through enhanced public awareness and public education programs.

- ✓ Seek to work with the local legislative delegation on the introduction or support of legislation that benefits the City of Alpharetta and its citizens.
- ✓ Anticipate the future population and area growth of the City as a result of continued development and annexations, ensuring staff meets the expectations of existing and new residents.
- ✓ Continue efforts toward enhancing the compensation and benefits package to attract and retain the very best employees.

Statement of Revenues and Expenditures

City Administration (incl. City Clerk, and Economic Dev.)

General Fund

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget*	FY 2026 Recommended Budget	FY 2027 Forecast	FY 2028 Forecast
REVENUES							
Licenses and Permits:							
Alcohol Beverage Permits	$ 2,000	$ 2,300	$ 1,500	$ 1,000	$ 1,000	$ 1,025	$ 1,056
Charges for Services:							
Other	1,651	3,818	4,124	1,500	3,000	3,075	3,167
Other Revenue:	2,178	-	2,343	-	-	-	-
TOTAL	**$ 5,829**	**$ 6,118**	**$ 7,967**	**$ 2,500**	**$ 4,000**	**$ 4,100**	**$ 4,223**
EXPENDITURES							
Personnel Services:							
Salaries (incl. Temp. Svcs)	$ 727,620	$ 755,789	$ 1,032,517	$ 1,346,791	$ 1,252,947	$ 1,290,535	$ 1,329,251
Overtime	-	-	269	779	-	-	-
Group Insurance	119,329	108,947	161,334	233,906	262,194	272,682	283,589
FICA	46,446	56,010	69,007	104,977	96,591	99,489	102,474
Pension (Defined Benefit)	112,581	99,998	64,009	64,727	31,012	32,252	33,542
Pension (401A Cont./Match)	47,896	95,587	135,494	191,805	196,872	202,778	208,861
Workers Compensation	18,817	18,610	23,259	28,055	27,854	28,690	29,551
OPEB Contribution	13,682	16,089	26,215	34,065	30,675	31,595	32,543
Miscellaneous	12,386	50,444	20,741	21,683	24,678	24,678	24,678
subtotal	*$ 1,098,756*	*$ 1,201,474*	*$ 1,532,845*	*$ 2,026,788*	*$ 1,922,823*	*$ 1,982,699*	*$ 2,044,489*
Maintenance & Operations:							
Professional Services	$ 210,843	$ 70,534	$ 100,994	$ 292,752	$ 443,100	$ 301,962	$ 858,001
Advertising	17,411	12,786	11,518	171,100	151,300	154,326	157,413
Employee Training	3,517	9,053	20,198	42,750	37,500	38,250	39,015
Employee Travel	2,526	5,300	6,622	33,810	28,000	28,560	29,131
General Supplies	25,682	45,843	39,141	102,891	100,700	102,714	104,768
Maint. Contracts/IT Services	80,974	81,187	218,810	327,297	417,026	433,707	451,055
Miscellaneous	600	4,938	32,097	28,047	9,700	9,894	10,092
subtotal	*$ 341,552*	*$ 229,641*	*$ 429,381*	*$ 998,647*	*$ 1,187,326*	*$ 1,069,413*	*$ 1,649,475*
TOTAL	**$ 1,440,308**	**$ 1,431,114**	**$ 1,962,226**	**$ 3,025,435**	**$ 3,110,149**	**$ 3,052,112**	**$ 3,693,964**

Notes:

* Economic Development function was reorganized from the Community Development Department to City Administration starting in FY 2025.

Budget Narrative

The FY 2026 Budget for City Administration totals $3 million and represents an increase of 3%, or $84,714 compared to FY 2025.

The Personnel Services category decreased -5%, or -$103,965 due to multiple factors including:

- Transfer of one vacant Project Manager position from City Administration to the Public Safety Department which was subsequently reclassified to a Fire Plans Examiner position (-$138,972 budget reduction across multiple Personnel Services accounts).
- This reduction is partially offset through the following:
  - 3% performance-based merit program scheduled for July 1, 2025.
  - Market growth in group insurance costs (e.g. health, dental, vision), pension costs, etc. which is partially offset through staff turnover and associated changes in salary and benefit elections (e.g. employee-only vs family coverage, etc.).

Authorized personnel total 10 full-time-equivalents ("FTE") and represent the following:

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Variance
Administrative Assistant II	-	-	1.0	-	-	-
Administrative Office Coordinator	-	-	1.0	1.0	1.0	-
Assistant City Administrator	1.0	1.0	1.0	1.0	1.0	-
Assistant City Clerk	1.0	1.0	1.0	1.0	1.0	-
City Administrator	1.0	1.0	1.0	1.0	1.0	-
City Clerk	1.0	1.0	1.0	1.0	1.0	-
Communications & Engagement Manager*	-	-	-	-	1.0	1.0
Economic Development Director	-	-	-	1.0	1.0	-
Economic Development Manager	-	-	-	1.0	1.0	-
Economic Development Coordinator*	-	-	-	1.0	-	(1.0)
Economic Development Mktg Coordinator*	-	-	-	-	1.0	1.0
Executive Office Coordinator	1.0	1.0	-	-	-	-
Municipal Project Manager*	-	-	1.0	1.0	-	(1.0)
Public Comm. & Engagement Coordinator*	-	-	1.0	1.0	-	(1.0)
Web Administrator	1.0	1.0	1.0	1.0	1.0	-
	6.0	6.0	9.0	11.0	10.0	(1.0)

* Position adjustments occurred during FY 2025.

The Maintenance and Operations category increased 19%, or $188,679, due primarily to the following:

- Increase in professional services of $150,348 (51% growth) due to increases for election costs and FY 2026 operating initiative funding which are partially offset through reductions in funding for Tech Alpharetta as follows:

- Increase in election funding of $150,000 as Fiscal Year 2026, as opposed to 2025, is an election year. On April 18, 2024, the Governor signed House Bill 1312, mandating a statewide Special Primary Election and Special Election in 2025 for Public Service Commission (PSC) Districts 2 and 3. As a result, Fulton County must conduct a countywide election concurrently with the 2025 Municipal General Elections and the City will not incur costs. If no PSC Runoff Election is required, for the July and December 2025 election dates, municipalities needing a Runoff Election will incur the costs. As previously noted, the City will not incur costs for the general election and has allocated $150,000 to cover costs for a potential runoff election should one be needed (assuming no PSC runoff election in which case the City would not incur costs).
- Increase in funding for revenue auditing services of $24,000.
- Operating initiative funding for FY 2026[27] totaling $60,000 to support the North Fulton Economic Alliance Strategic Initiative (2025-2029), a five-year initiative designed to address three pressing challenges to the region's economic prosperity and quality of life.
  - Brand and market our region to attract investment, talent, and jobs.
  - Expand our talent pipeline to strengthen our regional competitiveness.
  - Elevate regional economic development to maximize region-wide performance.
- Decrease in Tech Alpharetta funding of -$85,000 (from $95,000 in FY 2025 to $10,000 in FY 2026) as the operations continue their path to self-sufficiency.

- Increase in maintenance contracts/IT professional services of $89,729 (27% growth) due to:
  - Operating initiative funding for FY 2026[28] totaling $71,000 for a managed service for remote meeting production, broadcast production, and streaming services in the City Hall Chambers.
  - Coverage of general software inflationary cost growth including cyber security software, as well as initial-year maintenance costs for the new phone system (RingCentral) and City website.
- All other departmental maintenance and operations accounts declined -$51,398, or -14%, as part of a concerted effort to reduce discretionary spending and align with stagnating/declining revenue trends.

[27] Please refer to the *Operating Initiatives* section of this document for detail of the adjustment.
[28] Please refer to the *Operating Initiatives* section of this document for detail of the adjustment.

Statement of Revenues and Expenditures

Legal Services
General Fund

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2027 Forecast	FY 2028 Forecast
REVENUES							
N/A	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EXPENDITURES							
Maintenance & Operations:							
Professional Fees	$ 1,062,905	$ 789,935	$ 636,323	$ 1,000,000	$ 800,000	$ 816,000	$ 832,320
TOTAL	**$ 1,062,905**	**$ 789,935**	**$ 636,323**	**$ 1,000,000**	**$ 800,000**	**$ 816,000**	**$ 832,320**

* City Attorney services are provided through a contractual arrangement with a private law firm. Project specific legal service expenses are expensed to the pertinent project expense account and not included herein.

Performance Measurement

The following section provides detailed information on City Administration programs including performance measures.

- **City Administration**

  Statement of Service: Serves as the administrative head of the municipal government, coordinating municipal functions in order to provide effective, efficient, and responsive services. This office also ensures that ordinances, resolutions and regulations of the City Council and laws of the State of Georgia are enforced and is responsible for public relations activities.

City Administration Performance Measurements	Actual FY 2022	Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
Number of website hits	720,326	802,384	818,337	840,000	850,000
Website Page Views	1,433,130	1,472,814	4,289,211	1,400,000	1,500,000
Website Unique Page Views	1,164,077	1,279,902	1,391,137	1,300,000	1,400,000
Bounce Rate	62.55%	61.72%	43.37%	60.00%	41.00%
Newsletter Subscribers	N/A [1]	7,212	7,836	7,800	8,205
Average Newsletter Opens	N/A [1]	58.80%	63.10%	60.00%	72.10%
Facebook Followers	16,973	19,913	23,199	21,383	25,491
Twitter Followers	11,272	11,909	12,102	12,546	12,733

[1] *This is a new metric for FY 2023.*

- **Economic Development**
  Statement of Service: The purpose of Economic Development is to foster and retain the business ecosystem of Alpharetta, both large and small. To advance policies that help Alpharetta grow and stay true to its values.

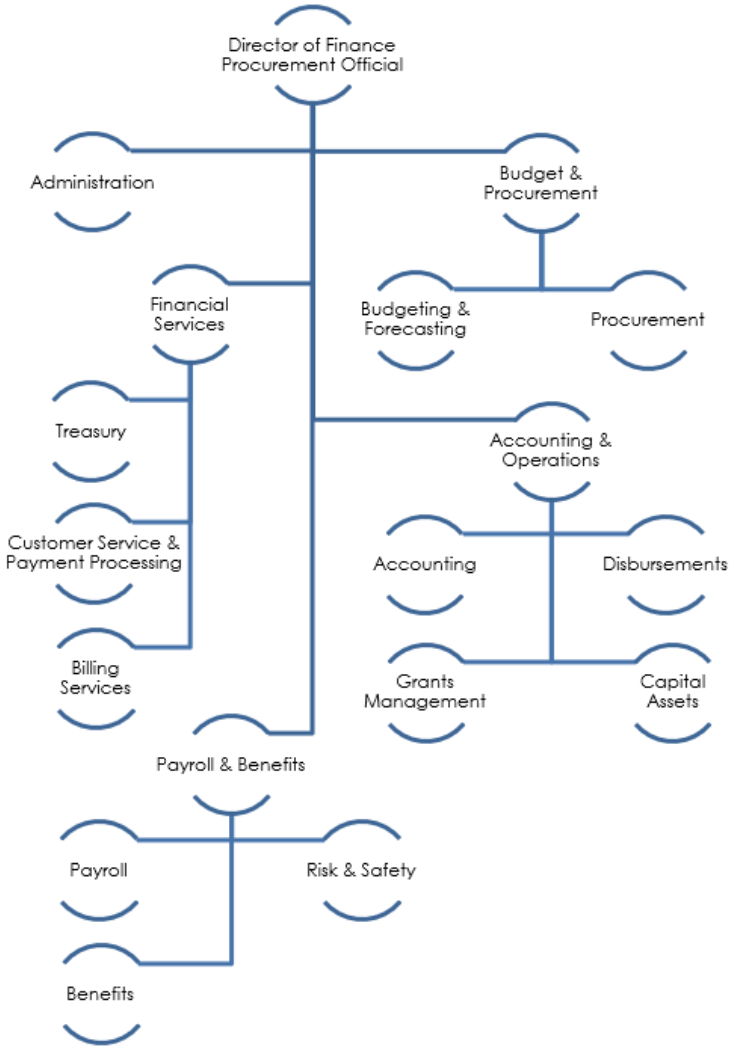
City Administration - Economic Development					
Performance Measurements	Actual FY 2022	Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
# of Existing business contacts	418	421	429	425	430
# of New projects	13	11	9	15	15
# of Major business prospects recruited	2	2	2	5	2

Finance

THOMAS G. HARRIS
DIRECTOR



THarris@alpharetta.ga.us



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

Offering the highest quality of environment for our residents and businesses.

Fostering strong sense of community including safety and security.

Providing a business climate that attracts the top echelon companies.

Our Community Vision serves as the guiding principles for the planning and operation of our city government and each department structures its mission, goals, and objectives to facilitate achievement of our mission. The icons set forth above are used throughout the

Budget Narrative to identify the link between the city's Community Vision and the goals and objectives of our various departmental divisions/projects.

Finance

Administration, Accounting, Budgeting, Employee Benefits and Compensation, Procurement, Grants Management, Risk Management, Treasury, Internal and External Services

Mission Statement

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

Goals and Objectives



- ✓ Implementation of a finance/human resources system that utilizes current technology and provides heightened data analysis functionality and increases overall staff efficiencies.



- ✓ Process and procedure documentation program – conduct a comprehensive review of team processes, procedures, and practices.



- ✓ Expansion of the financial planning process – continue the development of a comprehensive long-term capital improvement program and multi-year budgeting, forecasting, and planning in order to more accurately predict our financial position in future years, and the impact current year decisions have on the city's long-range financial position.



- ✓ Update to Financial Management Program (e.g., policy revisions).



- ✓ Design and administer innovative and cost-effective benefit programs (e.g., Health Savings Accounts and enhanced Wellness Program) that meet the needs of today's diverse workforce and enhance the city's ability to attract, retain and reward employees.

Statement of Revenues and Expenditures

Finance

General Fund

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2027 Forecast	FY 2028 Forecast
REVENUES							
Charges for Services:							
Public Records Requests	$ -	$ -	$ 78	$ -	$ -	$ -	$ -
TOTAL	**$ -**	**$ -**	**$ 78**	**$ -**	**$ -**	**$ -**	**$ -**
EXPENDITURES							
Personnel Services:							
Salaries (incl. Temp Svcs)	$ 1,673,138	$ 1,766,970	$ 1,867,112	$ 2,039,310	$ 2,031,605	$ 2,092,553	$ 2,155,330
Overtime	900	-	-	-	-	-	-
Group Insurance	401,786	412,756	426,319	494,235	516,539	537,201	558,689
FICA	118,683	122,721	132,651	156,031	155,453	160,117	164,921
Pension (Defined Benefit)	186,526	197,829	205,437	234,619	247,227	257,116	267,401
Pension (401A Cont./Match)	132,774	142,328	160,483	187,747	192,034	197,795	203,729
Workers Compensation	47,149	48,145	43,390	43,197	45,474	46,838	48,243
OPEB Contribution	34,273	38,438	48,418	50,982	49,366	50,847	52,372
Miscellaneous	774	1,161	772	312	464	478	492
subtotal	*$ 2,596,003*	*$ 2,730,349*	*$ 2,884,581*	*$ 3,206,433*	*$ 3,238,162*	*$ 3,342,945*	*$ 3,451,177*
Maintenance & Operations:							
Professional Services	$ 388,465	$ 398,723	$ 463,484	$ 438,351	$ 486,325	$ 496,052	$ 505,973
Printing	19,077	25,535	27,599	25,983	30,600	31,212	31,836
Employee Travel	2,712	6,302	3,925	6,270	5,700	5,814	5,930
Employee Training	5,822	9,250	7,347	11,305	9,600	9,792	9,988
Maint. Contracts/IT Services	277,010	305,407	308,592	333,827	346,697	360,565	374,988
General Supplies	39,418	43,135	45,135	52,255	52,980	54,040	55,121
Wellness Programs	112,904	113,949	100,852	36,789	35,000	35,700	36,414
Miscellaneous	9,545	6,988	43,461	6,000	8,000	8,160	8,323
subtotal	*$ 854,953*	*$ 909,288*	*$ 1,000,394*	*$ 910,780*	*$ 974,902*	*$ 1,001,335*	*$ 1,028,573*
Capital/Lease/Other:							
Int. on Property Tax Refunds	$ 171	$ 4,924	$ -	$ 7,500	$ 7,500	$ 7,500	$ 7,500
subtotal	*$ 171*	*$ 4,924*	*$ -*	*$ 7,500*	*$ 7,500*	*$ 7,500*	*$ 7,500*
TOTAL	**$ 3,451,127**	**$ 3,644,561**	**$ 3,884,976**	**$ 4,124,713**	**$ 4,220,564**	**$ 4,351,780**	**$ 4,487,250**

Budget Narrative

The FY 2026 Budget for Finance totals $4.2 million and represents an increase of 2%, or $95,851 compared to FY 2025.

The Personnel Services category increased 1%, or $31,729, due to multiple factors including:

- 3% performance-based merit program scheduled for July 1, 2025.
- Which is partially offset through the removal of funding for approved FY 2025 Operating Initiatives representing the addition of one new full-time equivalent position, Procurement Manager ($135,000 annual impact with a partial year impact of $67,500 for FY 2025), and the reclassification of two existing positions. These initiatives were contingent upon a 2025 mid-year review of revenue trends that, due to slowing collection trends, were not authorized for hiring/implementation and have been removed from the FY 2026 Budget resulting in a personnel savings of $67,500.
- Market growth in group insurance costs (e.g. health, dental, vision), pension costs, etc. including staff turnover and associated changes in benefit elections (e.g. employee-only vs family coverage, etc.).

Authorized personnel total 20.5 full-time-equivalents ("FTE") and represent the following:

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Variance
Accountant	2.5	3.5	3.5	3.0	3.0	-
Accounting & Operations Manager	1.0	1.0	1.0	1.0	1.0	-
Accounting Coordinator	1.0	1.0	1.0	1.0	1.0	-
Accounts Payable Technician	1.0	-	-	0.5	0.5	-
Benefits, Payroll, Safety & Risk Manager	-	-	-	1.0	1.0	-
Benefits Specialist***	1.0	1.0	1.0	1.0	-	(1.0)
Benefits Coordinator***	-	-	-	-	1.0	1.0
Billing Coordinator	1.0	1.0	-	-	-	-
Billing & Collections Representative	1.0	1.0	1.0	1.0	1.0	-
Budget & Procurement Coordinator*	3.0	3.0	3.0	3.0	3.0	-
Budget & Procurement Manager	1.0	1.0	1.0	1.0	1.0	-
Budget Supervisor*	-	-	-	-	-	-
Procurement Manager*	-	-	-	-	-	-
Procurement Supervisor*	-	-	-	-	-	-
Cash Management Coordinator	1.0	1.0	-	-	-	-
Customer Account Representative	1.0	1.0	1.0	1.0	1.0	-
Director	1.0	1.0	1.0	1.0	1.0	-
Office Manager	1.0	1.0	1.0	1.0	1.0	-
Payroll & Benefits Coordinator***	1.0	1.0	1.0	1.0	-	(1.0)
Payroll & Benefits Analyst***	-	-	-	-	1.0	1.0
Payroll & Benefits Manager	1.0	1.0	1.0	-	-	-
Payroll Specialist	1.0	1.0	1.0	1.0	1.0	-

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Variance
Revenue & Customer Service Manager	-	-	1.0	1.0	1.0	-
Safety & Risk Administrator	1.0	1.0	1.0	-	-	-
Safety & Risk Coordinator	-	-	-	1.0	1.0	-
Tax & Billing Manager	-	-	1.0	1.0	1.0	-
Treasury Services Manager**	1.0	1.0	1.0	1.0	-	(1.0)
	21.5	21.5	21.5	21.5	20.5	(1.0)

* FY 2025 included the addition of one new full-time equivalent position (Procurement Manager) and the reclassification of two existing positions that was contingent upon a mid-year review of revenue trends. The position and associated reclassifications were not funded in FY 2025 and have been removed from the authorized position count for FY 2025.

** FY 2026 includes removal of 1 full-time equivalent position (Treasury Services Manager) that was unfunded during the COVID pandemic and has not been reinstated. This position will be revisited in the future as needs dictate.

*** Position adjustments occurred during FY 2025.

The Maintenance and Operations category increased 7%, or $64,122, due primarily to the following:

- Increase in professional services of $47,974 (11% growth) due to growth in banking fees (credit card fees), estimated audit fees (being procured in FY 2025), which is partially offset through a reduction in funding for temporary staffing assistance for our Customer Service and Payment Processing team.
- Increase in maintenance contracts/IT professional services of $12,870 (4% growth) due to coverage of general software inflationary cost growth including cyber security software, as well as initial-year maintenance costs for the new phone system (RingCentral).
- All other departmental maintenance and operations accounts declined -$3,278, or -2%, as part of a concerted effort to reduce discretionary spending and align with stagnating/declining revenue trends.

Performance Measurement

The following section provides detailed information on Finance programs including performance measures.

- **Administration**

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

Finance Admin Performance Measurements	Actual FY 2022	Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
# of New GAAP/GASB financial requirements implemented	4	2	2	2	2
Bond rating maintained or upgraded	Maintain Aaa - AAA	Maintain Aaa - AAA	Maintain Aaa - AAA	Maintain Aaa - AAA	Maintain Aaa - AAA
Cash management program maximizing interest returns (all funds)	($1,655,742)	$5,758,356	$9,040,359	$3,920,214	$2,492,469

- **External Services**

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

Financial Services Performance Measurements	Actual FY 2022	Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
% of bills generated on time	99%	99%	99%	99%	99%
% of bills collected on time	92%	92%	92%	92%	92%
# of Real estate tax bills generated	21,617	21,689	21,943	22,500	22,380
# of Personal property tax bills	3,047	3,190	3,256	3,350	3,262
# of Liens processed	151	129	112	150	120
# of Sanitation customers	16,706	17,488	17,661	17,735	18,195
% of Delinquent sanitation Accts	<10%	<10%	<10%	<10%	<10%

- **Internal Services**

  Statement of Service: The internal services arm of the Department of Finance includes Accounting & Operations along with Budgeting & Procurement Services, each further defined as:

  - *Budget & Procurement*: The purpose of the budget/procurement division is to facilitate the financial planning process. This is accomplished through the budgeting and expenditure monitoring process in order to effectively distribute available resources consistent with city objectives and priorities. Responsibilities also include supporting all city departments with financial information, activities, transactions, and administration of their budget.
  - *Accounting & Operations*: Accounting services records the city's financial transactions. Responsibilities include financial reporting and disbursement activities. The accounting function also provides financial data for the purpose of compiling management and public reports which reflect the financial condition of the city in accordance with Generally Accepted Accounting Principles.

Accounting, Budget, Procurement Performance Measurements	Actual FY 2022	Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
Audited CAFR to be published within 180 days of fiscal year end	12/2/2022	12/20/2023	12/26/2024	12/1/2025	11/30/2026
GFOA Certificate of Achievement for Excellence in Financial Reporting	Yes	Yes	Yes	Yes	Yes
GFOA Outstanding Achievement in Popular Annual Financial Reporting	Yes	Yes	Yes	Yes	Yes
GFOA Distinguished Budget Award	Yes	Yes	Yes	Yes	Yes
Percentage of General Fund departments within appropriated budget*	91%	100%	100%	100%	100%
% of Budgeted employees participating in direct deposit	100%	100%	100%	100%	100%
Average # of vendor responses to Bids/Requests for Proposals	4	4	4	4	4



Southern Living magazine ranked Alpharetta among its top 10 best cities on the rise in the South for 2024.

Alpharetta was the only Metro Atlanta city on the list, ranking 9th out of 25.

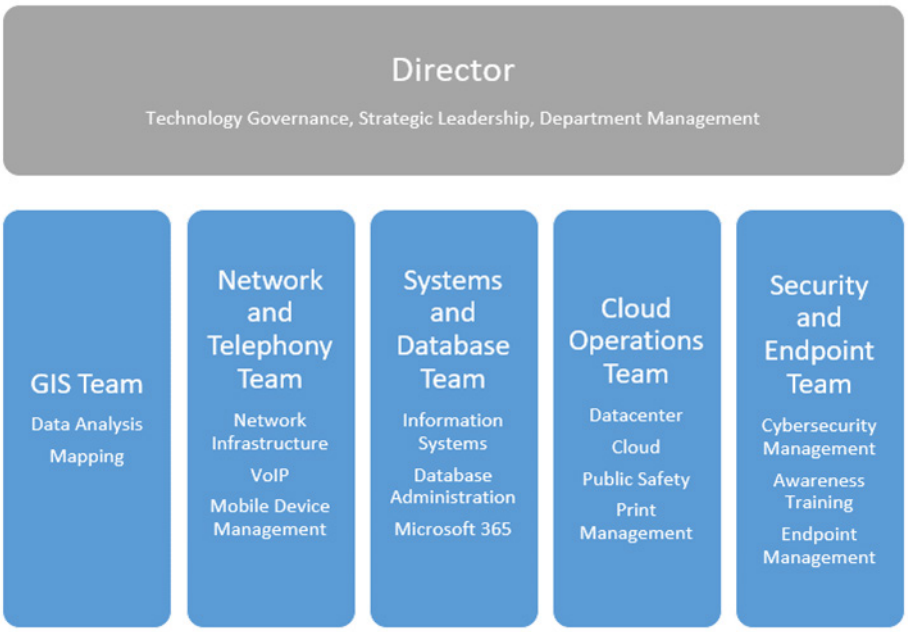
The magazine's "South's Best" lists are selected from nominations and votes from readers.

Information Technology

ADAM MONTGOMERY
DIRECTOR



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Information Technology

Security, Cloud, Network, Systems, and GIS

Mission Statement

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

Goals and Objectives

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



✓ Being recognized by City departments as having a high level of skill and knowledge.



✓ Providing excellent service to all City departments as measured by the City's performance standards.



✓ Acquiring and supporting proven, sustainable technology solutions that are continually maintained and updated.



✓ Helping City departments to improve and extend the functionality of major systems by offering systems integration and software development services.

Statement of Revenues and Expenditures

Information Technology
General Fund

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2027 Forecast	FY 2028 Forecast
EXPENDITURES							
Personnel Services:							
Salaries (incl. intern svcs.)	$ 1,161,795	$ 1,273,133	$ 1,341,459	$ 1,483,688	$ 1,503,655	$ 1,548,765	$ 1,595,228
Group Insurance	237,272	246,383	259,541	294,507	295,426	307,243	319,533
FICA	85,919	93,595	98,916	112,943	114,430	117,863	121,399
Pension (Defined Benefit)	131,986	116,670	134,952	141,793	165,233	171,842	178,716
Pension (401A Cont./Match)	95,898	106,121	121,142	147,772	153,482	158,086	162,829
Workers Compensation	33,810	33,173	33,859	30,629	33,518	34,524	35,560
OPEB Contribution	24,579	26,369	37,738	36,892	36,914	38,021	39,162
Miscellaneous	310	232	697	698	156	161	166
subtotal	*$ 1,771,569*	*$ 1,895,677*	*$ 2,028,304*	*$ 2,248,922*	*$ 2,302,814*	*$ 2,376,505*	*$ 2,452,593*
Maintenance & Operations:							
Professional Services	$ -	$ 1,950	$ -	$ 2,500	$ 2,500	$ 2,550	$ 2,601
Employee Travel	1,383	12,665	15,046	22,000	20,000	20,400	20,808
Employee Training	17,290	9,967	39,213	22,500	22,500	22,950	23,409
Maint. Contracts/IT Svcs.	98,928	139,151	337,510	221,039	198,061	205,983	214,222
General Supplies	3,707	5,687	9,083	9,000	9,000	9,180	9,364
Small Equipment	1,167	12,295	10,602	15,000	14,500	14,790	15,086
Miscellaneous	-	1,548	2,199	3,000	3,000	3,060	3,121
subtotal	*$ 122,476*	*$ 183,263*	*$ 413,654*	*$ 295,039*	*$ 269,561*	*$ 278,913*	*$ 288,611*
TOTAL	**$ 1,894,045**	**$ 2,078,939**	**$ 2,441,958**	**$ 2,543,961**	**$ 2,572,375**	**$ 2,655,418**	**$ 2,741,204**

Budget Narrative

The FY 2026 Budget for Information Technology totals $2.6 million and represents an increase of 1%, or $28,414, compared to FY 2025.

The Personnel Services category increased 2%, or $53,892, due to multiple factors including:

- 3% performance-based merit program scheduled for July 1, 2025.
- Market growth in group insurance costs (e.g. health, dental, vision), pension costs, etc.
- All of which is fully offset through staff turnover and associated changes in compensation/benefit elections.

Authorized personnel total 13 full-time-equivalents ("FTE") and represent the following:

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Variance
Cloud Operations Analyst	-	-	-	1.0	1.0	-
Cloud Operations Manager	-	-	-	1.0	1.0	-
Director	1.0	1.0	1.0	1.0	1.0	-
GIS Manager	1.0	1.0	1.0	1.0	1.0	-
GIS Administrator	-	-	-	1.0	1.0	-
IT Administrator	4.0	4.0	4.0	-	-	-
IT Analyst	1.0	1.0	1.0	-	-	-
IT CityWorks Administrator	1.0	1.0	1.0	-	-	-
Information Systems Manager	4.0	4.0	4.0	1.0	1.0	-
Information Security Manager*	-	-	-	1.0	-	(1.0)
Information Security Administrator*	-	-	-	-	2.0	2.0
Information Technology Technician	1.0	1.0	1.0	1.0	1.0	-
Network Manager	-	-	-	1.0	1.0	-
Network Administrator	-	-	-	1.0	1.0	-
Systems Administrator*	-	-	-	3.0	2.0	(1.0)
	13.0	13.0	13.0	13.0	13.0	-

* Position adjustments occurred during FY 2025. Network Manager is also the interim Security Manager starting in FY 2025.

The Maintenance & Operations category decreased -9%, or -$25,478, due primarily to the following:

- Decrease in maintenance contracts/IT professional services of -$22,978 (-10% reduction) due to a reallocation of after-hours support (allocated solely to the IT budget in FY 2025) to cyber security initiatives in FY 2026 that are being allocated to all user departments. This decrease is partially offset through coverage of general software inflationary cost growth as well as initial-year maintenance costs for the new phone system (RingCentral).

- Decrease in employee training (professional development) of -$2,000 (-9% reduction) as part of a concerted effort to reduce discretionary spending and align with stagnating/declining revenue trends.

Performance Measurement

The following section provides detailed information on Information Technology programs including performance measures.

- **Information Technology**

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

Information Technology Department

Performance Measures for Calendar Year 2024

(Calendar Year Stats)

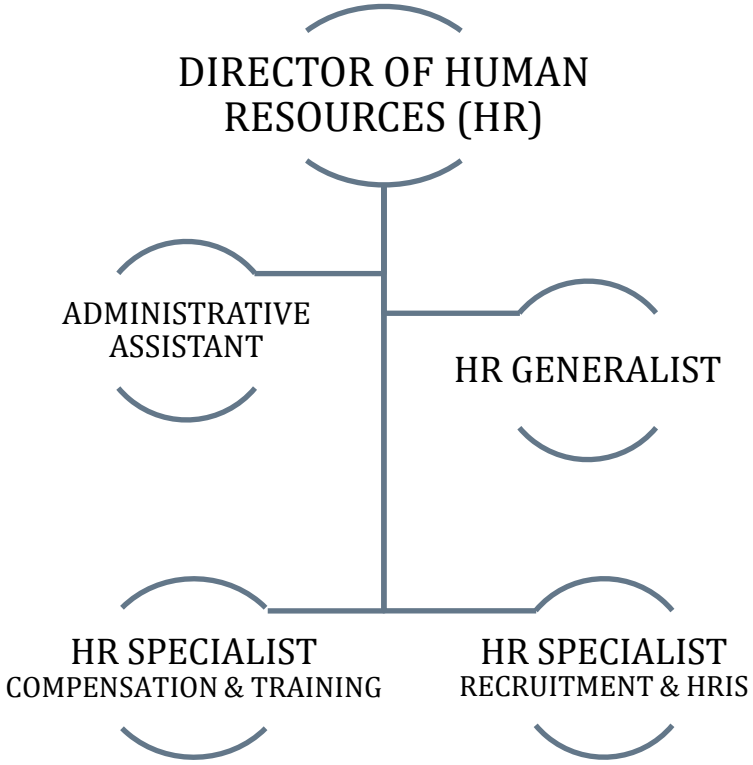
	2024	Department Target	Results	%
IT Operations				
Number total cases	**5,997**		**5,997**	
Number resolved in a day	**3,231**		**3,231**	
% resolved in a day	**54%**	**70%**	**C+**	
Number resolved in 10 days	**5,112**		**5,112**	
% resolved in 10 days	**85%**	**90%**	**B**	
GIS				
Number total cases	**159**		**159**	
Number resolved in a day	**78**		**78**	
% resolved w/in in a day	**49%**	**33%**	**A+**	
Number resolved in 10 days	**99**		**99**	
% resolved in 10 days	**62%**	**75%**	**B**	
OTHER MEASURES				
Emails				
Number of Inbound	**3,011,557**	**N/A**	**3,011,557**	
Number of Outbound	**717,784**	**N/A**	**717,784**	
Number of Internal	**3,001,162**	**N/A**	**3,001,162**	
Number of Rejected Emails	**998,738**	**N/A**	**998,738**	
% of Rejected Emails	**33%**	**N/A**	**33%**	

Human Resources

CRIS RANDALL
HUMAN RESOURCES DIRECTOR



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Providing a business climate that attracts the top echelon companies.

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Human Resources

Administration, Talent and Compensation Management, Employee Relations, Development, Recruitment and Retention

Mission Statement

HR is committed to achieve the highest standards of public administration through sound HR practices, and to EMPOWER and ENCOURAGE employees by providing the support, training and development needed to fulfill their CAREER GOALS and the duties and responsibilities of their positions as a public servant.

Synopsis

To successfully carryout our core mission, the Human Resources Team shall:

- ✓ Ensure that employees are provided the same concern, respect, and caring attitude within the organization that they are expected to share with every customer, both external and internal.
- ✓ Be committed to achieve the highest standards of public administration through sound HR practices, to ensure compliance with federal and local employment laws.
- ✓ Act as a catalyst in providing employees with the support, training and development needed to fulfill the duties and responsibilities of their position as a public servant and contribute at optimum levels towards the success of the community and the City of Alpharetta.
- ✓ Establish, administer, and effectively communicate sound policies, rules, and practices that treat employees with dignity, respect and equality while maintaining compliance with employment and labor laws, organizational directives, and the mission, vision, and core values of the City of Alpharetta.
- ✓ Act as strategic partner and trusted advisor to senior management and supervisory staff on talent management, workforce planning and staffing, organizational effectiveness, training and development, engagement and corrective actions, compliance, and related matters.
- ✓ Collaborate with Finance Department to develop and provide a competitive salary and benefit package that supports our employees and meets the needs and goals of the City of Alpharetta.

Goals and Objectives

- ✓ Develop and maintain appropriate personnel policies and procedures that provide flexibility in the management of personnel while maintaining compliance with current employment law and practice so as to effectively protect the City.
- ✓ Improve operational efficiency, effectiveness and reduce costs by elevating the overall health and wellbeing of our employees.
- ✓ Develop, implement, evaluate. enforce and communicate job classification and compensation policies and programs. This is a critical HR role as a well-designed classification and compensation system will help attract, motivate and retain employees as well as work within fiscal constraints.
- ✓ Develop and deliver effective training programs to employees so as to constantly improve customer service delivery, efficiency of operations, and the overall effectiveness and professionalism of the organization.
- ✓ Identify and develop internal talent and future leaders to build succession pipelines to meet current and future talent needs in critical roles.
- ✓ Develop and maintain a Strategic Human Resources Plan to ensure continuity of operations, effective succession planning in key positions, appropriate staffing to meet City goals and customer service expectations and anticipate fiscal needs and impacts.
- ✓ Serves as advisor and resource for employees and supervisors regarding employee relations cases. Assist and educate employees about operating within the bounds of personnel policies. Assist supervisors address difficult and complex employee situations, help in resolving labor disputes, and respond with the appropriate level of corrective action while working to prevent retaliation.
- ✓ Elevate and maintain employee engagement by enhancing communication channels and fostering an information rich environment.
- ✓ Leverage technology to enhance the effectiveness and efficiencies of certain labor intense HR functions and automate routine and administrative tasks in order to be able to focus on strategic tasks.

Statement of Revenues and Expenditures

Human Resources
General Fund

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2027 Forecast	FY 2028 Forecast
REVENUES							
Charges for Services:							
Public Records Requests	$ -	$ 85	$ 29	$ -	$ -	$ -	$ -
TOTAL	**$ -**	**$ 85**	**$ 29**	**$ -**	**$ -**	**$ -**	**$ -**
EXPENDITURES							
Personnel Services:							
Salaries	$ 290,925	$ 373,097	$ 423,033	$ 478,771	$ 500,956	$ 515,985	$ 531,465
Overtime	62	-	-	-	-	-	-
Group Insurance	26,124	35,628	46,123	98,407	72,022	74,903	77,899
FICA	24,892	31,132	34,926	36,626	38,323	39,473	40,657
Pension (Defined Benefit)	28,666	29,529	21,942	15,105	17,443	18,141	18,867
Pension (401A Cont./Match)	26,671	33,690	44,559	61,557	65,609	67,577	69,604
Workers Compensation	7,857	7,897	9,073	9,966	11,244	11,581	11,928
OPEB Contribution	5,701	7,982	7,969	11,969	12,383	12,754	13,137
Tuition Reimbursement	20,726	11,621	30,354	45,000	55,000	56,650	58,350
Miscellaneous	387	232	77	-	-	-	-
subtotal	*$ 432,011*	*$ 530,807*	*$ 618,055*	*$ 757,401*	*$ 772,980*	*$ 797,064*	*$ 821,907*
Maintenance & Operations:							
Professional Services	$ 54,697	$ 90,066	$ 74,906	$ 67,120	$ 79,000	$ 80,580	$ 82,192
Employee Travel	723	5,397	2,883	5,000	4,500	4,590	4,682
Employee Training	2,541	10,405	5,647	11,000	8,000	8,160	8,323
Maint. Contracts/IT Svcs.	66,730	48,965	115,900	155,376	158,539	164,881	171,476
General Supplies	6,314	5,643	7,054	12,000	10,525	10,736	10,951
Employee Recognition	39,230	62,128	70,785	55,500	75,000	76,500	78,030
Miscellaneous	3,829	11,828	3,093	1,880	2,000	2,040	2,081
subtotal	*$ 174,064*	*$ 234,432*	*$ 280,268*	*$ 307,876*	*$ 337,564*	*$ 347,487*	*$ 357,735*
TOTAL	**$ 606,075**	**$ 765,239**	**$ 898,324**	**$ 1,065,277**	**$ 1,110,544**	**$ 1,144,551**	**$ 1,179,642**

Budget Narrative

The FY 2026 Budget for Human Resources totals $1.1 million and represents an increase of 4%, or $45,267, compared to FY 2025.

The Personnel Services category increased 2%, or $15,579, due to multiple factors including:

- 3% performance-based merit program scheduled for July 1, 2025.
- Market growth in group insurance costs (e.g. health, dental, vision), pension costs, etc.
- All of which is fully offset through staff turnover and associated changes in compensation/benefit elections.

Authorized personnel total 5 full-time-equivalents ("FTE") and represent the following:

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Variance
Administrative Assistant II	1.0	1.0	1.0	1.0	1.0	-
Director	1.0	1.0	1.0	1.0	1.0	-
Human Resources Generalist	-	-	-	1.0	1.0	-
Human Resources Manager	1.0	1.0	1.0	-	-	-
Human Resources Specialist	-	1.0	1.0	2.0	2.0	-
	3.0	4.0	4.0	5.0	5.0	-

The Maintenance and Operations category increased 10%, or $29,688, due primarily to the following activity:

- Increase in professional services of $11,880 (18% growth) due primarily to additional funding for pre-employment evaluations (including psychological evaluations as dictated by the underlying position requirements).
- Increase in maintenance contracts/IT professional services of $3,163 (2% growth) due to coverage of general software inflationary cost growth including cyber security software, as well as initial-year maintenance costs for the new phone system (RingCentral).
- Increase in employee recognition program funding of $19,500 (35% growth).
- All other departmental maintenance and operations accounts declined -$4,855, or -16%, as part of a concerted effort to reduce discretionary spending and align with stagnating/declining revenue trends.

Performance Measurement

The following section provides detailed information on Human Resources programs including performance measures.

- **Administration**

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

Human Resources Performance Measurements	Actual FY 2022	Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
Human Resources Dept. annual turnover percentage	0%	50%	25%	0%	0%
City-wide turnover percentage	11.98%	10.27%	10%	12%	11%
Total # full-time equivalents (full-time, part-time, seasonal, and elected)	590	584	626	590	600
Total # VETERANS full-time equivalents (full-time, part-time, seasonal, and elected)	53	48	53	50	52
HR staff to total full-time equivalent employee ratio	0.508	0.685	0.799	0.847	0.833



THE CITY OF ALPHARETTA GEORGIA

WELCOME! We are always looking for enthusiastic candidates passionate for their work and great sense of pride for serving our wonderful community!

Our current vacancies can be found via the hyperlink below. If interested in a position that is not currently open, fill out a Job Interest Card to be notified via e-mail when the position is open.

https://www.governmentjobs.com/careers/alpharetta

- **Recruitment and Retention**

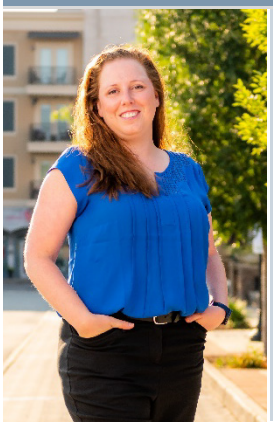
  Statement of Service: The recruitment and retention function facilitate programs to continually increase the quality of the workforce through placing, training, and retaining highly qualified individuals who have the educational background, knowledge, and competencies to perform at above average levels.

Human Resources Performance Measurements	Actual FY 2022	Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
Employment & Retention					
Average cost per hire - Regular positions	$6,000	$6,100	$6,200	$6,500	$6,400
Average cost per hire - Seasonal positions	$750	$750	$780	$825	$850
# of Online job postings hits	119,229	125,725	128,191	145,000	150,000
# of Job interest cards received	1,216	1,544	1,940	1,850	2,250
# of Applications reviewed	1,414	1,610	1,955	2,100	2,250
# of Qualified applications processed	721	859	923	900	1100
# of New hires - Regular positions	53	55	62	73	45
# of New hires - Seasonal positions	89	83	95	110	120
# of Internal promotions	32	57	26	35	40
# of Separations (not including retirement)	59	33	34	40	31
# of Retirements	8	16	10	31	20
# New hire orientation sessions	22	12	12	12	12
Workforce Management					
% of Employees rated "Exceeds" on performance review	43.5%	46.3%	27.7%	42.0%	54.0%
% of Employees rated "Meets" on performance review	56.3%	53.7%	68.9%	55.0%	44.0%
% of Employees underperforming on annual review	0.2%	0.0%	3.4%	3.0%	2.0%
% of Employees on "Performance Improvement Plan"	0.2%	0.1%	0.1%	0.1%	0.1%
# Employee Relation Cases	42	52	73	60	60
# Return-to-Work and Light-Duty Cases"	-	-	28	43	45
# Job Descriptions Revised	54	110	13	75	50
Education Incentive - Professional Development					
# enrollments by program*					
Doctorate Degree	0	0	0	0	0
Master's Degree	3	2	8	8	14
Bachelor's Degree	6	4	12	9	18
Associate's Degree	1	2	3	4	4
Certificate Programs	2	1	1	2	1
Total # of employees receiving education incentive	12	9	24	23	37
Other Metrics					
# Payroll action forms processed	1823	1578	1468	1700	1700
# Verification of Employment processed"	-	-	32	56	44
# Open Records Requests"	-	-	32	48	40
# Service Awards"	-	-	55	56	75

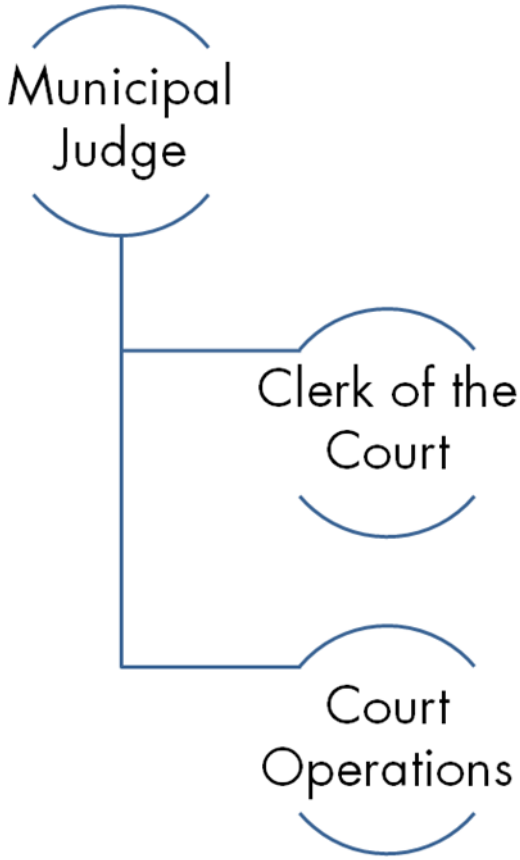
^NEO scheduled for at least once a month starting FY23
* FY22 - program partially unfunded due to budget constraints
" Started tracking measures in FY25

Municipal Court

BROOKE LAPPIN
DIRECTOR



BLappin@alpharetta.ga.us



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

Offering the highest quality of environment for our residents and businesses.

Fostering strong sense of community including safety and security.

Providing a business climate that attracts the top echelon companies.

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

Municipal Court

Administration, Employee Recruitment and Retention

Mission Statement

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

Goals and Objectives

- ✓ Provide professional, quality service.
- ✓ Monitor court sessions and continue to improve efficiency.
- ✓ Develop operations guide to use internally.
- ✓ Enhance reporting to state and city departments.
- ✓ Review and enhance current reports/forms.
- ✓ Enhance the current data that is shared between Court/Police.
- ✓ Review, improve, and update day to day operations.
- ✓ Provide proper training to ensure compliance with all State laws and regulations.
- ✓ Continue to cross-train employees.

Statement of Revenues and Expenditures

Municipal Court
General Fund

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2027 Forecast	FY 2028 Forecast
REVENUES							
Intergovernmental							
Milton IGA (Court Svcs)	$ 75,637	$ 142,065	$ 128,734	$ 178,626	$ 196,663	$ 204,530	$ 212,711
TOTAL	**$ 75,637**	**$ 142,065**	**$ 128,734**	**$ 178,626**	**$ 196,663**	**$ 204,530**	**$ 212,711**
EXPENDITURES							
Personnel Services:							
Salaries	$ 428,443	$ 476,608	$ 530,700	$ 636,896	$ 662,725	$ 682,607	$ 703,085
Overtime	25,728	107,924	97,013	105,000	105,000	108,150	111,395
Group Insurance	109,172	119,785	142,010	154,599	173,386	180,321	187,534
FICA	32,291	43,019	46,342	56,636	58,642	60,401	62,213
Pension (Defined Benefit)	18,145	19,584	11,417	14,171	16,646	17,312	18,004
Pension (401A Cont./Match)	39,847	55,201	58,099	84,691	88,937	91,605	94,353
Workers Compensation	11,655	8,655	10,145	10,780	12,224	12,591	12,969
OPEB Contribution	8,470	6,891	11,271	12,944	13,463	13,867	14,283
Miscellaneous	-	77	-	-	387	399	411
subtotal	*$ 673,750*	*$ 837,745*	*$ 906,997*	*$ 1,075,717*	*$ 1,131,410*	*$ 1,167,253*	*$ 1,204,247*
Maintenance & Operations:							
Professional Services	$ 230,791	$ 80,430	$ 52,066	$ 47,100	$ 56,600	$ 57,732	$ 58,887
Land/Building Rental	74,525	81,300	81,300	81,300	81,300	82,926	84,585
Printing	7,386	5,338	2,728	9,800	8,000	8,160	8,323
Employee Training	3,941	4,253	7,387	15,500	10,000	10,200	10,404
Employee Travel	1,849	1,005	3,193	16,500	10,000	10,200	10,404
Maint. Contracts/IT Svcs.	53,466	91,524	78,918	98,501	101,290	105,342	109,556
General Supplies	11,701	8,053	7,959	14,753	10,350	10,557	10,768
Utilities	4,860	-	-	-	-	-	-
Miscellaneous	17,757	4,885	-	2,837	1,700	1,734	1,769
subtotal	*$ 406,276*	*$ 276,790*	*$ 233,550*	*$ 286,291*	*$ 279,240*	*$ 286,851*	*$ 294,696*
TOTAL	**$ 1,080,027**	**$ 1,114,535**	**$ 1,140,547**	**$ 1,362,008**	**$ 1,410,650**	**$ 1,454,104**	**$ 1,498,943**

Budget Narrative

The FY 2026 Budget for Municipal Court totals $1.4 million and represents an increase of 4%, or $48,642, compared to FY 2025.

The Personnel Services category increased 5%, or $55,693, due to multiple factors including:

- 3% performance-based merit program scheduled for July 1, 2025.
- Market growth in group insurance costs (e.g. health, dental, vision), pension costs, etc. including staff turnover and associated changes in benefit elections (e.g. employee-only vs family coverage, etc.).

Authorized personnel total 7.5 full-time-equivalents ("FTE") and represent the following:

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Variance
Administrative Assistant I*	-	-	-	2.0	1.0	(1.0)
Director	1.0	1.0	1.0	1.0	1.0	-
Chief Court Clerk	-	1.0	1.0	1.0	1.0	-
Deputy Court Clerk*	-	2.0	2.0	1.0	2.0	1.0
GCIC Coordinator	-	1.0	1.0	1.0	1.0	-
Deputy Clerk II	4.0	-	-	-	-	-
Deputy Clerk III	1.0	-	-	-	-	-
City Solicitor	1.0	1.0	1.0	1.0	1.0	-
Judge	-	0.5	0.5	0.5	0.5	-
	7.0	6.5	6.5	7.5	7.5	-

* FY 2025 included the addition of one new full-time equivalent position (Administrative Assistant I) which will be included in the cost-sharing agreement with the City of Milton. Post approval, the position was administratively approved as a Deputy Court Clerk which is the same pay grade.

The Maintenance and Operations category decreased -2%, or -$7,051, due primarily to the following activity:

- Increase in professional fees of $9,500 (20% increase) due primarily to growth in translator services and substitute solicitor services.
- Increase in maintenance contracts/IT professional services of $2,789 (3% growth) due to coverage of general software inflationary cost growth including cyber security software, as well as initial-year maintenance costs for the new phone system (RingCentral).
- All other departmental maintenance and operations accounts declined -$19,340, or -14%, as part of a concerted effort to reduce discretionary spending and align with stagnating/declining revenue trends.

Performance Measurement

The following section provides detailed information on Municipal Court programs including performance measures.

- **Violations Bureau**

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

Municipal Court Performance Measurements	Actual FY 2022	Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
# of Citations received to process	10,861	11,478	9,350	13,000	13,000
Total # of cases disposed	9,376	11,349	8,934	13,000	13,000
# of Court sessions	216	192	192	192	192
Annual deposits (Court Fines)	$1,529,553	$1,987,587	$1,591,546	$1,700,000	$1,750,000



Buying or selling something online? Use our E-Commerce Safe Trade Zone!

Towards the front of the Public Safety Department parking lot (located at 2565 Old Milton Parkway), there are two spaces reserved specifically for a safe trade zone.

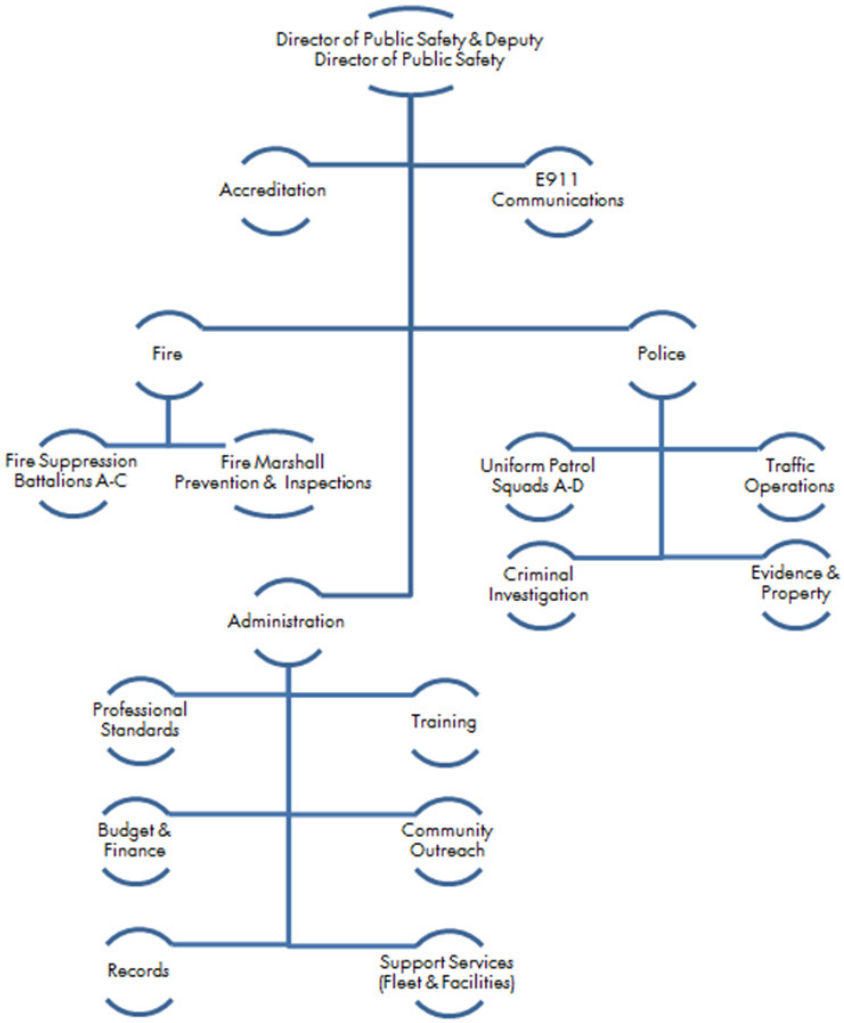
These spaces are clearly marked and are under constant video surveillance, so they're always available for use!

Public Safety

JOHN ROBISON
DIRECTOR



JRobison@alpharetta.ga.us



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Public Safety

Administration, Police, Fire, and Emergency 911



Mission Statement

Public Safety: It is the **Mission** of the **Alpharetta Department of Public Safety** to **Enhance** the **Quality** of **Life** of those that **Live**, **Work**, and **Play** in the **City of Alpharetta**.

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

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

Goals and Objectives

Police Services

- ✓ Crime Prevention – Partner with the community through the Alpharetta Community of Excellence (ACE) program, Crime-Free Multifamily Housing, and building partnerships and mitigating problems through education and enforcement.
- ✓ Uniform Patrol - Increase visible presence in the community with an emphasis on residential neighborhoods.
- ✓ Criminal Investigation - Maintain a case clearance rate above national averages through strong local investigative efforts and appropriate partnerships with other federal, state, and local law enforcement agencies.
- ✓ Traffic Safety - Identify and address traffic and pedestrian concerns through engineering, education, and enforcement. Build an effective strategy utilizing a collaborative effort between city departments.

Fire Services

- ✓ Maintain a minimum on-duty staffing level of not less than 23 Firefighter/EMT or Paramedics at all times.
- ✓ Assure all firefighters are certified at the National Professional Qualifications Firefighter II Level.
- ✓ Maintain a minimum of 240 hours of annual training and career development for each career firefighter.
- ✓ Place the first fire apparatus on the scene of an emergency within five minutes of dispatch at least 90% of the time.
- ✓ Place a minimum of 14 firefighters on the scene of a structure fire within seven minutes of dispatch at least 90% of the time.
- ✓ Place an advance life support paramedic on the scene of a medical emergency within five minutes of dispatch at least 90% of the time.
- ✓ Present programs of fire safety education to 80% of all preschool children and 95% of all first and fourth grade students who reside within the City.
- ✓ Conduct a fire safety inspection and/or design a pre-fire plan for every non-residential occupancy annually.



MY WATCH ALPHARETTA

As emerging changes in healthcare affect our community on an almost daily basis, the Alpharetta Department of Public Safety is expanding our response to these needs with the launch of our community paramedicine program – My Watch Alpharetta.

The concept of community paramedicine represents one of the most progressive and historically based evolutions available to community-based healthcare and to the Emergency Medical Services arena. By utilizing Emergency Medical Service (EMS) providers in an expanded role, community paramedicine increases patient access to primary and preventative care, provides wellness interventions within the medical home model, decreases emergency department utilization, saves healthcare dollars, and improves patient outcomes.

Statement of Revenues and Expenditures

Public Safety
General Fund

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2027 Forecast	FY 2028 Forecast
REVENUES							
Licenses and Permits	$ 1,325	$ 7,051	$ 38,212	$ 20,000	$ 40,000	$ 41,200	$ 42,436
Intergovernmental:							
City of Milton IGA (CAD/RMS)	1,648	-	-	140,000	140,000	140,000	140,000
Other	319,844	4,633	22,261	20,300	25,000	25,750	26,523
Charges for Services:							
Reports	18,774	24,547	22,413	25,000	25,000	25,625	26,394
Services	201,990	209,650	204,295	200,000	200,000	205,000	211,150
False Alarms	61,987	51,902	77,524	56,500	65,000	66,625	68,624
Plan Review	137,995	208,020	92,393	175,000	175,000	179,375	184,756
Other	-	2,025	17,250	58,500	16,500	16,913	17,420
Fines & Forfeitures:							
Municipal Court Fines	1,529,553	1,987,587	1,591,546	1,850,000	1,750,000	1,793,750	1,829,625
School Zone/Other Citations	1,441,210	1,300,188	923,969	750,000	525,000	472,500	425,250
Other Revenue	9,358	200	2,566	-	-	-	-
TOTAL	**$ 3,723,684**	**$ 3,795,804**	**$ 2,992,429**	**$ 3,295,300**	**$ 2,961,500**	**$ 2,966,738**	**$ 2,972,178**
EXPENDITURES							
Personnel Services:							
Salaries	$ 15,870,401	$ 17,430,569	$ 18,584,128	$ 20,690,382	$ 21,122,536	$ 21,756,212	$ 22,408,898
Overtime	2,196,476	2,661,952	3,084,502	2,513,000	2,770,232	2,853,339	2,938,939
Group Insurance	4,721,024	4,934,803	4,782,486	5,815,467	5,767,635	5,998,340	6,238,274
FICA	1,314,104	1,468,436	1,588,848	1,775,745	1,830,881	1,885,807	1,942,381
Pension (Defined Benefit)	1,631,525	1,725,035	1,971,259	2,208,593	2,384,440	2,479,818	2,579,011
Pension (401A Cont./Match)	1,470,121	1,628,790	1,837,539	2,229,938	2,418,793	2,491,357	2,566,098
Workers Compensation	426,233	448,409	441,444	434,018	475,016	489,266	503,944
OPEB Contribution	309,791	375,531	492,354	523,621	519,991	535,591	551,659
Miscellaneous	11,233	26,238	52,841	75,288	91,063	93,795	96,609
subtotal	*$ 27,950,908*	*$ 30,699,763*	*$ 32,835,401*	*$ 36,266,052*	*$ 37,380,587*	*$ 38,583,525*	*$ 39,825,813*
Maintenance & Operations:							
Professional Services	$ 86,779	$ 114,089	$ 160,634	$ 581,990	$ 569,940	$ 581,339	$ 592,966
Fuel/Repair & Maint. (Vehicles)	984,450	1,058,162	1,356,576	1,042,500	1,188,000	1,211,760	1,235,995
Employee Travel	83,128	130,864	140,157	191,971	156,674	159,807	163,003
Employee Training	112,824	110,995	130,601	219,062	207,664	211,817	216,053
Maint. Contracts/IT Services	1,558,416	1,666,817	1,782,800	3,238,021	4,442,727	4,620,436	4,805,253
General Supplies	290,324	298,799	344,734	407,200	401,300	409,326	417,513
Uniforms	179,589	259,827	331,950	393,550	456,000	465,120	474,422
Miscellaneous	295,519	338,883	447,802	462,269	420,175	428,579	437,151
subtotal	*$ 3,591,030*	*$ 3,978,436*	*$ 4,695,254*	*$ 6,536,563*	*$ 7,842,480*	*$ 8,088,184*	*$ 8,342,356*
Capital/Leases:							
Capital/Other	$ -	$ -	$ 200,444	$ 166,900	$ 282,679	$ 288,333	$ 294,100
Fleet/Equipment Lease(s)	675,893	659,852	779,059	779,066	1,005,116	1,248,624	1,309,046
subtotal	*$ 675,893*	*$ 659,852*	*$ 979,503*	*$ 945,966*	*$ 1,287,795*	*$ 1,536,957*	*$ 1,639,561*
TOTAL	**$ 32,217,831**	**$ 35,338,050**	**$ 38,510,158**	**$ 43,748,581**	**$ 46,510,862**	**$ 48,208,666**	**$ 49,807,730**

Budget Narrative

The FY 2026 Budget for Public Safety totals $46.5 million and represents an increase of 6%, or $2.8 million, compared to FY 2025.

The Personnel Services category increased 3%, or $1.1 million, due to multiple factors:

- 3% performance-based merit program, coupled with targeted market-based compensation adjustments, scheduled for July 1, 2025.
- Increases in overtime to reflect current usage trends as well as market growth in group insurance costs (e.g. health, dental, vision), pension costs, etc. including staff turnover and associated changes in benefit elections (e.g. employee-only vs family coverage, etc.).
- Addition of one new Firefighter position as part of the operating initiatives for FY 2026 [29] and the transfer of one vacant Project Manager position from City Administration to the Public Safety Department which was subsequently reclassified to a Fire Plans Examiner position.
- Which is partially offset through the removal of funding for approved FY 2025 Operating Initiatives representing the addition of one new full-time equivalent position, Fire Training Lieutenant ($130,000 annual impact with a partial year impact of $53,000 for FY 2025 after adjusting for anticipated overtime savings). This initiative was contingent upon a 2025 mid-year review of revenue trends that, due to slowing collection trends, was not authorized for hiring/implementation and has been removed from the FY 2026 Budget resulting in a personnel savings of $53,000. It should be noted that the Department completed an internal position reclassification during FY 2025 to reallocate a vacant Firefighter position to a Fire Training Lieutenant position.

Authorized personnel total 245.5 full-time-equivalents ("FTE") and represent the following:

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Variance
Sworn Police Officers						
Captain*	4.0	4.0	5.0	4.0	5.0	1.0
Crime Scene Detective	-	1.0	1.0	1.0	1.0	-
Director	1.0	1.0	1.0	1.0	1.0	-
Field Training Officer**	5.0	5.0	5.0	4.0	-	(4.0)
Lieutenant	7.0	7.0	7.0	7.0	7.0	-
Officer (I-III)*,**	72.0	76.0	75.0	76.0	79.5	3.5
Police Operations Major	1.0	1.0	1.0	1.0	1.0	-
Police Support Operations Major	1.0	1.0	1.0	1.0	1.0	-
Police Training Coordinator	1.0	1.0	1.0	1.0	1.0	-
Sergeant	16.0	16.0	17.0	17.0	17.0	-
	108.0	113.0	114.0	113.0	113.5	0.5

[29] Please refer to the *Operating Initiatives* section of this document for detail of this position's responsibilities.

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Variance
Certified Firefighters						
Assistant Fire Marshal	5.0	4.0	5.0	4.0	4.0	-
Battalion Chief	4.0	3.0	3.0	3.0	3.0	-
Captain	17.0	18.0	18.0	18.0	18.0	-
Community Paramedic	-	1.0	1.0	1.0	1.0	-
Deputy Fire Marshal	1.0	2.0	1.0	2.0	2.0	-
EMS Division Chief	1.0	1.0	1.0	1.0	1.0	-
EMS Training Officer	1.0	1.0	1.0	1.0	1.0	-
Fire Administration Chief	-	-	1.0	1.0	1.0	-
Fire Administrative Captain	-	-	1.0	1.0	1.0	-
Fire Apparatus Engineer	27.0	27.0	27.0	27.0	27.0	-
Fire Division Chief Training	-	1.0	1.0	1.0	1.0	-
Fire Marshal	1.0	1.0	1.0	1.0	1.0	-
Fire Operations Chief	1.0	1.0	1.0	1.0	1.0	-
Firefighter (I-III)**, ***, ****	19.0	19.0	18.0	18.0	22.0	4.0
Firefighter/Paramedic**	20.0	20.0	20.0	20.0	16.0	(4.0)
Lieutenant***	7.0	6.0	6.0	6.0	7.0	1.0
Public Safety Logistics/Emer. Mgmt Coord.	1.0	1.0	1.0	1.0	1.0	-
	105.0	106.0	107.0	107.0	108.0	1.0
Civilian Positions						
Administrative Assistant II*	2.0	1.0	1.0	1.0	2.0	1.0
Administrative Generalist	-	1.0	1.0	1.0	1.0	-
Accreditation Manager	1.0	1.0	1.0	-	-	-
Budget/Finance Coordinator	1.0	1.0	1.0	1.0	1.0	-
Criminal Information Systems Technician	-	-	1.0	1.0	1.0	-
Criminal Intelligence Analyst	1.0	1.0	1.0	1.0	1.0	-
Evidence Custodian	1.0	1.0	1.0	1.0	1.0	-
Evidence Technician	1.0	1.0	1.0	1.0	1.0	-
Fingerprint Technician	0.5	0.5	-	-	-	-
Fire Plans Examiner*	-	-	-	-	1.0	1.0
Parking Ambassador (2PT to 1FT in FY 2023)	1.0	1.0	1.0	1.0	1.0	-
Public Safety Technology Manager*	-	-	-	1.0	-	(1.0)
Records Clerk*	5.0	5.0	4.5	4.5	4.0	(0.5)
Records Manager	1.0	1.0	1.0	1.0	1.0	-
RMS Coordinator/Database Manager	-	-	1.0	1.0	1.0	-
RTIC Operator/Analyst	-	-	2.0	2.0	2.0	-
School Crossing Guard (8PT)	4.0	4.0	4.0	4.0	4.0	-
Special Projects and Data Analyst	1.0	1.0	1.0	1.0	1.0	-
Strategic Comm. & Media Relations Mgr	-	-	-	1.0	1.0	-
	19.5	19.5	22.5	23.5	24.0	0.5
	232.5	**238.5**	**243.5**	**243.5**	**245.5**	**2.0**

* Position adjustments occurred during FY 2025.

** Position adjustments occurring during FY 2025 include eliminating Field Training Officer classifications and assimilating them into the Police Officer classification. Additionally, relative changes in counts between the Firefighter classification and the Firefighter/Paramedic classification will occur based on candidate experience but will not exceed the combined authorized position counts

*** FY 2025 included the addition of one new full-time equivalent position (Fire Training Lt.) that was contingent upon a mid-year review of revenue trends. The position was not funded in FY 2025 and was removed from the authorized personnel count for FY 2025. That said, an internal change was processed to reclassify a vacant Firefighter position to a Fire Lieutenant during FY 2025.

**** FY 2026 includes the addition of one full-time Fire Fighter position. Please refer to the *Operating Initiative Requests* section of this document for detailed information on position responsibilities.

The Maintenance and Operations category increased 20%, or $1.3 million. The primary growth driver is the absorption of initiatives totaling approximately $1 million that were budgeted within the E911 Fund in FY 2025 but have been moved to the General Fund for FY 2026 due to revenue constraints within the E911 Fund.

Growth drivers include:

- Increase in vehicle repair/maintenance of $145,500 (14% growth) based on current cost trends. Specifically, the city replaces 1/7th of its public safety fleet annually (this equates to a lifetime mileage target of 100,000) to ensure minimal downtime and that our equipment is responsive to service demands. That said, the city is still transitioning from Impala sedans to Explorers SUVs/Tahoe's. The Impala's have a more costly repair record (than the Explorers) and, with our existing units reaching their mileage targets, we are incurring more repair costs in the short-term as we phase out the legacy Impalas. Additionally, new vehicle availability is still constricted which leads to retaining existing vehicles in excess of the 100,000-mileage target which also impacts maintenance costs.
- Increase in maintenance contracts/IT professional services of $1.2 million (37% growth) due to multiple initiatives:
  - Transfer of North Fulton Regional Radio System Authority appropriations from the E911 Fund in an amount totaling $740,000. This initiative was budgeted within the E911 Fund in FY 2025 but has been moved to the General Fund for FY 2026 due to revenue constraints within the E911 Fund.
  - Transfer of CentralSquare (current Public Safety Records Management/Computer Aided Dispatch system) IT professional services appropriations from the E911 Fund in an amount totaling $244,950. This initiative was budgeted within the E911 Fund in FY 2025 but has been moved to the General Fund for FY 2026 due to revenue constraints within the E911 Fund.

    Specifically, the FY 2025 E911 Fund Budget included appropriations totaling $114,950 for CentralSquare which approximated 6-months of coverage due to original Hexagon (new Public Safety Records Management/Computer Aided Dispatch currently) implementation timeline. As the implementation timeline evolved, so too did our need to ensure access to the current CentralSquare system and this budget proposal extends operability of both through June 30, 2026.
  - Increase in remaining IT professional services of $186,822 (7% growth) due to coverage of general software inflationary cost growth including cyber security software, Flock camera infrastructure support/maintenance

(+$42,000), expansion of the Mindbase peer support software (+$20,000), fire promotion testing software (+$13,000), as well as initial-year maintenance costs for the new phone system (RingCentral).

- Increase in uniform costs of $62,450 (14% growth) due to cost growth and ensuring full funding of all needed components including police uniforms, fire uniforms (station uniforms and footwear, duty gear, related components), etc. as well as additional funding to cover uniform needs for the new Firefighter position approved as part of the operating initiatives for FY 2026[30].
- All other departmental maintenance and operations accounts declined -$106,739, or -6%, as part of a concerted effort to reduce discretionary spending and align with stagnating/declining revenue trends.

The Capital/Lease category increased 36%, or $341,829, primarily related to the absorption of portable radio capital lease funding totaling approximately $226,007 that was budgeted within the E911 Fund in FY 2025 but has been moved to the General Fund for FY 2026 due to revenue constraints within the E911 Fund.

Growth drivers include:

- Increases in capital lease payments of $226,050 primarily due to the absorption of the portable radio capital lease obligation (as denoted above) that was budgeted within the E911 Fund in FY 2025 but has been moved to the General Fund for FY 2026 due to revenue constraints within the E911.
- Increases in machinery and equipment of $115,779 due to multiple initiatives including:
  - Replacement of fire ballistic helmets ($48,000).
  - Replacement of propane-fueled fire extinguishers ($15,000).
  - Replacement of fire hoses ($40,000).
  - Addition of a key control system ($14,679).
  - Addition of a weather monitoring system ($15,000).
  - Equipment needs for the new firefighter position approved as part of the operating initiatives for FY 2026[31] ($3,000).

[30] Please refer to the *Operating Initiatives* section of this document for detail of this position's responsibilities.
[31] Please refer to the *Operating Initiatives* section of this document for detail of this position's responsibilities.

Performance Measurement

The following section provides detailed information on Public Safety programs including performance measures.

- **Police Services**

  Statement of Service: Alpharetta's Police Services include criminal investigations, uniform patrol, traffic patrol, and training activities.

National Incident Based Reporting System

Patrol Division

Offenses	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Group A Offenses	1,850	1,564	1,732	1,055	1,851
Group B Offenses	663	297	580	N/A	N/A
Total	2,513	1,861	2,312	1,055	1,851
Per 1000 Population	36.4	26.9	34.7	15.7	27.5
Arrest					
Group A Offenses	372	330	370	424	324
Group B Offenses	248	280	419	382	252
Non-Criminal Offenses	563	401	479	N/A	N/A
Total	1,183	1,011	1,268	806	576
Per 1000 Population	17.1	14.6	19.0	12.0	8.6

Criminal Investigations Division

Assigned for Investigation	944	1,374	816	716	752
Closed by Arrest	87	91	96	51	78
Closed by Exception	38	29	30	22	9
Unfounded	112	166	88	73	0
Active Cases	707	1,088	602	570	665

Traffic Division

Accidents	2,538	1,800	2,263	2,171	2,033
Fatalities	1	3	0	0	3

911 Communications

(911 Only) Calls For Service	33,997	35,866	40,657	42,097	44,034
Calls Received	72,968	77,909	78,603	79,667	73,819

- **Fire Services**

  Statement of Service: Alpharetta's Fire Services include fire prevention, fire inspection, and fire suppression.

Fire

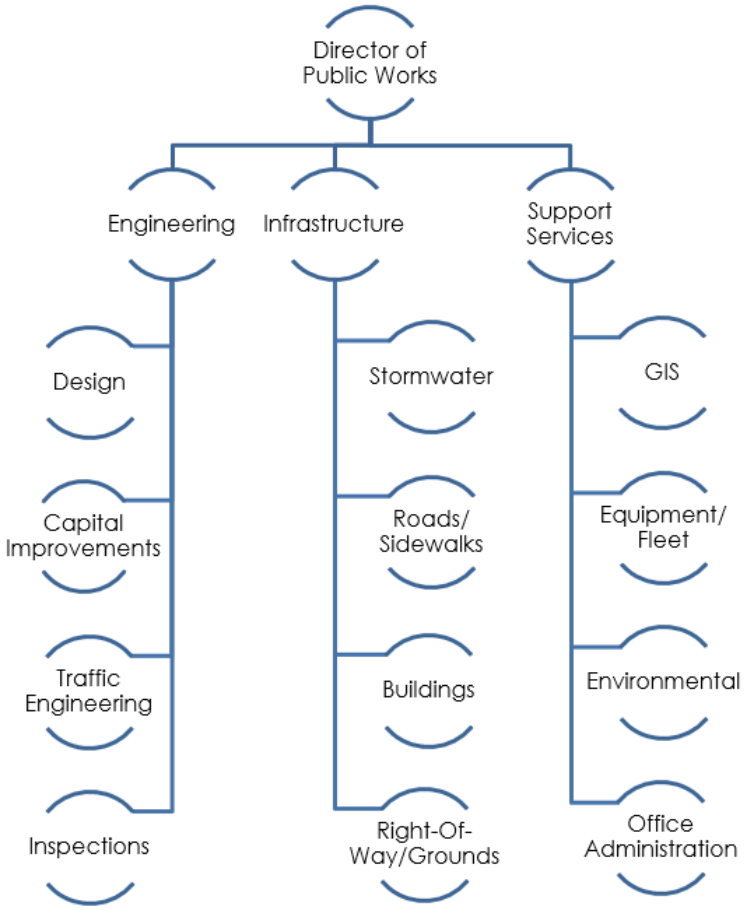
	2020 Total Incidents	2021 Total Incidents	2022 Total Incidents	2023 Total Incidents	2024 Total Incidents
FIRES					
Structure Fires	41	61	54	55	58
Vehicle Fires	25	22	24	22	23
Other Fires	30	35	44	23	49
Total Fires	**96**	**118**	**122**	**125**	**137**
Pressure Ruptures, Explosion, Overheat	**0**	**4**	**3**	**1**	**5**
RESCUE CALLS					
Emergency Medical	3,442	3,510	3,946	4,365	4,499
All Others	54	145	528	567	1,727
Total Rescue Calls	**3,496**	**3,655**	**4,474**	**0**	**6,226**
Hazardous Condition Calls	147	124	177	182	170
Service Calls	598	574	744	1,316	876
Good Intent Calls	1,123	1,466	1,411	1,524	21
Severe Weather or Natural	2	0	1	0	0
Special Incident Calls	2	0	2	0	39
Unknown Incident Type	0	0	0	0	4
FALSE CALLS					
Malicious Calls	19	13	7	19	19
Other False Calls	768	847	1,174	850	1,003
Total False Calls	**787**	**860**	**1,181**	**869**	**1,022**
***TOTAL CALLS ..... ***	**6,251**	**6,801**	**8,115**	**9,068**	**9,123**

Public Works

PETE SEWCZWICZ
DIRECTOR



PSewczwicz@alpharetta.ga.us



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

Offering the highest quality of environment for our residents and businesses.

Fostering strong sense of community including safety and security.

Providing a business climate that attracts the top echelon companies.

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

Public Works

Administration, Public Works, and Conservation

Mission Statement

The Department of Public Works is committed to providing cost effective engineering, maintenance and design solutions through the highest possible professionalism which protects, preserves, and improves the City of Alpharetta's infrastructure. Our focus shall include facilities, traffic, streets, stormwater, and environmental conservation.

Goals and Objectives



✓ Improve and maintain the City of Alpharetta infrastructure at the highest possible level and to enhance and promote the quality of life.



✓ Provide engineering professionalism to ensure growth and progress for the City of Alpharetta.



✓ Provide consistent Public Works functions and operations that afford future excellence in growth and expansion for the City of Alpharetta.



✓ Improve intergovernmental relations.



✓ Provide more efficient support and response for the citizens of Alpharetta.



✓ Develop strategic, long-range plans for the future.



✓ Ensure timely completion of repairs on work projects so the disruption of service to the customer is minimal.

Statement of Revenues and Expenditures

Public Works
General Fund

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2027 Forecast	FY 2028 Forecast
REVENUES							
Other Revenue:							
CID (GA400 Interchange Maint.)	$ 71,642	$ 97,928	$ 83,314	$ 93,806	$ 96,620	$ 99,519	$ 102,505
Miscellaneous	13,529	5,841	3,753	3,000	3,000	3,090	3,183
TOTAL	**$ 85,171**	**$ 103,769**	**$ 87,067**	**$ 96,806**	**$ 99,620**	**$ 102,609**	**$ 105,688**
EXPENDITURES							
Personnel Services:							
Salaries	$ 3,090,806	$ 3,358,554	$ 3,528,932	$ 3,921,719	$ 3,942,353	$ 4,060,624	$ 4,182,443
Overtime	41,865	52,018	40,004	55,000	50,000	51,500	53,045
Group Insurance	893,505	875,935	833,181	1,034,693	1,046,822	1,088,695	1,132,243
FICA	230,220	251,367	263,813	304,385	305,486	317,705	330,413
Pension (Defined Benefit)	323,670	296,195	333,160	380,255	428,077	445,200	463,008
Pension (401A Cont./Match)	259,486	281,588	316,395	392,657	411,389	423,731	436,443
Workers Compensation	91,966	91,661	83,243	81,252	88,265	90,913	93,640
OPEB Contribution	66,877	73,455	92,962	98,043	97,209	100,125	103,129
Miscellaneous	3,251	1,625	771	2,171	929	957	986
subtotal	*$ 5,001,646*	*$ 5,282,398*	*$ 5,492,461*	*$ 6,270,175*	*$ 6,370,530*	*$ 6,579,450*	*$ 6,795,350*
Maintenance & Operations:							
Professional Services	$ 9,673	$ -	$ 27,934	$ 16,000	$ 10,000	$ 10,200	$ 10,404
Fuel/Repair & Maint. (Vehicles)	150,818	170,762	177,438	190,750	190,000	193,800	197,676
Repair & Maint. (Facilities)	314,309	454,356	465,674	724,371	515,000	525,300	535,806
Maint. Contracts/IT Services	1,297,073	1,448,843	1,489,757	1,775,934	1,795,530	1,867,351	1,942,045
General Supplies	106,595	105,228	115,266	155,750	152,550	155,601	158,713
Utilities	1,892,247	1,883,930	2,133,490	2,176,300	2,275,850	2,321,367	2,367,794
Miscellaneous	81,277	110,290	127,286	152,750	173,600	177,072	180,613
subtotal	*$ 3,851,992*	*$ 4,173,408*	*$ 4,536,844*	*$ 5,191,855*	*$ 5,112,530*	*$ 5,250,691*	*$ 5,393,051*
Capital/Lease/Other							
City Hall HVAC	$ -	$ -	$ 128,355	$ -	$ -	$ -	$ -
subtotal	*$ -*	*$ -*	*$ 128,355*	*$ -*	*$ -*	*$ -*	*$ -*
TOTAL	**$ 8,853,638**	**$ 9,455,806**	**$ 10,157,660**	**$ 11,462,030**	**$ 11,483,060**	**$ 11,830,141**	**$ 12,188,401**

Budget Narrative

The FY 2026 Budget for Public Works totals $11.5 million and is flat with FY 2025. However, FY 2025 includes one-time funding of Fire Station 85 Remediation costs totaling $223,371. After adjusting for the one-time costs, the net budget grew 2% or $244,401.

The Personnel Services category increased 2%, or $100,355, due to multiple factors including:

- 3% performance-based merit program scheduled for July 1, 2025.
- Market growth in group insurance costs (e.g. health, dental, vision), pension costs, etc. including staff turnover and associated changes in benefit elections (e.g. employee-only vs family coverage, etc.).
- Which is partially offset through the removal of funding for approved FY 2025 Operating Initiatives representing the addition of one new full-time equivalent position, Sr. Urban Forestry Assistant ($104,100 annual impact with a partial year impact of $52,050 for FY 2025). This initiative was contingent upon a 2025 mid-year review of revenue trends that, due to slowing collection trends, was not authorized for hiring/implementation and has been removed from the FY 2026 Budget resulting in a personnel savings of $52,050. It should be noted that the Department completed an internal position reclassification during FY 2025 to reallocate a vacant Right-of-Way Coordinator position to a Sr. Urban Forestry Assistant position.

Authorized personnel total 50 full-time-equivalents ("FTE") and represent the following:

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Variance
Assistant Construction Manager	1.0	1.0	1.0	1.0	1.0	-
Civil Engineer	1.0	1.0	1.0	1.0	1.0	-
Construction Manager	1.0	1.0	1.0	1.0	1.0	-
Director	1.0	1.0	1.0	1.0	1.0	-
Engineering Technician	4.0	6.0	6.0	4.0	4.0	-
Environmental Program Coordinator	1.0	1.0	1.0	1.0	1.0	-
Fleet & Logistics Equipment Coordinator	1.0	1.0	1.0	1.0	1.0	-
GIS Specialist/Planner	1.0	-	-	-	-	-
GIS Coordinator	-	1.0	1.0	1.0	1.0	-
Infrastructure Operations Manager	-	1.0	1.0	1.0	1.0	-
Intelligent Transportation System Prog. Mgr.	-	-	-	1.0	1.0	-
Office Manager	1.0	1.0	1.0	1.0	1.0	-
Project Administrator	1.0	1.0	1.0	1.0	1.0	-
Public Works Crew Leader	8.0	7.0	7.0	7.0	7.0	-
Public Works Supervisor	4.0	3.0	3.0	3.0	3.0	-
Public Works Technician I	6.0	6.0	5.0	5.0	5.0	-
Public Works Technician II	10.0	9.0	9.0	9.0	9.0	-
Right of Way Coordinator*	1.0	1.0	1.0	1.0	-	(1.0)

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Variance
Senior Engineer	2.0	2.0	1.0	1.0	1.0	-
Senior Engineering Technician	-	-	1.0	1.0	1.0	-
Senior Inspector	1.0	1.0	1.0	1.0	1.0	-
Senior Operations Manager	1.0	1.0	1.0	1.0	1.0	-
Senior Urban Forestry Assistant*,**	-	-	-	-	1.0	1.0
Senior Water Resources Analyst	1.0	1.0	1.0	1.0	1.0	-
Support Services Manager	1.0	1.0	1.0	1.0	1.0	-
Traffic Operations Manager	1.0	1.0	1.0	1.0	1.0	-
Traffic Safety Specialist	-	-	-	1.0	1.0	-
Transportation Engineering Manager	1.0	1.0	1.0	1.0	1.0	-
Urban Forestry Program Manager	1.0	1.0	1.0	1.0	1.0	-
	51.0	51.0	50.0	50.0	50.0	-

* Position adjustments occurred during FY 2025.

** FY 2025 included the addition of one new full-time equivalent position (Sr. Urban Forestry Assistant) that was contingent upon a mid-year review of revenue trends. The position was not funded in FY 2025 and was removed from the authorized personnel count for FY 2025. Rather, an internal reorganization resulted in the reclassification of a Right of Way Coordinator position to the Senior Urban Forestry Assistant position.

The Maintenance and Operations category decreased -2%, or -$79,325. However, FY 2025 includes one-time funding of Fire Station 85 Remediation costs totaling $223,371. After adjusting for the one-time costs, the net category budget grew 3%, or $144,046, due primarily to the following activity:

- Increase in utility expenses of $99,550 (1% growth) in electricity, natural gas, water/sewer, and miscellaneous utilities (e.g., cable and garbage). The main driver is electric utility cost growth and is based on usage trends coupled with adjustments for approved GA Power rate increases.
- Increase in IT professional services of $23,559 (9% growth) due to coverage of general software inflationary cost growth including cyber security software, as well as initial-year maintenance costs for the new phone system (RingCentral).
- Increase in grounds maintenance services of $35,000 (78% growth) due to increased contract rates for arborist/tree removal services coupled with forecasted needs based on usage trends within the last several years.
- All other departmental maintenance and operations accounts declined -$14,063 and were essentially flat with FY 2025 (net of one-time costs denoted above) as part of a concerted effort to control discretionary spending and align with stagnating/declining revenue trends.

Performance Measurement

The following section provides detailed information on Public Works programs including performance measures.

- **Public Works**

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

Public Works Public Works Operations					
Performance Measurements	Actual FY 2022	Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
Average # of days to complete sidewalk work order	12.5	7.4	18.5	10.0	10.0
Average # of days to complete pothole work order	1.0	1.1	1.0	1.0	1.0
Average # of days to complete curb and gutter work order	8.5	23.0	3.0	5.0	5.0
Average # of days to complete ROW., mowing, limb work order	2.5	1.0	1.0	2.0	2.0
Average # of days to complete sink hole work order	7.6	4.7	9.6	4.0	4.0
Average # of days to complete sign replacement/upgrade work order	1.8	1.3	1.1	1.5	1.5
Average # of days to complete signal light maintenance work order	6.5	5.5	6.0	5.0	5.0
Average # of days to complete striping work order	2.0	6.3	2.5	4.0	4.0
Average # of days to complete catch basin work order	1.9	1.5	1.9	2.5	2.5
Average # of days to complete storm drain work order	13.5	12.7	6.5	10.0	10.0
Average # of days to complete facilities work order	4.4	3.8	4.7	4.0	4.0

- **Engineering**

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

Public Works Engineering					
Performance Measurements	**Actual FY 2022**	**Actual FY 2023**	**Actual FY 2024**	**Target FY 2025**	**Target FY 2026**
# of Water quality samples analyzed	440	252	227	200	227

- **Conservation**

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

Public Works Conservation					
Performance Measurements	**Actual FY 2022**	**Actual FY 2023**	**Actual FY 2024**	**Target FY 2025**	**Target FY 2026**
# of Events coordinated	28	18	17	20	18
# of Students reached	285	354	205	275	275
# of Volunteers	215	269	394	250	250



Alpharetta residents can recycle their glass at the drop-off center located in the parking lot of the Department of Public Works (1790 Hembree Road).

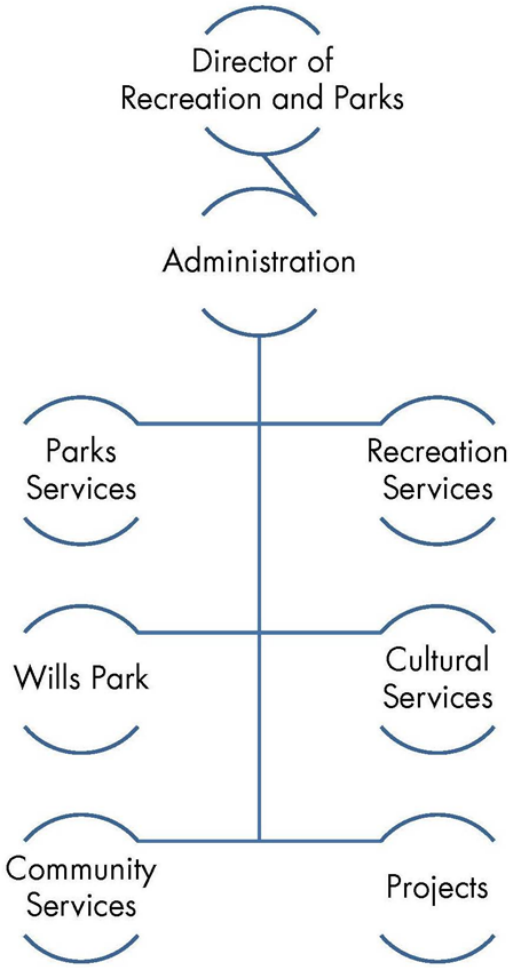
Glass left at the new drop-off site will be transported to the Strategic Materials recycling plant located in College Park. The facility recycles most types of glass and sells their product to Georgia companies that manufacture consumer products like fiberglass insulation and flooring.

Recreation, Parks & Cultural Services

MORGAN RODGERS
DIRECTOR



MRodgers@alpharetta.ga.us



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

Offering the highest quality of life for our residents and businesses.

Fostering strong sense of community including safety and security.

Providing a business climate that attracts the top echelon companies.

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

Recreation, Parks & Cultural Services

Administration, Parks Services, Recreation Services, Wills Park, Cultural Services, Community Services, Projects

Mission Statement

The Alpharetta Recreation, Parks & Cultural Services Department strives to provide the highest quality recreation activities, cultural programs, and park facilities to our citizens, consistent with our core values of Excellence, Stewardship, Integrity, Service, and Loyalty.

Goals and Objectives

- ✓ Continue to work towards completion of the nine (9) Park improvement/Development projects prioritized by the 2021 Parks Bond Referendum.
- ✓ Connect with residents and seek out ideas for new programs and services and implement when possible; and
- ✓ Increase revenues through increased participation, sponsorships, and donations.
- ✓ Actively engage in improving access and usability of all parks and facilities through ongoing maintenance, beautification, and facility enhancement; and
- ✓ Expand existing and seek out new partnerships with adjoining cities, Fulton County, Fulton County Schools, and businesses throughout the City.



Statement of Revenues and Expenditures

Recreation, Parks & Cultural Services

General Fund

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2027 Forecast	FY 2028 Forecast
REVENUES							
Intergovernmental	$ 3,390	$ 2,260	$ -	$ 2,000	$ 2,000	$ 2,000	$ 2,000
Charges for Services:							
Aquatics Activity Fees	201,502	168,968	216,910	269,500	236,500	242,413	249,685
Athletics Activity Fees	282,234	254,103	184,620	261,000	205,000	210,125	216,429
Arts Services	183,402	206,466	238,296	266,500	242,500	248,563	256,020
Community Theater	-	-	-	15,000	15,000	15,375	15,836
Community Center Activity Fees	814,956	977,584	1,135,953	1,283,750	1,315,000	1,347,875	1,388,311
Preston Ridge Community Center Activity Fees	19,099	12,035	5,641	75,000	75,000	76,875	79,181
Senior Center Activity Fees	111,819	143,660	151,091	170,480	195,500	200,388	206,400
Equestrian Center Activity Fees	296,202	223,756	449,931	432,500	440,000	451,000	464,530
Wills Park Rec. Ctr Activity Fees	272,018	286,457	176,230	193,300	221,000	226,525	233,321
Community Garden Fees	-	-	21,595	45,000	20,000	20,500	21,115
Non-Resident Fees	309,390	454,528	345,538	440,000	460,000	471,500	485,645
Taste of Alpharetta	-	-	252,457	300,000	330,000	338,250	348,398
Other	72,036	75,184	152,268	89,750	100,000	102,500	105,575
Other Revenue	31,994	21,105	35,760	25,726	25,000	25,625	26,394
TOTAL	**$ 2,598,041**	**$ 2,826,105**	**$ 3,366,291**	**$ 3,869,506**	**$ 3,882,500**	**$ 3,979,514**	**$ 4,098,840**
EXPENDITURES							
Personnel Services:							
Salaries	$ 2,577,076	$ 2,901,771	$ 3,237,361	$ 3,487,164	$ 3,510,274	$ 3,615,582	$ 3,724,049
Seasonal/Temp. Svcs	725,346	859,192	953,572	1,031,000	1,118,000	1,151,540	1,186,086
Overtime	181,458	203,086	212,347	220,500	214,750	221,193	227,829
Group Insurance	770,471	857,163	887,986	1,098,620	1,116,184	1,160,831	1,207,264
FICA	259,164	295,173	329,193	362,596	370,586	381,704	393,155
Pension (Defined Benefit)	223,610	206,704	253,603	263,691	264,250	274,820	285,813
Pension (401A Cont./Match)	258,212	276,714	332,431	403,342	440,911	454,138	467,762
Workers Compensation	74,460	74,161	75,303	72,331	78,648	81,007	83,437
OPEB Contribution	54,134	60,543	84,005	87,180	85,800	88,374	91,025
Miscellaneous	3,449	2,090	1,544	1,318	1,393	1,435	1,478
subtotal	*$ 5,127,379*	*$ 5,736,597*	*$ 6,367,346*	*$ 7,027,742*	*$ 7,200,796*	*$ 7,430,624*	*$ 7,667,898*
Maintenance & Operations:							
Professional Services	$ 1,688,903	$ 1,919,243	$ 2,196,414	$ 2,495,879	$ 2,417,585	$ 2,465,937	$ 2,515,256
Fuel/Repair & Maint. (Vehicles)	78,931	91,746	85,637	101,500	101,500	103,530	105,601
Repair & Maintenance (Grounds)	689,964	763,188	860,390	830,250	839,450	856,239	873,364
Repair & Maintenance (Facilities)	22,276	37,341	127,154	69,701	72,600	74,052	75,533
Equipment Rental	114,233	136,201	172,130	204,846	270,893	276,311	281,837
Maintenance Contracts/IT Svcs.	1,330,711	1,761,847	1,878,586	2,245,191	2,279,793	2,370,985	2,465,824
General Supplies	368,560	420,637	508,589	526,742	495,565	505,476	515,586
Uniforms	12,880	21,096	23,314	26,050	22,600	23,052	23,513
Utilities	649,033	728,330	842,933	820,300	865,300	882,606	900,258
Miscellaneous	196,742	294,258	320,411	321,816	264,300	269,586	274,978
subtotal	*$ 5,152,233*	*$ 6,173,885*	*$ 7,015,558*	*$ 7,642,275*	*$ 7,629,586*	*$ 7,827,774*	*$ 8,031,750*
Capital/Other	$ 1,500	$ 15,188	$ 41,283	$ 34,000	$ 34,000	$ 34,680	$ 35,374
TOTAL	**$ 10,281,112**	**$ 11,925,670**	**$ 13,424,187**	**$ 14,704,017**	**$ 14,864,382**	**$ 15,293,078**	**$ 15,735,022**

Budget Narrative

The FY 2026 Budget for Recreation, Parks & Cultural Services totals $14.9 million and represents an increase of 1%, or $160,365, compared to FY 2025.

The Personnel Services category increased 2%, or $173,054, due to multiple factors including:

- 3% performance-based merit program scheduled for July 1, 2025.
- Increases in seasonal services funding to reflect current usage trends.
- Market growth in group insurance costs (e.g. health, dental, vision), pension costs, etc. including staff turnover and associated changes in benefit elections (e.g. employee-only vs family coverage, etc.).
- Which is partially offset through the removal of funding for approved FY 2025 Operating Initiatives representing the addition of one new full-time equivalent position, Parks Supervisor II ($104,100 annual impact with a partial year impact of $52,050 for FY 2025). This initiative was contingent upon a 2025 mid-year review of revenue trends that, due to slowing collection trends, was not authorized for hiring/implementation and has been removed from the FY 2026 Budget resulting in a personnel savings of $52,050.

Authorized personnel total 49.5 full-time-equivalents ("FTE") and represent the following:

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Variance
Administrative Assistant I	3.0	3.0	3.0	3.0	3.0	-
Administrative Assistant II	1.0	1.0	1.0	1.0	1.0	-
Administrative Office Coordinator	1.0	1.0	1.0	1.0	1.0	-
Community Agricultural Coordinator	0.5	0.5	0.5	0.5	0.5	-
Community Services Manager	1.0	1.0	1.0	1.0	1.0	-
Cultural Arts Coordinator	-	1.0	1.0	1.0	1.0	-
Cultural Arts Supervisor	-	-	-	-	-	-
Cultural Services Coordinator	1.0	1.0	1.0	1.0	1.0	-
Cultural Services Manager	1.0	1.0	1.0	1.0	1.0	-
Cultural Services Supervisor	2.0	2.0	2.0	2.0	2.0	-
Director	1.0	1.0	1.0	1.0	1.0	-
Equestrian Center Supervisor II	-	-	-	1.0	1.0	-
Facility Technician	2.0	-	-	-	-	-
Marketing Coordinator	0.5	0.5	-	-	-	-
Operations Manager	-	-	-	1.0	1.0	-
Parks Maintenance Crew Leader	1.0	5.0	5.0	4.0	4.0	-
Parks Maintenance Technician I	12.0	-	-	-	-	-
Parks Maintenance Technician II	4.0	-	-	-	-	-
Parks Maintenance Worker	-	13.0	13.0	13.0	13.0	-
Parks Services Manager	1.0	1.0	1.0	1.0	1.0	-
Parks Supervisor II*	3.0	3.0	4.0	4.0	4.0	-

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Variance
Project Manager	1.0	1.0	1.0	-	-	-
Recreation Coordinator	4.0	5.0	5.0	5.0	5.0	-
Recreation Services Manager	1.0	1.0	1.0	1.0	1.0	-
Recreation Supervisor II	4.0	4.0	4.0	4.0	4.0	-
Special Events Coordinator	2.0	1.0	1.0	1.0	1.0	-
Special Events Supervisor	-	1.0	1.0	1.0	1.0	-
Wills Park Manager	1.0	1.0	1.0	1.0	1.0	-
	48.0	49.0	49.5	49.5	49.5	-

* FY 2025 includes the addition of one new full-time equivalent position (Parks Supervisor II) that was contingent upon a mid-year review of revenue trends. The position was not funded in FY 2025 and is being removed from the authorized position count for FY 2025.

The Maintenance and Operations category is essentially flat with FY 2025 but includes the following activity:

- Increase in utility expenses of $45,000 (5% growth) in electricity, natural gas, water/sewer, and miscellaneous utilities (e.g., cable and garbage).
- Increase in IT professional services of $46,117 (9% growth) due to additional funding for the RecWare Park Program Registration software (+$25,000 as it is funded on a per customer basis and grows along with program participation), as well as coverage of general software inflationary cost growth including cyber security software, initial-year maintenance costs for the new phone system (RingCentral), etc.
- Increase in equipment rental expenses of $66,047 (32% growth) due to growth in Taste of Alpharetta event costs for tents, tables, and chairs (based on recent cost trends) as well as a material growth in number of barricades across multiple events.
- All other departmental maintenance and operations accounts declined -$169,853, or -2%, as part of a concerted effort to reduce discretionary spending and align with stagnating/declining revenue trends.

The Capital/Other category includes funding for general repair/replacement capital and equipment needs.



Equestrian Center

Performance Measurement

The following section provides detailed information on Recreation and Parks programs including performance measures.

- **Administration**

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

Recreation, Parks & Cultural Services - Rec Admin					
Performance Measurements	Actual FY 2022	Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
Recreation & Parks turnover percentage	12%	4%		8%	
Annual Activity Enrollments as in ActiveNet	22,755	24,609	27,151	27,500	27,500

- **Adult Activity Center**

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

Recreation, Parks & Cultural Services - Adult Activity					
Performance Measurements	Actual FY 2022	Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
Total # of Participants per year*	21,301	27,314	33,758	30,000	34,000
(Res / Non-Res)	6,851/14,480	8735/18,579	11,692/20,417	9,500/20,500	13,000/19,000
Total # of Building rentals	9	8	4	10	10
Total # of Day trips taken	70	100	96	100	100
Total # of Overnight trips taken using City buses	2	3	3	3	3

- **Aquatics**

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

Recreation, Parks & Cultural Services - Aquatics					
Performance Measurements	**Actual FY 2022**	**Actual FY 2023**	**Actual FY 2024**	**Target FY 2025**	**Target FY 2026**
% of Days pool facilities were open during pool season (93 days)	100%	100%	100%	100%	100%
Average daily attendance at City pool	400	340	300	375	300
Hours of lifeguard training per person	40	40	40	40	40
# of Swim lessons held	98	N/A	N/A	N/A	N/A
# of Swim lessons participants	542	N/A	N/A	N/A	N/A
(resident / non-resident)	339/203	N/A	N/A	N/A	N/A
Swim teams participants	188	223	211	250	
(resident / non-resident)	121/67	149/74	138/73	175/75	150/80
C.O.A.S.T. participants	46	19	22	25	25
(resident / non-resident)	18/28	13/6	10/12	20/5	20/10
# of Pool passes sold	544	598	617	550	600
(resident / non-resident)	233/311	257/341	233/384	250/300	250/400

* Swim lessons contracted to YMCA Summer 2022

- **Cultural Arts**

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

Recreation, Parks & Cultural Services - Cultural Arts					
Performance Measurements	**Actual FY 2022**	**Actual FY 2023**	**Actual FY 2024**	**Target FY 2025**	**Target FY 2026**
# of Participants in youth art classes	210	345	427	380	470
(resident/Milton/non-resident)	110/100	225/120	301/126	266/114	320/120
# of Participants in adult art classes	296	661	711	727	750
(resident/Milton/non-resident)	210/86	430/181	449/262	508/219	480/280
# of Participants in summer camp	232	651	671	716	700
(resident/Milton/non-resident)	155/77	423/219	470/201	501/215	520/220

- **Health and Wellness**

  Statement of Service: Health & Wellness provides programs, services, and information to allow all residents to live a healthier lifestyle.

Recreation, Parks & Cultural Services - Health & Wellness					
Performance Measurements	Actual FY 2022	Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
# of Participants in aerobics	228	N/A	N/A	N/A	N/A
(resident / non-resident)	165/63	N/A	N/A	N/A	N/A
# of Participants in Yoga (Adults &	N/A	N/A	N/A	N/A	N/A
(resident / non-resident)	N/A	N/A	N/A	N/A	N/A
# of Participants in tennis	474	420	406	500	500
(resident / non-resident)	375/99	355/65	354/52	400/100	400/100
# of Participants in Walking/ Running Programs	68	204	148	450	200
(resident / non-resident)	41/27	91/113	72/76	300/150	100/100
# Participants in Babysitter Bootcamp Classes and Camps	63	23	104	50	75
(resident / non-resident)	26/37	18/5	57/47	30/20	30/20
# of Participants in Cooking Classes(remove "and Camps")	41	N/A	N/A	N/A	N/A
(resident / non-resident)	23/18	N/A	N/A	N/A	N/A
# of HW Pop-Up Participants	3,850	3500	3500	3500	3500
# of Participants in Pickleball	453	534	593	650	600
(resident / non-resident)	232/221	295/239	313/280	300/350	350/250

*Aerobics is no longer a contracted service- has moved into a Health & Wellness Partner offering free classes- Spring 2022

- **Athletics**

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

Recreation, Parks & Cultural Services - Athletics					
Performance Measurements	Actual FY 2022	Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
# of Participants - Adult Basketball	631- 3 seasons; 60 teams	468- 3 seasons; 60 teams	517-3 seasons; 67 teams	450	500
(resident / non-resident)	178/516	156/312	137/380	150/300	150/300
# of Participants - Adult Softball	1,609- 3 seasons; 126 teams	1,419- 3 seasons; 133 teams	1864-129 teams	1,500/138	135
(resident / non-resident)	626/983	436/983	425/922	800/900	450/900
# of Participants - Teen Basketball	117- 2 seasons; 16 teams	N/A	N/A	100	50
(resident / non-resident)	67/50	N/A	N/A	60/40	60/40
# of Participants - Youth Basketball	328- 37 teams	358- 45 teams	322-39 teams	400	400
(resident / non-resident)	252/76	287/71	251/71	300/100	300/100
# of Participants - Youth Soccer	1,352	N/A	N/A	N/A	N/A
(resident / non-resident)	957/395	N/A	N/A	N/A	N/A
# of Participants - Youth Travel Soccer	656	N/A	N/A	N/A	N/A
(resident / non-resident)	334/322	N/A	N/A	N/A	N/A

* Ambush Soccer Club is no longer a contracted program- they are now a Youth Athletic Association- Fall 2021
Teen Basketball has had little to no enrollment since Spring of 2022

- **Community Center**

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

Recreation, Parks & Cultural Services - Community Center					
Performance Measurements	**Actual FY 2022**	**Actual FY 2023**	**Actual FY 2024**	**Target FY 2025**	**Target FY 2026**
# of Participants in summer day camps	1,745	1753	1,636	1,750	1,700
(resident / non-resident)	1,203/542	1,227/527	1172/499	1,250/500	1180/500
# of Participants in dance, including camps	861	979	760	1,000	1,000
(resident / non-resident)	512/349	703/276	495/265	725/275	750/250
# of Participants in gymnastics, including camps and AGA	2920	5447	4,101	5,500	4,500
(resident / non-resident)	1,880/1,040	3,377/2,070	2585/1516	3,500/2,000	3000/1500
# of Participants in Specialty Camps	406	1,564	559	1,500	700
(resident / non-resident)	322/84	926/638	437/122	500/100	500/100

Recreation, Parks & Cultural Services - Preston Ridge					
Performance Measurements	**Actual FY 2022**	**Actual FY 2023**	**Actual FY 2024**	**Target FY 2025**	**Target FY 2026**
Total # of Active Adult Participants per year*	3,364	5,326	4,235	6,250	6,000
(resident / non-resident)	717/2,650	1,241/4,085	1354/2881	2,000/4,250	2000/4000
# of Facility Rentals	22	25	92	35	100

* CENTER OPENED JUNE 2021

- **Equestrian Center**

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

Recreation, Parks & Cultural Services - Equestrian Center					
Performance Measurements	**Actual FY 2022**	**Actual FY 2023**	**Actual FY 2024**	**Target FY 2025**	**Target FY 2026**
Total # of Equestrian event dates	87	82	91	87	90
Total # dog show events	11	12	6	6	6
Total # other event dates hosted at equestrian center	10	13	9	9	9
Total attendance at events	100,000	100,000		135,000	140,000
# of Arenas/rings maintained	5	6	6	6	6
# of Part-time hours used	0	0	0	0	1,000

- **Community Services**

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

Recreation, Parks & Cultural Services - Community Services Performance Measurements	Actual FY 2022	Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
Number of Workshops/Classes Offered	-	61 (CY2023)	72	72	72
Number of local schools in partnership*	-	5	8**	7	8
Number of individual volunteers participating in program	760 (CY2022)	616 (CY2023)	1,266	775	750*
Number of volunteer hours dedicated from community volunteers to program	-	4,680 (CY2023)	4,027	3,100	3,000

* Cambridge High School, Alpharetta High School, Milton High School, Innovation Academy, Fulton Science Academy

** Cambridge High School, Alpharetta High School, Milton High School, Innovation Academy, Fulton Science Academy, Fulton Academy of Science & Technology, Summit Hill Elementary, Alpharetta Elementary

* Expecting to be under construction in FY26, which would prevent or greatly reduce the volunteer opportunities.

Recreation, Parks & Cultural Services - Community Services Performance Measurements	Actual FY 2022	Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
# of Total Approved Events:					
Exclusive City Events	15	11	6	6	6
City Partnered Events	75	90	173	175	175
Outside Event Applications Processed	20	21	52	50	50
Approved / Denied	19 approved/1 denied	19 approved/2 cancelled	17 approved/35 denied	20 approved/20 denied	20 approved/20 denied
Film Permit Requests Processed	11	14	13	20	20
Approved / Denied	denied/3 cancelled	13 approved/ 1 cancelled	13 approved/0 denied	15 approved/0 denied	15 approved/0 denied
Estimated Attendance for:					
Taste of Alpharetta	0	40,000	30,000	50,000	35,000
Mayor's Challenge	0	1,500	1,500	2,000	2,000
Old Soldier's Day Parade	0 - cancelled	0	N/A	0	N/A
Season of Celebration	800	3,000	3,500	5,000	4,500
Alpharetta Arts StreetFest	0	10,000	20,000	10,000	20,000
Scarecrow Harvest	0 - cancelled	0	4,000	0	4,000
Wire & Wood	15,000	15,000	25,000	20,000	25,000
Food Trucks	3,500	5,000	12,000	7,000	10,000
Restless In Resthaven	0 - cancelled	0	N/A	0	N/A
Grilling & Gridiron	800	800	2,000	1,000	2,000
Volunteer Recruitment:					
Taste of Alpharetta (Non-City Staff)	0	0	3	0	3
Season of Celebration	0	8	6	0	6
Scarecrow Harvest	0	0	0	0	0
Wire & Wood	6	0	0	0	0
Community Agriculture	760 (CY2022)		N/A		N/A
TOTAL	766	8			

- **Parks Maintenance**

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

Recreation, Parks & Cultural Services - Parks Maintenance					
Performance Measurements	Actual FY 2022	Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
# of Athletic fields maintained*	35	35	38	38	38
# of Park acres maintained	360	360	363	363	363
# of Greenway acres maintained	254	254	254	254	254
# of Alpha Loop miles maintained			2	2	2
# of Playground inspections	120	120	126	132	132
# of Park/playground injuries	1	1	0	1	0
# of Athletic field preparations	5,520	5,500	6,320	6,320	6,320
# of Park mowings	40	40	40	40	40
# of Athletic field mowings	80	80	80	80	80
# of Buildings maintained	37	37	39	39	39
# of Restrooms maintained	57	57	59	59	59
# of Pavilions maintained	17	17	17	17	16
# of Hours utilized for trash	10,950	10,950	9,850	9,850	9,828
# of Part-time hours used	5,119	7,709	6,050	10,000	10,000
# of Vehicles maintained	25	29	28	29	29
# of Vehicle-related accidents	0	0	1	0	0



Alpharetta Greenway construction began in 1995 and we have over 8 miles completed.

The Alpha Loop, a multi-use path looping through Alpharetta, was introduced in 2016 as a long-term project to "Connect People to the Stuff" like our neighborhoods to activity centers, improve mobility, and enhance the quality of life of everyone who lives, works, and spends time in our awesome community.

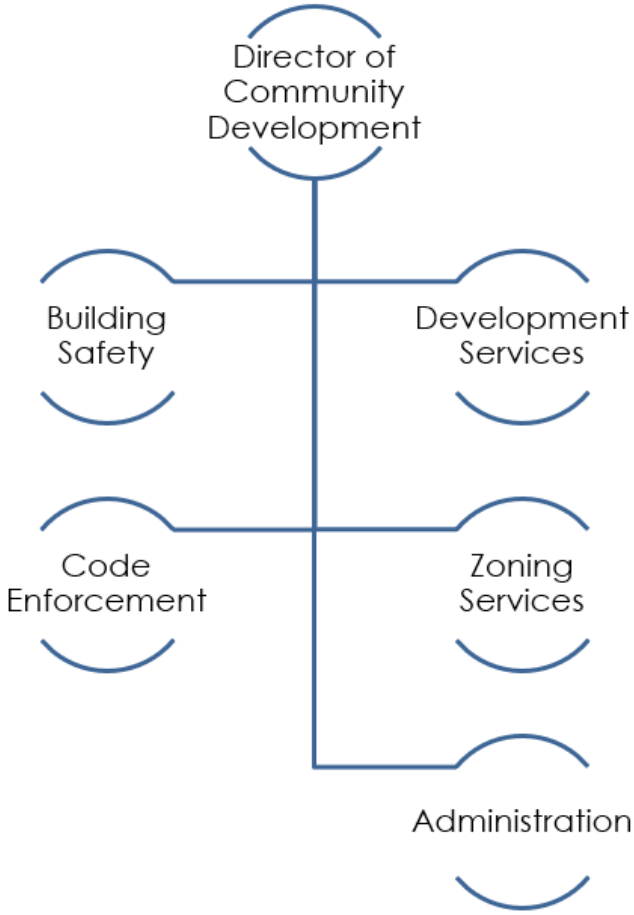
In 2020, the first full segment of the Alpha Loop was completed, connecting Downtown Alpharetta to Avalon with several other sections under construction. Additional AlphaLoop segments are nearing completion.

Community Development

KATHI COOK
DIRECTOR



KCook@alpharetta.ga.us



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

Offering the highest quality environment for our residents and businesses.

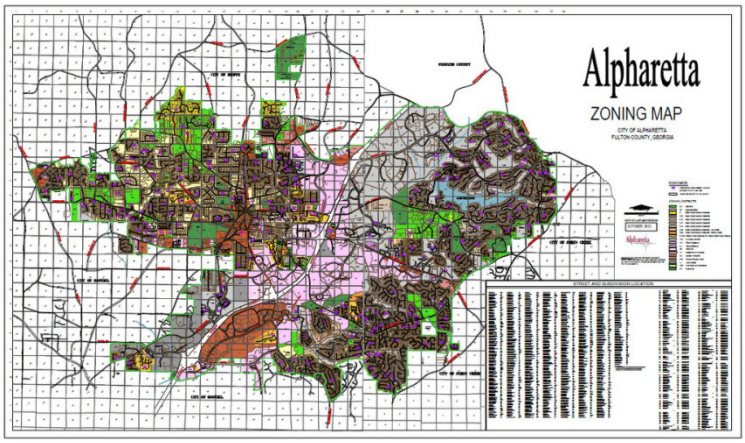
Fostering strong sense of community including safety and security.

Providing a business climate that attracts the top echelon companies.

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

Community Development

Administration, Building Safety, Development Services, Zoning, and Code Enforcement



Mission Statement

To protect and enhance the lives of Alpharetta citizens by guiding the city's growth and safeguarding the built environment and to help further the prosperity of our business community.

Goals and Objectives

- ✓ Enforce the standard building code and zoning code.
- ✓ Provide building inspections within 48 hours of request.
- ✓ Provide efficient plans processing and permitting.
- ✓ Provide quality support to boards and commissions staffed by Community Development.
- ✓ Provide the highest quality of customer service.
- ✓ Maintain and update demographic, statistical and other data, maps, and materials.
- ✓ Process all public hearings in the most efficient manner possible.
- ✓ Maintain and process business licenses for the City.
- ✓ Collaborate with the Community to provide planning documents for the future.

Statement of Revenues and Expenditures

Community Development

General Fund

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget*	FY 2026 Recommended Budget	FY 2027 Forecast	FY 2028 Forecast
REVENUES							
Business Taxes:							
Occupational License Fees	$ 1,083,893	$ 1,178,045	$ 1,351,767	$ 1,230,000	$ 2,170,000	$ 2,213,400	$ 2,279,802
Licenses & Permits:							
Development Permits/Fees	182,176	321,956	208,467	165,000	200,000	206,000	212,180
Building Permit Fees	1,987,196	2,335,606	1,767,446	1,825,000	1,900,000	1,947,500	2,005,925
Occupancy Permit Fees	168,158	162,252	135,768	125,000	140,000	143,500	147,805
Soil Erosion Permit	36,140	31,744	52,067	72,000	50,000	51,000	52,530
Alcoholic Beverage Permit	780,132	813,172	876,652	912,000	1,069,000	1,095,725	1,128,597
Other	84,280	70,940	73,856	73,500	73,500	75,338	77,598
Charges for Services:							
Planning and Development Fees	129,968	104,126	132,269	120,000	120,000	123,000	126,690
Plan Review Fees	852,097	1,051,404	768,080	840,000	850,000	871,250	897,388
Other	61,861	16,688	77,885	26,600	47,100	48,278	49,726
Fines & Forfeitures	3,250	7,000	5,800	5,000	5,000	5,000	5,000
TOTAL	**$ 5,369,151**	**$ 6,092,932**	**$ 5,450,057**	**$ 5,394,100**	**$ 6,624,600**	**$ 6,779,991**	**$ 6,983,241**
EXPENDITURES							
Personnel Services:							
Salaries (incl. Temp. Svcs)	$ 2,168,038	$ 2,377,330	$ 2,610,779	$ 2,717,172	$ 2,782,371	$ 2,865,842	$ 2,951,817
Overtime	6,377	1,777	2,679	11,000	5,500	5,665	5,835
Group Insurance	645,344	673,881	668,652	750,891	780,969	812,208	844,696
FICA	158,447	173,841	189,353	208,765	213,373	219,774	226,367
Pension (Defined Benefit)	161,951	178,168	191,236	214,771	227,763	236,874	246,349
Pension (401A Contribution/Matc	198,734	209,585	246,957	289,606	314,895	324,342	334,072
Workers Compensation	63,459	63,153	61,012	56,094	61,965	63,824	65,739
OPEB Contribution	46,118	50,162	68,078	67,579	68,244	70,291	72,400
Miscellaneous	1,161	464	1,390	776	1,314	1,353	1,394
subtotal	*$ 3,449,628*	*$ 3,728,361*	*$ 4,040,138*	*$ 4,316,654*	*$ 4,456,394*	*$ 4,600,173*	*$ 4,748,669*
Maintenance & Operations:							
Professional Services	$ 178,025	$ 118,155	$ 120,403	$ 28,807	$ 19,700	$ 20,094	$ 20,496
Board Member Fees	10,500	9,100	8,700	11,000	11,000	11,220	11,444
Fuel/Repair & Maint. (Vehicle)	23,461	21,541	26,504	32,000	26,000	26,520	27,050
Advertising	90,530	86,676	132,646	26,500	26,000	26,520	27,050
Employee Training	26,247	34,124	27,769	19,893	17,000	17,340	17,687
Employee Travel	27,760	28,655	28,152	20,726	20,750	21,269	21,801
Printing	7,174	7,868	12,998	6,000	9,000	9,180	9,364
Maintenance Contracts/IT Svcs.	200,312	207,214	224,713	237,621	262,939	273,457	284,395
General Supplies	37,669	47,429	39,772	28,500	28,500	29,070	29,651
Miscellaneous	29,983	16,436	6,604	6,024	7,500	7,650	7,803
subtotal	*$ 631,661*	*$ 577,198*	*$ 628,261*	*$ 417,071*	*$ 428,389*	*$ 442,320*	*$ 456,741*
TOTAL	**$ 4,081,289**	**$ 4,305,559**	**$ 4,668,399**	**$ 4,733,725**	**$ 4,884,783**	**$ 5,042,493**	**$ 5,205,410**

Notes:

* Economic Development function was reorganized from the Community Development Department to City Administration starting in FY 2025.

Budget Narrative

The FY 2026 Budget for Community Development totals $4.9 million and represents an increase of 3%, or $151,058, compared to FY 2025.

The Personnel Services category increased 3%, or $139,740, due to multiple factors including:

- 3% performance-based merit program scheduled for July 1, 2025.
- Market growth in group insurance costs (e.g. health, dental, vision), pension costs, etc. including staff turnover and associated changes in benefit elections (e.g. employee-only vs family coverage, etc.).

Authorized personnel total 31 full-time-equivalents ("FTE") and represent the following:

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Variance
Administrative Assistant II	1.0	1.0	-	-	-	-
Administrative Office Coordinator	-	1.0	1.0	1.0	1.0	-
Arborist	1.0	1.0	1.0	1.0	1.0	-
Building Inspector	4.0	4.0	4.0	4.0	4.0	-
Building Inspector Manager	1.0	1.0	1.0	1.0	1.0	-
Building Official	1.0	1.0	1.0	1.0	1.0	-
Building Plans Examiner	2.0	2.0	2.0	2.0	2.0	-
Code Enforcement Manager	1.0	1.0	1.0	1.0	1.0	-
Code Enforcement Officer	5.0	4.0	4.0	4.0	4.0	-
Code Enforcement Supervisor	-	1.0	1.0	1.0	1.0	-
Director	1.0	1.0	1.0	1.0	1.0	-
Development & Planning Manager	-	-	-	1.0	1.0	-
Development Services Engineer (Stormwater)	1.0	1.0	1.0	1.0	1.0	-
Economic Development Manager	1.0	1.0	1.0	-	-	-
Economic Development Coordinator	1.0	1.0	1.0	-	-	-
GIS Specialist/Special Project Planner	1.0	1.0	1.0	1.0	1.0	-
Inspectors	3.0	-	-	-	-	-
Land Development Inspector	-	3.0	3.0	3.0	3.0	-
Land Development Supervisor	-	-	1.0	1.0	1.0	-
Office Manager	1.0	-	-	-	-	-
Planning and Zoning Coordinator	1.0	1.0	1.0	1.0	1.0	-
Planning and Development Services Manager	-	1.0	1.0	1.0	1.0	-
Permit Technician	2.0	2.0	3.0	3.0	3.0	-
Project Administrator	1.0	1.0	-	-	-	-
Senior Transportation Engineer/Planner*	1.0	1.0	1.0	-	-	-
Senior Planner	1.0	-	-	-	-	-
Support Services Manager	-	-	1.0	1.0	1.0	-
Transportation Engineer	-	-	-	1.0	1.0	-
Zoning Administrator*	1.0	1.0	1.0	-	-	-
	32.0	32.0	33.0	31.0	31.0	-

The Maintenance and Operations category increased 3%, or $11,318, due primarily to the following activity:

- Increase in IT professional services of $25,459 (12% growth) due to coverage of general software inflationary cost growth including cyber security software, initial-year maintenance costs for the new phone system (RingCentral), etc. and the inclusion of software to facilitate short-term rental ordinance compliance.
- All other departmental maintenance and operations accounts declined -$14,141, or -$7%, as part of a concerted effort to reduce discretionary spending and align with stagnating/declining revenue trends.



Aerial view of Downtown Alpharetta.

Performance Measurement

The following section provides detailed information on Community Development programs including performance measures.

- **Administration**

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

Community Development - Administration					
Performance Measurements	Actual FY 2022	Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
# of Special projects managed	20	22	15	11	11

- **Zoning/Development/Building Safety Services**

  Statement of Service: These Divisions are tasked with guiding the growth and development of the city in a manner that enhances the quality of life and recognizes the city's historic and natural features.

Community Development - Zoning					
Performance Measurements	Actual FY 2022	Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
# of New public hearings filed	117	95	110	115	115
Total # of public hearings processed	93	77	68	115	115
# of parcels annexed	0	0	0	0	0

Community Development - Development Services					
Performance Measurements	Actual FY 2022	Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
Private development plans reviewed	108	151	194	130	125
Tree permits issued	1,171	787	891	850	800

Community Development - Building Safety					
Performance Measurements	Actual FY 2022	Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
# of New building permits issued	5,243	4,400	4,475	5,000	5,400
# of Building inspections completed	25,896	21,730	19,336	25,000	2,700

- **Code Enforcement Services**

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

Community Development - Code Enforcement					
Performance Measurements	Actual FY 2022	Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
# of Code enforcement inspections completed	2,047	2,009	2,144	2,000	1,700

Special Revenue Fund Summaries

Overview

The *Special Revenue Fund Summaries* section is intended to provide readers with an overall understanding of the respective fiscal year 2026 budgets for the city's Special Revenue Funds.

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

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

- **Fund Summary**

  This section provides a brief description of the Fund.

- **Statement of Budgetary Comparisons**

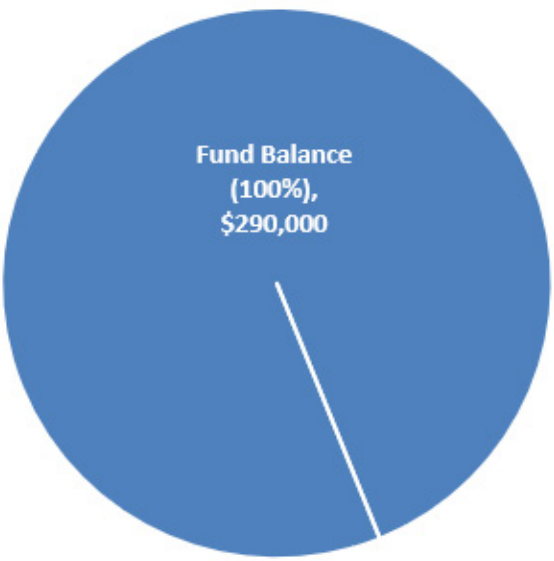
  This statement provides a detailed comparison of revenues and expenditures across multiple fiscal years. Revenues are presented by source and expenditures are presented by use.

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

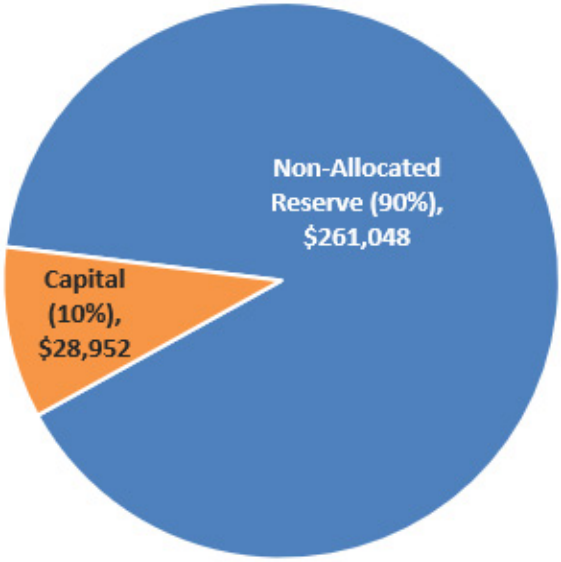
  This statement provides a historical comparison of revenues and expenditures for fiscal years 2022-2026 as well as a forecast for fiscal years 2027-2028. Also included are changes in fund balance. The financial forecast utilizes revenue collection patterns (historical and current patterns as adjusted for seasonal fluctuations), expenditure trends and mandates, etc.

Asset Forfeiture Fund (Federal) Summary

FY 2026 Budget: $290,000



Revenues by Source



Expenditures by Use

The Asset Forfeiture Fund accounts for revenues received from the enforcement of Federal drug laws and the confiscation of property from drug offender's arrests that can be used by public safety to aid in drug enforcement activity. Funds cannot be used to supplant the Public Safety Department's operational budget. The Public Safety Department manages the Asset Forfeiture Program.

Trends

The FY 2026 Budget for the Asset Forfeiture Fund totals $290,000 and represents a decrease of -23%, or -$86,786, compared to FY 2025. The main driver of this variance is the non-allocated reserve (i.e. available fund balance) and maintenance & operations investment budgeted in FY 2025[32].

Asset forfeiture funds are being allocated to the following capital initiative ($28,952) which is discussed in depth within the *Capital Project Fund Summaries* section of this document. The remaining appropriations ($261,048) are included within the Non-Allocated account for future use by the Public Safety Department.

- TruNarc Handheld Drug Identifier.

[32] Annually after the year-end accrual period (i.e., September), the city carries-forward available fund balance and places in a Non-Allocated Reserve account. The purpose is to provide elected officials, city staff, citizens, and stakeholders with a transparent view of the funding available for future initiatives. The carry-forward for FY 2026 will occur subsequent to adoption of the budget.

Statement of Budgetary Comparisons

Asset Forfeiture Fund

Public Safety Department

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2027 Forecast	FY 2028 Forecast
REVENUES							
Fines & Forfeitures							
Asset Forfeiture Distributions	$ 236,585	$ 59,719	$ 135,911	$ 29,935	$ -	$ -	$ -
Investment Earnings	1	-	-	-	-	-	-
Other							
Miscellaneous Earnings	-	-	2,507	-	-	-	-
Transfer-In from General Fund	-	-	9,432	-	-	-	-
Fund Balance	-	-	-	346,851	290,000	-	-
TOTAL	**$ 236,586**	**$ 59,719**	**$ 147,850**	**$ 376,786**	**$ 290,000**	**$ -**	**$ -**
EXPENDITURES							
Maintenance & Operations:							
Employee Travel	$ -	$ 6,226	$ 7,847	$ 15,148	$ -	$ -	$ -
Employee Training	-	15,500	-	2,500	-	-	-
General Supplies	-	35,945	71,675	20,277	-	-	-
Small Equipment	-	24,484	-	-	-	-	-
Miscellaneous	-	1,950	-	-	-	-	-
subtotal	*$ -*	*$ 84,105*	*$ 79,522*	*$ 37,925*	*$ -*	*$ -*	*$ -*
Capital							
Drone First Responder Program	$ -	$ -	$ -	$ 18,800	$ -	$ -	$ -
Alpharetta Real Time Information Center (ARTIC) Office Furniture	-	-	-	25,000	-	-	-
TruNarc Handheld Drug Identifier	-	-	-	-	28,952	-	-
Miscellaneous	7,708	-	-	-	-	-	-
subtotal	*$ 7,708*	*$ -*	*$ -*	*$ 43,800*	*$ 28,952*	*$ -*	*$ -*
Non-Allocated							
Reserve	$ -	$ -	$ -	$ 295,061	$ 261,048	$ -	$ -
subtotal	*$ -*	*$ -*	*$ -*	*$ 295,061*	*$ 261,048*	*$ -*	*$ -*
TOTAL	**$ 7,708**	**$ 84,105**	**$ 79,522**	**$ 376,786**	**$ 290,000**	**$ -**	**$ -**

Statement of Revenues, Expenditures, and changes in Fund Balance

Asset Forfeiture Fund

Public Safety Department

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2027 Forecast	FY 2028 Forecast
Beginning Fund Balance:	$ 74,031	$302,910	$ 278,523	$ 346,852	$ 295,062	$266,110	$266,110
REVENUES BY CATEGORY							
Fines and Forfeitures	$ 236,585	$ 59,719	$ 135,911	$ 29,935	$ -	$ -	$ -
Investment Earnings	1	-	-	-	-	-	-
Other	-	-	11,939	-	-	-	-
TOTAL	**$ 236,586**	**$ 59,719**	**$ 147,850**	**$ 29,935**	**$ -**	**$ -**	**$ -**
EXPENDITURES BY FUNCTION							
Public Safety	$ 7,708	$ 84,105	$ 79,522	$ 81,725	$ 28,952	$ -	$ -
TOTAL	**$ 7,708**	**$ 84,105**	**$ 79,522**	**$ 81,725**	**$ 28,952**	**$ -**	**$ -**
ACFR Rounding Adjustments	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance: (1),(2)	$ 302,910	$278,523	$ 346,852	$ 295,062	$ 266,110	$266,110	$266,110
Changes in Fund Balance (actual/est.)	$ 228,879	$ (24,387)	$ 68,329	$ (51,790)	$ (28,952)	$ -	$ -

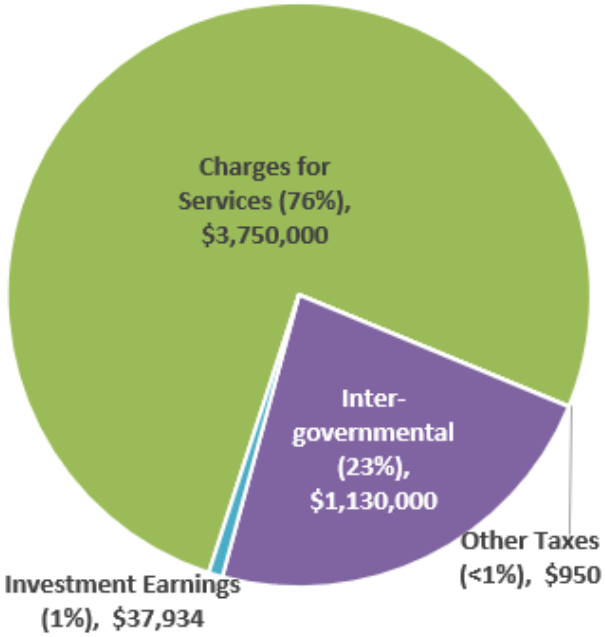
Notes:

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

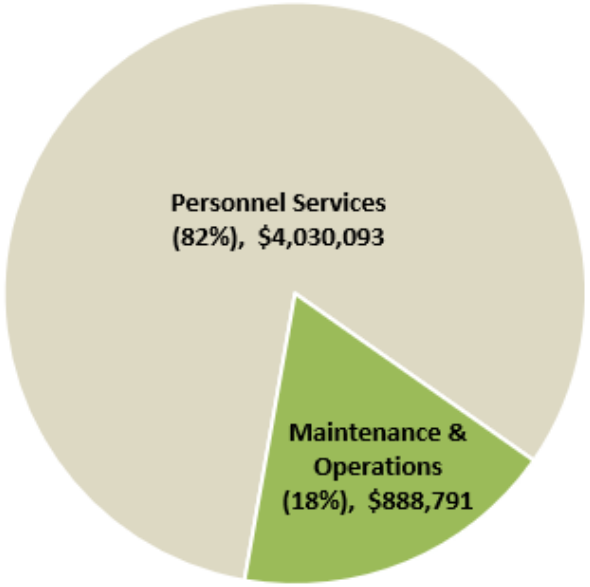
(2) Fund balance utilization in 2023, 2025, and 2026 to fund allowable Public Safety initiatives.

Emergency 911 Fund Summary

FY 2026 Budget: $4,918,884



Revenues by Source



Expenditures by Use

The E911 Fund accounts for fees received from users, or potential users, of the city's Emergency 911 System. The fee equals $1.50 monthly and is paid by wired and wireless telecommunication providers (including prepaid cards) as well as Voice over Internet Protocol ("VOIP") providers, with expenditures occurring to maintain and run the system within the government. The Public Safety Department manages the E911 Program.

Trends

The FY 2026 Budget for the E911 Fund totals $4.9 million and represents a -15% decrease, or -$881,893, compared to FY 2025. The primary driver for the decrease is initiatives totaling approximately $1 million that were budgeted within the E911 Fund in FY 2025 but have been moved to the General Fund for FY 2026 due to revenue constraints within the E911 Fund.

A detailed within the Statement of Budgetary Comparisons, included herein, revenue generation within the E911 Fund has been volatile and, on average, has grown less than 2% annually since FY 2022. This revenue growth is materially lower than the operational expenditure growth during the same period and is not keeping up with the inflationary cost environment. These trends necessitated the reallocation of expenses to the General Fund for FY 2026.

The Personnel Services category increased 9%, or $316,040, due to multiple factors including:

- 3% performance-based merit program scheduled for July 1, 2025.
- Market growth in group insurance costs (e.g. health, dental, vision), pension costs, etc. including staff turnover and associated changes in benefit elections (e.g. employee-only vs family coverage, etc.).
- The FY 2025 Budget included a reduction based on historical vacancy levels (turnover factor). However, the E911 Fund is now functioning at full staffing and this factor has been removed for FY 2026.

Authorized personnel total 33 full-time-equivalents ("FTE") and represent the following:

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Variance
911 Communications Officer (I-III)	20.0	20.0	19.0	18.0	18.0	-
911 Communications Shift Supervisor	4.0	4.0	4.0	4.0	4.0	-
911 Comm. Quality Assurance Officer	1.0	-	-	-	-	-
911 Division Chief	1.0	1.0	1.0	1.0	1.0	-
911 Division Deputy Chief	-	-	-	1.0	1.0	-
911 GIS Analyst	-	-	1.0	1.0	1.0	-
911 Section Chief - Communications Training	1.0	1.0	-	-	-	-
911 Senior Communications Officer	4.0	4.0	4.0	4.0	4.0	-
911 Operations Manager	1.0	1.0	1.0	1.0	1.0	-
911 Quality Assurance & Training Coordinator	-	1.0	1.0	1.0	1.0	-
911 Technical Services Manager	-	-	1.0	1.0	1.0	-
Information Security Administrator	1.0	1.0	1.0	1.0	1.0	-
	33.0	33.0	33.0	33.0	33.0	-

The Maintenance and Operations category decreased -51%, or -$925,536. The primary driver for the decrease is initiatives totaling approximately $1 million that were budgeted within the E911 Fund in FY 2025 but have been moved to the General Fund for FY 2026 due to revenue constraints within the E911 Fund.

Drivers include:

- Decrease in maintenance contracts of -$747,600 (-95% decrease) due primarily to the transfer of North Fulton Regional Radio System Authority appropriations to the General Fund in an amount totaling $740,000. This initiative was budgeted within the E911 Fund in FY 2025 but has been moved to the General Fund for FY 2026 due to revenue constraints within the E911 Fund.
- Decrease in IT professional services of -128,361 (-42% decrease) due to the following:
  - Transfer of Central Square (current Public Safety Records Management/Computer Aided Dispatch system) IT professional services appropriations to the General Fund. This initiative was budgeted within the

E911 Fund in FY 2025 but has been moved to the General Fund for FY 2026 due to revenue constraints within the E911 Fund.

Specifically, the FY 2025 E911 Fund Budget included appropriations totaling $114,950 for Central Square which approximated 6-months of coverage due to original Hexagon (new Public Safety Records Management/Computer Aided Dispatch currently) implementation timeline. As the implementation timeline grew, so too did our need to ensure access to the current Central Square system and the General Fund budget proposal extends operability of both through June 30, 2026.

- All other departmental maintenance and operations accounts declined -$49,575, or -7%, as part of a concerted effort to reduce discretionary spending and align with stagnating/declining revenue trends.

The Capital/Lease category decreased -100%, or -$272,397, primarily related to the reallocation of portable radio capital lease funding totaling approximately $226,007 to the General Fund due to revenue constraints within the E911 Fund. The remaining variances are related to one-time capital projects that are anticipated to conclude in FY 2025.

Statement of Budgetary Comparisons

Emergency 911 Fund

Public Safety Department

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2027 Forecast	FY 2028 Forecast
REVENUES							
Charges for Services:							
E-911 Service Fees	$ 3,228,656	$ 3,545,761	$ 3,318,387	$ 3,700,000	$ 3,450,000	$ 3,553,500	$ 3,660,105
E-911 Prepaid Service Fees	272,745	262,676	263,803	300,000	300,000	309,000	318,270
Other Taxes:							
Excise Tax	808	932	938	950	950	950	950
Intergovernmental:	965,885	1,107,857	1,019,472	1,250,000	1,130,000	1,163,900	1,198,817
Investment Earnings	(26,247)	35,567	44,181	36,907	37,934	39,072	40,244
Other							
Mobile Radio Lease Financing	1,565,705	-	-	-	-	-	-
Fund Balance	-	-	-	512,920	-	-	-
TOTAL	**$ 6,007,552**	**$ 4,952,794**	**$ 4,646,781**	**$ 5,800,777**	**$ 4,918,884**	**$ 5,066,422**	**$ 5,218,386**
EXPENDITURES							
Personnel Services:							
Salaries	$ 1,690,679	$ 1,763,516	$ 1,968,499	$ 2,027,496	$ 2,354,285	$ 2,424,914	$ 2,497,661
Overtime	265,688	379,745	470,311	300,000	300,000	309,000	318,270
Group Insurance	421,234	427,351	413,366	623,579	572,242	595,132	618,937
FICA	144,564	158,468	181,655	178,077	203,183	209,278	215,556
Pension (Defined Benefit)	115,365	130,289	137,370	180,215	171,238	178,088	185,212
Pension (401A Cont./Match)	183,299	195,281	216,973	284,014	303,486	312,591	321,969
Miscellaneous	87,264	98,973	103,076	120,672	125,659	129,429	133,312
subtotal	*$ 2,908,092*	*$ 3,153,623*	*$ 3,491,250*	*$ 3,714,053*	*$ 4,030,093*	*$ 4,158,432*	*$ 4,290,917*
Maintenance & Operations:							
Communications	$ 333,692	$ 351,769	$ 484,924	$ 512,750	$ 487,600	$ 497,352	$ 507,299
Maintenance Contracts	421,715	466,017	612,502	783,775	36,175	36,899	37,637
IT Professional Services	291,794	303,213	356,178	302,955	174,594	179,832	185,227
Miscellaneous	159,768	137,081	166,433	214,847	190,422	193,907	197,306
subtotal	*$ 1,206,969*	*$ 1,258,080*	*$ 1,620,037*	*$ 1,814,327*	*$ 888,791*	*$ 907,990*	*$ 927,469*
Capital/Leases:							
Capital	$ 28,041	$ 8,098	$ 8,100	$ 5,763	$ -	$ -	$ -
Fire Station Alerting System	-	115,004	193,416	21,581	-	-	-
Portable/Mobile Radio Repl.	1,574,504	-	-	-	-	-	-
E911 Telephone Hardware	-	192,850	-	-	-	-	-
CAD/Records Mgmt. Software	-	-	184,823	19,046	-	-	-
Radio Leases	302,783	76,777	302,783	226,007	-	-	-
subtotal	*$ 1,905,328*	*$ 392,728*	*$ 689,122*	*$ 272,397*	*$ -*	*$ -*	*$ -*
TOTAL	**$ 6,020,389**	**$ 4,804,431**	**$ 5,800,410**	**$ 5,800,777**	**$ 4,918,884**	**$ 5,066,422**	**$ 5,218,386**

Statement of Revenues, Expenditures, and changes in Fund Balance

Emergency 911 Fund

Public Safety Department

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2027 Forecast	FY 2028 Forecast
Beginning Fund Balance	$ 2,629,573	$ 2,616,736	$ 2,765,099	$ 1,611,471	$ 1,098,551	$ 1,098,551	$ 1,098,551
REVENUES BY CATEGORY							
Charges for Services	$ 3,501,401	$ 3,808,437	$ 3,582,191	$ 4,000,000	$ 3,750,000	$ 3,862,500	$ 3,978,375
Other Taxes	808	932	938	950	950	950	950
Intergovernmental	965,885	1,107,857	1,019,472	1,250,000	1,130,000	1,163,900	1,198,817
Investment Earnings	(26,247)	35,567	44,181	36,907	37,934	39,072	40,244
Other	1,565,705	-	-	-	-	-	-
TOTAL	**$ 6,007,552**	**$ 4,952,794**	**$ 4,646,781**	**$ 5,287,857**	**$ 4,918,884**	**$ 5,066,422**	**$ 5,218,386**
EXPENDITURES BY FUNCTION							
Public Safety	$ 6,020,389	$ 4,804,431	$ 5,800,410	$ 5,800,777	$ 4,918,884	$ 5,066,422	$ 5,218,386
TOTAL	**$ 6,020,389**	**$ 4,804,431**	**$ 5,800,410**	**$ 5,800,777**	**$ 4,918,884**	**$ 5,066,422**	**$ 5,218,386**
ACFR Rounding Adjustments	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance: (1),(2)	$ 2,616,736	$ 2,765,099	$ 1,611,471	$ 1,098,551	$ 1,098,551	$ 1,098,551	$ 1,098,551
Changes in Fund Balance (actual/est.)	$ (12,837)	$ 148,363	$(1,153,628)	$ (512,920)	$ -	$ -	$ -

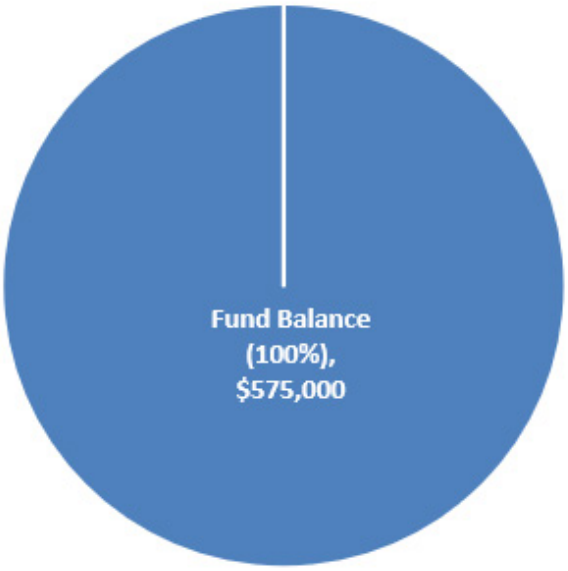
Notes:

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

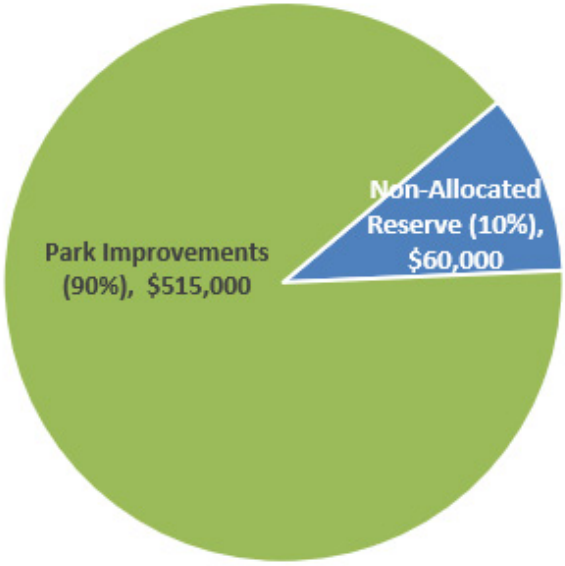
(2) Fund balance usage is for general operational budget growth including the renewal & replacement (capital) requests implemented by the North Fulton Regional Radio System Authority in FY 2024 and FY 2025. This activity was moved into the General Fund for FY 2026.

Impact Fee Fund Summary

FY 2026 Budget: $575,000



Revenues by Source



Expenditures by Use

The Impact Fee Fund accounts for fees assessed upon development activity. These fees are collected to pay for system improvements (recreation/parks, streets, and public safety) as detailed within the city's impact fee ordinance. The Community Development Department manages the Impact Fee Program.

Trends: The FY 2026 Budget totals $575,000. This fund accounts for fees assessed upon development activity. These fees are collected to pay for system improvements (recreation/parks, streets, and public safety) as detailed within the city's impact fee ordinance. Impact Fee revenues are variable and dependent upon multiple factors such as the local and national economy. Due to the variability, the annual budget typically appropriates fund balance as the primary funding tool. That is to say, appropriations are made with funds already collected (i.e. fund balance) as opposed to a forecast of collections that may not materialize due to their inherent variability. Impact fees are being allocated to the following capital initiatives ($515,000) which are discussed in depth within the *Capital Project Fund Summaries* section of this document. The remaining impact fee funds ($60,000) are included within the Non-Allocated account for future appropriation by the City Council.

- North Park Fields 1-4 Restroom/Concession Stand Replacement ($345,000 representing the impact fee contribution towards overall project costs).
- Wills Park Baseball Field 5 synthetic turf installation ($150,000; representing the impact fee contribution towards overall project costs).

- Marietta-Roswell St. Corner Park (Conceptual Design; $20,000).

Statement of Budgetary Comparisons

Impact Fee Fund

Community Development/Other Departments

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2027 Forecast	FY 2028 Forecast
REVENUES							
Charges for Services:							
Impact Fees (Roads)	$ 447,378	$ 157,917	$ 606,084	$ 100,000	$ -	$ -	$ -
Impact Fees (Parks)	1,421,993	279,934	1,028,868	110,000	-	-	-
Impact Fees (Public Safety)	69,816	27,425	63,542	18,000	-	-	-
Investment Earnings	(64,245)	108,181	203,932	-	-	-	-
Other							
Fund Balance	-	-	-	5,603,670	575,000	-	-
TOTAL	**$ 1,874,942**	**$ 573,457**	**$ 1,902,426**	**$ 5,831,670**	**$ 575,000**	**$ -**	**$ -**
EXPENDITURES							
Capital/Leases:							
Impact Fee Study Update	$ 2,780	$ 29,195	$ -	$ 37,525	$ -	$ -	$ -
Roads							
Rucker Rd Corridor Imp.	58,321	134,044	10,800	600	-	-	-
Hopewell/Vaughan Roundabout	11,623	-	-	-	-	-	-
AlphaLoop	-	1,533,350	-	-	-	-	-
AlphaLink	-	-	-	2,062,937	-	-	-
Parks							
Greenway Ext. to Forsyth	120,880	-	-	-	-	-	-
Equestrian Center Improvements	463,678	-	-	-	-	-	-
Wills Park Master Plan	-	21,930	-	306,704	-	-	-
Encore Parkway Greenway Connection/Park	-	27,480	-	1,972,520	-	-	-
North Park Fields 1-4 Restroom Replacement	-	-	-	183,820	345,000	-	-
Wills Park Baseball Field 5 synthetic turf installation	-	-	-	-	150,000	-	-
Marietta and Roswell Street Corner Park – Conceptual Design	-	-	-	-	20,000	-	-
Public Safety							
Fire Rescue-Rapid Resp. Truck	124,100	-	-	-	-	-	-
All-Terrain Vehicles (Qty: 2)	-	18,690	-	-	-	-	-
Fire Station 81 Improvements	-	-	-	170,000	-	-	-
subtotal	*$ 781,381*	*$ 1,764,689*	*$ 10,800*	*$ 4,734,106*	*$ 515,000*	*$ -*	*$ -*
Non-Allocated							
Roads	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Parks	-	-	-	1,029,038	-	-	-
Public Safety	-	-	-	68,526	60,000	-	-
subtotal	*$ -*	*$ -*	*$ -*	*$ 1,097,564*	*$ 60,000*	*$ -*	*$ -*
TOTAL	**$ 781,381**	**$ 1,764,689**	**$ 10,800**	**$ 5,831,670**	**$ 575,000**	**$ -**	**$ -**

Statement of Revenues, Expenditures, and changes in Fund Balance

Impact Fee Fund

Community Development/Other Departments

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2027 Forecast	FY 2028 Forecast
Beginning Fund Balance:	$ 3,809,716	$ 4,903,276	$ 3,712,045	$ 5,603,671	$ 1,097,565	$582,565	$582,565
REVENUES BY CATEGORY							
Charges for Services	$ 1,939,187	$ 465,276	$ 1,698,494	$ 228,000	$ -	$ -	$ -
Investment Earnings	(64,245)	108,181	203,932	-	-	-	-
Other	-	-	-	-	-	-	-
TOTAL	**$ 1,874,942**	**$ 573,457**	**$ 1,902,426**	**$ 228,000**	**$ -**	**$ -**	**$ -**
EXPENDITURES BY FUNCTION							
Impact Fee Study Update	$ 2,780	$ 29,195	$ -	$ 37,525	$ -	$ -	$ -
Capital (Roads)	69,943	1,667,394	10,800	2,063,537	-	-	-
Capital (Parks)	584,558	49,410	-	2,463,044	515,000	-	-
Capital (Public Safety)	124,100	18,690	-	170,000	-	-	-
TOTAL	**$ 781,381**	**$ 1,764,689**	**$ 10,800**	**$ 4,734,106**	**$ 515,000**	**$ -**	**$ -**
ACFR Rounding Adjustments	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance: (1),(2)	$ 4,903,276	$ 3,712,045	$ 5,603,671	$ 1,097,565	$ 582,565	$582,565	$582,565
Changes in Fund Balance (actual/est.)	$ 1,093,561	$(1,191,232)	$ 1,891,626	$(4,506,106)	$ (515,000)	$ -	$ -

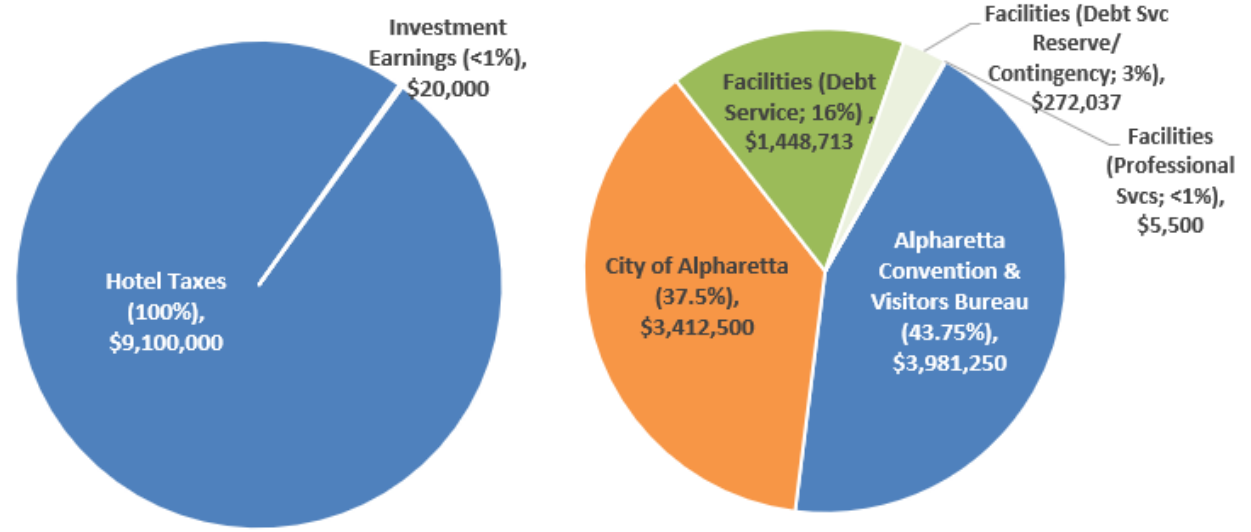
Notes:

(1) In order to accurately measure anticipated fund balance usage, this schedule omits Carryforward Fund Balance and Non-Allocated/Reserve accounts. Please note, the city does not materially base Impact Fee investment on forecasted revenues. Instead, opting to utilize actual collections. Hence, a forecast of impact fee collections is not programmed into the FY 2026 Recommended Budget.

(2) Impact Fee fund balance usage is targeted towards eligible capital projects that offset the costs associated with growth (e.g. population, business, etc.).

Hotel/Motel Fund Summary

FY 2026 Budget: $9,120,000



Revenues by Source | **Expenditures by Use**

The Hotel/Motel Fund accounts for occupancy tax collections from area hotels and motels for the purpose of promoting conventions, tourism, and trade shows, while providing funds to facilitate economic vitality in downtown areas. The city levies a hotel/motel occupancy tax of 8% on total rental charges. The resulting tax revenue (not including investment earnings) is distributed as follows: City of Alpharetta (37.5%); Alpharetta Convention & Visitor's Bureau (43.75%); and Facilities (Conference Center/Tourism Product Development; 18.75%).

Trends

The FY 2026 Budget totals $9.1 million. This fund accounts for occupancy tax collections from area hotels and motels for the purpose of promoting conventions, tourism, and trade shows, while providing funds to facilitate economic vitality in downtown areas. The city levies a hotel/motel occupancy tax of 8% on total rental charges. The resulting tax revenue (not including investment earnings) is distributed as follows: City of Alpharetta (37.5% or $3.4 million); Alpharetta Convention & Visitor's Bureau (43.75% or $4 million); and Tourism Product Development (18.75% or $1.7 million).

The Tourism Product Development portion of the revenue is dedicated to funding debt service on the Conference Center bonds ($1.4 million) as well as a non-allocated/contingency. Specifically, the Debt Service Reserve funding (Convention Center Bonds) from the Facilities portion of the tax is anticipated to grow by a minimum of $272,037

during FY 2026 (forecasted balance based on budgeted FYs 2025-2026 revenue totals $1.7 million but will likely be less as actual collections are trailing budget for 2025). This reserve figure dipped below the $1.5 million target level in 2019 due to the impact of the COVID-19 pandemic on the hospitality industry and is being replenished as revenues continue to strengthen.

Hotel/Motel tax collection forecast for FY 2026 totals $9.1 million and represents a reduction of -2% compared to the FY 2025 budget. However, actual collections for FY 2025 are trending flat with FY 2024 (thru January 2025) and current estimates for FY 2025 total $9.1 million. Due to the current trends, the FY 2026 forecast for this revenue source is essentially flat compared to the FY 2025 estimate.

Statement of Budgetary Comparisons

Hotel/Motel Fund
Multiple Departments

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2027 Forecast	FY 2028 Forecast
REVENUES							
Other Taxes							
Hotel/Motel Taxes	$ 7,927,504	$ 9,277,072	$ 9,111,647	$ 9,250,000	$ 9,100,000	$ 9,282,000	$ 9,560,460
Interest/Penalties	13,260	30,167	3,150	-	-	-	-
Investment Earnings	(25,697)	-	66,778	20,000	20,000	19,000	19,000
Other							
Fund Balance	-	-	-	1,339,071	-	-	-
TOTAL	**$ 7,915,067**	**$ 9,307,239**	**$ 9,181,576**	**$ 10,609,071**	**$ 9,120,000**	**$ 9,301,000**	**$ 9,579,460**
EXPENDITURES							
ACVB/City							
Alpharetta Convention & Visitors Bureau	$ 3,474,084	$ 4,058,719	$ 3,987,724	$ 4,046,875	$ 3,981,250	$ 4,069,188	$ 4,191,014
City of Alpharetta (transfer-out)	2,975,786	3,480,902	3,418,049	3,468,750	3,412,500	3,487,875	3,592,298
subtotal	*$ 6,449,871*	*$ 7,539,621*	*$ 7,405,773*	*$ 7,515,625*	*$ 7,393,750*	*$ 7,557,063*	*$ 7,783,312*
Facility							
Professional Svcs (Bond Admin)	$ 7,040	$ 5,915	$ 6,065	$ 5,500	$ 5,500	$ 5,638	$ 5,779
Series 2016 Bonds (debt service)	1,339,963	1,365,213	1,392,713	1,417,213	1,448,713	1,476,713	1,508,513
Debt Svc Reserve (Contingency)	-	-	-	1,655,663	272,037	261,586	281,856
Equestrian Center Improvements	929	-	-	-	-	-	-
Wills Park Maint. Facility	-	309,369	-	-	-	-	-
Wills Park Master Plan Imp.	285,405	268,248	-	15,070	-	-	-
subtotal	*$ 1,633,337*	*$ 1,948,744*	*$ 1,398,778*	*$ 3,093,446*	*$ 1,726,250*	*$ 1,743,937*	*$ 1,796,148*
TOTAL	**$ 8,083,208**	**$ 9,488,366**	**$ 8,804,550**	**$ 10,609,071**	**$ 9,120,000**	**$ 9,301,000**	**$ 9,579,460**

Statement of Revenues, Expenditures, and changes in Fund Balance

Hotel/Motel Fund

Multiple Departments

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2027 Forecast	FY 2028 Forecast
Beginning Fund Balance:	$ 1,311,312	$ 1,143,171	$ 962,046	$ 1,339,073	$ 1,655,665	$ 1,927,702	$ 2,189,288
REVENUES BY CATEGORY							
Hotel Taxes	$ 7,940,764	$ 9,307,239	$ 9,114,797	$ 9,250,000	$ 9,100,000	$ 9,282,000	$ 9,560,460
Investment Earnings	(25,697)	-	66,778	20,000	20,000	19,000	19,000
Other	-	-	-	-	-	-	-
TOTAL	**$ 7,915,067**	**$ 9,307,239**	**$ 9,181,576**	**$ 9,270,000**	**$ 9,120,000**	**$ 9,301,000**	**$ 9,579,460**
EXPENDITURES BY FUNCTION							
Alpharetta Convention & Visitors Bureau	$ 3,474,084	$ 4,058,719	$ 3,987,724	$ 4,046,875	$ 3,981,250	$ 4,069,188	$ 4,191,014
City of Alpharetta (transfer-out)	2,975,786	3,480,902	3,418,049	3,468,750	3,412,500	3,487,875	3,592,298
Tourism Product Development portion of the Hotel Tax:							
Debt Service	1,347,003	1,371,128	1,398,778	1,422,713	1,454,213	1,482,351	1,514,292
Eligible System Improvements	286,334	577,617	-	15,070	-	-	-
TOTAL	**$ 8,083,208**	**$ 9,488,366**	**$ 8,804,550**	**$ 8,953,408**	**$ 8,847,963**	**$ 9,039,414**	**$ 9,297,604**
ACFR/Rounding Adjustments	$ -	$ 1	$ 2	$ -	$ -	$ -	$ -
Ending Fund Balance: (1),(2)	$ 1,143,171	$ 962,046	$ 1,339,073	$ 1,655,665	$ 1,927,702	$ 2,189,288	$ 2,471,144
Changes in Fund Balance (actual/est.)	$ (168,141)	$ (181,125)	$ 377,027	$ 316,592	$ 272,037	$ 261,586	$ 281,856

Notes:

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

(2) Revenue is to be distributed to the participating entities based on their relative share. Funding for Tourism Product Development is used for debt service on the Series 2016 Conference Center Bonds or reserved for debt service/future eligible initiatives (fund balance within the Hotel/Motel Fund).

Capital Project Fund Summaries

Overview

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



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

A capital project generally is defined as an expenditure that has an expected useful life of more than three years with an estimated total cost of $25,000 or more, or an improvement/ addition to an existing capital asset. Examples include building/ infrastructure construction, park improvements, streetscapes, land acquisitions, vehicles, etc.

Capital projects are budgeted primarily in the city's capital project funds with the main exceptions being those capital investments funded through restricted revenues that require separate accounting treatment (e.g., Impact Fees, Asset Forfeiture, E911 Fees, etc.).

The city has six (6) capital project funds, and they all follow the life-to-date budgeting process whereby budget is carried forward annually to cover Council approved projects and remains in full-effect until project completion or re-allocation by City Council. As such, these appropriations are not reflected in this budget document but are reflected in the city's monthly financial management reports and can be accessed at www.alpharetta.ga.us. The capital project funds utilize the modified accrual basis of budgeting and accounting.

CAPITAL PROJECT FUND SUMMARIES

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

- **Capital Project Fund**: This fund accounts for the acquisition and construction of major items, such as buildings, infrastructure, parks, streets, and other major capital facilities, with a value (generally) in excess of $25,000. Funding for these capital improvements typically comes from the General Fund through (A) an annual appropriation and (B) a transfer of the available fund balance from the most recent complete/audited fiscal year. Appropriations are perpetual with only new appropriations recognized in the annual budget.
- **Stormwater Capital Fund**: This fund accounts for stormwater/drainage maintenance, repair, and/or improvement projects with a value (generally) in excess of $25,000. Funding for these capital improvements typically comes from the General Fund through (A) an annual appropriation and (B) a transfer of the available fund balance from the most recent complete/audited fiscal year. Appropriations are perpetual with only new appropriations recognized in the annual budget.
- **Capital Grants Fund**: This fund accounts for resources received from federal, state, and local grants awarded to the city. Matching funds, which represent the city's financial investment, are also recorded within this fund. This fund accounts for capital grants only. Operating grant proceeds are recorded within the Operating Grant Fund.
- **TSPLOST 1 Capital Fund**: This fund accounts for the collection of TSPLOST 1 (Transportation Special Purpose Local Option Sales Taxes) revenue and the expenditure on eligible transportation improvements and congestion mitigation initiatives. Fund appropriations are perpetual with only new appropriations (e.g. investment earnings) recognized in the annual budget. This tax was imposed for the period of April 1, 2017, through March 31, 2022.
- **TSPLOST 2 Capital Fund**: This fund accounts for the collection of TSPLOST 2 (Transportation Special Purpose Local Option Sales Taxes) revenue and the expenditure on eligible transportation improvements and congestion mitigation initiatives. Fund appropriations are perpetual with only new appropriations (e.g. investment earnings) recognized in the annual budget. This tax is imposed for the period of April 1, 2022, through March 31, 2027.
- **2022 Parks Bond Fund**: This fund accounts for the proceeds and associated expenditures resulting from the issuance of voter approved general obligation bonds, series 2022. Fund appropriations will be perpetual with only new appropriations (e.g. investment earnings) recognized in the annual budget.

For the purposes of this budget document, the Capital Projects Fund, Stormwater Capital Fund, TSPLOST 1 Capital Fund, and TSPLOST 2 Capital Fund are presented as new appropriation activity is recommended for FY 2026.

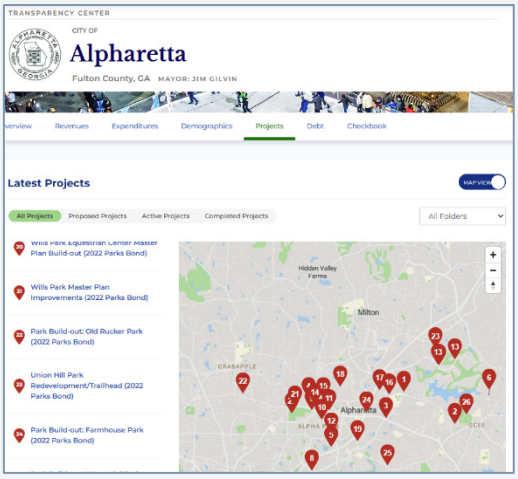


The City of Alpharetta website is a great resource to stay informed about development and capital improvements in Alpharetta (www.alpharetta.ga.us).

City Projects

The purpose of the City Projects page is to put information on key road, park, and other City of Alpharetta infrastructure projects quickly and easily in the hands of our residents and corporate citizens whose tax dollars largely fund these projects.

https://cleargov.com/georgia/fulton/city/alpharetta/projects





Private Development

Businesses and other private property owners know that an investment in Alpharetta is one that is hard to beat. Many of those investments come in the form of significant commercial, residential, or mixed-use projects that pique the interest of Alpharetta citizens. Use our map-based tool to easily find out what new projects Private Developers are pursuing in our community.

https://www.alpharetta.ga.us/219/Private-Development

Funding Methodology

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

- **Proper Use of Fund Balance**
  General Fund: Based on audited financial statements for the year ended June 30, 2024, the city's fund balance totaled $38 million. Of this amount, approximately $9.4 million was appropriated in the FY 2025 Budget for capital/one-time

initiatives/reserve and $23.5 million has been designated as an emergency account based on a conservative policy of 25% of total appropriations (i.e., roughly 3 months of operating expenditures). It has been the city's policy to utilize the remaining fund balance above the emergency requirement for one-time expenditures (generally capital investment). Available capital/one-time initiative funding for FY 2026 totals $5 million.

- **Funding Capital from Operating Budget**
  The FY 2026 budget includes funding totaling $3.1 million from General Fund operations for capital investment (e.g., replacement of our infrastructure and equipment, etc.). By programming an annual capital contribution into the operating budget, the city is announcing to its citizens and stakeholders that capital investment in our roads and infrastructure is a priority that should be funded with certainty as opposed to relying on fund balance which may or may not be accumulated. Funding from the General Fund which is available for immediate capital investment in 2026 includes the following:

  - $ 5,017,048 Fund Balance for one-time capital.
  - 3,091,292 Capital Contribution from the General Fund[33].

    $ 8,108,340

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

FY 2026 Capital Funding

The FY 2026 Capital Plan includes funding of $27 million for capital initiatives (including potential grant funding). Base capital funding totals $21 million and has been appropriated to the identified projects and non-allocated. Other Sources totaling $6 million and consisting of anticipated LMIG (Local Maintenance & Improvement Grant) grant funding, LRA (Local Roads Assistance) grant funding, Capital Lease funding, and a contribution from the Alpharetta Youth Baseball Association (Wills Park Baseball Field 5 synthetic turf installation), will be appropriated once received (and/or appropriate agreements executed).

Recommended capital investment totals $21 million and is focused on maintaining and improving city infrastructure and assets, including:

- Acting on the findings of the Facility Condition Assessment completed during FY 2025 (City Facility Preventative Maintenance Assessment and Implementation, HVAC Replacements, Public Safety Headquarters window repair/replacements,

[33] Includes an augmentation of $829,000 in the annual capital contribution account approved as part of the operating initiatives for FY 2026. Please refer to the *Operating Initiatives* section of this document for detail of the adjustment.

Wood Lightpole/LED Replacement Initiative, Public Works Headquarters improvements).

- Delivering on prior-year funded design projects (Mast Arms at Kimball Bridge Road and Northwinds Parkway intersection, North Park Restroom/Concession Stand Replacement at Fields 1-4 – conceptual design only).
- Planning for known obligations (e.g. SR 9 Landscaping from Academy Street to Windward Parkway, Fire Equipment for New Fire Engines, etc.).
- Prioritizing future project needs (TSPLOST 3 Exhibits).

An additional $6 million is being reserved to provide flexibility for future prioritized capital investment.

FY 2026 Capital Source & Use Summary	Capital Project Fund	Capital Project Fund (Tree Bank)	Stormwater Capital Fund	TSPLOST 1 Capital Fund	TSPLOST 2 Capital Fund	Asset Forfeiture Fund	Impact Fee Fund (Parks)	Impact Fee Fund (Public Safety)	Subtotal	Other Sources (grants, etc.)	Total
Sources											
Available Fund Balance	$ 2,500,000	$ -	$ -	$ 400,000	$ 7,000,000	$ 290,000	$ 515,000	$ 60,000	$ 10,765,000	$ -	$ 10,765,000
Available Fund Balance (Tree Bank)	-	905,000	-	-	-	-	-	-	905,000	-	905,000
General Fund											
Annual Capital Appropriation	1,191,292	-	1,900,000	-	-	-	-	-	3,091,292	-	3,091,292
Available Fund Balance	5,017,048	-	-	-	-	-	-	-	5,017,048	-	5,017,048
Investment Earnings	300,000	-	100,000	300,000	400,000	-	-	-	1,100,000	-	1,100,000
Other										-	
Local Maintenance Improvement Grant (LMIG); Milling and Resurfacing	-	-	-	-	-	-	-	-	-	710,000	710,000
Local Roads Assistance (LRA) Grant; Milling and Resurfacing, Bridge and Guardrail Maintenance	-	-	-	-	-	-	-	-	-	851,107	851,107
Capital Leases	-	-	-	-	-	-	-	-	-	4,660,000	4,660,000
Alpharetta Youth Baseball Association Contribution	-	-	-	-	-	-	-	-	-	250,000	250,000
Total Sources	**$ 9,008,340**	**$ 905,000**	**$ 2,000,000**	**$ 700,000**	**$ 7,400,000**	**$ 290,000**	**$ 515,000**	**$ 60,000**	**$ 20,878,340**	**$ 6,471,107**	**$ 27,349,447**
Uses											
Capital/One-Time Initiatives											
Economic Development	$ 100,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 100,000	$ -	$ 100,000
Information Technology	958,800	-	-	-	-	-	-	-	958,800	-	958,800
Public Safety	2,305,162	-	-	-	-	28,952	-	-	2,334,114	4,660,000	6,994,114
Public Works	1,472,500	905,000	2,000,000	-	4,518,893	-	-	-	8,896,393	1,561,107	10,457,500
Recreation, Parks & Cultural Services	1,540,000	-	-	-	-	-	515,000	-	2,055,000	250,000	2,305,000
Community Development	183,600	-	-	-	-	-	-	-	183,600	-	183,600
Total Uses	**$ 6,560,062**	**$ 905,000**	**$ 2,000,000**	**$ -**	**$ 4,518,893**	**$ 28,952**	**$ 515,000**	**$ -**	**$ 14,527,907**	**$ 6,471,107**	**$ 20,999,014**
Non-Allocated (Future Capital/One-Time Initiatives)	**$ 2,448,278**	**$ -**	**$ -**	**$ 700,000**	**$ 2,881,107**	**$ 261,048**	**$ -**	**$ 60,000**	**$ 6,350,433**		

Capital Initiatives not recommended for funding total $11.2 million. Detailed narratives for the Staff Recommended and Unfunded Capital Initiatives are included herein.

FY 2026 Recommended Capital Project Listing

The following section provides both a (1) summary list of Staff Recommended Capital Initiatives for FY 2026 and is followed by (2) a detailed narrative of each capital initiative.

FY 2026 Capital Source & Use Detail	Capital Project Fund	Capital Project Fund (Tree Bank)	Stormwater Capital Fund	TSPLOST 1 Capital Fund	TSPLOST 2 Capital Fund	Asset Forfeiture Fund	Impact Fee Fund (Parks)	Impact Fee Fund (Public Safety)	Subtotal	Other Sources (grants, etc.)	Total
Sources											
Available Fund Balance	$ 2,500,000	$ -	$ -	$ 400,000	$ 7,000,000	$ 290,000	$ 515,000	$ 60,000	$ 10,765,000	$ -	$ 10,765,000
Available Fund Balance (Tree Bank)	-	905,000	-	-	-	-	-	-	905,000	-	905,000
General Fund											
Annual Capital Appropriation	1,191,292	-	1,900,000	-	-	-	-	-	3,091,292	-	3,091,292
Available Fund Balance	5,017,048	-	-	-	-	-	-	-	5,017,048	-	5,017,048
Investment Earnings	300,000	-	100,000	300,000	400,000	-	-	-	1,100,000	-	1,100,000
Other											
Local Maintenance Improvement Grant (LMIG); Milling and Resurfacing	-	-	-	-	-	-	-	-	-	710,000	710,000
Local Roads Assistance (LRA) Grant; Milling and Resurfacing, Bridge and Guardrail Maintenance	-	-	-	-	-	-	-	-	-	851,107	851,107
Capital Leases	-	-	-	-	-	-	-	-	-	4,660,000	4,660,000
Alpharetta Youth Baseball Association Contribution	-	-	-	-	-	-	-	-	-	250,000	250,000
Total Sources	**$ 9,008,340**	**$ 905,000**	**$ 2,000,000**	**$ 700,000**	**$ 7,400,000**	**$ 290,000**	**$ 515,000**	**$ 60,000**	**$ 20,878,340**	**$ 6,471,107**	**$ 27,349,447**
Uses											
Capital/One-Time Initiatives											
Economic Development											
Economic Development Toolbox	$ 100,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 100,000	$ -	$ 100,000
	$ 100,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 100,000	$ -	$ 100,000
Information Technology											
Technology Replacement (all City Departments)	$ 397,800	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 397,800	$ -	$ 397,800
Data Center Server Replacement (all City Departments)	500,000	-	-	-	-	-	-	-	500,000	-	500,000
City Hall Chambers Remote Production and Streaming Services	61,000	-	-	-	-	-	-	-	61,000	-	61,000
	$ 958,800	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 958,800	$ -	$ 958,800
Public Safety											
Fire Apparatus (Fleet Replacement; Capital Lease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,000,000	$ 4,000,000
Public Safety (Fleet Replacement)	1,600,000	-	-	-	-	-	-	-	1,600,000	-	1,600,000
Heart Monitor (Equipment Replacement; Capital Lease)	-	-	-	-	-	-	-	-	-	660,000	660,000
Fire Equipment for New Fire Engines	112,662	-	-	-	-	-	-	-	112,662	-	112,662
Public Safety Headquarters (Gate System Repairs/Improvements)	32,000	-	-	-	-	-	-	-	32,000	-	32,000
Electric Vehicle DC Fast Charger purchase and installation	260,000	-	-	-	-	-	-	-	260,000	-	260,000
Citywide Camera Infrastructure	225,000	-	-	-	-	-	-	-	225,000	-	225,000
FARO Scanner	75,500	-	-	-	-	-	-	-	75,500	-	75,500
TruNarc Handheld Drug Identifier for Criminal Investigations	-	-	-	-	-	28,952	-	-	28,952	-	28,952
	$ 2,305,162	$ -	$ -	$ -	$ -	$ 28,952	$ -	$ -	$ 2,334,114	$ 4,660,000	$ 6,994,114

CAPITAL PROJECT FUND SUMMARIES

FY 2026 Capital Source & Use Detail	Capital Project Fund	Capital Project Fund (Tree Bank)	Stormwater Capital Fund	TSPLOST 1 Capital Fund	TSPLOST 2 Capital Fund	Asset Forfeiture Fund	Impact Fee Fund (Parks)	Impact Fee Fund (Public Safety)	Subtotal	Other Sources (grants, etc.)	Total
Uses											
Capital/One-Time Initiatives											
Public Works											
Milling and Resurfacing	$ -	$ -	$ -	$ -	$ 2,788,893	$ -	$ -	$ -	$ 2,788,893	$ 1,286,107	$ 4,075,000
Tree Planting and Landscape Improvements	-	165,000	-	-	-	-	-	-	165,000	-	165,000
SR 9 Landscaping from Academy St. to Windward Parkway	-	740,000	-	-	-	-	-	-	740,000	-	740,000
Bridge and Guardrail Maintenance	-	-	-	-	-	-	-	-	-	275,000	275,000
Traffic Striping and Signage	-	-	-	-	280,000	-	-	-	280,000	-	280,000
Traffic Signal Pole Painting and Maintenance	60,000	-	-	-	-	-	-	-	60,000	-	60,000
Traffic Calming Improvements	50,000	-	-	-	-	-	-	-	50,000	-	50,000
Signalized Intersection Maintenance (incl. Traffic Control Equipment)	200,000	-	-	-	-	-	-	-	200,000	-	200,000
Stormwater	-	-	2,000,000	-	-	-	-	-	2,000,000	-	2,000,000
Sidewalk and Brick Paver Maintenance and Repair	-	-	-	-	750,000	-	-	-	750,000	-	750,000
Public Works (Design Services)	45,000	-	-	-	-	-	-	-	45,000	-	45,000
Parking Garages (Facility Maintenance/Improvements)	50,000	-	-	-	-	-	-	-	50,000	-	50,000
City Facility Preventative Maintenance Assessment and Implementation	150,000	-	-	-	-	-	-	-	150,000	-	150,000
HVAC Replacements (Facility Maintenance/Improvements)	100,000	-	-	-	-	-	-	-	100,000	-	100,000
City Hall (Facility Maintenance/Improvements)	32,500	-	-	-	-	-	-	-	32,500	-	32,500
Public Safety Headquarters Facility Renovations and Repairs	100,000	-	-	-	-	-		-	100,000	-	100,000
Recreation and Park Facilities (Facility Maintenance/Improvements)	50,000	-	-	-	-	-	-	-	50,000	-	50,000
Generator Replacements (Facility Maintenance/ Improvements)	100,000	-	-	-	-	-	-	-	100,000	-	100,000
Department Pool Vehicles (Fleet Replacement)	85,000	-	-	-	-	-	-	-	85,000	-	85,000
F-550 Crew Cab Dump Truck (Fleet Replacement)	175,000	-	-	-	-	-	-	-	175,000	-	175,000
F-350 Crew Cab Service Bed Truck (Fleet Replacement)	70,000	-	-	-	-	-	-	-	70,000	-	70,000
F-150 Truck (Fleet Replacement)	65,000	-	-	-	-	-	-	-	65,000	-	65,000
TSPLOST III Exhibits Preparation	-	-	-	-	100,000	-	-	-	100,000	-	100,000
Mid Broadwell Crosswalk at Fire Station Light	-	-	-	-	50,000	-	-	-	50,000	-	50,000
Northwinds Mid-Block Crosswalk	-	-	-	-	300,000	-	-	-	300,000	-	300,000
Kimball Bridge Road at Northwinds Pkwy (Mast Arms)	-	-	-	-	250,000	-	-	-	250,000	-	250,000
Public Works Headquarters Renovations	90,000	-	-	-	-	-	-	-	90,000	-	90,000
Stand-on Compact Loader	50,000	-	-	-	-	-	-	-	50,000	-	50,000
	$ 1,472,500	$ 905,000	$ 2,000,000	$ -	$ 4,518,893	$ -	$ -	$ -	$ 8,896,393	$ 1,561,107	$ 10,457,500

CAPITAL PROJECT FUND SUMMARIES

FY 2026 Capital Source & Use Detail	Capital Project Fund	Capital Project Fund (Tree Bank)	Stormwater Capital Fund	TSPLOST 1 Capital Fund	TSPLOST 2 Capital Fund	Asset Forfeiture Fund	Impact Fee Fund (Parks)	Impact Fee Fund (Public Safety)	Subtotal	Other Sources (grants, etc.)	Total
Uses											
Capital/One-Time Initiatives											
Recreation, Parks & Cultural Services											
Greenway Improvements/Repairs	$ 250,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 250,000	$ -	$ 250,000
Wood Lightpole/LED Replacement Initiative	125,000	-	-	-	-	-	-	-	125,000	-	125,000
Alpharetta Public Arts (Outdoor On-Loan Sculpture Exhibit)	45,000	-	-	-	-	-	-	-	45,000	-	45,000
Public Art Fund by Developers - City Property	10,000	-	-	-	-	-	-	-	10,000	-	10,000
Public Art in the Parks	20,000	-	-	-	-	-	-	-	20,000	-	20,000
Public Art for City Projects	25,000	-	-	-	-	-	-	-	25,000	-	25,000
Park Trail Maintenance	100,000	-	-	-	-	-	-	-	100,000	-	100,000
Park Security Repairs & Improvements (security cameras, etc.)	44,000	-	-	-	-	-	-	-	44,000	-	44,000
Playground Equipment Replacement	70,000	-	-	-	-	-	-	-	70,000	-	70,000
Park Repairs and Improvements	146,000	-	-	-	-	-	-	-	146,000	-	146,000
Tree Maintenance, Planting and Removal in Parks	225,000	-	-	-	-	-	-	-	225,000	-	225,000
Recreation (Design Services)	25,000	-	-	-	-	-	-	-	25,000	-	25,000
North Park Restroom/Concession Stand Replacement (Fields 1-4)	255,000	-	-	-	-	-	345,000	-	600,000	-	600,000
General Equipment Replacement (Recreation)	50,000	-	-	-	-	-	-	-	50,000	-	50,000
Wills Park Baseball Field 5 Synthetic Turf installation	100,000	-	-	-	-	-	150,000	-	250,000	250,000	500,000
Webb Bridge Middle School Football Field	50,000	-	-	-	-	-	-	-	50,000	-	50,000
Marietta-Roswell St. Corner Park (Conceptual Design)	-	-	-	-	-	-	20,000	-	20,000	-	20,000
	$ 1,540,000	$ -	$ -	$ -	$ -	$ -	$ 515,000	$ -	$ 2,055,000	$ 250,000	$ 2,305,000
Community Development											
Comprehensive Plan Updates	$ 120,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 120,000	$ -	$ 120,000
Community Development (Design Services)	63,600	-	-	-	-	-	-	-	63,600	-	63,600
	$ 183,600	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 183,600	$ -	$ 183,600
Total Uses	**$ 6,560,062**	**$ 905,000**	**$ 2,000,000**	**$ -**	**$ 4,518,893**	**$ 28,952**	**$ 515,000**	**$ -**	**$ 14,527,907**	**$ 6,471,107**	**$ 20,999,014**
Non-Allocated (Future Capital/One-Time Initiatives)	**$ 2,448,278**	**$ -**	**$ -**	**$ 700,000**	**$ 2,881,107**	**$ 261,048**	**$ -**	**$ 60,000**	**$ 6,350,433**		

Budgeted as part of the FY 2026 Budget.

Budgeted once received (and/or appropriate agreements executed).

Fiscal Year 2026 Annual Action Plan

The City Council Retreat during January 2025 set forth priorities to guide the construction of the FY 2026 budget including operations and capital investment. These priorities were condensed into an Annual Action Plan and are detailed within the section of this document entitled *Fiscal Year 2026 Annual Action Plan* with the components set forth below:

- Strategic Growth and Redevelopment of North Point.
- Safe and Welcoming Community.
- The Alpha Loop and Greenway.
- Downtown Alpharetta.
- Communications that Connect.
- Recreation, Parks, and Culture.
- Infrastructure and Facilities Maintenance.
- Transportation and Traffic.
- People Focused Workforce.
- Economic Development.

Detail (Recommended Capital Initiatives)

Economic Development

Economic Development Toolbox **$100,000**

Fiscal Year 2026 Annual Action Plan:

- Economic Development.

Description: Funds would be used by the Economic Development Department for multiple initiatives including:

- Marketing Toolbox = $50,000 in funding to develop and maintain a comprehensive marketing toolbox and strategy to enhance Alpharetta's ability to attract and retain businesses.

  This initiative includes creating marketing plans and assets such as high-quality videos, an enhanced website, brochures, and digital campaigns to highlight the city's competitive advantages to corporate executives, brokers, and site selectors. These materials will support targeted business recruitment efforts, strengthen engagement with existing companies, and position Alpharetta as a premier business destination. Investing in these assets will ensure a consistent and compelling economic development message, helping to reduce office space vacancy and drive economic growth. The request for FY 2026 totals $50,000 and, when combined with existing appropriations in FY 2025 ($43,000), achieves our overall funding goal for FY 2026.

- Economic Development Consultants = $50,000 in funding for consultants, counsel, and related professionals to study and implement economic development priorities.

Operating Budget Impact: N/A.

Information Technology

Technology Replacement (all city departments) $397,800

Fiscal Year 2026 Annual Action Plan:

- N/A – General Capital Maintenance/Investment.

Description: This request is to provide for the annual replacement, procurement, and upgrading of technology for all city departments. As in prior-years, funding for technology replacement is placed in one capital project account to allow for more efficient management (as opposed to being spread across multiple departments based on an estimate of replacement needs which may or may not equate to the actual need during the fiscal year). The city currently has over 520 computers in operation (desktops/laptops). The main component of the FY 2026 request includes funding for the replacement of computers, iPhones, iPads, and printers (as needed).

The current city standards for technology replacement (based on funding availability)are as follows: servers (5 years); SANS – Storage (5 years); desktop PCs (4 years); laptop PCs (4 years); iPad tablets (3 years); iPhones (3 years); large scale multi-function printers (MFPs) (5-7 years); small scale MFPs (5 years); small printers (3-5 years); desktop UPS (electrical service backup) (3 years); monitors (8 years).

Operating Budget Impact: Routine replacement capital - operating costs to decrease due to decline in repairs. Frees-up IT staff to focus on other priorities.

Data Center Server Replacement (all city departments) $500,000

Fiscal Year 2026 Annual Action Plan:

- N/A – General Capital Maintenance/Investment.

Description: This request is for our data centers' replacement server equipment and virtualization software. The equipment to be replaced provides support for City systems that are not cloud-hosted or software as a service. This will provide greater reliability, faster recovery, and greater efficiency and capability for the city's applications. The existing/remaining servers will have reached the end of life.

Operating Budget Impact: Support/maintenance costs are included in the purchase price for years 1-3. Starting in year 4, the support and maintenance costs will be added within the base operating budget (est. at $100,000 annually). These costs represent server and licensing costs that we do not currently incur.

City Hall Chambers Remote Production and Streaming Services $61,000

Fiscal Year 2026 Annual Action Plan:

- Communications that Connect.

Description: The Department of Information Technology requests funding for a managed service for remote meeting production, broadcast production, and streaming services in the City Hall Chambers. This service and associated equipment would replace the current three-camera system with a camera system that the managed service provider can utilize to produce and distribute the video and audio. The service would provide remote direction

and production of the meeting cameras and content, as well as distribute the content to the public through several different sources. This would provide a better-quality product for the public, reduce the equipment on the dais, and the employees' duties during the meetings. Also, reliability is becoming an issue as the current system reaches end-of-life. This is the first step in addressing it by providing the meeting content directly to the managed service provider and improving the meeting quality for our citizens.

Many employees use the system for council, board, commission, and other meetings in the room. Our goal with a managed service provider producing all the meetings is to have a reliable and consistent product for the public. Our current setup requires the person on the dais to operate different systems simultaneously. In the standard production design, multiple people often do these duties at the back of the room. Staff have investigated how to implement a back-room production, but the cost and current chambers layout make this prohibitive. By outsourcing the video production to a remotely managed service provider, we shift the responsibility to production professionals off-site, freeing the person at the dais to conduct other aspects of the meeting more efficiently and effectively.

This request is for one-time equipment funding of $61,000 that includes the purchase of remote broadcast system equipment (cameras, switches, cabinet), setup and deployment of the equipment, any necessary wiring, support and warranty of the equipment, and integration with the current agenda management system.

There is a companion operating initiative that includes service funding for 150 meetings annually. The FY 2026 service funding request is for $71,000. The estimated operational impacts in future years total $76,000 (FY 2027) and $81,500 (FY 2028).

Public Safety

Fire Apparatus Fleet Replacement — **$4,000,000 (Capital Financing Revenue)** / **$4,000,000 (Capital Expense)**

Fiscal Year 2026 Annual Action Plan:

- Safe and Welcoming Community.

Description: This request is for the scheduled replacement of active Fire Division Apparatus (Pumpers/Ladders/Air & Light). **Importantly, in Year 1 (FY 2026), there is no net fiscal impact to the General Fund associated with this initiative, as the capital lease financing will fully offset capital purchase expenditures.**

Currently, the city has 5 Pumpers, 1 Ladder, 1 Quint, and 1 Air & Light Truck. All active Fire Apparatus are funded through capital lease programs within the General Fund. Upon expiration of existing capital leases (10-year terms for Pumpers/Air & Light and 13-year term for the Ladder/Quint), new Apparatus will be purchased, and prior models will be placed into Reserve (with any existing reserve models being surplused). It should be noted that the build/delivery times for apparatus have swelled considerably and now approach 48-months. As such, the last several batches of fire apparatus have been ordered early to meet the revised delivery time frames.

The values included represent the replacement of 2 Pumpers, Engines 81 and 82 ($2.4 million combined), and 1 Ladder ($2.3 million) and include an estimate of inflationary cost increases (10%). Prepayment discounts for the three units in addition to a purchasing consortium discount reduces the pricing to $4 million. As these vehicles are currently funded through capital lease programs within the General Fund, the only budget impacts will be due to the incremental cost increases in the Apparatus as well as the doubling of capital lease costs due to the required lead time (48 month build time). The current capital leases for Engines 81 and 82 will have the final payment in FY 2027. The current capital lease for the Ladder will have the final payment in FY 2030. The current plan is to seek approval of the new apparatus acquisition, including capital lease funding, during FY 2026 with the 1st payment occurring in FY 2027. The principal repayment of the new capital lease will be wrapped around the existing capital lease terms but will require increases to the General Fund capital lease payments in the FY 2027 Operating Budget.

Operating Budget Impact: Routine replacement capital - operating costs to decrease due to decline in repairs and an increase in fuel efficiency.

Fleet Replacement (Qty: 23) - Public Safety **$1,600,000**

Fiscal Year 2026 Annual Action Plan:

- Safe and Welcoming Community.

Description: This request is for the forecasted annual replacement of Police and Fire SUVs and pickup trucks. The model year, mileage, engine hours, and mechanical condition of the vehicles drive the replacement need. Emergency response vehicles are expected to be in service for seven years or 100,000 miles. This request includes the complete upfitting and Public Safety marking costs for new vehicles, the removal of emergency equipment, and marking costs for expired vehicles in preparation for public auction. Due to the rise in upfit costs and vehicle costs from the manufacturer, the budget has increased to purchase 25 vehicles per year. Also, manufacturers are still struggling to keep up with demand and the backlog of orders. Currently, the lead time is roughly 18-months from order to receipt of vehicles. The forecasted replacement plan identifies an annual replacement need to flat line the annual budget for public safety. Currently, we have 53 vehicles that are above 85,000 miles that will need to be replaced in 2025 & 2026. The annual purchase of 20 vehicles will help move the department towards an overall fleet replacement in 7.5 years. At the end of 6 years, the amount may decrease proportionally based on current replacement philosophies and needs.

Replacement vehicles to be purchased in FY 2026 include: (9) SUVs for Patrol; (1) SUVs for K-9; (7) SUVs for CID & Admin; (3) Small Trucks for Fire Admin, (3) Harley Davidson Motorcycles, totaling (23) vehicles.

With today's inflation and the new model year pricing, our numbers reflect a projection of: Base patrol vehicle ($58,000) + Upfit ($26,000) = $84,000 x 9 vehicles = $756,000. Base patrol vehicle for K9 ($58,000) + Upfit ($33,000) = $91,000. Public Safety Administration, Criminal Investigations, and Fire Marshall vehicles ($55,000) + Upfit ($10,000) x 10

vehicles = $650,000. Harley Davidson Motorcycles ($22,300) + Upfit ($9,000) x 3 motorcycles = $93,900. Total is $1,590,900.

Operating Budget Impact: Routine replacement capital - operating costs to decrease due to decline in repairs and an increase in fuel efficiency.

Heart Monitor Equipment Replacement **$660,000 (Capital Financing Revenue)**
$660,000 (Capital Expense)

Fiscal Year 2026 Annual Action Plan:

- Safe and Welcoming Community.

Description: This request is for the replacement of Heart Monitors for the Public Safety Team. The values included above represent the replacement of approximately 10 monitors and include inflationary cost increases. As these monitors are currently funded through capital lease programs within the General Fund, the only budget impacts will be due to the incremental cost increases in the equipment. **Specifically, in Year 1 (FY 2026), there is no net fiscal impact to the General Fund associated with this initiative, as the capital lease financing will fully offset capital purchase expenditures.**

Heart Monitors have a 5-year life with the current lease ending in FY 2026. The current plan is to seek approval of the heart monitor equipment replacements, including capital lease funding, during FY 2026 with the 1st payment occurring in FY 2027.

Operating Budget Impact: Support and maintenance costs are estimated to be substantially similar to costs for the current equipment and are included within the base operating budget. Capital lease costs will increase through general growth in the cost of the equipment. The incremental capital lease cost is represented within the Operational Costs section and typically follows the acquisition period by one fiscal year as the 1st payment on the new lease generally occurs within the next fiscal year.

Fire Equipment for New Fire Engines (year 2 of 2) **$112,662**

Fiscal Year 2026 Annual Action Plan:

- Safe and Welcoming Community.

Description: The Fire team is set to take delivery of three (3) new fire engines in late summer/early fall of 2025. In FY 2025, the department received capital funding of $75,000 to begin purchasing necessary equipment, which was used to acquire ten (10) self-contained breathing apparatuses (SCBAs).

To complete the equipment purchase, we still need to acquire hose, nozzles, and other essential tools for each fire engine. Currently, the fire standard requires hoses to be no older than 10 years, yet a significant portion of our current hoses are approaching the 20-year mark. The total cost for the three fire engines with the required equipment is $167,532, or $55,844 per engine. However, we have an $80,000 trade-in credit for Engine 87 and Engine 88 from Pierce, which reduces the cost to $87,532. Additionally, we will need to pay for shipping which estimated at 15% of the total cost for a total $25,129. Shipping for some equipment will require freight delivery due to weight restrictions. Therefore, the additional funding requested to complete the purchase is $112,662. Reserve

units, which are brought into service during emergencies such as ice storms, tornadoes, or hurricanes, can be used as frontline units with minimal cost to the City, aside from the personnel required. We can deploy up to three additional engines within a 12-hour operational cycle without incurring further costs to the city beyond staffing. Operating Budget Impact: Maintenance/replacement funding is included within this initiative.

Public Safety Headquarters (Gate System Repairs/Improvements) $32,000

Fiscal Year 2026 Annual Action Plan:

- Infrastructure and Facilities Maintenance.
- People Focused Workforce.

Description: This request is for repairs/improvements to gate systems at Public Safety Headquarters:

Specifically, the rear parking area drop arms and gate need to be refurbished and brought up to date. In recent years, the gate has become more problematic, and we can no longer repair the components due to the parts being unavailable. The unrepairable components consist of drop arms and drop arm motors, access control RFID readers, and the wiring for these items. The wiring from the campus network to the control arms and access control readers has failed and can only be replaced.

This repair and installation of functioning is needed to preserve the security of the rear parking areas and is essential to the safety of the Guard Line for the Alpharetta Jail. The items that need to be replaced are:

- two gate operators with safety loops.
- two twelve-foot drop arms with breakaways.
- new pedestals for the operators.
- two access control RFID readers.
- two call boxes with an intercom and cameras.
- two "CLICK2ENTER" radio units (enables officers to open using vehicle police radio).
- Installation of new Wiring and other miscellaneous hardware, both above and below ground.

Operating Budget Impact: Facility maintenance costs to decrease due to decline in repairs.

Electric Vehicle DC Fast Charger purchase and installation $260,000

Fiscal Year 2026 Annual Action Plan:

- Infrastructure and Facilities Maintenance.
- Transportation and Traffic.
- Economic Development.

Description: This request is the purchase and installation of a DC fast charger station to support the growing adoption of electric vehicles (EVs) and enhance local charging infrastructure. This investment will not only promote sustainability by reducing carbon emissions but also attract EV drivers to the area, benefiting local businesses and increasing economic activity. The project is designed to generate a return on investment (ROI) through private usage fees, ensuring that capital investment costs are offset while providing a long-term revenue stream to the City. By strategically placing the DC fast

charger in a high-traffic and safe location (Public Safety Headquarters), the city can have immediate access to fast charging for its EV Fleet, and maximize utilization and financial returns, ultimately benefiting taxpayers by fostering a cleaner environment and a stronger local economy.

Background

In December 2024, the City approved the purchase of four (4) Tesla Model Y electric vehicles as a pilot program to determine their relative benefits for patrol use (2 of the vehicles are upfitted for patrol use) and admin use (remaining 2 have limited upfitting). The Tesla vehicles are anticipated to be delivered before Summer 2025.

After the Tesla approvals, the City was informed of an opportunity available through the Georgia Power *Make Ready Infrastructure Program* that would materially offset the costs of installing a DC fast charger to service the City's EV fleet as well as the public.

Specifically, total project costs related to the installation of a DC fast charger, with capacity to charge four vehicles concurrently, approximates $560,000. The cost breakdown is as follows.

The cost breakdown is as follows:

- $300,000 - design, construction, and ongoing maintenance of all electrical infrastructure behind the meter leading up to the DC fast charger.
- $180,000 – purchase of a DC fast charger with 4 stations to allow for the concurrent charging of 4 EVs.
- $80,000 – installation of the DC fast charger and 4 stations.

The City applied for, and has been tentatively awarded, the Georgia Power Make Ready Infrastructure Program grant which will cover the $300,000 scope above (design, construction, and ongoing maintenance of all electrical infrastructure behind the meter leading up to the DC fast charger).

The City's responsibility would be for the purchase and installation of the DC fast charger and 4 stations which totals $260,000. While there are many options available in the DC fast charger market, the industry leader in DC fast chargers covers all maintenance costs for a 15-year period and also allows the City the flexibility to set its usage rates. Current staff analysis indicates a full payback and positive ROI within 3 to 5 years. The targeted location is Public Safety Headquarters.

Citywide Camera Infrastructure **$225,000**

Fiscal Year 2026 Annual Action Plan:

- Safe and Welcoming Community.
- Downtown Alpharetta
- Infrastructure and Facilities Maintenance.
- Transportation and Traffic

Description: This request is for the annual replacement/refresh and expansion of the city's current camera infrastructure (including servers). This would include maintenance/support contracts. Of the 150 cameras on the city-wide system that are owned by the city, 119 are at or past end-of -support. We are currently working with

Motorola Avigilon engineers to find the most efficient plan to address the city's needs. Currently the city camera infrastructure is composed of two separate systems.

- One system is primarily city buildings including city hall, recreation and parks buildings, and public safety headquarters. Most cameras on this system are no longer under warranty and are near or past their useful life. The City currently has two servers covering this system.
- The second system is primarily city traffic cameras. The City currently has one server covering this system.

Both systems have server replacements required in either 2025 or 2026. Some of the current servers are undersized for the video traffic they support. The software running on all of the servers is also in need of being updated. This request includes funding to cover replacement of the two servers running cameras for city buildings including city hall, recreation and parks buildings, and public safety headquarters. The current FY 2025 budget includes funding to cover replacement of the server running city traffic cameras. Staff is researching the optimal replacement strategy for the servers (e.g. individual replacements, consolidation, etc.).

Neither system has a current maintenance contract and many of the cameras are not functioning properly. We have also identified several locations on both systems where additional cameras are needed or the type of camera needs to be updated to meet operational needs.

Operating Budget Impact: Routine replacement capital – operating costs to decrease due to decline in repairs. Additional licensing fees will be incurred for camera expansion initiatives, but those costs will not be determinable until the expansion plan is determined.

FARO Scanner **$75,500**

Fiscal Year 2026 Annual Action Plan:

- Safe and Welcoming Community.
- Transportation and Traffic.
- People-Focused Workforce.

Description: The FARO Focus Premium 3D laser scanner is an advanced tool for capturing highly detailed 3D scans of a scene.

Key Benefits of FARO Scanner Technology:

Traffic Crash Investigations:

- Speed and Efficiency: The FARO scanner reduces the time required to document traffic crash scenes, allowing for quicker roadway clearance.
- Enhanced Data Accuracy: 3D scanning provides more precise and detailed data than traditional methods, which helps create accurate reconstructions of vehicle movement, speeds, and impacts.

- Compatibility with Crash Data Retrieval (CDR): Integration with BOSCH CDR software allows for the creation of detailed accident reconstructions, improving the understanding of crash mechanics and injury analysis.

Crime Scene Documentation:

- Rapid Scene Processing: FARO's 3D technology reduces the time spent on crime scene documentation, which is traditionally labor-intensive. This allows investigators to focus on analysis and case development.
- Visualization and Evidence Presentation: The 3D models can demonstrate complex aspects of a crime scene (e.g., bullet trajectories, blood spatter), providing a clearer understanding of the scene for investigators and jurors.
- Minimized Human Error: The FARO system reduces human error in measuring, sketching, or photographing, ensuring higher-quality documentation.

Cross-Division Use:

Beyond traffic and criminal investigations, the FARO scanner's versatility makes it useful for other divisions, including arson investigations, training, and scene pre-planning.

Investment Breakdown:

With a base price tag of $47,499, it can replace the outdated Total Station equipment, offering a more efficient and accurate solution for documenting scenes, particularly in serious injury and fatal traffic crash investigations. It enables quick and precise scanning of scenes, reducing the time needed to process and clear accident scenes. This capability can be critical in high-priority investigations, like fatal crashes, where time and accuracy are paramount.

Additional costs include:

Supporting Equipment and Accessories

- FARO Focus Battery Power Block ($580): This block ensures that the scanner remains operational for extended periods, even in remote or difficult-to-reach locations.
- FARO Carbon Fiber Tripod ($1,235): Provides stability and ease of use for the scanner, especially in rugged field conditions.
- VR-Ready Notebook Computer ($5,634): This computer is necessary for running the advanced software that accompanies the FARO system, allowing for seamless processing, analysis, and visualization of scan data.
- Tripod Case ($152): Protects your equipment during transport and storage, ensuring longevity and ease of use.

Training and Certification

The investment in specialized training, including the FARO Scanner Forensic Training and Certification ($9,610) and FAROZone onsite software training and certification ($4,860), is crucial. These training programs will ensure that personnel are proficient in using the

FARO system and software, maximizing the scanner's potential and improving the overall workflow for traffic and criminal investigations.

Software and Maintenance

- FARO Zone 3D Expert (annual subscription, $1,940): Provides 3D mapping and analysis tools, essential for accurately processing and presenting crash scenes or crime scenes.
- SCENE Scanner Software (annual subscription, $2,080): Works in tandem with the FARO scanner to process and manage data collected during a scan, creating accurate 3D models of the scene.
- FOCUS Premium Complete Care Warranty (bi-annual subscription, $1,910): This warranty protects your investment by covering maintenance and repairs, ensuring that the scanner remains in top working condition.
- Year one software/maintenance costs are included within this capital request. Year 2 will be funded within the FY 2027 Operating Budget.

Summary of return on the investment and Impact:

- Faster Investigations: The FARO scanner will significantly improve the efficiency of investigations by eliminating the need for traditional documentation methods and reducing the time needed to clear crash scenes.
- Enhanced Accuracy: The 3D models and integration with other investigative tools (like CDR software) will provide a higher level of detail and accuracy, which can be critical for prosecution in court cases.
- Cost Savings: This investment ensures self-sufficiency and eliminates delays in critical investigations by reducing the need to borrow equipment from neighboring agencies.

In essence, this equipment and training will enhance the ability of multiple units within your department to conduct investigations more efficiently, accurately, and safely. The FARO system is a versatile and high-impact tool for modernizing investigative practices.

Operating Budget Impact: Year one software/maintenance costs are included within this capital request. Year 2 will be funded within the FY 2027 Operating Budget Software (estimated between $4,000 to $6,000 annually as some software terms are biannual).

TruNarc Handheld Drug Identifier for Criminal Investigations **$28,952 (asset forfeiture)**

Fiscal Year 2026 Annual Action Plan:

- Safe and Welcoming Community.
- People Focused Workforce.

Description: This handheld drug identifier identifies over 500 substances, and the library updates as new substances emerge. With the rising concerns for accidental fentanyl and heroin overdoses to first responders, this handheld drug identifier will make testing

unknown substances safer by no longer requiring the officer to open and handle the unknown substance. This identifier scans the substance through the packaging and accurately identifies the substance, increasing officer safety. In Fulton County, drug cases are dismissed in the preliminary hearing phase without a presumptive test. This field tester will allow for safer field-testing to ensure Alpharetta drug cases are not dismissed in the preliminary stage. Funding would be provided through available asset forfeiture monies. Operating Budget Impact: N/A.

Public Works

Milling and Resurfacing **$4,075,000 (TSPLOST 2; LMIG + LRA Grants)**

Fiscal Year 2026 Annual Action Plan:

- Infrastructure and Facilities Maintenance.
- Transportation and Traffic.

Description: This request is for the on-going maintenance of milling and resurfacing and preservation of city streets. Resurfacing of city streets increases the life expectancy of the roads. Without resurfacing, roadways will deteriorate and be more costly to repair.

In FY 2026, the City will allocate funding in accordance with the Pavement Condition Index findings (performed by Spencer Consulting Group in FY 2025) and identify preservation techniques that will best extend the life of our roads. This includes a combination of surface coating techniques, milling and resurfacing, soil cement, etc. We have seen some decrease in cost per ton from $204/ton post Covid to $155/ton to $133/ton in FY 2025. Although costs have decreased, the cost per ton is still significantly higher than pre-Covid prices of $92/ton. Costs of mobilization, bonds, fuel, etc. have also increased.

- City has about 570 lane miles.
- Cost to mill and resurface a lane mile in FY 2025 was $161,000.
- $161,000 * 570 lane miles = $92 million.
- Resurface every 15 years = $6.2 million per year needed.
- Resurface every 20 years = $4.6 million per year needed.
- Resurface every 25 years = $3.7 million per year needed.

These numbers do not include reconstruction of roadways. We anticipate about $500k per year for reconstruction due to poor subgrades.

The overall goal is to continue and preserve our roads and streets to an overall PCI score of 70. The current overall average PCI for City roads is 78. This number may decrease depending on cost, funding, and other environmental factors. Staff is looking into performing more pavement preservation techniques to preserve and prolong the life expectancy of the roads. If we can extend the life of a road, more dollars can be spent on much-needed reconstruction of failing roads and provide a better service to our citizens. This will also aid in helping maintain the goal of keeping at the average PCI of 70 or above.

The City may not be able to keep an average PCI score of 70 or greater if there is a decrease in funding or without an increase in funding if costs escalate in the future.

Funding requested herein consists of TSPLOST 2 funds (estimated at $2.8 million), Local Maintenance Improvement Grant (LMIG) funds (estimated at $710,000), and Local Roads Assistance (LRA) Grant funds of $576,107 (portion of the $851,107 allocated by the State of Georgia; balance of $275,000 is utilized for the Bridge and Guardrail Maintenance project). Operating Budget Impact: This program decreases roadway maintenance costs as the surface is less susceptible to potholes and road surface deterioration.

Tree Planting and Landscape Improvements **$165,000 (tree bank)**

Fiscal Year 2026 Annual Action Plan:

- N/A – General Capital Maintenance/Investment.

Description: This request is for tree maintenance within the City not associated with the right of way maintenance contract and plantings of new trees and shrubs in the City to increase beautification and or the replacement of landscape damaged by weather or other means. Funding requested herein consists of general capital funding ($105,000) and Tree Bank collections ($60,000; said tree bank balance totals $900,000 as of February 2025). Operating Budget Impact: Maintenance funding is included within this initiative.

SR 9 Landscaping from Academy St to Windward Pkwy (yr. 3 of 3) **$740,000 (tree bank)**

Fiscal Year 2026 Annual Action Plan:

- Downtown Alpharetta.

Description: This request will include the design and installation of landscaping within the new beauty strips along SR 9 from Academy Street to Windward Parkway. Funding will landscape the corridor with street trees, shrubs, and ground cover within the 6' beauty strip as part of the GDOT SR 9 widening. This is year 2 funding for a 3-year project. Total projected costs are $1.7 million. FY 2024 included funding totaling $350,000 and FY 2025 included funding totaling $575,000. The request for FY 2026 (final year) represents the final allocation of $740,000. Funding is proposed to be provided through Tree Bank collections ($900,000 balance as of February 2025).

Operating Budget Impact: At the time of the contract, State Route 9 was maintained by an outside vendor at a cost of $43,200. That number was based on the previous landscape maintenance requirements, which was mostly mowing beauty strips (Level 2). After the improvements, the landscape is going to be more akin to Rucker Road and Kimball Bridge Road (Level 1). Maintenance costs are estimated at 1.5 times the current cost or $64,800 for the entire corridor ($21,800 incremental annual cost growth).

Bridge and Guardrail Maintenance — $275,000 (LRA Grant)

Fiscal Year 2026 Annual Action Plan:

- Infrastructure and Facilities Maintenance.
- Transportation and Traffic.

Description: This request is for the continual performance of required repairs and maintenance measures identified by Georgia Department of Transportation (GDOT) inspectors during their biennial inspections of city-owned bridges. The most recent inspection report was received from GDOT in February 2024. Using available funding from previous years, a purchase order was issued to an engineering firm (Pond & Company), in September 2024, to prepare maintenance drawings for 10 bridges based on the GDOT inspection report. FY 2026 funding will be used for repair and maintenance of various bridges citywide in accordance with the findings of the GDOT inspection report.

This request also funds maintenance, such as painting, replacement, and upgrade, of existing guardrails throughout the City. Guardrails are crucial to keeping roadways safe by helping to prevent minor accidents from escalating to major accidents. One example of necessary guardrail maintenance is cleaning and repainting of multiple guardrail segments along Mansell Road between Haynes Bridge Road and Old Alabama Road Connector.

Funding requested herein consists of Local Roads Assistance (LRA) Grant funds of $275,000 (portion of the $851,107 allocated by the State of Georgia; balance of $576,107 is utilized for the Milling and Resurfacing project).

Traffic Striping and Signage — $280,000 (TSPLOST 2)

Fiscal Year 2026 Annual Action Plan:

- Infrastructure and Facilities Maintenance.
- Transportation and Traffic.

Description: This request is for purchase of equipment and materials needed for the repair/replacement of traffic striping, raised pavement markers, and signage throughout the City. Repair/replacement of striping consists of refreshing the existing striping due to normal wear, replacement and/or installation of raised pavement markers and the restriping of roadways after milling and resurfacing. Repair/replacement of traffic signage consists of replacement of existing signage due to normal wear as well as damage. This request also includes equipment/materials needed for fabrication of signage. Operating Budget Impact: Maintenance funding is included within this initiative.

Traffic Signal Pole Painting and Maintenance — $60,000

Fiscal Year 2026 Annual Action Plan:

- Infrastructure and Facilities Maintenance.

Description: This request funds the continued paint maintenance of the city's traffic signal mast arms and pedestrian signals. Painting will coincide with the expected 7-10 year lifespan of the current signal pole painting plus miscellaneous general maintenance and touchups. The average total cost per intersection is approximately $20,000. Operating Budget Impact: Maintenance funding is included within this initiative.

Traffic Calming Improvements $50,000

Fiscal Year 2026 Annual Action Plan:

- Transportation and Traffic.

Description: This request is for the identification, design, and implementation of safety improvements primarily in neighborhoods and at high crash-rate intersections. Additionally, funds will enable staff to implement necessary traffic calming measures within the City. Projects may consist of roadway striping, signage such as radar signs, speed cushions, and channelization to mitigate existing safety deficiencies. The program will enhance public health and safety for users of the city's transportation system. Operating Budget Impact: Maintenance costs will be dependent upon the improvements implemented.

Signalized Intersection Maintenance (incl. Traffic Control Equipment) $200,000

Fiscal Year 2026 Annual Action Plan:

- Infrastructure and Facilities Maintenance.
- Transportation and Traffic.

Description: This request is for the continual maintenance, repair, and upgrading of signalized intersections, including traffic lights and mid-block crosswalks with flashing lights, throughout the City. This includes vehicular detection systems, pedestrian signals, signal heads, signal cabinets and components, signal communication systems, traffic light timing optimization, and upgrading crosswalks for pedestrians' safety improvements. This funding request also allows for the replacement of loops removed during the annual milling and resurfacing project.

Additionally, this request is for equipment necessary for traffic control throughout the City. This includes traffic signal communications, traffic monitoring, and temporary traffic control measures. Traffic signal communications enable the intersections to work together and smooth traffic flow. Traffic signal monitoring includes equipment such as traffic cameras. Temporary traffic control equipment includes devices used to detour or delineate traffic flow, such as cones, delineators and barricades, and variable message boards. Operating Budget Impact: Maintenance funding is included within this initiative.

Stormwater $2,000,000

Fiscal Year 2026 Annual Action Plan:

- Infrastructure and Facilities Maintenance.
- Transportation and Traffic.

Description: This request is for stormwater design/studies, inspection, drainage maintenance, and pipe/structure repair and maintenance. Left unchecked, stormwater can contribute to costly flooding, erosion, and pollution issues that wreak havoc on our community.

Included in this request is various drainage, flood, and watershed studies that are required by state and federal regulations. Watershed studies identify capital projects to improve water quality in impaired streams. Additional studies include dam breach analysis,

bacterial source testing, emergency planning and estimating damage, GIS maintenance, inventory updates, stream delisting, etc. These studies also identify future capital improvement projects or provide specific information that can be used by the city to meet regulatory compliance or further our service to our citizenry. This funding will also be utilized for the design of smaller drainage repairs, such as Harris Road drainage improvements, Haynes Bridge Road at Morrison Parkway drainage improvements, Pond retrofitting and dredging/permitting, etc.

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

One section of the work is pond and best management practices (BMP) maintenance, testing, sampling, work crew materials, education materials, and tree impediment maintenance. Pond and BMP maintenance in required by the Georgia Environmental Protection Division MS4 permit and includes ponds, bioretention, green infrastructure, pervious pavers, etc. Water quality education, education materials, and testing on streams and runoff is also required by the Georgia Environmental Protection Division. Sampling and testing include laboratory and field materials, testing, analysis, etc. Funding is included herein for Retention Pond Maintenance and improvements for Webb Bridge Park and North Park.

Another section includes small drainage repair and maintenance designs, crew materials such as rip rap, pine straw, grout, sod, etc., street sweeping, and removal of trees and shrubs blocking storm flow from or to pipes and structures or otherwise impeding water flow.

The final component of this request is for stormwater pipe and structure maintenance, repair, and replacement. This category includes unclogging pipes and structures filled with sediment and debris, repairing pipes by relining, contractual repairs to stormwater structures, and pipe replacement projects citywide in addition to targeted projects such as Foe Killer Flood Mitigation at Log Cabin Park, Canton Street Drainage Improvements, Mid Broadwell Culvert Replacement Design and Construction, Drainage improvements along Morrison Parkway, Drainage Improvements in Clairmonte subdivision, and Windward Pkwy Drainage Improvements. The contractual pipe un-clogging and structure repair will be throughout the city based on inspection results.

Annual funding requests approximate $4 million based on forecasted needs over a 10-year project horizon. That said, current funding levels within the Stormwater account total in

excess of $4 million (as of February 2025) and the request for FY 2026 was adjusted to $2 million.

Operating Budget Impact: This program decreases maintenance costs as flooding and erosion will be reduced.

Sidewalk and Brick Paver Maintenance and Repair **$750,000 (TSPLOST 2)**

Fiscal Year 2026 Annual Action Plan:

- Infrastructure and Facilities Maintenance.
- Downtown Alpharetta

Description: This request is for the continual maintenance and repair of the city's sidewalk inventory.

The City has in excess of 235 miles of sidewalks (1.24 million linear feet) and 3,700 ADA handicap ramps.

In FY 2019 and FY 2022, the City contracted with Dynatest to complete a sidewalk inventory and evaluate sidewalk conditions. This list standardizes the evaluation process, provides a clear prioritized list of sidewalks needing repair, and ties sidewalk data into the city's GIS and asset management software. Types of repairs (cracking, trip hazard vertical displacements, and spalling) along with location (near schools and parks, along arterial roadways, in the downtown district, etc.) help determine the repair priority.

Currently, the City has approximately 15,600 linear feet of sidewalk rated as poor/very poor by the Dynatest assessment (roughly 1% of inventory). The estimated cost to demo and replace is approximately $1.25 million.

Currently, the City has approximately 1,710 ADA handicap ramps in need of repair/replacement to meet ADA requirements (roughly 46% of inventory). The estimated cost to demo and replace is approximately $2.5 million.

Note, these dollar amounts are strictly for removal and replacement. If tree roots to be cut, or traffic control is required, or backfilling of soil adjacent to the sidewalk is required then the cost goes up. Work within subdivisions is far less expensive than work along major thoroughfares. Also, though crews and vendors have repaired sidewalk and handicap ramps throughout the City, any damaged sidewalk between the report and today is not included in any cost projections.

Funding will be requested annually with appropriations targeted towards the most pressing repairs. This is a multi-year initiative aimed at maintaining our sidewalk asset inventory.

Due to the large number and complexity, the City contracts out some of these repairs. Work will occur in various locations throughout the city pursuant to the Dynatest findings.

This request also funds the maintenance and repair of brick paver sidewalks located in the downtown area. Maintenance and repairs included in this request would be re-setting, leveling, replacing, re-sanding, sealing, concrete base repair, soldier course/repair, and installation of concrete header curb as needed.

Operating Budget Impact: This program decreases sidewalk maintenance costs as it is less susceptible to surface and structure deterioration.

Design Services (Public Works) $45,000

Fiscal Year 2026 Annual Action Plan:

- Infrastructure and Facilities Maintenance.
- Transportation and Traffic.

Description: This request is for various design services associated with minor projects unable to be completed by city staff. Such services include structural designs and/or evaluations, sub-surface geotechnical investigations, miscellaneous right-of-way/easement research. Utilizing experts in various fields enables city staff to make the appropriate decisions related to resolving construction issues. Additionally, the information gathered by the design professionals allows staff to properly design or address issues in the field. Operating Budget Impact: N/A.

Parking Garages (Facility Maintenance/Improvements) $50,000

Fiscal Year 2026 Annual Action Plan:

- Infrastructure and Facilities Maintenance.

Description: This request is for general maintenance of the two parking garages, 92 Milton Avenue and City Center. Garage maintenance work generally consists of painting (e.g. stairway handrails), washing windows, pressure washing, inspection of structural components and repair as needed, etc.

FY 2026 funding will cover the following repairs noted in the garage maintenance 10-year plan, and any issues identified in inspections that were not repaired in FY 2025:

- City Center Garage
  - Replace bearing pads and raise affected DT beams.
  - Repairing standing water problems in the southern stairwell.
  - Clean and coat exposed steel connection elements with a corrosion inhibiting coating system.
  - Inspections.
- 92 Milton Avenue Garage
  - Clean, prep, and apply 2 coats of epoxy or urethane to stairs and landings.
  - Clean, prep and paint the stair handrails.

Other repairs dependent on funding are waterproofing the elevator pits in the City Center parking garage and adding a louvered cover on the exterior wall at the 2nd level to help prevent water intrusion into the existing elevator pits.

Operating Budget Impact: Facility maintenance costs to decrease due to decline in repairs.

City Facility Preventative Maintenance Assessment Implementation $150,000

Fiscal Year 2026 Annual Action Plan:

- Infrastructure and Facilities Maintenance.

Description: The FY 2025 Capital Plan included funding for a facilities condition assessment to measure the condition of a building and its infrastructure. Specific objectives of the comprehensive assessment methodology include determining the needs for renewal or replacement of building and infrastructure systems (e.g., heating/cooling, electrical, exterior envelope, etc.) and system components (e.g., cooling tower, heat exchanger, chiller, pumps, etc.), and guiding the analysis of good decision capital project options.

Specific purposes of a well-designed assessment are as follows:

- Verify accuracy and reliability of a space inventory.
- Provide an inspection of all facilities identifying physical and functional deficiencies.
- Assist in defining regular and preventive maintenance requirements.
- Develop metrics for performance measures, e.g., Facilities Condition Index (FCI) and Facilities Quality Index (FQI).
- Define capital renewal and replacement projects to reduce deferred maintenance backlog.
- Eliminate conditions that are either potentially damaging to property or present safety hazards.
- Identify energy conservation and sustainability measures.
- Inventory accessibility and disabled persons requirement.
- Develop cost estimates and schedules to correct deficiencies and for capital renewal or replacement, and modernization of infrastructure/equipment projects.

The assessment scope included:

- Physical Condition Assessment (or Life-Cycle Modeling, or both): Physical condition of the building and infrastructure system.
- Develop a Capital Facilities Project Plan.

FY 2026 request tentatively reflects funding towards assessment findings.

This initiative is included within the energy savings performance contract ("ESPC" contained within the current City facility condition assessment project) referenced under the *Augment Annual Capital Contribution* operating initiative recommended herein. Specifically, this funding would be utilized towards the ESPC phase of the facility condition assessment project should the City decide to move forward with that scope.

Operating Budget Impact: The project will decrease future operating cost by identifying deficient equipment and identifying needs for energy-saving practices related to facilities.

HVAC Replacements (Facility Maintenance/Improvements) **$100,000**

Fiscal Year 2026 Annual Action Plan:

- Infrastructure and Facilities Maintenance.

Description: This request is for the replacement of HVAC units for all City-maintained facilities. The useful life expectancy for HVAC units is 15 years and a lot of the units serving facilities within the City are approaching or have exceeded the life expectancy.

FY 2026 replacements include units at the Crabapple Gym (unit over 28 years old). The Crabapple Gym unit was not replaced in FY 2025 due to lack of available funding. Additional planned replacements include the Crabapple front office unit (unit over 25 years old) as well as residual funding to tackle unexpected HVAC equipment failures requiring repair/replacement.

This initiative is included within the energy savings performance contract ("ESPC" contained within the current City facility condition assessment project) referenced under the *Augment Annual Capital Contribution* operating initiative recommended herein. Specifically, this funding would be utilized towards the ESPC phase of the facility condition assessment project should the City decide to move forward with that scope.

Operating Budget Impact: This program decreases maintenance and utilities costs (increased energy efficiency).

City Hall Maintenance **$32,500**

Fiscal Year 2026 Annual Action Plan:

- Infrastructure and Facilities Maintenance.

Description: This request is for on-going interior maintenance, including but not limited to replacing cabinetry in multiple breakroom floors, pressure washing and sealing brick sidewalks, painting walls and trim, etc. In addition, repairs to the custom stained moldings throughout the main floor which will require procurement of a third-party vendor to perform the work. The FY 2026 funding will go towards exterior metal door painting, pressure washing, interior/exterior wood door repair and re-staining, interior metal door painting, etc. Operating Budget Impact: This program decreases facility maintenance costs.

Public Safety Headquarters Facility Renovations and Repairs **$100,000**

Fiscal Year 2026 Annual Action Plan:

- Infrastructure and Facilities Maintenance.
- People Focused Workforce.

Description: This request is for the renovations, repairs, and upgrades to the Public Safety Headquarters. The building has seen a staffing increase and is starting to show its age. These annual requests will provide needed upgrades to bathrooms, windows, plumbing and different building components and ancillary structures located at Public Safety Headquarters.

FY 2026 funding will be for the replacement, repair, and sealing of windows throughout the Public Safety Headquarters Building. Several windows have broken seals, causing the

windows to become fogged and less energy efficient. Some windows have seen several leaks over the years and need to be properly re-sealed with waterproof caulking using an industrial sealant. The total request will replace all fogged windows and re-seal many windows around the entire building. The total cost is estimated to be $50,000. The FY 2026 request also includes improvements to the evidence building, including, but not limited to, interior painting, wall crack routing and sealing and exterior wall sealing at an estimated cost of $50,000.

Operating Budget Impact: Facility maintenance costs to decrease due to decline in repairs.

Recreation and Park Facilities (Maintenance/Improvements) $50,000

Fiscal Year 2026 Annual Action Plan:

- Recreation, Parks, and Culture.
- Infrastructure and Facilities Maintenance.

Description: This request is for recurring maintenance and repairs to the Recreation and Park facilities to improve the functionality and esthetics. In the past, these funds have been requested by our Public Works Department with the intent of Public Works overseeing these projects.

FY 2026 funding is targeted towards:

- Mansell House exterior painting/repairs, Annex Administrative Building exterior painting/repairs, Crabapple painting and ADA access upgrades.

Operating Budget Impact: Facility maintenance costs to decrease due to decline in repairs.

Generator Replacements (Facility Maintenance/Improvements) $100,000

Fiscal Year 2026 Annual Action Plan:

- Infrastructure and Facilities Maintenance.

Description: This request is for replacement of generators for city facilities. The new generators will be natural gas instead of diesel. A generator's typical useful life span is 20 years old.

The FY 2026 request is for replacement of the generator at 2970 Webb Bridge Road (unit is in excess of 20-years old). Operating Budget Impact: Equipment operational costs (natural gas; preventative maintenance) are estimated to be substantially similar to costs for the current equipment and are included within the base operating budget. That said, overall equipment maintenance costs are anticipated to decrease due to a decline in repairs.

Department Pool Vehicle; Qty: 2 (Fleet Replacement) **$85,000**

Fiscal Year 2026 Annual Action Plan:

- N/A – General Capital Maintenance/Investment.

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

Fiscal Year 2026 request is for the replacement of Unit #586 (2008 Model Year Chevy Impala with 71,000 miles) and Unit #620 (2009 Ford Ranger 4x4 Supercab with 111,000 miles). These units are in need of replacement due to age. In terms of the Impala, the department could benefit greater from the use of a truck rather than the current sedan. Public Works would like to replace the Impala with a truck that could be utilized by professional staff as an everyday driver. Unit 620 is becoming unreliable due to its age and high mileage as well as an excessive number of idle hours. The Ford Ranger will be replaced with a unit with a lift gate to be utilized by the Right-of-Way crews.

Operating Budget Impact: This program reduces fleet maintenance costs and increases utilization rates as the equipment is less susceptible to breaking down and/or requiring service. Operational costs consist of maintenance, fuel, insurance, etc. and are currently budgeted.

F-550 Crew Cab Dump Truck; Qty: 1 (Fleet Replacement) **$175,000**

Fiscal Year 2026 Annual Action Plan:

- N/A – General Capital Maintenance/Investment.

Description: This request is for the replacement of F-550 trucks within the Public Works fleet. The F-550 replacement is based on age and/or maintenance and repair costs.

Fiscal Year 2026 replacement includes Unit #735 (2012 F-550 Crew Cab Bucket Truck) with 64,000 miles. This unit is in need of replacement due to cracks and safety concerns of the Versalift Bucket/boom. This unit did not pass the annual inspection of the boom due to cracks and PTO (which provides power to the boom) needing to be repaired. Each of the Versalift units are wired individually. There is no manual to the wiring of this installation; therefore, to find the wiring issue requires some investigative work to be done to determine the necessary repair. The cost and time involved is unknown. Also, the Versalift repair vendors in the area are not able to repair the unit. The expected and unknown cost of this repair warrants replacement.

Operating Budget Impact: This program reduces fleet maintenance costs and increases utilization rates as the equipment is less susceptible to breaking down and/or requiring service. Operational costs consist of maintenance, fuel, insurance, etc. and are currently budgeted.

F-350 Crew Cab Service Bed Truck; Qty: 1 (Fleet Replacement) **$70,000**

Fiscal Year 2026 Annual Action Plan:

- N/A – General Capital Maintenance/Investment.

Description: This request is for the replacement of F-250 trucks within the Public Works fleet. The F-250 replacements are based on age and/or maintenance/repair costs. These vehicles are expected to last in excess of 10 years or 130,000 miles.

Fiscal Year 2026 request is for the replacement of Unit #665 (2009 F350 Service Truck with 97,000 miles). This unit is in need of replacement due to age, mileage, and idle hours. This vehicle is utilized by our facilities group and is in need of a lift gate.

Operating Budget Impact: This program reduces fleet maintenance costs and increases utilization rates as the equipment is less susceptible to breaking down and/or requiring service. Operational costs consist of maintenance, fuel, insurance, etc. and are currently budgeted.

F-150 Truck; Qty: 1 (Fleet Replacement) **$65,000**

Fiscal Year 2026 Annual Action Plan:

- N/A – General Capital Maintenance/Investment.

Description: This request is for the recurring replacement of trucks within the Public Works fleet. These replacements are based on age and/or maintenance and repair costs. These vehicles are expected to last in excess of 10 years and/or 130,000 miles.

Fiscal Year 2026 request is for the replacement of Unit #546 (2007 F150 4x4 Supercrew with 87,000 miles). This unit is in need of replacement due to age and idle hours.

Operating Budget Impact: This program reduces fleet maintenance costs and increases utilization rates as the equipment is less susceptible to breaking down and/or requiring service. Operational costs consist of maintenance, fuel, insurance, etc. and are currently budgeted.

TSPLOST-3 Exhibits Preparation **$100,000 (TSPLOST 2)**

Fiscal Year 2026 Annual Action Plan:

- Transportation and Traffic.

Description: This request is to develop exhibits and preliminary drawings of various TSPLOTS III projects. The exhibits will be displayed on City's website for citizens' review. Operating Budget Impact: N/A.

Mid Broadwell Crosswalk at Fire Station Light **$50,000 (TSPLOST 2)**

Fiscal Year 2026 Annual Action Plan:

- Safe and Welcoming Community.
- Transportation and Traffic.

Description: This funding request is to convert the existing emergency traffic signal to a hybrid emergency-pedestrian crossing light. This will provide a crosswalk for pedestrians in the proximity of Mid-Broadwell Park to cross Mid-Broadwell Road. Design work is in progress by an engineering firm and will be completed by January 2025. Operating Budget Impact: Increase in utility costs for the additional electricity and minor maintenance costs ($250 annually).

Northwinds Mid-Block Crosswalk **$300,000 (TSPLOST 2)**

Fiscal Year 2026 Annual Action Plan:

- Safe and Welcoming Community.

Description: The Braeden Subdivision is built on both sides of Northwinds Parkway. All the amenities of the subdivision are on one side and residents on the other side request a safe and convenient means to cross the street to access the amenities. Public Works has been working on various concepts over the last couple of years to improve pedestrian safety. Recently, the community and Public Works finalized the preferred option of installing a mid-block crosswalk with multiple rectangular rapid flashing beacons. This approach is the least expensive, provides the greatest line of sight for pedestrian safety, and is the least impactful to the community. Public Works staff will design the improvements in-house and requested funds is for the installation of the improvements. Operating Budget Impact: Increase in utility costs for the additional electricity and minor maintenance costs ($250 annually).

Kimball Bridge Rd at Northwinds Pkwy (Mast Arms) **$250,000 (TSPLOST 2)**

Fiscal Year 2026 Annual Action Plan:

- Transportation and Traffic.

Description: This is to replace the existing traffic light's strain poles at the intersection of Kimball Bridge Road and Northwinds Parkway with galvanized mast-arms. Operating Budget Impact: No maintenance cost is anticipated for 10 years.

Public Works Headquarters Renovations **$90,000**

Fiscal Year 2026 Annual Action Plan:

- Infrastructure and Facilities Maintenance.

Description: This Request is for the renovation and maintenance of the Public Works Headquarters.

FY 2026 funding will be used to remodel the men’s bathrooms in the front of the building as well as remaining flooring and paint throughout the facility. Previous funding had been utilized to replace flooring in the break area and hallways, training room and east wing.

Both breakroom bathrooms and the east wing have been remodeled with previous funding. Purchase of new gym equipment will be included in any remaining funding.

Operating Budget Impact: Facility maintenance costs to decrease due to decline in repairs.

Stand-on Compact Loader **$50,000**

Fiscal Year 2026 Annual Action Plan:

- N/A – General Capital Maintenance/Investment.

Description: This request is for the purchase of a Stand-on Compact Loader. The stand-on compact loader equipment will allow staff to perform various digging, demolition, and repair tasks on job sites. Operating Budget Impact: Operational costs consist of gas, maintenance, etc. and are estimated at $500 annually.

Recreation, Parks & Cultural Services

Greenway Improvements/Repairs **$250,000**

Fiscal Year 2026 Annual Action Plan:

- The Alpha Loop and Greenway.
- Recreation, Parks, and Culture.

Description: This funding request is used to repair, improve, and enhance the entire length of the Alpharetta Greenway. This asset is an extremely valuable amenity for citizens of Alpharetta. It is also a key component to the economic revitalization of the North Point corridor. However, washouts, erosion, heavy use, and constant maintenance have taken a toll on the Greenway. Major repairs are needed on the boardwalk portion of the Greenway. Extensive flooding and fallen trees along Big Creek cause unforeseen damage to the creek bank that impacts the sustainability of the Greenway and Big Creek.

Previous funding has been used to assist in funding to reconstruct the Mansell Road boardwalk, design fees to address the repairs to the Beaver Creek Park greenway access, and the removal of fallen trees in Big Creek to protect the trails' structural integrity. Current funding will address the washout area near Webb Bridge Road caused by the effects of Hurricane Helene and provide a design to complete the bridge repairs along the Mansell Road trail that connects to the Beaver Creek Park greenway access.

The FY 2026 funding request will be combined with the current funds for the replacement of seven (7) bridges and extending the Mansell boardwalk along the Mansell Road trail which connects to the Beaver Creek Park greenway access. The anticipated cost to complete the repairs and maintenance is $1.5 to $2 million. The staff's intent is to apply for a Georgia Outdoor Stewardship Program grant which could fund 50% of the project. The FY 2026 funding along with the current funds in this account will be utilized to match the grant award. Operating Budget Impact: Routine replacement capital - operating costs to decrease due to a decline in repairs.

Wood Light Pole/LED Replacement Initiative (multi-year) **$125,000**

Fiscal Year 2026 Annual Action Plan:

- Safe and Welcoming Community.
- Recreation, Parks, and Culture.
- Infrastructure and Facilities Maintenance.

Description: Currently, half of the City's athletic fields have wooden light poles (55 poles). These poles are near or have exceeded their life expectancy and should be replaced with concrete/metal poles to avoid potential life-threatening occurrences if a pole were to fail.

In addition, the City's athletic lighting primarily consists of a form of metal halide lights. These lights are expensive to operate, expensive to maintain and create light pollution. New LED lights would improve the playability for our participants, reduce the excessive glare, and cost much less to operate and maintain. The City is averaging $140,000 in operational costs for its outdoor athletic lighting each year (bulb replacement and energy charges). With these upgrades, there could be a 50% reduction in the overall cost to operate the lights simply by not having to replace the fixtures as frequently.

FY 2025 funding included $1 million (including $500K in grant funding from the Land & Water Conservation Fund) to replace all wood athletic field light poles (31 poles) in North Park with metal/concrete and replace all athletic field lighting fixtures (67 fixtures on wooden poles and concrete/metal poles). After the work is completed at North Park, there will be four (4) athletic fields located at Wills Park that will still have wooden poles (24).

The FY 2026 funding request will begin with the replacement of the wooden athletic poles located in Wills Park which were installed in the early 1970s. Requested funding of $125,000 will include the replacement of seven (7) wooden poles as well as the upgrading of the lamps to energy efficient LED fixtures on Wills Park field 1.

Future capital requests will include funding for replacing the remaining wood athletic field light poles (all in Wills Park) and the fixtures that reside on those poles (fields 1-4; 24 poles and lighting fixtures):

- FY 2027: $180,000 (replace 10 wooden poles with concrete and upgrade fixtures to LED on Wills Park Fields 1 and 2).
- FY2028: $125,000 (replace 7 wooden poles with concrete and upgrade fixtures to LED on Wills Park Field 4).

Fixtures on the athletics fields that have existing concrete/metal poles (106) will be upgraded to LED through the operating funds allocated each year for athletic lighting maintenance.

This initiative is included within the energy savings performance contract ("ESPC" contained within the current City facility condition assessment project) referenced under the *Augment Annual Capital Contribution* operating initiative recommended herein. Specifically, this funding would be utilized towards the ESPC phase of the facility condition assessment project should the City decide to move forward with that scope.

Operating Budget Impact: Routine replacement capital - operating costs are projected to decrease by 50%-75% due to a significant decline in repairs coupled with energy savings through the conversion to LEDs.

Alpharetta Public Arts Initiative (Outdoor On-Loan Sculptures) $45,000

Fiscal Year 2026 Annual Action Plan:

- Downtown Alpharetta.
- Communications that Connect.
- Recreation, Parks, and Culture.

Description: This request is for funding of public arts programs on an alternate year basis through Arts Alpharetta which is a nonprofit organization dedicated to bringing quality arts to Alpharetta. Arts Alpharetta, along with City staff, have several public art projects in-process. These projects include an Outdoor Sculpture Exhibit Contract, an on-loan, permanent, or lease-to-own installation in downtown Alpharetta/Art Walk Brochure. The City of Alpharetta contracts with Arts Alpharetta to locate, curate, install and deinstall on-loan sculptures on a bi-yearly rotation. The number of sculptures varies from 5-7 depending on the rental cost and install logistics for each piece. The project budget is $90,000 but split between two fiscal years at $45,000 per year. This is a continuation project that will require the installation of new outdoor art exhibits every two years. Art installations will be in place for an average of 1.5 – 2 years, subject to available funding.

The program supports the City's vision of promoting and supporting Arts & Culture through Public Art; and 2025 City Council Priorities and Annual Action Plan supporting: Downtown Alpharetta, Strategic Growth and Redevelopment, Communications that Connect, Economic Development, and Recreation, Parks & Culture.

The current exhibit is installed with 10 new sculptures for FY 2024-FY 2026 Bi-Yearly Contract.

The City of Alpharetta, Arts Alpharetta, and the Alpharetta Convention & Visitors Bureau partner on an Art Walk Brochure that is available for locals and promoting tourism to the City.

The services provided by Arts Alpharetta, Inc. provides turn-key service for all aspects of the project. Services include all correspondence with artists (ranging from the online call for artists, to rental agreements, and payments), duration, installation, and deinstallation of the art, and marketing. Although Arts Alpharetta, Inc. is contracted for the Outdoor-On-Loan Sculpture Exhibit, the non-profit organization spends all funding on the project expenditures. Arts Alpharetta volunteers their time to the project.

The agreement is valid for a period of (2) Two years and will need to be approved with each new exhibit, with the exhibit on display for calendar years 2024-2026, after which the City and Arts Alpharetta, Inc. may discuss a fifth Outdoor-On-Loan exhibit for Fiscal Years 2026-2027, calendar years 2026-2028.

Operating Budget Impact: In addition, staff has recognized there is a need to include funding for ongoing maintenance and repair for curated public art, whether the sculpture be a permanent City fixture or part of the on-loan rotational exhibits. This is due to the

unforeseeable damage that could happen (and has happened) to art when on public display. When such instances occur, the City must repair and restore the art to its original state. To proactively plan for such occurrences, staff requests $10,000 annually to offset repair and maintenance costs for public art.

Public Art Fund by Developers (City Property) **$10,000**

Fiscal Year 2026 Annual Action Plan:

- Downtown Alpharetta.
- Communications that Connect.
- Recreation, Parks, and Culture.

Description: As development continues throughout the City of Alpharetta, the developers are required to set aside funds for public art that is on city property (right-of-way or easements). The issue is that the amount of the funds set aside is not enough to purchase and install large statement pieces. This fund would provide additional funds for larger pieces of artwork at key locations and intersections. Example, Alpharetta Off-Leash was required to give the City $15,000 for artwork to go at the corner of Old Milton Parkway and Main Street. For a piece of artwork of appropriate size and stature, $25,000 is estimated. We anticipate this happening in additional developments throughout the City.

This program supports the City's vision of promoting and supporting Arts & Culture through Public Art; and 2025 City Council Priorities and Annual Action Plan supporting: Downtown Alpharetta, Strategic Growth and Redevelopment, Communications that Connect, Economic Development, and Recreation, Parks & Culture.

The expectation of the funds is in FY 2026 to FY 2027 when more money has been saved in the account that will allow the purchase of public art pieces that are suitable for various locations.

Currently, there is a Public Art Plan in the works to help with the corner of Old Milton Parkway and Main Street along with all prominent locations.

In addition, Community Development is designing an Alpharetta gateway piece on the opposite corner of Old Milton Parkway, and it was recommended to allow this to be approved before moving forward with a Public Art piece, so the two complement each other.

The benefit of public art is contagious. To remain a vibrant and exciting community, we must invest in public art, public murals, and cultural pieces. This request will match development dollars for more impactful and meaningful pieces of public art, murals, and cultural pieces.

Operating Budget Impact: New art installations will incur maintenance costs but will not be determinable until the art investment decision is made (e.g., mural vs. statue, etc.).

Public Art in the Parks $20,000

Fiscal Year 2026 Annual Action Plan:

- Downtown Alpharetta.
- Recreation, Parks, and Culture.

Description: The City of Alpharetta has invested a great deal of money into the Parks System. With the two last bond referendums, the City has been able to purchase additional parkland for new parks and greatly enhance the existing parks. To remain a vibrant and exciting park system, the need for art throughout the parks has been identified. Several pieces have been installed (Wills Park, Encore Park, Brooke Street Park).

This program supports the City's vision of promoting and supporting Arts & Culture through Public Art; and 2025 City Council Priorities and Annual Action Plan supporting: Downtown Alpharetta, Strategic Growth and Redevelopment, Communications that Connect, Economic Development, and Recreation, Parks & Culture.

Some examples include: During FY2025 the move of the Torqued Sculpture to Webb Bridge Park by the new soccer fields, which meets the initiative for more art on the east side of Alpharetta. This current sculpture has a tree that is growing into it by the parking deck and needs to be moved. Another is the Park Bond Projects as well as the Alpharetta Greenway.

This request will allow for the strategic placement of public art in locations that are frequently visited and enjoyed by Alpharetta citizens. Our priority would be Wills Park and the new spine walkway being developed. Next would be Webb Bridge Park and the Alpharetta Greenway. Future opportunities include crosswalk murals, sculptures, retaining wall murals, dog park entrances, or other art installations that might enhance and provide access such as a park gateway entrance.

The benefit of public art is contagious. To remain a vibrant and exciting community, we must invest in public art, public murals and cultural pieces. This request would place artwork in locations that can be enjoyed by our citizens up close and personally. We are seeing a growing number of citizens using our parks and additional public art would add greatly to their experience.

Operating Budget Impact: New art installations will incur maintenance costs but will not be determinable until the art investment decision is made (e.g., mural vs. statue, etc.).

Public Art for City Projects $25,000

Fiscal Year 2026 Annual Action Plan:

- Communications that Connect.
- Recreation, Parks, and Culture.

Description: Working closely with the Economic Development Team and Community Development Department, this continuous request will allow for the purchase and placement of public art, murals, and other cultural pieces throughout the City of Alpharetta. Currently, there are several locations along the existing Alpha Loop that have poured bases for pieces of art, but no funds exist for the placement of actual art.

The program supports the City's vision of promoting and supporting Arts & Culture through Public Art; and 2025 City Council Priorities and Annual Action Plan supporting: Downtown Alpharetta, Strategic Growth and Redevelopment, Communications that Connect, Economic Development, and Recreation, Parks & Culture.

The Arts Center is working on a partnership with the Alpha Loop Foundation and Arts Alpharetta. The first step is planning the locations and scale of each art piece. This will take place from December 2025 to February 2026. Then the Alpha Loop Foundation will begin fundraising for all the pieces along the Alpha Loop. The City will utilize these capital funds to seed the projects and/or pay for mural supplies, sculpture installations, etc.

The first mural that the Arts Center is looking to complete in FY 2025 is the tunnel at Westside Parkway.

Staff will be using these funds in late FY 2025 and early 2026 and will need more as the loop continues to be connected.

The benefit of public art is contagious. To remain a vibrant and exciting community, we must invest in public art, public murals, and cultural pieces. We require developers to put artwork in their developments because of the value the artwork brings to the community. This request will allow us to begin backfilling artwork to keep Alpharetta on the cutting edge.

Operating Budget Impact: New art installations will incur maintenance costs but will not be determinable until the art investment decision is made (e.g., mural vs. statue, etc.).

Park Trail Maintenance **$100,000**

Fiscal Year 2026 Annual Action Plan:

- Recreation, Parks, and Culture.

Description: Park Trail Maintenance (not Greenway Trail) to include resurfacing whether the trail is asphalt, concrete, or trail mix surface. This initiative will formalize a schedule for the repairs and replacement in our parks. Asphalt trails that are in wooded areas need to be paved every eight years to avoid safety issues for our users. In addition, heavy-use soft surface trails in parks such as Webb Bridge Park need restoration every 8 years. The current funding does not allow for a proper maintenance and replacement program that meets the safety requirements of our park users. Current funding is addressing the asphalt trail issues in Wills Park and North Park. Also in FY 2025, a 700 linear foot asphalt trail was constructed which connected the Alpharetta and Forsyth Greenway trails.

The FY 2026 request schedule will encompass the soft surface restoration for the 2-mile trail at Webb Bridge Park. The work includes extensive grading/repairs and adding the proper materials to sustain the trail's safe condition. Since its construction in 2000, staff has been maintaining the trial by addressing the worst areas on the trail's route. The level of funding does not allow for the required trail restoration that should occur every 8 years. Operating Budget Impact: Routine replacement capital - operating costs to decrease due to decline in repairs.

Park Security Repairs and Improvements $44,000

Fiscal Year 2026 Annual Action Plan:

- Safe and Welcoming Community.
- The Alpha Loop and Greenway.
- Downtown Alpharetta.
- Recreation, Parks, and Culture.
- Infrastructure and Facilities Maintenance.

Description: This scope includes adding security cameras in strategic locations; call box repairs and/or installation of new boxes; and, if funding is available, installation, repair, and replacement of automatic locks on restroom doors throughout the park system.

The Public Safety Department has been working with the Recreation, Parks & Cultural Services Department to develop a surveillance camera solution for our park system. Union Hill, Webb Bridge, Innovation Academy, and Wills Park have been identified as the highest priority. The cameras would be able to tie into existing camera infrastructure currently managed by public safety.

The FY 2026 request focuses on the auto-lock system and call boxes:

- Request ($21,000) will complete the installation of auto lock systems in the park system. In recent years, a homeless population has been residing in outside park restrooms. The parks department has installed auto locks on two thirds of its parks' restroom facilities, to include Wills Park (5) and the Greenway (2).
- Call Box Maintenance and replacement ($23,000). This includes funding for the purchase/maintenance of our call boxes, which need battery replacement annually. Currently, we have (23) call boxes. The batteries are $104 each plus labor, at approximately $120/hour. They cost between $5,000 - $10,000 annually. Complete new boxes are approximately $10,000 each.

Future year requests will focus on security cameras.

Operating Budget Impact: Routine replacement capital - operating costs to decrease due to decline in repairs.

Playground Equipment Replacement $70,000

Fiscal Year 2026 Annual Action Plan:

- Recreation, Parks, and Culture.
- Infrastructure and Facilities Maintenance.

Description: One of our park system's favorite amenities is our playgrounds. This initiative is planned around the premise of keeping the City's playgrounds in compliance with industry safety standards. Even though materials last longer, the recommended replacement schedule for a playground is 25-30 years. The is mainly due to the ability to order replacement parts. In addition, as the warranty expires on equipment, funds need to be available to replace if repairs are not possible. Finally, infrastructure repairs and enhancements for drainage and fall impact must be addressed every five to ten years. FY 2025 funding completed the final phase of the Webb Zone Playground replacement at Webb Bridge Park converting the 500 sq ft open area into an artificial turf making this a multi-purpose green space once more.

FY 2026 funding request will replace the multi-play component for the Wills Park Playground which was installed in 1993. A major piece for this component has broken and replacement parts are obsolete due to its age. Even though Parks Services staff have made temporary repairs for safe use, the repairs will only be sustainable until a new unit is installed. The new unit will be designed fit into the current layout which will not impact safety and flow for the kids who are having fun. Residual funding will be used to replace/upgrade broken and/or worn playground amenities system wide.

Operating Budget Impact: Routine replacement capital - operating costs to decrease due to decline in repairs.

Park Repairs/Improvements **$146,000**

Fiscal Year 2026 Annual Action Plan:

- Recreation, Parks, and Culture.
- Infrastructure and Facilities Maintenance.

Description: This funding is for general park repairs and improvements for projects that are less than $50,000. This account allows the department to address immediate grounds, sidewalks, and amenity repairs and replacement throughout the parks system. As an example, FY 2025 funds were used for:

- North Main Street Park - paver removal/replacement and concrete edging.
- Miracle League Field - concrete repairs at the Miracle League common areas; fence repair /replacement at the Miracle League field.
- Fencing replacement North Park Fields 5 & 6 and Innovation Academy.

This account is crucial to the Department's ability to respond to the needs and repairs as they arise throughout the year.

FY 26 funding will be targeted towards the following improvements:

- Irrigation installation for Brookstreet Park ($46,000): Fescue turfgrass conditioning is not currently consistent with the maintenance of City Hall proper for the Downtown District. The purpose of the Brooke St. Park Irrigation Project is to invest in the present & future of the City Hall appearance. Some of the benefits of the project include: generally improved appearance of the park year-round, Healthier turf = the potential for greater utilization, the potential for mental health & wellbeing for park users. Currently, the department spends extra funds to water the annual overseeding program with temporary yard sprinklers. The irrigation system was originally included in the design for the park's construction but was eliminated due to budget constraints. The intent was to add this important feature later. The project can be phased in over the next 3 budget cycles if necessary. With the increase in general park use and additional events being added to the area, the Department staff recommend that the entire project be funded for this budget year.

- Park concrete/sidewalk repairs and replacement ($100,000): Park safety inspections have identified that the condition of concrete areas and sidewalks around the park system needs to be addressed. Many of these issues are occurring due to ground settling and root intrusions into these areas. This damage has created tripping hazards for park users. In years past, the park staff has utilized concrete grinding to address some areas. However, this isn't a long-term solution. Concrete replacement has been a consistent item for the budget line item.

Operating Budget Impact: Routine replacement capital - operating costs to decrease due to decline in repairs.

Tree Maintenance, Planting, and Removal in Parks **$225,000**

Fiscal Year 2026 Annual Action Plan:

- Recreation, Parks, and Culture.

Description: This request is for the removal of dead or dying trees throughout the park system. By removing the dead or dying trees, we are reducing safety hazards, avoiding pest infestations, and spreading infections, and improving the appearance of the parks. Tree removal services have averaged $180,000 per year for the past several years. Additionally, staff has added to the scope the purchase/planting of replacement trees. Due to funding availability, the request for FY 2025 was adjusted from $225,000 to $125,000. Should additional needs arise, the annual operating budget will supplement the funding requirements. The $125,000 allotted for FY 2025 has been utilized by December 2024, therefore the request is increased to $225,000 for FY 2026 and future years. Operating Budget Impact: Reduces pressure on operating budget as an alternate source of funding is available to meet this need which is often a public safety priority that takes precedent over all other potential uses.

Design Services (Recreation, Parks & Cultural Services) **$25,000**

Fiscal Year 2026 Annual Action Plan:

- Recreation, Parks, and Culture.

Description: This funding request supports a range of studies and professional services that arise annually from initiatives driven by the Council and/or Department. These services are integral to the continuous development and improvement of our community's recreation infrastructure and programming.

The services required may include but are not limited to:

- Revisions to the Recreation Master Plans to ensure alignment with evolving community needs and industry best practices.
- Development of construction plans for new or upgraded recreation amenities, such as pavilions, gazebos, and other public spaces that enhance community engagement.

These studies and professional services play a vital role in forecasting market trends, establishing standards that inform policy decisions, and improving project timelines and functionality. By securing the necessary funding, we can maintain the high level of service

our residents and customers expect, while also ensuring that our recreation facilities are sustainable, accessible, and effective in meeting future demands. Operating Budget Impact: N/A.

North Park: Fields 1-4 Restroom/Concession Stand Replacement $600,000 (multiple sources)

Fiscal Year 2026 Annual Action Plan:

- Safe and Welcoming Community.
- Recreation, Parks, and Culture.
- Infrastructure and Facilities Maintenance.

Description: The replacement of a restroom and concession stand facility at North Park, specifically to serve the recreational areas around fields 1-4, the batting cages, and the playground. Given the existing facility's inadequacy due to its size and age, the new building will provide additional restroom stalls, a new concession area, and, potentially, a covered seating area.

Here's a summary of the key details for this request:

Existing Facility Issues:

- Current restroom/concession stand is too small for the number of park users.
- Serves multiple areas: four softball fields, batting cages, and a playground.

Proposed Project:

- Key Improvements:
    - Restrooms: 150% increase in the number of stalls to accommodate more users (4 vs. 10).
    - Concession Stand: New concession area, including a covered seating area for park patrons.

Funding Request:

- The FY 2025 Capital Budget included funding totaling $200,000 for design, surveys, civil engineering, geotechnical and architectural services, etc. Specifically, this appropriation was provided through general capital appropriations ($16,180) and impact fee funds ($183,820).
- The request for FY 2026 Capital Budget includes funding totaling $600,000 bringing the total allocation to $800,000 to complete the project (including demolition of the existing structure). Original cost estimates totaled $900,000 but staff believe this estimate can be reduced through a proactive design-build procurement method. FY 2026 funding is provided through general capital appropriations ($255,000) and impact fee funds ($345,000).

Approximately 70% of total project funding is through impact fees of which an estimated 87% of project costs is impact fee eligible.

Operating Budget Impact: Maintenance (including janitorial) and utility costs will increase along with the physical size of the restroom and is estimated at a minimum of $1,250 annually and will be reflected in a future operating budget (once construction nears completion).

General Equipment Replacement (Recreation) $50,000

Fiscal Year 2026 Annual Action Plan:

- N/A – General Capital Maintenance/Investment.

Description: This request is for the replacement of one 2018 SMG Turf Groomer and one Tennent Litter Vac. Replacement is requested due to age, hours of use, and estimated repair cost.

- Turf Groomer: These are designed for use on the artificial turf fields. Depending on hours of use, the effective life is 5 – 8 years. Repair cost at this point is over 50% of its value.
- Tennant Litter Vac: 2000 Model, the use of this unit has increased due to the maintenance requirements of the Downtown District, especially for the Town Green.

Operating Budget Impact: Routine replacement capital - operating costs to decrease due to decline in repairs.

Wills Park Baseball Field 5 Synthetic Turf Installation $500,000 (50% COA; 50% AYBA)

Fiscal Year 2026 Annual Action Plan:

- Safe and Welcoming Community.
- Recreation, Parks, and Culture.
- Infrastructure and Facilities Maintenance.

Description: The plan to replace Field 5 at Wills Park with a turf field, addressing persistent water issues that have made the field challenging to maintain.

The current Issues with Field 5 are water accumulation during rainy weather, which causes maintenance difficulties and delays in preparing the field for play. The other current issue is a stormwater pipe running under the field has failed, and this would allow for repairs and/or replacement of the stormwater pipe.

The benefits of Turf Conversion are improved drainage that will help mitigate the water accumulation issue, providing better drainage and more reliable playing surface. The conversion will also allow for increased playability since turf fields require less maintenance and can withstand more play, meaning more games can be held without cancelations, which is especially important for youth leagues.

The impact on the Community would be favorable due to Field 5 being used heavily by the Alpharetta Youth Baseball Association (AYBA) for children aged 7-10. The conversion would support the increased game scheduling without interruptions from weather-related cancelations.

In addition, AYBA has agreed to contribute 50% of the total cost up to $250,000 towards the design, installation, and upgrades needed for the conversion of the field to turf. Remaining funding is provided through general capital appropriations ($100,000) and impact fee funds ($150,000; 96.96% is impact fee eligible for new baseball fields – while not a new field, the use rate will be significantly increased due to the turf and is eligible for impact fee funding, albeit at a reduced eligibility factor).

In closing, this project would improve the usability of Field 5, making it more reliable for the community and enhancing the overall playing experience for youth sports participants.

Operating Budget Impact: This project materially decreases maintenance costs (e.g. grounds maintenance).

Webb Bridge Middle School Football Field **$50,000**

Fiscal Year 2026 Annual Action Plan:

- Safe and Welcoming Community.
- Recreation, Parks, and Culture.
- Infrastructure and Facilities Maintenance.

Description: Currently, there is a large grass field at Webb Bridge Middle School that is utilized periodically as part of their Physical Education program. Fulton County Schools (FCS) and the City of Alpharetta agreed that the field could better serve the community and youth sports programs if it is converted to a football field, which would provide a more permanent, multi-use facility for local youth sports leagues and the Alpharetta Football Program.

The existing grass field will be upgraded to create a regulation-sized football field, including appropriate markings, goalposts, and surrounding maintenance.

The City of Alpharetta will be responsible for the maintenance and upkeep of the football field, including routine field care, tree trimming, mowing, and irrigation.

The City and FCS recognize the importance of providing high-quality facilities for the youth of the community. By converting the existing grass field at Webb Bridge Middle School into a football field, both parties aim to enhance recreational opportunities, support the Alpharetta Football Program, and foster community engagement in youth sports.

Operating Budget Impact: Converting the Webb Bridge Middle School field into a football field for the Alpharetta Football Program will provide significant benefits, particularly in terms of added practice and game facilities. However, it will also come with ongoing operational costs approximating $60,000 annually that would begin in FY 2027 and include:

- Maintenance of the Grass Field: Regular upkeep of the grass field, including mowing, aeration, fertilization, and general care to ensure the turf remains in good condition for safe play.

- Lining the Field: Regularly marking the field for games and practices, which involves painting lines and possibly using stencils to ensure they remain visible and accurate throughout the season.
- Irrigation System Maintenance: Ensuring the irrigation system is functioning correctly to keep the grass properly watered, especially during dry periods, is vital to maintaining the field's quality.

While these costs are necessary for maintaining the facility, the conversion of the field also presents an opportunity to generate revenue. Having a dedicated football field will allow the Alpharetta Football Program to host more practices and games, potentially increasing sponsorship opportunities. Additionally, the field could be used for other events, further contributing to its financial sustainability.

Marietta-Roswell St. Corner Park (Conceptual Design) $20,000 (Impact Fees)

Fiscal Year 2026 Annual Action Plan:

- The Alpha Loop and Greenway.
- Downtown Alpharetta.
- Recreation, Parks, and Culture.

Description: This funding is for the conceptual design of a passive park and Alpha Loop connection at the city-owned land at 114 Roswell Street.

The site is a 0.65-acre city-owned parcel at the southeast corner of Marietta Street and Roswell Street in downtown Alpharetta. It is currently wooded with a mix of hardwood trees and dense understory vegetation. It slopes from the northwest to the southeast at a slope of approximately seven percent. The site is bordered on the east and south by three privately owned parcels zoned C2 Commercial. A planned segment of the Alpha Loop is currently in the design phase along the site's western boundary.

The City is considering developing the site into a passive park space that will require minimal maintenance requirements. It will connect directly to the future Alpha Loop trail along Roswell Street and to the prominent corner of Marietta and Roswell Streets. Given the possibility of future development on the adjacent parcels, there is a desire to create a heavy vegetated buffer along the eastern and southern edges.

Buildout of this park is tentatively estimated at $250,000 and would be built into future capital plans upon completion of the design process. Funding for design is allocated through impact fees.

Community Development

Comprehensive Plan Update — $120,000

Fiscal Year 2026 Annual Action Plan:

- Transportation and Traffic.
- Economic Development.

Description: This project is a required update to the City's Comprehensive Plan. Compliance with the Georgia Planning Act is required to maintain the City's Qualified Local Government (QLG) status and eligibility for state and federal grant programs. Operating Budget Impact: N/A for comprehensive plan work.

Design Services (Community Development) — $63,600

Fiscal Year 2026 Annual Action Plan:

- Economic Development.

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

Detail (Unfunded Capital Initiatives)

Human Resources

HR Office Improvements **$70,000**

Fiscal Year 2026 Annual Action Plan:

- People Focused Workforce.

Description: The new HR Specialist position funded in FY 2023 is responsible for recruitment and the administration of our human resources information systems (HRIS) current modules (applicant tracking system, onboarding, eForms, personnel records management system), and any future additions (i.e., performance evaluation).

The current configuration of the HR office presents challenges to fostering a cohesive departmental culture and collaboration. The HR Specialist is physically located in another department, creating a disconnect that affects the sense of belonging and teamwork.

The capital improvements requested herein are for the reorganization of the Human Resources office to better utilize current space for efficient workflow and to allow accommodations for future personnel growth. The objective is to have three offices (two currently) with doors to deal with confidential matters, one reception desk, one workspace (copy and other office machines) and space for an applicant computer kiosk.

Operating Budget Impact: Additional facility maintenance funding including janitorial costs will be incurred.

Public Safety

Fire Station Renovations/Improvements **$3,000,000 (multiple sources)**

Fiscal Year 2026 Annual Action Plan:

- Infrastructure and Facilities Maintenance.
- People Focused Workforce.

Description: This request is for full design, construction, and project management funding for Fire Station 83 and delivers on a portion of the Fire Station facility assessment/conceptual design work approved by the City Council in 2023.

- **Background (Fire Station Assessment/Design)**

  In January 2023, at the City Council retreat, the direction was provided to conduct a facilities assessment of the city's fire stations.

  In April 2023, a complete list of requirements was created in preparation for an RFP process in May and June 2023. The expectation was to have the consultant identify improvement potential to update and modernize our fire stations within the current footprint, where possible, for each fire station, to comply with the Clean Station Concept. Facility expansion may be a consideration where cost and lot space allow. Assessments and recommendations may include architectural and engineering design services to improve the living and working environments;

workflow and open floorplan; and building features, including public spaces, officer / non-officer areas, storage and maintenance areas, exterior improvements, etc. The RFP was awarded to Jericho Design Ground in August 2023.

Staff has worked with the Jericho design team to identify improvements to our fire stations that meet the intent of the assessment process and our strategic goals as identified above. The FY 2025 Capital Budget included funding for FS 81 totaling $3 million ($2.9 million for design, construction, and furniture/fixtures/equipment, with the remaining funding programmed for project management services).

- **Current Status**
  The request for FY 2026 includes funding for Fire Station 83 improvements totaling $3 million for design, construction, furniture/fixtures/equipment, and project management services).

Funding options include general capital appropriations and impact fee funds (100% of expansion cost is impact fee eligible – limiting factor is available public safety impact fees which approximates $60,000 as of early 2025). Operating Budget Impact: Facility maintenance costs are anticipated to be substantially similar to current operations or decline due to the renovations (e.g. energy efficiency improvements).

Public Works

Streetlight Maintenance — $50,000

Fiscal Year 2026 Annual Action Plan:

- Infrastructure and Facilities Maintenance.
- Transportation and Traffic.

Description: This request is for the maintenance of existing city-owned streetlights. The City owns and maintains more than 700 lights. This work will include maintenance of new and existing lighting either on existing poles or the installation of new poles with lighting. This will increase the safety of citizens who use our streets and sidewalks daily. Periodic inspections and troubleshooting will ensure longevity and minimal replacement of lighting components. Sufficient available appropriations exist within the current FY 2025 Budget to cover forecasted needs in FY 2026. As such, this request is not recommended for funding. Operating Budget Impact: This program reduces equipment maintenance costs and increases utilization rates as the equipment is less susceptible to breaking down and/or requiring service.

Tandem Dump Truck; Qty: 1 (Fleet Replacement) — $200,000

Fiscal Year 2026 Annual Action Plan:

- N/A – General Capital Maintenance/Investment.

Description: This request is for the replacement of tandem dump trucks within the Public Works fleet. The tandem dump truck replacements are based on age, wear and tear, and maintenance/repair costs. These vehicles enable staff to haul materials such as dirt and rock to job sites as well as hauling debris and construction waste to the proper disposal facilities. This vehicle is also used to pull equipment and materials by trailer to job sites.

FY 2026 replacement includes Unit #70 (1995 LT9000 with 42,000 miles). This unit is in need of replacement due to age.

Operating Budget Impact: This program reduces fleet maintenance costs and increases utilization rates as the equipment is less susceptible to breaking down and/or requiring service. Operational costs consist of maintenance, fuel, insurance, etc. and are currently budgeted.

F-450 Crew Cab Dump Truck; Qty: 1 (Fleet Replacement) $90,000

Fiscal Year 2026 Annual Action Plan:

- N/A – General Capital Maintenance/Investment.

Description: This request is for the recurring replacement of F-450 Dump trucks within the Public Works fleet. The F-450 replacements are based on age and/or maintenance/repair costs. These vehicles are expected to last in excess of 10 years or 130,000 miles.

Fiscal Year 2026 request is for the replacement of Unit #637 (2009 F-450 Crew Cab Dump Truck with 43,000 miles). This unit is in need of replacement due to age and idle hours.

Operating Budget Impact: This program reduces fleet maintenance costs and increases utilization rates as the equipment is less susceptible to breaking down and/or requiring service. Operational costs consist of maintenance, fuel, insurance, etc. and are currently budgeted.

F-250 Crew Cab Service Truck; Qty: 1 (Fleet Replacement) $80,000

Fiscal Year 2026 Annual Action Plan:

- N/A – General Capital Maintenance/Investment.

Description: This request is for the replacement of F-250 trucks within the Public Works fleet. The F-250 replacements are based on age and/or maintenance/repair costs. These vehicles are expected to last in excess of 10 years or 130,000 miles.

FY 2026 replacement includes Unit #714 (2012 F-250 4x4 Crew Cab with 45,000 miles). This vehicle has a large number of idle hours and is regularly utilized by our traffic crews. Due to the age and wear and tear on the vehicle, this vehicle is scheduled for replacement.

Operating Budget Impact: This program reduces fleet maintenance costs and increases utilization rates as the equipment is less susceptible to breaking down and/or requiring service. Operational costs consist of maintenance, fuel, insurance, etc. and are currently budgeted.

Canton Street Sidewalk (design) **$250,000**

Fiscal Year 2026 Annual Action Plan:

- Downtown Alpharetta.
- Communications that Connect.
- Transportation and Traffic.

Description: This request is for design funding for Canton Street sidewalk improvements. The sidewalk along the east side of Canton Street between Mayfield Road and Canton Street Extension varies in width from 4' to 5' to 6' with little to no buffer between the travel lane and pedestrians. The overall goal is to maximize the width of sidewalk along this portion of Canton Street to create more space between vehicular traffic and pedestrian traffic. This will help provide a safer pedestrian connectivity into the downtown area for residents. Due to existing specimen trees on the east side of the road, the concept is to hold the western edge of pavement, reduce lane widths to 10.5 feet and repurpose the remaining asphalt into a planting strip and widen the sidewalk as wide as possible.

A portion of the corridor does not have any curb and gutter, or storm drainage catch basins. Design of the corridor will include curb and gutter and subsequent drainage infrastructure. The design will provide Stormwater Best Management Practices (BMP's) to capture and infiltrate stormwater runoff from Canton Street before entering stormwater pipes. Also included in the design is looking for creative ways to add additional lighting along the corridor to improve pedestrian safety.

Right-of-way and construction costs are estimated at $2.6 million and would be part of future funding requests. Operating Budget Impact: N/A for the design phase. Operational costs for future buildout are heavily dependent upon the design and undeterminable at this time.

Charlotte Drive Mini-Roundabout (design/temporary install) **$25,000**

Fiscal Year 2026 Annual Action Plan:

- Transportation and Traffic.

Description: Citizens along Charlotte Drive have voiced concerns of excessive vehicular speeds along Charlotte Drive. Speed studies have been accomplished and vehicles are traveling greater than 10mph over the posted speed limit. 'Your Speed' signs have been installed along the corridor and have had mixed results.

One option to pursue is the installation of a mini-roundabout at the intersection of Charlotte Drive and Makra Lane/Lillian Drive. This intersection is the only 4-way intersection along Charlotte and is nearly in the middle between Mid-Broadwell and Rucker Road. The roundabout will be smaller than those along Buice Road, if the improvements are within the existing curb and gutter.

The request is to install a temporary roundabout utilizing plastic curbing. Upon completion, speed studies will be accomplished to determine the effects of the roundabout along the entire corridor. The current request is only for the installation of a temporary mini-roundabout. If data reflects success, then a future capital request will be submitted as

part of the budget process to install materials more in line with a permanent roundabout. Operating Budget Impact: N/A.

Streetlight Expansion $70,000

Fiscal Year 2026 Annual Action Plan:

- Safe and Welcoming Community.
- Infrastructure and Facilities Maintenance.
- Transportation and Traffic.

Description: This request is for installation of new street/pedestrian lighting in neighborhoods and areas of the City where currently limited illumination is evident.

Older neighborhoods in the City do not meet today's illumination standards and require extra lighting for safety. Neighborhoods identified as needing more lighting are primarily located on the west side of town. Subdivisions such as North Farm, North Towne at Andover, Burnett Way, Northfield, Spence's, Foxhaven, etc. have all inquired about adding more streetlighting in their neighborhoods for safety. This capital item would start addressing these areas on an as needed/requested basis. Funding would also allow phasing-in of lighting along Haynes Bridge Road from Academy Street to Old Milton Parkway. Operating Budget Impact: Will result in additional maintenance (light replacement, etc.) and utility costs and is solely determinable by the type and number of lights installed. For planning purposes, the assumption is an additional $3,000 annually.

Jayne Ellen Curb and Gutter $750,000

Fiscal Year 2026 Annual Action Plan:

- Infrastructure and Facilities Maintenance.

Description: Residents along Jayne Ellen Way and adjacent streets request the removal and replacement of 12,820 linear feet of curb and gutter to match the esthetics of the curb and gutter that was recently replaced. Sections of curb and gutter were recently replaced for 2 reasons; one, the curb was failing and secondly, Public Works knew specific sections of curb and gutter would be damaged when the roads were milled and resurfaced this past fiscal year. Work includes removing the existing curb and gutter, installing new curb and gutter, and backfilling the curb with soil and installing sod in the disturbed areas. Not included in the cost of the work is any work in the driveways of the homes. Operating Budget Impact: Maintenance funding is included within this initiative.

Milton Ave Streetscape Design (TSPLOST-2; Tier 2) $250,000

Fiscal Year 2026 Annual Action Plan:

- Safe and Welcoming Community.
- Downtown Alpharetta.
- Transportation and Traffic.

Description: This request is for funding of the design of Milton Avenue pedestrian/safety improvements, which include removing angled parking allowing for the extension of the sidewalk to create a 12' walking clear space, installing utilities underground and planting of canopy trees. Milton Avenue is an important downtown street for activity including

pedestrians, special events and vehicle access. The concept plan includes narrowing the street, moving utilities underground, planting canopy trees, convert angled parking to parallel parking which enables widening the sidewalks along storefronts, hence providing more seating areas. A "living street" that includes devices for slowing traffic flow. Most "living streets" do not have raised curbs and vehicles are separated from pedestrians with tree islands, bollards, etc.

Construction costs are estimated at $3.7 million (including roughly $1.7 million for utility relocations) based on concept design by AECOM and would be part of future funding requests.

This improvement is on the approved TSPLOST 2 project list and funding may be available through TSPLOST 2 proceeds if revenue trends highlight collections in excess of what is needed to fund the currently appropriated TSPLOST 2 projects (Tier-1).

Operating Budget Impact: N/A for the design phase. Operational costs for future buildout are heavily dependent upon the design and undeterminable at this time.

Academy St Improvements ROW (TSPLOST-2; Tier 2) **$200,000**

Fiscal Year 2026 Annual Action Plan:

- Transportation and Traffic.

Description: This request is for ROW (right-of-way) acquisition funding for series of improvements on Academy Street with the following elements: 6' wide sidewalk on the north side of Academy Street from Loxford Lane to Fire Station 81; inclusion of left turn lanes between Loxford Lane and Wedgewood Drive where possible; inclusion of landscape medians between Loxford Lane and Wedgewood Drive where possible; creation of bike lanes on both sides of Academy Street; Addition of pedestrian lighting along the north side of Academy Street from the driveway of Alpharetta Presbyterian to Fire Station 81; and installation of an emergency traffic signal on Academy Street at Fire Station 81.

Design team finalized right of way (ROW) and construction plans. The ROW acquisition will take 9 to 12 months to complete.

Construction costs are estimated at $3 million and would be part of future funding requests.

This improvement is on the approved TSPLOST 2 project list and funding may be available through TSPLOST 2 proceeds if revenue trends highlight collections in excess of what is needed to fund the currently appropriated TSPLOST 2 projects (Tier-1).

Operating Budget Impact: Maintenance costs, including landscaping, are currently estimated at $15,000 annually.

Douglas Rd Traffic Calming (design) $200,000

Fiscal Year 2026 Annual Action Plan:

- Transportation and Traffic.

Description: This request is for design of traffic calming improvements along Douglas Road.

The City has received numerous complaints from citizens living along Douglas Road regarding the volume of traffic and speed of vehicles. Several options and locations were evaluated along Douglas Road. Intersection improvements at Douglas Road/Clubhouse Drive and Douglas Road/Newport Bay Passage are being considered. A roundabout is being proposed at Douglas Road/Clubhouse Drive to address the intersection volume as well as traffic calming. Traffic calming measures for the Newport Bay Passage intersection would include a lane diet and sight distance improvements. The Douglas Road corridor will be studied further to evaluate different options at multiple intersections before designing a roundabout for the intersection of Douglas Road and Clubhouse Drive.

Right-of-way acquisition and construction costs are estimated at $1.6 million and would be part of future funding requests. Operating Budget Impact: N/A for the design phase. Operational costs for future buildout are heavily dependent upon the design and undeterminable at this time.

Southlake Dr Traffic Calming (design) $200,000

Fiscal Year 2026 Annual Action Plan:

- Transportation and Traffic.

Description: This request is for the design and evaluation of appropriate traffic calming and safety treatments along Southlake Drive between Webb Bridge Road and Douglas Road, including the following projects:

- A roundabout at Southlake Drive at Clipper Bay Drive.
- Lane narrowing with center medians on Southlake Drive at the intersection of Westchester Way.
- A roundabout at Southlake Drive at Schooner Ridge.
- Lane narrowing with center medians on Southlake Drive at the intersection of Southlake Court.
- A roundabout at Southlake Drive at Americas Cup Cove.

Construction costs are estimated at $1.8 million and would be part of future funding requests. Operating Budget Impact: N/A for the design phase. Operational costs for future buildout are heavily dependent upon the design and undeterminable at this time.

Hopewell Rd at Vaughan Dr Roundabout ROW (TSPLOST-2; Tier 3) $100,000

Fiscal Year 2026 Annual Action Plan:

- Transportation and Traffic.

Description: Design of a roundabout at the intersection of Hopewell Road and Vaughan Drive was funded in FY 2020 and was completed by March 2022. The roundabout would serve to assist in the following: denote one is entering into Alpharetta; aid in slowing traffic entering the Downtown area; and assist in turning onto/off Vaughan Drive.

Construction costs are estimated at $1.4 million and would be part of future funding requests.

This improvement is on the approved TSPLOST 2 project list and funding may be available through TSPLOST 2 proceeds if revenue trends highlight collections in excess of what is needed to fund the currently appropriated TSPLOST 2 projects (Tier-1).

Operating Budget Impact: Maintenance costs, including landscaping, are currently estimated at $600 annually.

Waters Rd Traffic Calming (design) $300,000

Fiscal Year 2026 Annual Action Plan:

- Transportation and Traffic.

Description: This request is for design of traffic calming improvements along Waters Road.

The city has received numerous complaints from citizens living along Waters Road regarding the volume of traffic and speed of vehicles. Several options and locations were evaluated, and it has been determined that roundabouts at the intersections of Waters Road and Centennial Drive, and Waters Road and Waters Mill Drive, would be the most feasible method for addressing these concerns.

Right-of-way acquisition and construction costs are estimated at $1.7 million and would be part of future funding requests. Operating Budget Impact: N/A for the design phase. Operational costs for future buildout are heavily dependent upon the design and undeterminable at this time.

Mid Broadwell Sidewalk Improvements $900,000

Fiscal Year 2026 Annual Action Plan:

- Safe and Welcoming Community.
- Infrastructure and Facilities Maintenance.
- Transportation and Traffic.

Description: This funding request is for the purchase of right-of-way and construction of approximately 1,100 linear feet of sidewalk to fill in two gaps along the south side of Mid Broadwell Road between 1) Fire Station 85 and Jennifer Oaks Dr., and 2) Rumson Lane and Bethany Road. Providing this sidewalk would create a safer route to and from Mid Broadwell Park.

Design of these sidewalk segments is currently in-progress by an engineering firm.

Right-of-way and construction costs are estimated at $200,000 and $700,000, respectively.

Operating Budget Impact: Monthly maintenance such as landscaping will be required and is currently estimated at 15-cents a linear foot ($2,000 annually).

Wills Rd Sidewalk Gap $380,000

Fiscal Year 2026 Annual Action Plan:

- Transportation and Traffic.

Description: This funding request is for design and construction of the sidewalk gap (550 linear feet) along Wills Road, north and south of Wills Lane. Through this project, ADA-compliant sidewalk ramps will be installed at the intersection of Wills Road and Wills Lane. It is anticipated that all work will be done within public ROW, without the need to acquire additional ROW.

Design and construction costs are estimated at $10,000 and $370,000, respectively.

Operating Budget Impact: N/A for the design phase. Monthly maintenance such as landscaping will be required and is currently estimated at 15-cents a linear foot ($1,000 annually).

Wills Dr Sidewalk Improvements (design & ROW) $40,000

Fiscal Year 2026 Annual Action Plan:

- Safe and Welcoming Community.
- Recreation, Parks, and Culture.
- Transportation and Traffic.

Description: This funding request is for design and the purchase of right-of-way (ROW) for the eventual installation of 475 linear feet of sidewalk to fill in a gap along the east side of Wills Drive between Trammell Drive and Milton Avenue. Installation of this sidewalk would provide a continuous sidewalk along the east side of Wills Drive from Old Milton Parkway to Milton Avenue.

Funding for construction of the improvements would be requested in a future capital plan and is currently estimated at $150,000.

Operating Budget Impact: N/A for the design/right-of-way acquisition phase. Upon construction, monthly maintenance such as landscaping will be required and is currently estimated at 15-cents a linear foot ($900 annually).

Waters Road Sidewalk Improvements (ROW) $100,000

Fiscal Year 2026 Annual Action Plan:

- Safe and Welcoming Community.
- Recreation, Parks, and Culture.
- Transportation and Traffic.

Description: This funding request is for the purchase of right-of-way for the eventual installation of 1,340 linear feet of sidewalk to fill in two gaps along the east side of Waters Road. Citizens of Waters Road have expressed concerns about individuals driving at

excessive speeds. Installation of these sidewalks would provide a continuous sidewalk along both sides of Waters Road. Pedestrians would only need to cross Waters Road at signalized intersections: Kimball Bridge Road and Jones Bridge Road.

Design of these sidewalk segments has been completed by in-house staff.

Funding for construction of the improvements would be requested in a future capital plan and is currently estimated at $1.1 million. Operating Budget Impact: N/A for the right-of-way acquisition phase. Monthly maintenance such as landscaping will be required and is currently estimated at 15-cents a linear foot ($2,500 annually).

Providence Road Sidewalk Improvements (ROW) $200,000

Fiscal Year 2026 Annual Action Plan:

- Safe and Welcoming Community.
- Recreation, Parks, and Culture.
- Transportation and Traffic.

Description: Citizens living along the east side of Providence Road have requested the installation of sidewalks to provide connectivity to both Downtown Alpharetta and Providence Park. This request is for the purchase of right-of-way for the eventual installation of approximately 3,900 linear feet of sidewalk along the east side of Providence Road from the existing sidewalk at Weatherstone Way north to the City Limits.

Funding for construction of the improvements would be requested in a future capital plan and is currently estimated at $1.1 million. Operating Budget Impact: N/A for the right-of-way acquisition phase. Monthly maintenance such as landscaping will be required and is currently estimated at 15-cents a linear foot ($7,000 annually).

City Hall Generator and Enclosure $1,250,000

Fiscal Year 2026 Annual Action Plan:

- Safe and Welcoming Community.

Description: This request is for the purchase and installation of a generator for City Hall to ensure continued operations to citizens and stakeholders during times of power outages including natural disasters. Specifically, this cost estimate is for a natural gas generator sufficiently sized to allowed for continued operations of City Hall (roughly 55,000 sq. ft.) as well as construction of an enclosure to house the generator that matches the aesthetics of City Hall. The generator is estimated at $850,000 and the enclosure is estimated at $400,000.

Operating Budget Impact: Operational costs would be minimal. Gas usage would be based solely on when the generator is operating, and inspection/maintenance cost would be approximately $3,000 a year.

Alpharetta Community Center Generator $375,000

Fiscal Year 2026 Annual Action Plan:

- Safe and Welcoming Community.

Description: This request is for the purchase and installation of a generator for the Alpharetta Community Center. The budget requested would be for a 400 kw Blue Star generator. A 400 kw was priced due to the unit being capable of powering the entire building in the event of a power outage. A smaller generator could be installed at a lower cost if it's determined there is no need to power the entire building during times of power outages. Beyond the cost of the generator, other costs include gas meter upgrades, gas line upgrade and installation of a regulator. The total requested amount is $375,000.

Operating Budget Impact: Operational costs would be minimal. Gas usage would be based solely on when the generator is operating, and inspection/maintenance cost would be approximately $3,000 a year.

Fire Stations Facilities (Facility Maintenance/Improvements) $130,000

Fiscal Year 2026 Annual Action Plan:

- Infrastructure and Facilities Maintenance.

Description: This request is for the renovation of bathrooms, kitchens, flooring, lighting, appliances, ceiling fans, etc. at various Fire Stations within the City. The renovations will be accomplished over multiple years.

FY 2026 requests are subject to available funding and include: (1) LED lighting in multiple fire stations; (2) kitchen remodel, including new cabinetry and appliances at Station 85; (3) new flooring at Station 82; (4) new appliances at Station 86; and, depending on funds availability, (5) new appliances and bathroom remodeling at other stations.

Operating Budget Impact: This program decreases maintenance and utilities costs (increased energy efficiency).

Public Safety Headquarters Parking Maintenance and Expansion $620,000

Fiscal Year 2026 Annual Action Plan:

- Safe and Welcoming Community.
- Infrastructure and Facilities Maintenance.

Description: Due to the increased number of individuals accessing the Public Safety Headquarters, additional parking needs are desired. This request is for funding to:

- Construct an additional 22 parking spaces along the main entrance off Westside Parkway to the Public Safety Headquarters complex. Design was funded in FY 2019 and completed by staff.
- Developing construction plans to pave or gravel and fence the grassy area outside the rear gate: just outside the secure parking area. The use is for long-term storage of vehicles related to investigations, storage of public safety spare vehicles, and storage of retired vehicles awaiting auction.

Operating Budget Impact: Incremental maintenance costs, including landscaping and litter control, are currently estimated at $500 annually.

Trailers; Qty: 2 (Equipment Replacement) **$30,000**

Fiscal Year 2026 Annual Action Plan:

- N/A – General Capital Maintenance/Investment.

Description: This request is for the recurring replacement of trailers within the Public Works fleet. These replacements are based on age and/or maintenance/repair costs. These trailers are expected to last in excess of 10 years.

FY 2026 replacements include Unit #73 (1996 14' Trailer; dual axel) and Unit #176 (2000 24' trailer; 10-ton).

Operating Budget Impact: This program reduces equipment maintenance costs and increases utilization rates as the equipment is less susceptible to breaking-down and/or requiring service.

Sr. Engineering Technician - Facilities (new position; +1 FTE) **$50,000**
($112,100 operations/$50,000 capital)

2025 City Council Priorities and Annual Action Plan:

- Infrastructure and Facilities Maintenance.

Description: Public Works is requesting the addition of a Senior Engineering Technician position (pay grade 306; assumed 5% above paygrade minimum).

The Senior Engineering Technician position would perform technical work in support of the City's facility repair, maintenance, and renovations. Oversight of procurement, scheduling, and management of City contractors and vendors for the maintenance, repair, alteration, replacement, and upgrades to all city-maintained facilities. Periodic supervision and training of Public Works facility repair and maintenance crews.

The Public Works Department is currently challenged with additional and aging facilities. Public Works took responsibility of Parks facilities in 2017-2018 without the addition of any staff. With the additional facilities responsible for, and aging components, demand for repairs, alterations, remodels, etc. have significantly increased. In 2021 Public Works created a Sr. Engineering Technician position to assist the facilities supervisor/crews with repairs, procuring contractors, overseeing maintenance contracts, ordering supplies, and assisting with other facility needs. Along with more requests for daily maintenance needs, capital request have also increased. This position would be assigned park facilities to aid the facilities supervisor and crews in identifying maintenance needs and working with Parks staff regarding capital requests, maintenance contracts, and prioritization of facility repairs. This will provide a higher level of service to City employees and facility repairs.

Capital costs are estimated at $50,000 and include funding for a vehicle purchase (and unfitting). There is a companion operating initiative request to fund the personnel/operational costs. Personnel costs are estimated at $104,600 annually and

reflect salary and benefit costs only. Operational costs in year one includes technology equipment (computer, phone, iPad, etc.), professional development, uniforms, general supplies, and fuel costs totaling $7,500.

Infrastructure Crew (new positions; +4 FTE) $80,000
($356,000 operations/$80,000 capital)

2025 City Council Priorities and Annual Action Plan:

- Infrastructure and Facilities Maintenance.

Description: Public Works is requesting the addition of the following new positions:

- +1 FTE - Public Works Crew Leader position (pay grade 305; assumed 5% above paygrade minimum).
- +2 FTEs - Public Works Technician II position (pay grade 303; assumed 5% above paygrade minimum).
- +1 FTE - Public Works Technician I position (pay grade 302; assumed 5% above paygrade minimum).

Currently the Public Works Department has 2 crews of 4 individuals that handle repairs to stormwater infrastructure, curb and gutter, sidewalks (concrete and brick paver), and City roads. One of the biggest challenges the department faces these days is making timely repairs to sidewalks. The Department maintains over 235 miles of sidewalk in the City, majority of the sidewalk is concrete. Over time, sidewalks have settled, cracked, and/or tree roots have uplifted the sidewalk causing trip hazards. Crews can accomplish repairs primarily in subdivisions. This crew will be able to handle concrete and brick paver sidewalk repair, curb and gutter repair, and other concrete work within the City's right of way. Work along busier streets throughout the City require significant traffic control measures and the crews are not equipped size wise to handle work of this nature. A crew of four individuals will consist of a Crew Leader, (2) Tech II's and a Tech I.

Capital costs are estimated at $80,000 and include funding for a vehicle purchase (and unfitting). There is a companion operating initiative request to fund the personnel/operational costs. Personnel costs for the four new positions are estimated at $346,000 annually and reflect salary and benefit costs only. Operational costs in year one includes technology equipment (computer, phone, iPad, etc.), professional development, uniforms, general supplies, and fuel costs totaling $10,000.

Facility Operations Manager (new position; +1 FTE) $65,000
($138,600 operations/$65,000 capital)

2025 City Council Priorities and Annual Action Plan:

- Infrastructure and Facilities Maintenance.

Description: Public Works is requesting the addition of a Facility Operations Manager position (pay grade 309; assumed 5% above paygrade minimum).

The City embarked on an energy audit as well as a facility assessment over the last year. The report outlines various capital initiatives and improvements to all the City's facilities.

Currently, there is one individual overseeing the crews accomplishing work orders and overseeing vendors accomplishing various tasks in the facilities (electrical, mechanical, structural, painting, etc.). This position will be responsible for overseeing execution of the program, procuring vendors to implement various improvements, maintain the software system associated with the facility assessment, and oversee the Engineering Technician(s) working in the Facility Group. Separating the responsibilities within the Facilities Group will enable supervisors to spend more time ensuring work is accomplished meeting the expectations of the City and enable individuals to become proactive instead of reactive when it comes to implementing improvements.

Capital costs are estimated at $65,000 and include funding for a vehicle purchase (and unfitting). There is a companion operating initiative request to fund the personnel/operational costs. Personnel costs are estimated at $131,100 annually and reflect salary and benefit costs only. Operational costs in year one includes technology equipment (computer, phone, iPad, etc.), professional development, uniforms, general supplies, and fuel costs totaling $7,500.

Construction Manager - Infrastructure (new position; +1 FTE) $50,000 ($138,600 operations/$50,000 capital)

2025 City Council Priorities and Annual Action Plan:

- Infrastructure and Facilities Maintenance.

Description: Public Works is requesting the addition of a Construction Manager position (pay grade 309; assumed 5% above paygrade minimum).

The City allocated over $4 million last year and is planning to do such over the next 10 years towards stormwater work throughout the City. Much of the construction work is contracted out to contractors to resolve various stormwater issues. Work varies from replacing a structure, lining, or replacing a pipe, or a large-scale construction project.

Due to the number of incoming projects and programmed projects, the Department is unable to adequately oversee construction oversight of the contractors in the field for the installation of City maintained infrastructure. Public Works is requesting an Infrastructure Construction Manager Position to oversee various field operations regarding stormwater improvements. The position not only requires knowledge of reading construction plans, communication skills with the public and contractors, as well as problem-solving skills when unknown issues arise in the field.

Public Works currently has seven stormwater projects in design or construction soon to be procured, over 1 million dollars a year in pipe lining, and numerous stormwater repairs (catch basin tops, grouting of manholes/pipes, and pipe replacements) throughout the City. Public Works staff is already committed to overseeing construction management of the Park's Bond Projects, TSPLSOT I/II projects, as well as capital projects.

Capital costs are estimated at $50,000 and include funding for a vehicle purchase (and unfitting). There is a companion operating initiative request to fund the personnel/operational costs. Personnel costs are estimated at $131,100 annually and

reflect salary and benefit costs only. Operational costs in year one includes technology equipment (computer, phone, iPad, etc.), professional development, uniforms, general supplies, and fuel costs totaling $7,500.

Winter Weather Equipment Storage/Technology **$45,000**

Fiscal Year 2026 Annual Action Plan:

- Infrastructure and Facilities Maintenance.
- Transportation and Traffic.

Description: This request is for the purchase of Winter Weather Equipment that is utilized within the Public Works fleet.

FY 2026 request is for Winter Weather Equipment. We have purchased (4) F-750s with salt spreader attachments to be utilized in anticipation of winter weather needs. We are requesting funds to purchase stands for the spreaders when they are not in use, which will significantly increase the ease of use for the spreaders and the amount of space needed to store the spreader.

Currently the four spreader inserts for the F-750s are stored by means of chains and hooks. The chains are connected to the I-beams of the pole barn located at Public Works. This way of storage was never meant to be permanent and causes several issues.

- Currently, with the chain and hook system, installation and removal of a spreader takes at least three people and a piece of equipment.
- The spreaders have received damage due to dragging the ground and by the use of heavy equipment to hoist them in place, etc. The I-beams for the pole barn were never designed to have the extra weight of four spreaders hanging from them.

The cumbersome and time-consuming problem of removing, hanging, or un-hanging and installing is not the best practical way of storing the spreaders when not being utilized. The proposed stands mount to the spreader and when backing up under the spreader, the legs fold up the same way an ambulance bed would allowing you to drive up under the spreader to load it. Same as unloading, the legs fold out and you drive the truck out from underneath the spreader. With the attachment of these stands, one to two people maximum can load and unload a salt spreader safely. The stands will attach to the spreader and always stay on them. Additionally, this request also includes the annual cost of the Precise software utilized for winter weather activity usage and the tracking of materials utilized and location routes. The estimated cost of these combined purchases total $45,000.

Operating Budget Impact: This program reduces equipment maintenance costs and increases utilization rates as the attachments are stored more efficiently.

Recreation, Parks & Cultural Services

Webb Bridge Park Master Plan (design) $100,000

Fiscal Year 2026 Annual Action Plan:

- Recreation, Parks, and Culture.

Description: Webb Bridge Park is a key asset to the community, but much of its property is currently underutilized. The proposed Master Plan will offer a vision for the park's future, addressing current gaps and creating new opportunities for recreation, community engagement, and environmental sustainability. By developing this plan, the City will be able to prioritize improvements, create functional spaces, and reduce any redundant or underperforming park features.

Construction costs, while highly dependent upon the design, will likely exceed $1.5 million and would be requested as part of a future capital program. Operating Budget Impact: N/A for the master plan phase. Operational costs for future buildout are heavily dependent upon the design and undeterminable at this time.

North Park Master Plan (design) $100,000

Fiscal Year 2026 Annual Action Plan:

- Recreation, Parks, and Culture.

Description: A comprehensive master plan for North Park will serve as a long-term strategy for transforming the park into a more functional, accessible, and community-friendly space. This master plan will include conceptual designs, prioritization of improvements, identification of service gaps, and a focus on reducing redundant features. The plan will aim to enhance the park's role as a community hub and ensure its sustainability and enjoyment for years to come.

Construction costs, while highly dependent upon the design, will likely exceed $1.5 million and would be requested as part of a future capital program. Operating Budget Impact: N/A for the master plan phase. Operational costs for future buildout are heavily dependent upon the design and undeterminable at this time.

Haynes Bridge Road Park Restroom $400,000 (multiple sources)

Fiscal Year 2026 Annual Action Plan:

- Safe and Welcoming Community.
- Recreation, Parks, and Culture.
- Infrastructure and Facilities Maintenance.

Description: Currently, at the Haynes Bridge Road Park, visitors only have access to a Port-a-John. This access park was opened in 1997. Funds were limited and plans were to construct a restroom later. Although the need for a permanent restroom at this facility is not specifically noted in the 2018 Alpharetta Recreation and Parks Master Plan, additional restrooms at the access points are the most requested improvement made by greenway users.

A pre-cast type restroom (like the one at Windward Community Park) is preferred. Due to current flood plain constraints, the project will entail more site work prep, design, and surveying than routine pre-cast restroom installations. Approximately 100' of sewer line will need to be installed. A waterline will have to be bored under Haynes Bridge Road and a new meter installed for connection to existing waterlines. Potential funding offsets through impact fee funds ($367,640 or 91.91% is impact fee eligible – limiting factor is available parks impact fees which totaled $1 million as of February 2025). Operating Budget Impact: Maintenance (including janitorial) and utility costs are estimated at a minimum of $1,000 annually.

Marconi Drive Park Restroom — $400,000 (multiple sources)

Fiscal Year 2026 Annual Action Plan:

- Safe and Welcoming Community.
- Recreation, Parks, and Culture.
- Infrastructure and Facilities Maintenance.

Description: Currently, at Marconi Drive Park, visitors only have access to a Port-a-John. This access park was opened in 2011. Funds were limited and plans were to construct a restroom later. Although the need for a permanent restroom at this facility is not specifically noted in the 2018 Alpharetta Recreation and Parks Master Plan, additional restrooms at the access points are the most requested improvement made by greenway users.

Based on the current market cost to install a pre-cast restroom to match the current park inventory, the estimated cost is $400,000 including sewer and water connections as well as design. Potential funding offsets through impact fee funds ($367,640 or 91.91% is impact fee eligible – limiting factor is available parks impact fees which totaled $1 million as of February 2025). Operating Budget Impact: Maintenance (including janitorial) and utility costs are estimated at a minimum of $1,000 annually.

Club Car Carryall 510 (road ready) Utility Cart — $20,000

Fiscal Year 2026 Annual Action Plan:

- Safe and Welcoming Community.
- Recreation, Parks, and Culture.
- Downtown Alpharetta.
- Economic Development.

Description: The request is to add an additional Club Car Carryall 510 (road ready) utility cart to the Downtown/Special Events teams. With the creation of the Downtown Maintenance division, the demand for the road ready cart has increased. It has been determined that the road ready carts are a better and more versatile tool for both the downtown Park Services and Special Events teams. They are so useful that the need for additional trucks is not required. If approved, a truck will be moved to an area of need to supplement for the shortage of vehicles that has been created due the growth occurring in recent years. The following enhancements to service include:

- The electric cart is quiet when using it in the downtown district late at night during event break down.

- The utility bed is better at carrying materials needed for special events, as it has a deep and big bed in the back.
- The two-seater feature makes it easier to fit into smaller spaces and navigate tighter turns for loading and unloading.
- The closed doors are helpful for seasons with more inclement weather, like weekly food drive donation pick-ups in December.
- The road-ready feature allows staff to safely navigate downtown roadways and Wills Park facilities when road closures are open, which frequently occurs during event prep from one day to six weeks in advance of an event.

If approved, a truck will be moved to an area of need to supplement the shortage of vehicles that has been created due to the growth occurring in recent years.

Operating Budget Impact: Maintenance and energy costs are estimated at a minimum of $500 annually.

Summary 5-Year CIP

A summary version of the city's five-year capital improvement plan ("CIP") is included below. The CIP forecasts the city's available funding for capital investment over a five-year period and provides a preliminary project prioritization (subject to adjustment in future years). These figures do not include the city's existing capital initiatives (i.e., initiatives funded prior to FY 2025) and do not represent full funding of departmental capital project requests. Please refer to Appendix A for the detailed 5-Year CIP.

FY 2026-2030 Capital Improvement Plan

June 11, 2025

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
Sources						
General Fund (Annual Appropriation)	$ 3,091,292	$ 3,174,538	$ 3,238,029	$ 3,302,789	$ 3,368,845	$ 16,175,493
General Fund (Fund Balance)	5,017,048	5,102,022	9,528,358	8,690,058	8,574,399	36,911,885
	$ 8,108,340	$ 8,276,560	$ 12,766,387	$ 11,992,847	$ 11,943,244	$ 53,087,378
Other Funds (Investment Earnings)	$ 400,000	$ 400,000	$ 400,000	$ 430,000	$ 430,000	$ 2,060,000
Other Funds (Fund Balance)	3,695,000	-	-	-	-	3,695,000
Impact Fees	575,000	-	-	-	-	575,000
TSPLOST 1 and 2	8,100,000	4,768,700	-	-	-	12,868,700
TSPLOST 3 (forecast)	-	-	4,891,800	5,009,200	5,140,900	15,041,900
	$ 12,770,000	$ 5,168,700	$ 5,291,800	$ 5,439,200	$ 5,570,900	$ 34,240,600
Capital Lease						
Fleet Replacement: Fire Apparatus Replacements	$ 4,000,000	$ 742,000	$ -	$ -	$ -	$ 4,742,000
Fire Extrication Equipment Replacements	-	-	179,000	-	-	179,000
Heart Monitor & AEDs Replacements	660,000	-	-	-	-	660,000
Mobile (Vehicle) Radio Replacements	-	-	-	600,000	-	600,000
Portable (Handheld) Radios Replacement	-	-	-	1,766,000	-	1,766,000
Grant/Contribution						
Local Maintenance Improvement Grant (LMIG); Milling and Resurfacing	710,000	731,300	753,200	775,800	799,100	3,769,400
Local Roads Assistance (LRA) Grant; Milling and Resurfacing, Bridge and Guardrail Maintenance	851,107	-	-	-	-	851,107
Alpharetta Youth Baseball Association Contribution	250,000	-	-	-	-	250,000
	$ 6,471,107	$ 1,473,300	$ 932,200	$ 3,141,800	$ 799,100	$ 12,817,507
Total Sources	**$ 27,349,447**	**$ 14,918,560**	**$ 18,990,387**	**$ 20,573,847**	**$ 18,313,244**	**$ 100,145,485**

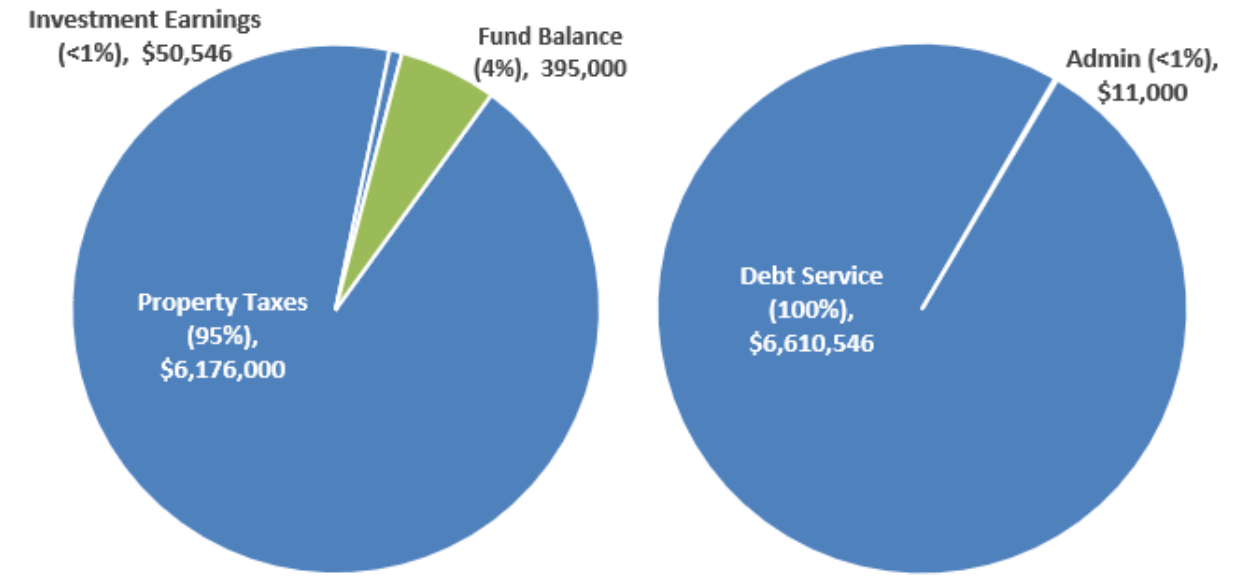
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
Uses (by Department)						
Economic Development	$ 100,000	$ 150,000	$ 50,000	$ 50,000	$ 50,000	$ 400,000
Information Technology	958,800	450,800	964,000	622,300	630,800	3,626,700
Public Safety	6,994,114	2,692,000	2,364,000	4,636,000	2,355,000	19,041,114
Public Works	10,457,500	9,344,000	11,695,500	11,820,500	11,995,600	55,313,100
Recreation, Parks & Cultural Services	2,305,000	1,255,000	2,183,000	2,065,000	1,863,000	9,671,000
Community Development	183,600	149,900	746,200	451,500	454,900	1,986,100
Total Uses	**$ 20,999,014**	**$ 14,041,700**	**$ 18,002,700**	**$ 19,645,300**	**$ 17,349,300**	**$ 90,038,014**
Non-Allocated (Sources-Uses)	**$ 6,350,433**	**$ 876,860**	**$ 987,687**	**$ 928,547**	**$ 963,944**	**$ 10,107,471**
Total Uses + Non-Allocated	**$ 27,349,447**	**$ 14,918,560**	**$ 18,990,387**	**$ 20,573,847**	**$ 18,313,244**	**$ 100,145,485**

Debt Service Fund Summary

Overview

Pursuant to the Governmental Accounting Standards Board's Codification, Section 1300.107, debt service funds are used to account for the accumulation of resources for the payment of principal and interest on general long-term debt (not including capital leases).

FY 2026 Budget: $6,621,546



Revenues by Source | **Expenditures by Use**

The city has one debt service fund that accounts for debt service on the following obligations (except where noted) along with the principal amounts outstanding as of the start of FY 2026.

GENERAL OBLIGATION (GO) BONDS	$
GO Refunding Bonds, Series 2014	$ 1,850,000
GO Bonds, Series 2016	46,740,000
GO Refunding Bonds, Series 2020	16,500,000
GO Bonds, Series 2022	25,305,000
Total GO Debt	$ 90,395,000

DEVELOPMENT AUTHORITY	$
Revenue Bonds, Series 2013[34]	$ 1,995,000
Revenue Bonds, Series 2016[13]	21,055,000
Total Development Authority Debt	$ 23,050,000

[34] This obligation is funded out of the General Fund (Series 2013) and Hotel/Motel Fund (Series 2016) and shown herein for the purposes of providing a comprehensive overview of all bond debt obligations.

DEBT SERVICE FUND SUMMARY

Debt Issuance Methodology

The city's preferred method for funding the acquisition and construction of major items, such as buildings, infrastructure, parks, streets, and other major capital facilities shall be through current revenue when available (i.e., pay-as-you-go) or from outside funding sources such as grant funding and related aid.

General obligation bonds have been issued to fund numerous large-scale projects including public safety facilities, parks and recreation facilities, and transportation improvements that continue to define Alpharetta as a desirable community to work and live. The city issues general obligation bonds to provide capital improvement funding when the project(s) are of sufficiently large scale, and it is appropriate to achieve a fair allocation of costs between current and future beneficiaries.

Debt Issuance Activity

GO Bonds, Series 2022: In November 2021, the voters of the City of Alpharetta approved the issuance of General Obligation Bonds (the "2022 Alpharetta Parks Bonds") to fund $29.5 million in improvements aimed at constructing a variety of park enhancements and projects including:

- Wills Park Equestrian renovation build out (50% match with the Equestrian Foundation).
- Turf for Webb Bridge Park large soccer field.
- Wills Park Master Plan projects.
- Union Hill Park redevelopment/trailhead.
- Mid Broadwell Park build out.
- Old Rucker Park design and build out.
- Farmhouse Park design and build out.
- Waters Road Park design & build out.
- Alpha Loop.

The 2022 Alpharetta Parks Bonds were issued in February 2022 in a par amount of $27 million (not including a $2.5 million premium which assisted in funding the $29.5 million in project improvements) with a 25-year term and a true-interest cost of 2.38%.

GO Refunding Bonds, Series 2020: In April 2020, the city issued $18 million (par) of City of Alpharetta General Obligation Bonds Refunding Bonds, Series 2020, for refunding of the outstanding Series 2012 General Obligation Bonds (saving over $300,000 annually).

The Series 2012 General Obligation Bonds funded the redevelopment of 22-acres in the heart of Downtown Alpharetta (the "City Center" project) to include a vibrant environment of parks and civic spaces that serve as a gathering place for citizens and attract business and investment to this important area of our community.

The Public portion of City Center includes: new Fulton County Library (funded separately through Fulton County); 5-acre Public Park; Town Square; new Alpharetta City Hall; and 450+/- space Public Parking Garage. These components create a place and an atmosphere where people naturally want to be.

While there, many also patronize the unique shops and restaurants that call Downtown Alpharetta home.

The environment created through these civic elements attracted private investment that drove the second phase of the development (mixed-use residential, retail, and office).



City Center

GO Bonds, Series 2016: In May 2016, the voters of the City of Alpharetta approved the issuance of General Obligation Bonds (the "2016 Alpharetta Parks and Transportation Bonds") to fund $52 million in improvements aimed at alleviating traffic congestion, expanding sidewalk connectivity, improving park amenities, extending the Big Creek Greenway north to connect with Forsyth County's Greenway, and securing parkland for future passive and active park systems.

The 2016 Alpharetta Parks and Transportation Bonds were issued in July 2016 in a par amount of $52 million (including premium) with a 25-year term and a true-interest cost of 2.83%.

DEBT SERVICE FUND SUMMARY



Bond Ratings

The city's AAA bond rating was reaffirmed by Moody's and Standard & Poor's ("S&P") during January 2022 in conjunction with the sale of $27 million (par) of Series 2022 General Obligation Bonds to fund a variety of park enhancements and projects. The AAA rating represents the highest rating available to municipalities and translates to significant savings to our citizens and stakeholders through reduced borrowing costs. This rating demonstrates the strongest creditworthiness relative to other US municipal or tax-exempt issuers and reflects the city's current sound financial position as well as strong financial management practices guiding our ongoing decision making. These practices are supported by formal policies to guide budget and procurement practices, capital investment, and debt management. Other positive factors include a relatively strong economic base and manageable debt/pension burdens. The FY 2026 Budget is mindful of these factors and the importance of maintaining the highest rating, not only for our citizens but also our bondholders.

Bond Smoothing

The city's primary method of funding large-scale capital projects is through the issuance of bonds (e.g., general obligation bonds, Development Authority bonds, etc.). General obligation bonds have been issued to fund numerous large-scale projects including public safety facilities, parks and recreation facilities, and transportation improvements that continue to define Alpharetta as a desirable community to work and live. General obligation bonds are funded through a separate millage levy (discussed below).

The Alpharetta Development Authority, a component unit of the city that is focused on economic development within our borders, issued bonds in 2016 to fund construction of our state-of-the-art Conference Center. These bonds are funded by a portion of the Hotel/Motel Tax.

Principal and interest payments for fiscal year 2026 are budgeted at $8.4 million with the following forecast: 2027 - 2041[35]: $8.8 million (annual average); 2042-2046[36] totaling $1.6 million (annual average). These figures include City and Development Authority obligations and span multiple Funds.

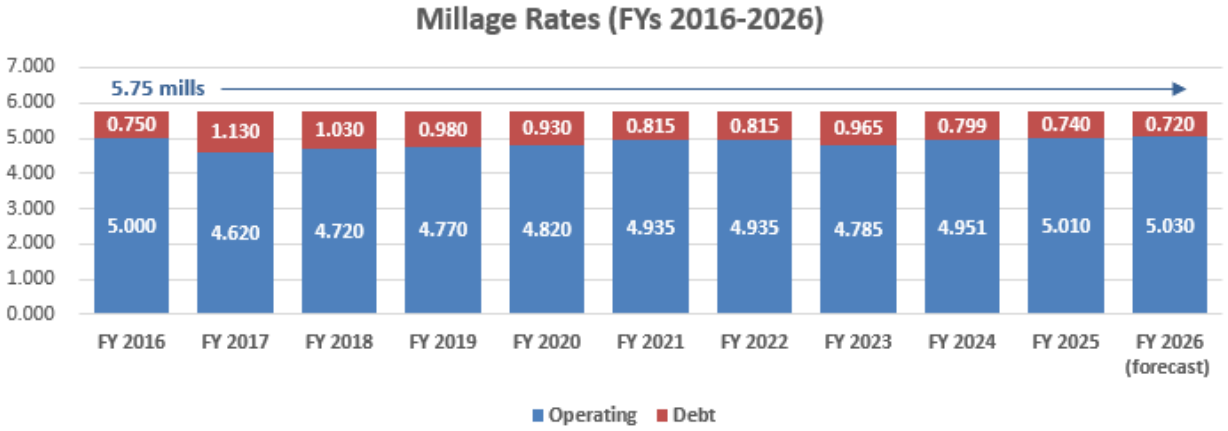
[35] Represents the final maturity of the Series 2016 Alpharetta Parks and Transportation Bonds and the Series 2016 Development Authority Revenue Bonds.

[36] Represents the final maturity of the Series 2022 General Obligation Bonds.

DEBT SERVICE FUND SUMMARY

Millage Rates

The city has historically acknowledged the need to provide a taxation rate commensurate with the government's level of service. The chart below illustrates the annual millage rates levied by the city for the last 10 years including the request for FY 2026.



The FY 2026 Budget is based on maintenance of the city's millage rate at 5.750 mills.

- The portion of the millage rate funding debt service (Debt Service Fund) is estimated to decrease 0.020mills compared to FY 2025 to a total of 0.720 mills. As our annual debt service obligations are relatively flat, growth in the tax digest allows for a reduction in the debt service millage rate. The decrease in tax revenue associated with the debt service millage shift is estimated at -$170,000.
- The portion of the millage rate funding operations and capital investment (General Fund) is estimated to increase 0.020 mills compared to FY 2025 to a total of 5.030 mills. The increase in tax revenue associated with the operations millage shift is estimated at +$135,000 and has been allocated towards operating initiatives. The shift from debt service millage to operations millage results in additional tax savings for our homeowners as the operations millage rate is subject to homestead exemptions.

DEBT SERVICE FUND SUMMARY

General Obligation Bond Debt

General Obligation ("GO") bonds are direct obligations and pledge the full faith and credit of the city. Original issue GO bonds are generally issued as 20/25-year serial bonds. Refunding GO bonds are issued in a maturity not exceeding the maturity of the refunded bonds. The following schedule provides a detailed listing of total debt service requirements of the city's GO bonds through maturity.

General Obligation Bonds (All Series)

	Principal	Interest	Total Debt Service
FY 2026	3,540,000.00	3,070,545.00	$ 6,610,545.00
FY 2027	3,745,000.00	2,948,255.00	$ 6,693,255.00
FY 2028	3,940,000.00	2,778,105.00	$ 6,718,105.00
FY 2029	4,170,000.00	2,598,655.00	$ 6,768,655.00
FY 2030	4,400,000.00	2,408,755.00	$ 6,808,755.00
FY 2031	4,615,000.00	2,207,442.50	$ 6,822,442.50
FY 2032	4,850,000.00	1,995,117.50	$ 6,845,117.50
FY 2033	5,465,000.00	1,782,667.50	$ 7,247,667.50
FY 2034	5,625,000.00	1,618,717.50	$ 7,243,717.50
FY 2035	5,790,000.00	1,449,967.50	$ 7,239,967.50
FY 2036	5,960,000.00	1,286,382.50	$ 7,246,382.50
FY 2037	6,115,000.00	1,117,342.50	$ 7,232,342.50
FY 2038	6,295,000.00	942,607.50	$ 7,237,607.50
FY 2039	5,985,000.00	753,757.50	$ 6,738,757.50
FY 2040	6,120,000.00	574,207.50	$ 6,694,207.50
FY 2041	6,295,000.00	398,707.50	$ 6,693,707.50
FY 2042	1,415,000.00	217,475.00	$ 1,632,475.00
FY 2043	1,450,000.00	182,100.00	$ 1,632,100.00
FY 2044	1,495,000.00	138,600.00	$ 1,633,600.00
FY 2045	1,540,000.00	93,750.00	$ 1,633,750.00
FY 2046	1,585,000.00	47,550.00	$ 1,632,550.00
FY 2047	-	-	$ -
	$ 90,395,000.00	**$ 28,610,707.50**	**$ 119,005,707.50**

DEBT SERVICE FUND SUMMARY

Development Authority Revenue Bond Debt

Development Authority Revenue Bonds, Series 2013: The purpose of this bond issue was to fund a portion of the development, equipping, and construction of Gwinnett Technical College's Alpharetta campus. The Series 2013 Development Authority Revenue Bonds were issued in June 2013 in a par amount of $4.1 million with a 20-year term and a true-interest cost of 3.13%. The City is obligated to pay 100% of the total principal and interest payments on the bonds. This obligation is funded from the General Fund through non-advalorem revenue.



Development Authority Revenue Bonds, Series 2016: The purpose of this bond issue was to fund the new state-of-the-art 44,000 square foot Conference Center through a public-private partnership with North American Properties (developer of Avalon). Along with the Conference Center, North American Properties constructed a 330-room Marriott Autograph hotel abutting the Center. North American Properties is operating the Conference Center that includes the largest meeting room in the north Fulton market. Economic impact studies have indicated that a conference center could bring in almost $23.5 million in visitor spending, generating 545 jobs with more than $15.7 million in earnings and over $51.3 million in total economic output annually.



The FY 2026 budget includes funding within the Hotel/Motel Fund to cover debt service associated with bonds issued to fund construction of the Center. The debt service is fully funded through the hotel/motel tax.

Development Authority Revenue Bonds (City Portion)

	Principal	Interest	Total Debt Service
FY 2026	1,065,000.00	674,777.50	$ 1,739,777.50
FY 2027	1,140,000.00	626,027.50	$ 1,766,027.50
FY 2028	1,195,000.00	600,640.00	$ 1,795,640.00
FY 2029	1,255,000.00	573,802.50	$ 1,828,802.50
FY 2030	1,310,000.00	544,377.50	$ 1,854,377.50
FY 2031	1,375,000.00	510,765.00	$ 1,885,765.00
FY 2032	1,445,000.00	474,050.00	$ 1,919,050.00
FY 2033	1,525,000.00	429,350.00	$ 1,954,350.00
FY 2034	1,315,000.00	382,200.00	$ 1,697,200.00
FY 2035	1,390,000.00	342,750.00	$ 1,732,750.00
FY 2036	1,465,000.00	301,050.00	$ 1,766,050.00
FY 2037	1,545,000.00	257,100.00	$ 1,802,100.00
FY 2038	1,625,000.00	210,750.00	$ 1,835,750.00
FY 2039	1,710,000.00	162,000.00	$ 1,872,000.00
FY 2040	1,800,000.00	110,700.00	$ 1,910,700.00
FY 2041	1,890,000.00	56,700.00	$ 1,946,700.00
FY 2042	-	-	$ -
	$ 23,050,000.00	**$ 6,257,040.00**	**$ 29,307,040.00**

Legal Debt Margin

The legal debt limit for the City is equal to 10% of the assessed value of the tax digest. For fiscal year 2025, the debt margin is estimated at $757 million with currently outstanding general obligation debt representing 11% of capacity.

City Of Alpharetta
Legal Debt Margin (last five fiscal years)

	2025*	2024	2023	2022	2021	
Debt limit	$ 890,756,854	$ 852,897,473	$ 747,366,776	$ 683,511,318	$ 659,762,777	$
Total net debt applicable to limit	92,841,951	98,569,941	102,601,142	106,876,818	107,762,250	
Legal Debt Margin	**$ 797,914,903**	**$ 754,327,532**	**$ 644,765,634**	**$ 576,634,500**	**$ 552,000,527**	**$**
Total net debt applicable to the limit as a percentage of debt limit	10%	12%	14%	16%	16%	

Legal Debt Margin Calculation for Fiscal Year 2025

Taxable Assessed Value	$ 8,726,961,720
Add back: Exemptions	180,606,821
Total assessed value	*8,907,568,541*
Debt limit (10% of total assessed value)	$ 890,756,854
Debt applicable to limit:	
General obligation bonds	93,815,000
Less: Amount set aside for repayment of general obligation debt	(973,049)
Total net debt applicable to limit	*$ 92,841,951*
Legal Debt Margin	**$ 797,914,903**

Source: City of Alpharetta Finance Department

** FY 2025 data represents estimates.*

DEBT SERVICE FUND SUMMARY

Statement of Budgetary Comparisons

Debt Service Fund
Finance Department

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2027 Forecast	FY 2028 Forecast
REVENUES							
Property Taxes							
Current Year	$ 5,214,158	$ 6,778,913	$ 6,247,147	$ 6,120,000	$ 6,150,000	$ 6,386,000	$ 6,658,000
Delinquent	21,835	114,423	69,520	17,000	17,000	17,000	17,000
Penalties/Interest	7,100	10,842	13,062	3,000	3,000	3,000	3,000
Motor Vehicle	13,143	12,664	9,635	6,000	6,000	4,000	3,000
Investment Earnings	(60,509)	114,853	158,317	27,000	50,546	19,000	11,000
Other							
Fund Balance	-	-	-	1,396,973	395,000	272,256	34,106
TOTAL	**$ 5,195,727**	**$ 7,031,694**	**$ 6,497,681**	**$ 7,569,973**	**$ 6,621,546**	**$ 6,701,256**	**$ 6,726,106**
EXPENDITURES							
Maintenance & Operations:							
Professional Services	$ 8,500	$ 7,700	$ 15,525	$ 8,000	$ 11,000	$ 8,000	$ 8,000
subtotal	*$ 8,500*	*$ 7,700*	*$ 15,525*	*$ 8,000*	*$ 11,000*	*$ 8,000*	*$ 8,000*
Debt Service							
General Obligation Bonds							
Series 2014 (refunding)	$ 1,918,143	$ 1,913,129	$ 1,907,296	$ 1,895,644	$ 1,893,290	-	-
Series 2016	1,923,988	1,925,188	1,925,588	1,925,188	1,923,988	1,921,988	1,925,588
Series 2020 (refunding)	1,100,750	1,116,750	1,129,250	1,150,500	1,160,000	3,138,250	3,156,750
Series 2022	-	1,635,390	1,633,268	1,636,768	1,633,268	1,633,018	1,635,768
subtotal	*$ 4,942,881*	*$ 6,590,457*	*$ 6,595,401*	*$ 6,608,100*	*$ 6,610,546*	*$ 6,693,256*	*$ 6,718,106*
Non-Allocated							
Reserve	$ -	$ -	$ -	$ 953,873	$ -	$ -	$ -
subtotal	*$ -*	*$ -*	*$ -*	*$ 953,873*	*$ -*	*$ -*	*$ -*
TOTAL	**$ 4,951,381**	**$ 6,598,157**	**$ 6,610,926**	**$ 7,569,973**	**$ 6,621,546**	**$ 6,701,256**	**$ 6,726,106**

DEBT SERVICE FUND SUMMARY

Statement of Revenues, Expenditures, and changes in Fund Balance

Debt Service Fund

Finance Department

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2027 Forecast	FY 2028 Forecast
Beginning Fund Balance:	$ 851,509	$ 1,095,855	$ 1,529,393	$ 1,416,149	$ 973,049	$ 578,049	$ 305,793
REVENUES BY CATEGORY							
Property Taxes (incl. Motor Vehicles)	$ 5,256,236	$ 6,916,841	$ 6,339,364	$ 6,146,000	$ 6,176,000	$ 6,410,000	$ 6,681,000
Investment Earnings	(60,509)	114,853	158,317	27,000	50,546	19,000	11,000
Other	-	-	-	-	-	-	-
TOTAL	**$ 5,195,727**	**$ 7,031,694**	**$ 6,497,681**	**$ 6,173,000**	**$ 6,226,546**	**$ 6,429,000**	**$ 6,692,000**
EXPENDITURES BY FUNCTION							
Professional Services	$ 8,500	$ 7,700	$ 15,525	$ 8,000	$ 11,000	$ 8,000	$ 8,000
Debt Service/Refunding	4,942,881	6,590,457	6,595,401	6,608,100	6,610,546	6,693,256	6,718,106
TOTAL	**$ 4,951,381**	**$ 6,598,157**	**$ 6,610,926**	**$ 6,616,100**	**$ 6,621,546**	**$ 6,701,256**	**$ 6,726,106**
ACFR Rounding Adjustments	$ -	$ -	$ 1	$ -	$ -	$ -	$ -
Ending Fund Balance: (1)	$ 1,095,855	$ 1,529,393	$ 1,416,149	$ 973,049	$ 578,049	$ 305,793	$ 271,687
Changes in Fund Balance (actual/est.)	$ 244,347	$ 433,538	$ (113,244)	$ (443,100)	$ (395,000)	$ (272,256)	$ (34,106)

Notes:
(1) Fund Balance is utilized to offset debt service requirements.

Enterprise Fund Summary

Overview

The *Enterprise Fund Summary* section is intended to provide readers with an overall understanding of the fiscal year 2026 budget for the city's Solid Waste Fund.

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

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

- **Fund Summary**

  This section provides a brief description of the Fund.

- **Statement of Budgetary Comparisons**

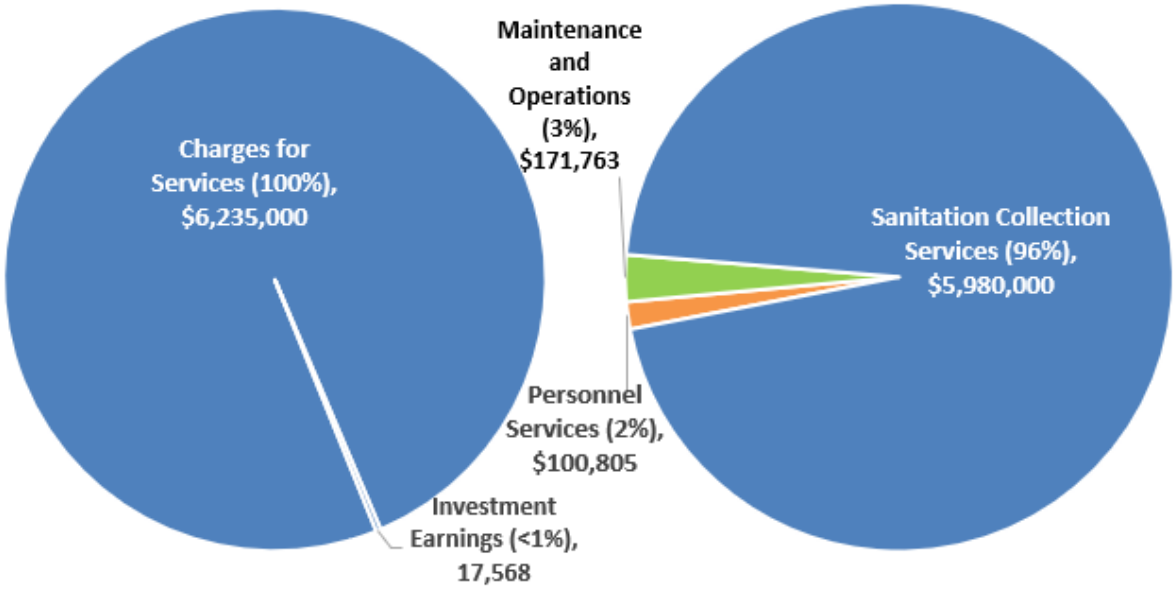
  This statement provides a detailed comparison of revenues and expenditures across multiple fiscal years. Revenues are presented by source and expenditures are presented by use.

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

  This statement provides a historical comparison of revenues and expenditures for fiscal years 2022-2026 as well as a forecast for fiscal years 2027-2028. Also included are changes in fund balance. The financial forecast utilizes revenue collection patterns (historical and current patterns as adjusted for seasonal fluctuations), expenditure trends and mandates, etc.

Solid Waste Fund Summary

FY 2026 Budget: $6,252,568



Revenues by Source | **Expenditures by Use**

The Solid Waste Fund accounts for fees received from users of the city's residential solid waste program (i.e., garbage, yard waste, and recycling collection). It is important to note as you review historical data for Solid Waste operations that glass recycling services were ended in August 2022 while all other services continue as normal. That is to say, the actuals through FY 2022 reflect glass services.

Services are provided on a user charge basis and managed through a contract with a private operator. The Finance Department manages the Solid Waste Program including billing, collection, and customer service functions. Commercial solid waste customers are authorized to contract for commercial solid waste collection and disposal services from any contractor that has obtained a solid waste collection permit from the city.

Trends

The FY 2026 Budget for the Solid Waste Fund totals $6.3 million and represents an increase of 7%, or $423,800, compared to FY 2025 due primarily to contractual cost growth for our private sanitation hauler of 4% annually coupled with forecasted growth in the service base.

As it relates to private sanitation hauler services, the City issued an RFP in 2021 for sanitation services to ensure optimal value for customers. Republic Services (our current provider) was the highest-ranking vendor and the most cost effective ($1 million lower on

an annual basis than other proposers). Republic Services was awarded the contract with an annual 4% inflation adjustment.

The Personnel Services category increased 3%, or $2,483, due to multiple factors including:

- 3% performance-based merit program scheduled for July 1, 2025.
- Market growth in group insurance costs (e.g. health, dental, vision), pension costs, etc.

Authorized personnel total 1.0 FTE and represent the following:

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Variance
Customer Account Representative	1.0	1.0	1.0	1.0	1.0	-
	1.0	1.0	1.0	1.0	1.0	-

The Maintenance and Operations category increased 7%, or $421,317, due primarily to contractual cost growth for our private sanitation hauler of 4% annually coupled with forecasted growth in the service base.



Statement of Budgetary Comparisons

Solid Waste Fund

Finance Department

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2027 Forecast	FY 2028 Forecast
REVENUES							
Charges for Services:							
Collection Fees	$ 5,066,935	$ 5,110,565	$ 5,394,125	$ 5,743,000	$ 6,189,000	$ 6,436,560	$ 6,694,022
Commercial Hauler Fees	27,441	22,731	21,868	26,000	26,000	27,040	28,122
Penalties and Interest	35,555	35,045	35,253	42,000	20,000	20,800	21,632
Other	25	-	-	25	-	-	-
Investment Earnings	(27,994)	15,066	47,253	17,743	17,568	19,325	21,258
Other							
Miscellaneous		1,405	(175)		-	-	-
TOTAL	**$ 5,101,962**	**$ 5,184,812**	**$ 5,498,325**	**$ 5,828,768**	**$ 6,252,568**	**$ 6,503,725**	**$ 6,765,034**
EXPENDITURES							
Personnel Services:							
Salaries	$ 44,636	$ 38,462	$ 53,081	$ 58,954	$ 60,521	$ 62,337	$ 64,207
Overtime	434	-	258	750	500	515	530
Group Insurance	23,990	21,363	20,537	22,325	23,258	24,188	25,156
FICA	3,301	2,681	3,908	4,579	4,668	4,808	4,952
Pension (401A Cont./Match)	6,029	5,441	7,709	8,866	9,015	9,285	9,564
Miscellaneous	2,102	2,376	2,692	2,848	2,843	2,928	3,016
subtotal	*$ 80,492*	*$ 70,322*	*$ 88,185*	*$ 98,322*	*$ 100,805*	*$ 104,061*	*$ 107,425*
Maintenance & Operations:							
Professional Services (e.g. haulers)	$ 5,615,708	$ 5,156,260	$ 5,289,016	$ 5,652,450	$ 6,060,400	$ 6,302,816	$ 6,554,929
Miscellaneous	92,077	63,265	116,713	77,996	91,363	93,190	95,054
subtotal	*$ 5,707,785*	*$ 5,219,526*	*$ 5,405,729*	*$ 5,730,446*	*$ 6,151,763*	*$ 6,396,006*	*$ 6,649,983*
Non-Allocated							
Reserve	$ -	$ -	$ -	$ -	$ -	$ 3,658	$ 7,626
subtotal	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ 3,658*	*$ 7,626*
TOTAL	**$ 5,788,277**	**$ 5,289,848**	**$ 5,493,914**	**$ 5,828,768**	**$ 6,252,568**	**$ 6,503,725**	**$ 6,765,034**

ENTERPRISE FUND SUMMARY

Statement of Revenues, Expenditures, and changes in Fund Balance

Solid Waste Fund

Finance Department

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2027 Forecast	FY 2028 Forecast
Beginning Fund Balance:	$ 802,291	$ 115,975	$ 10,939	$ 15,349	$ 15,349	$ 15,349	$ 19,007
REVENUES BY CATEGORY							
Charges for Services	$ 5,129,956	$ 5,168,342	$ 5,451,247	$ 5,811,025	$ 6,235,000	6,484,400	6,743,776
Investment Earnings	(27,994)	15,066	47,253	17,743	17,568	19,325	21,258
Other	-	1,405	(175)	-	-	-	-
TOTAL	**$ 5,101,962**	**$ 5,184,812**	**$ 5,498,325**	**$ 5,828,768**	**$ 6,252,568**	**$ 6,503,725**	**$ 6,765,034**
EXPENDITURES BY FUNCTION							
Solid Waste Operations	$ 5,788,277	$ 5,289,848	$ 5,493,914	$ 5,828,768	$ 6,252,568	$ 6,500,067	$ 6,757,408
TOTAL	**$ 5,788,277**	**$ 5,289,848**	**$ 5,493,914**	**$ 5,828,768**	**$ 6,252,568**	**$ 6,500,067**	**$ 6,757,408**
ACFR Rounding Adjustments	$ -	$ (1)	$ (1)	$ -	$ -	$ -	$ -
Ending Fund Balance: (1),(2)	$ 115,975	$ 10,939	$ 15,349	$ 15,349	$ 15,349	$ 19,007	$ 26,633
Changes in Fund Balance (actual/est.)	$ (686,315)	$ (105,036)	$ 4,410	$ -	$ -	$ 3,658	$ 7,626

Notes:

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

(2) Fund balance utilization was proposed in FY 2021-2023 to subsidize operations.

Internal Service Fund Summaries

Overview

The *Internal Service Fund Summaries* section is intended to provide readers with an overall understanding of the respective fiscal year 2026 budgets for the city's Internal Service Funds.

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

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

- **Fund Summary**

  This section provides a brief description of the Fund.

- **Statement of Budgetary Comparisons**

  This statement provides a detailed comparison of revenues and expenditures across multiple fiscal years. Revenues are presented by source and expenditures are presented by use.

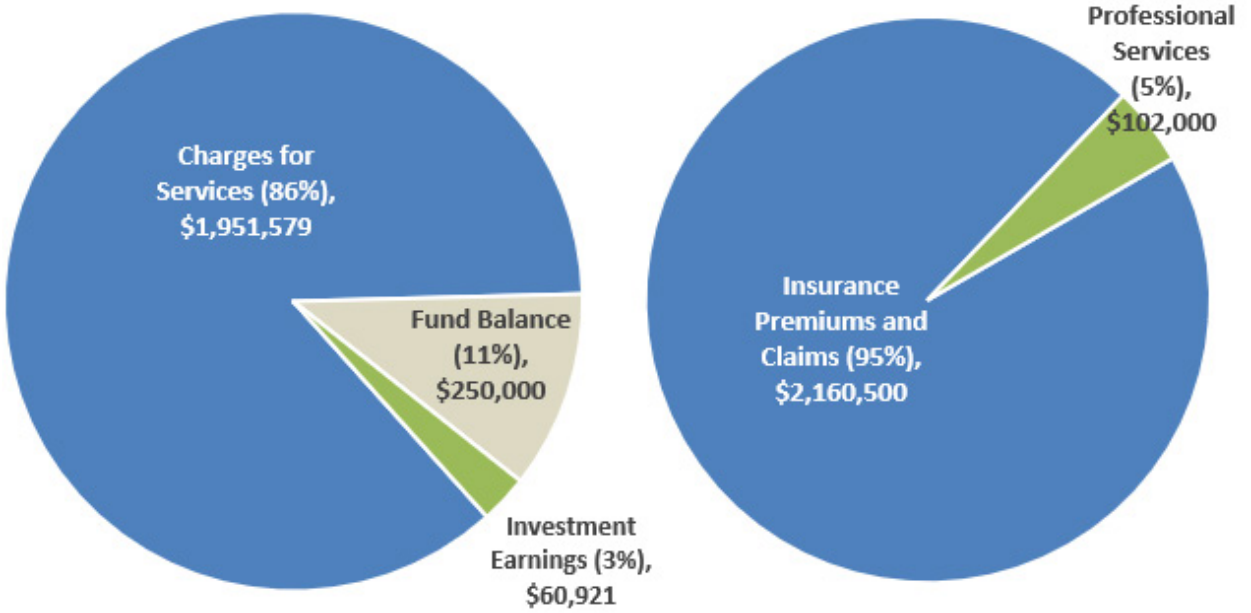
- **Statement of Revenues, Expenditures, and changes in Fund Balances**

  This statement provides a historical comparison of revenues and expenditures for fiscal years 2022-2026 as well as a forecast for fiscal years 2027-2028. Also included are changes in fund balance. The financial forecast utilizes revenue collection patterns (historical and current patterns as adjusted for seasonal fluctuations), expenditure trends and mandates, etc.

THE CITY OF ALPHARETTA GEORGIA

Risk Management Fund Summary

FY 2026 Budget: $2,262,500



Revenues by Source | **Expenditures by Use**

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

Trends

The FY 2026 Budget for the Risk Management Fund totals $2.3 million and represents a decrease of -44%, or -$1.8 million, compared to FY 2025. The main driver of this variance is the non-allocated reserve (i.e., available fund balance) budgeted in FY 2025[37]. After adjusting for the non-allocated reserve, the true operational budget change is 11% compared with 2025 and reflective of insurance premium and claims funding fluctuations.

[37] Annually after the year-end accrual period (i.e., September), the city carries-forward available fund balance and places in a Non-Allocated Reserve account. The purpose is to provide elected officials, city staff, citizens, and stakeholders with a transparent view of the funding available for future initiatives. The carry-forward for FY 2026 will occur subsequent to adoption of the budget.

Statement of Budgetary Comparisons

Risk Management Fund

Finance Department

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2027 Forecast	FY 2028 Forecast
REVENUES							
Charges for Services:							
Risk Management Allocations	$ 830,149	$ 855,000	$ 832,136	$ 820,436	$ 891,079	$ 926,722	$ 963,791
Insurance Premium Funding	779,750	823,300	928,885	966,800	1,060,500	1,102,920	1,147,037
Investment Earnings	(25,605)	54,868	122,202	28,064	60,921	57,875	57,875
Other							
Insurance Proceeds	45,216	210,549	212,067	-	-	-	-
Fund Balance	-	-	-	2,200,340	250,000	264,463	276,306
TOTAL	**$ 1,629,510**	**$ 1,943,717**	**$ 2,095,290**	**$ 4,015,640**	**$ 2,262,500**	**$ 2,351,980**	**$ 2,445,009**
EXPENDITURES							
Maintenance & Operations:							
Professional Services	$ 97,737	$ 75,694	$ 75,989	$ 98,500	$ 102,000	$ 105,060	$ 108,212
Insurance Premiums							
Vehicle	238,293	245,445	289,590	369,048	425,000	442,000	459,680
Property/Equipment	106,712	108,596	116,780	124,257	136,000	141,440	147,098
Condo	21,711	62,950	43,614	44,000	48,000	49,920	51,917
Fine Art	3,201	3,201	3,425	3,700	4,000	4,160	4,326
General Liability	54,719	57,118	63,158	80,330	94,000	97,760	101,670
Law Enforcement Liability	77,438	81,694	143,466	150,032	160,000	166,400	173,056
Public Entity Liability	56,736	58,486	93,798	100,160	110,000	114,400	118,976
Workers Comp Excess	129,467	141,502	165,870	188,062	183,500	190,840	198,474
Criminal Liability	4,748	4,748	4,748	5,000	5,000	5,200	5,408
Cyber Liability	46,372	78,156	65,704	72,910	85,000	88,400	91,936
Umbrella Liability	56,849	69,472	89,758	27,690	40,000	41,600	43,264
Medical Services (PS Custody)	701	3,594	1,024	23,760	20,000	20,800	21,632
Claims/Judgments	565,191	264,190	768,437	892,952	850,000	884,000	919,360
subtotal	*$ 1,459,876*	*$ 1,254,846*	*$ 1,925,361*	*$ 2,180,401*	*$ 2,262,500*	*$ 2,351,980*	*$ 2,445,009*
Non-Allocated							
Reserve	$ -	$ -	$ -	$ 1,835,239	$ -	$ -	$ -
subtotal	*$ -*	*$ -*	*$ -*	*$ 1,835,239*	*$ -*	*$ -*	*$ -*
TOTAL	**$ 1,459,876**	**$ 1,254,846**	**$ 1,925,361**	**$ 4,015,640**	**$ 2,262,500**	**$ 2,351,980**	**$ 2,445,009**

Statement of Revenues, Expenditures, and changes in Fund Balance

Risk Management Fund

Finance Department

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2027 Forecast	FY 2028 Forecast
Beginning Fund Balance:	$ 1,171,906	$ 1,341,541	$ 2,030,413	$ 2,200,341	$ 1,835,240	$ 1,585,240	$ 1,320,777
REVENUES BY CATEGORY							
Charges for Services	$ 1,609,899	$ 1,678,300	$ 1,761,021	$ 1,787,236	$ 1,951,579	$ 2,029,642	$ 2,110,828
Investment Earnings	(25,605)	54,868	122,202	28,064	60,921	57,875	57,875
Other	45,216	210,549	212,067	-	-	-	-
TOTAL	**$ 1,629,510**	**$ 1,943,717**	**$ 2,095,290**	**$ 1,815,300**	**$ 2,012,500**	**$ 2,087,517**	**$ 2,168,703**
EXPENDITURES BY USE							
Insurance Premiums/Claims	$ 1,362,138	$ 1,179,152	$ 1,849,372	$ 2,081,901	$ 2,160,500	$ 2,246,920	$ 2,336,797
Professional Services	97,737	75,694	75,989	98,500	102,000	105,060	108,212
TOTAL	**$ 1,459,876**	**$ 1,254,846**	**$ 1,925,361**	**$ 2,180,401**	**$ 2,262,500**	**$ 2,351,980**	**$ 2,445,009**
ACFR Rounding Adjustments	$ 1	$ 1	$ (1)	$ -	$ -	$ -	$ -
Ending Fund Balance: (1),(2)	$ 1,341,541	$ 2,030,413	$ 2,200,341	$ 1,835,240	$ 1,585,240	$ 1,320,777	$ 1,044,471
Changes in Fund Balance (actual/est.)	$ 169,636	$ 688,872	$ 169,928	$ (365,101)	$ (250,000)	$ (264,463)	$ (276,306)

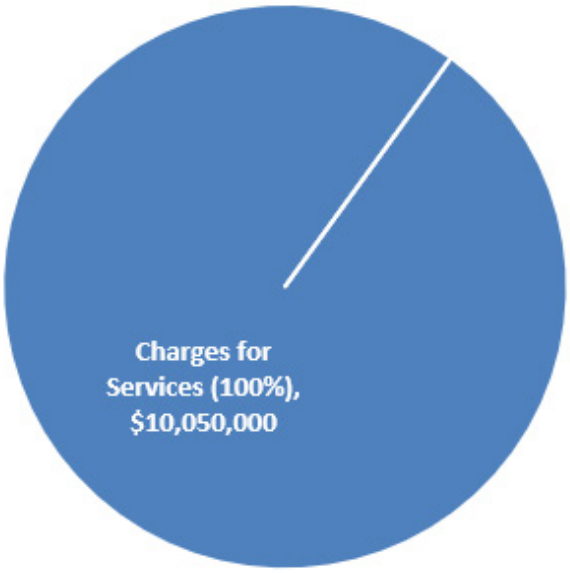
Notes:

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

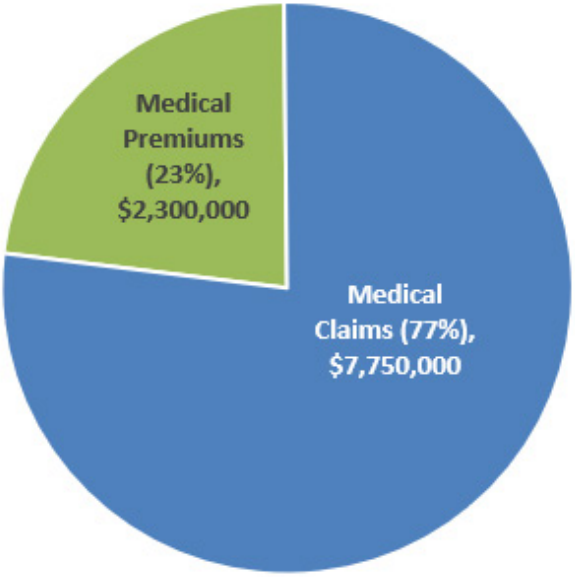
(2) Available Fund Balance was used in FYs 2025 and forecasted to use in FY 2026 to supplement insurance premiums and claims/judgements.

Medical Insurance Fund Summary

FY 2026 Budget: $10,050,000



Revenues by Source



Expenditures by Use

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

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

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

Trends

The FY 2026 Budget totals $10 million and represents premiums (employer and employee) and the associated expenditures (administration, claims, and reserves). The operating funds (e.g., General Fund, E911 Fund, DEA Fund, and Sanitation Fund) all include group insurance expenses that represent the city's costs.

Statement of Budgetary Comparisons

Medical Insurance Fund

Finance Department

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2027 Forecast	FY 2028 Forecast
REVENUES							
Charges for Services:							
Medical Insurance Premiums							
Employer Contribution	$ 7,062,712	$ 7,327,558	$ 7,269,126	$ 9,000,000	$ 9,100,000	$ 9,464,000	$ 9,842,560
Employee Contribution	693,478	736,897	744,969	900,000	950,000	988,000	1,027,520
Other							
Fund Balance	-	-	-	63,041	-	-	-
TOTAL	**$ 7,756,189**	**$ 8,064,455**	**$ 8,014,095**	**$ 9,963,041**	**$ 10,050,000**	**$ 10,452,000**	**$ 10,870,080**
EXPENDITURES							
Maintenance & Operations:							
Medical Premiums	$ 1,947,173	$ 1,879,540	$ 2,084,735	$ 2,100,000	$ 2,300,000	$ 2,392,000	$ 2,487,680
Medical Claims	5,810,246	6,068,704	5,941,927	7,800,000	7,750,000	8,060,000	8,382,400
subtotal	*$ 7,757,419*	*$ 7,948,244*	*$ 8,026,662*	*$ 9,900,000*	*$ 10,050,000*	*$ 10,452,000*	*$ 10,870,080*
Non-Allocated							
Reserve	$ -	$ -	$ -	$ 63,041	$ -	$ -	$ -
subtotal	*$ -*	*$ -*	*$ -*	*$ 63,041*	*$ -*	*$ -*	*$ -*
TOTAL	**$ 7,757,419**	**$ 7,948,244**	**$ 8,026,662**	**$ 9,963,041**	**$ 10,050,000**	**$ 10,452,000**	**$ 10,870,080**

Statement of Revenues, Expenditures, and changes in Fund Balance

Medical Insurance Fund

Finance Department

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2027 Forecast	FY 2028 Forecast
Beginning Fund Balance:	$ (39,373)	$ (40,603)	$ 75,608	$ 63,041	$ 63,041	$ 63,041	$ 63,041
REVENUES BY CATEGORY							
Charges for Services	$ 7,756,189	$ 8,064,455	$ 8,014,095	$ 9,900,000	$ 10,050,000	$ 10,452,000	$ 10,870,080
TOTAL	**$ 7,756,189**	**$ 8,064,455**	**$ 8,014,095**	**$ 9,900,000**	**$ 10,050,000**	**$ 10,452,000**	**$ 10,870,080**
EXPENDITURES BY USE							
Medical Premiums/Claims	$ 7,757,419	$ 7,948,244	$ 8,026,662	$ 9,900,000	$ 10,050,000	$ 10,452,000	$ 10,870,080
TOTAL	**$ 7,757,419**	**$ 7,948,244**	**$ 8,026,662**	**$ 9,900,000**	**$ 10,050,000**	**$ 10,452,000**	**$ 10,870,080**
ACFR Rounding Adjustments	$ -	$ -	$ (1)	$ -	$ -	$ -	$ -
Ending Fund Balance: (1),(2)	$ (40,603)	$ 75,608	$ 63,041	$ 63,041	$ 63,041	$ 63,041	$ 63,041
Changes in Fund Balance (actual/est.)	$ (1,230)	$ 116,211	$ (12,568)	$ -	$ -	$ -	$ -

Notes:

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

Fiduciary Fund Summaries

Overview

The *Fiduciary Fund Summaries* section is intended to provide readers with an overall understanding of the respective fiscal year 2026 budgets for the Other Post Employment Benefit (OPEB) Funds.

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

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

- **Fund Summary**

  This section provides a brief description of the Fund.

- **Statement of Budgetary Comparisons**

  This statement provides a detailed comparison of revenues and expenditures across multiple fiscal years. Revenues are presented by source and expenditures are presented by use.

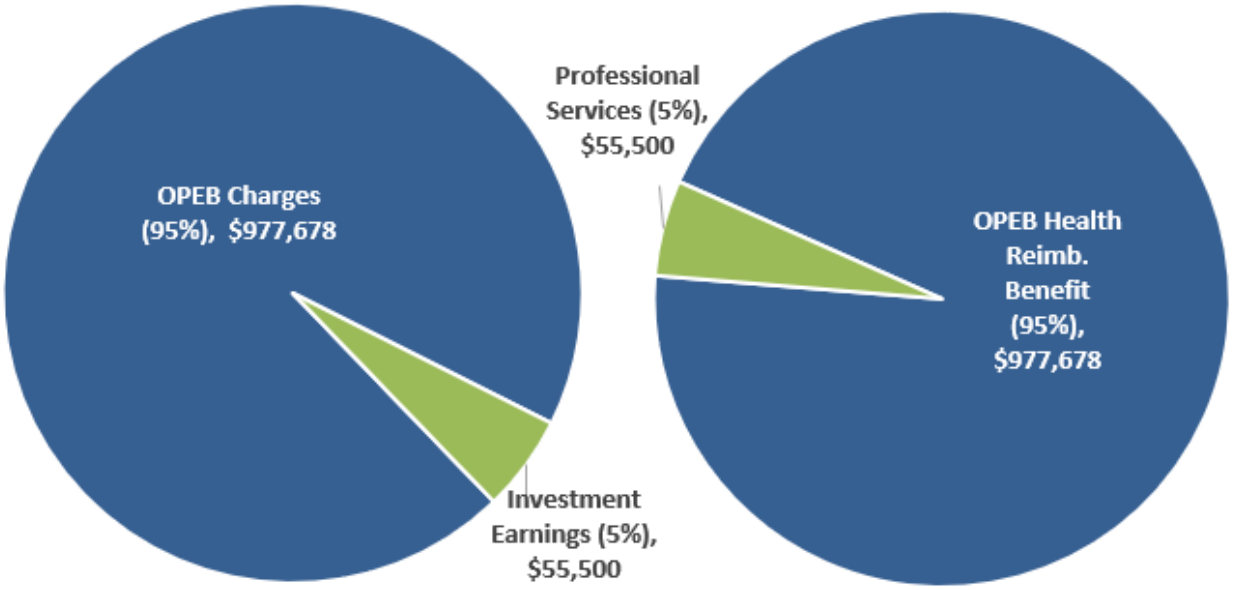
- **Statement of Revenues, Expenditures, and changes in Fund Balances**

  This statement provides a historical comparison of revenues and expenditures for fiscal years 2022-2026 as well as a forecast for fiscal years 2027-2028. Also included are changes in fund balance. The financial forecast utilizes revenue collection patterns (historical and current patterns as adjusted for seasonal fluctuations), expenditure trends and mandates, etc.

THE CITY OF ALPHARETTA GEORGIA

Other Post Employment Benefit (OPEB) Retirement Reimbursement Plan Trust Fund Summary

FY 2026 Budget: $1,033,178



Revenues by Source | **Expenditures by Use**

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

Costs for this benefit approximate 2.5% of payroll ($977,678 citywide for FY 2026) and requires a minimum 15-year vesting (maximum benefit achieved at 25-years [38]) which assists in not only recruitment, but also retention of our most valuable assets, our employees.

[38] Credited years-of-service for current employees will count towards vesting (subject to a maximum of 15-years).

Statement of Budgetary Comparisons

OPEB Health Reimbursement Fund

Finance Department

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2027 Forecast	FY 2028 Forecast
REVENUES							
Investment Earnings	$ (578,424)	$ 704,445	$ 943,053	$ 55,500	$ 55,500	$ 52,725	$ 52,725
Other							
OPEB Health Reimbursement Funding							
Employer Contribution	590,928	686,459	926,297	988,436	977,678	1,016,785	1,057,456
Transfer-In							
OPEB Health Fund	-	-	1,475,506	216,579	-	-	-
Fund Balance	-	-	-	5,618,099	-	-	-
TOTAL	**$ 12,504**	**$ 1,390,904**	**$ 3,344,856**	**$ 6,878,614**	**$ 1,033,178**	**$ 1,069,510**	**$ 1,110,181**
EXPENDITURES							
Maintenance & Operations:							
OPEB Reimbursement Benefit	$ 47,676	$ 118,012	$ 163,978	$ 988,436	$ 977,678	$ 1,016,785	$ 1,057,456
Miscellaneous	31,652	76,620	84,109	55,500	55,500	52,725	52,725
subtotal	*$ 79,328*	*$ 194,632*	*$ 248,088*	*$ 1,043,936*	*$ 1,033,178*	*$ 1,069,510*	*$ 1,110,181*
Non-Allocated							
Reserve	$ -	$ -	$ -	$ 5,834,678	$ -	$ -	$ -
subtotal	*$ -*	*$ -*	*$ -*	*$ 5,834,678*	*$ -*	*$ -*	*$ -*
TOTAL	**$ 79,328**	**$ 194,632**	**$ 248,088**	**$ 6,878,614**	**$ 1,033,178**	**$ 1,069,510**	**$ 1,110,181**

Statement of Revenues, Expenditures, and changes in Fund Balance

OPEB Health Reimbursement Fund

Finance Department

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2027 Forecast	FY 2028 Forecast
Beginning Fund Balance:	$4,092,716	$ 4,025,890	$ 5,222,162	$ 8,318,930	$ 8,535,509	$ 8,535,509	$ 8,535,509
REVENUES BY CATEGORY							
OPEB Health Reimb. Benefit Funding	$ 590,928	$ 686,459	$ 926,297	$ 988,436	$ 977,678	$ 1,016,785	$ 1,057,456
Investment Earnings	(578,424)	704,445	943,053	55,500	55,500	52,725	52,725
TOTAL	**$ 12,504**	**$ 1,390,904**	**$ 3,344,856**	**$ 1,260,515**	**$ 1,033,178**	**$ 1,069,510**	**$ 1,110,181**
EXPENDITURES BY USE							
OPEB Health Reimb. Benefit	$ 47,676	$ 118,012	$ 163,978	$ 988,436	$ 977,678	$ 1,016,785	$ 1,057,456
Miscellaneous (Professional Services)	31,652	76,620	84,109	55,500	55,500	52,725	52,725
TOTAL	**$ 79,328**	**$ 194,632**	**$ 248,088**	**$ 1,043,936**	**$ 1,033,178**	**$ 1,069,510**	**$ 1,110,181**
ACFR Rounding Adjustments	$ (1)	$ -	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance: (1)	$4,025,890	$ 5,222,162	$ 8,318,930	$ 8,535,509	$ 8,535,509	$ 8,535,509	$ 8,535,509
Changes in Fund Balance (actual/est.)	$ (66,826)	$ 1,196,272	$ 3,096,768	$ 216,579	$ -	$ -	$ -

Notes:

(1) In order to accurately measure anticipated fund balance usage, this schedule omits Carryforward Fund Balance and Non-Allocated/Reserve accounts. It should be noted that the fund balance figures represent funding for the OPEB Trust.

Appendix A (Detailed 5-Year CIP)

Capital Improvement Plan (CIP)

The city's five-year capital improvement plan is included below. The CIP forecasts the city's available funding for capital investment over a five-year period and provides a preliminary project prioritization (subject to adjustment in future years). These figures do not include the city's existing capital initiatives (i.e., initiatives funded prior to FY 2026) and do not represent full funding of departmental capital project requests.

Capital investments for Fiscal Year 2026 are appropriated as part of the FY 2026 Budget. These appropriations are detailed within the *Capital Project Fund Summaries* section of this document.

Capital plans for Fiscal Years 2027 through 2030 are presented for planning purposes only and do not constitute formal appropriations. The CIP is inherently a dynamic planning tool—new projects may be introduced as priorities evolve, while others may be deferred or removed from consideration.

The last column represents additional capital requests for the FY 2026–2030 period that currently lack an identified funding source. These projects may be funded in the future based on City Council and staff prioritization, as well as the availability of financial resources. Additionally, some FY 2026 capital requests that are presently unfunded are anticipated to receive funding during the later years of the plan (FY 2027–2030).

APPENDIX A (DETAILED 5-YEAR CIP)

5-Year CIP Summary

FY 2026-2030 Capital Improvement Plan

June 11, 2025

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
Sources						
General Fund (Annual Appropriation)	$ 3,091,292	$ 3,174,538	$ 3,238,029	$ 3,302,789	$ 3,368,845	$ 16,175,493
General Fund (Fund Balance)	5,017,048	5,102,022	9,528,358	8,690,058	8,574,399	36,911,885
	$ 8,108,340	$ 8,276,560	$ 12,766,387	$ 11,992,847	$ 11,943,244	$ 53,087,378
Other Funds (Investment Earnings)	$ 400,000	$ 400,000	$ 400,000	$ 430,000	$ 430,000	$ 2,060,000
Other Funds (Fund Balance)	3,695,000	-	-	-	-	3,695,000
Impact Fees	575,000	-	-	-	-	575,000
TSPLOST 1 and 2	8,100,000	4,768,700	-	-	-	12,868,700
TSPLOST 3 (forecast)	-	-	4,891,800	5,009,200	5,140,900	15,041,900
	$ 12,770,000	$ 5,168,700	$ 5,291,800	$ 5,439,200	$ 5,570,900	$ 34,240,600
Capital Lease						
Fleet Replacement: Fire Apparatus Replacements	$ 4,000,000	$ 742,000	$ -	$ -	$ -	$ 4,742,000
Fire Extrication Equipment Replacements	-	-	179,000	-	-	179,000
Heart Monitor & AEDs Replacements	660,000	-	-	-	-	660,000
Mobile (Vehicle) Radio Replacements	-	-	-	600,000	-	600,000
Portable (Handheld) Radios Replacement	-	-	-	1,766,000	-	1,766,000
Grant/Contribution						
Local Maintenance Improvement Grant (LMIG); Milling and Resurfacing	710,000	731,300	753,200	775,800	799,100	3,769,400
Local Roads Assistance (LRA) Grant; Milling and Resurfacing, Bridge and Guardrail Maintenance	851,107	-	-	-	-	851,107
Alpharetta Youth Baseball Association Contribution	250,000	-	-	-	-	250,000
	$ 6,471,107	$ 1,473,300	$ 932,200	$ 3,141,800	$ 799,100	$ 12,817,507
Total Sources	**$ 27,349,447**	**$ 14,918,560**	**$ 18,990,387**	**$ 20,573,847**	**$ 18,313,244**	**$ 100,145,485**

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
Uses (by Department)						
Economic Development	$ 100,000	$ 150,000	$ 50,000	$ 50,000	$ 50,000	$ 400,000
Information Technology	958,800	450,800	964,000	622,300	630,800	3,626,700
Public Safety	6,994,114	2,692,000	2,364,000	4,636,000	2,355,000	19,041,114
Public Works	10,457,500	9,344,000	11,695,500	11,820,500	11,995,600	55,313,100
Recreation, Parks & Cultural Services	2,305,000	1,255,000	2,183,000	2,065,000	1,863,000	9,671,000
Community Development	183,600	149,900	746,200	451,500	454,900	1,986,100
Total Uses	**$ 20,999,014**	**$ 14,041,700**	**$ 18,002,700**	**$ 19,645,300**	**$ 17,349,300**	**$ 90,038,014**
Non-Allocated (Sources-Uses)	**$ 6,350,433**	**$ 876,860**	**$ 987,687**	**$ 928,547**	**$ 963,944**	**$ 10,107,471**
Total Uses + Non-Allocated	**$ 27,349,447**	**$ 14,918,560**	**$ 18,990,387**	**$ 20,573,847**	**$ 18,313,244**	**$ 100,145,485**

APPENDIX A (DETAILED 5-YEAR CIP)

5-Year CIP Detail

FY 2026-2030 Capital Improvement Plan

June 11, 2025

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
Sources						
General Fund (Annual Appropriation)	$ 3,091,292	$ 3,174,538	$ 3,238,029	$ 3,302,789	$ 3,368,845	$ 16,175,493
General Fund (Fund Balance)	5,017,048	5,102,022	9,528,358	8,690,058	8,574,399	36,911,885
	$ 8,108,340	$ 8,276,560	$ 12,766,387	$ 11,992,847	$ 11,943,244	$ 53,087,378
Other Funds (Investment Earnings)	$ 400,000	$ 400,000	$ 400,000	$ 430,000	$ 430,000	$ 2,060,000
Other Funds (Fund Balance)	3,695,000	-	-	-	-	3,695,000
Impact Fees	575,000	-	-	-	-	575,000
TSPLOST 1 and 2	8,100,000	4,768,700	-	-	-	12,868,700
TSPLOST 3 (forecast)	-	-	4,891,800	5,009,200	5,140,900	15,041,900
	$ 12,770,000	$ 5,168,700	$ 5,291,800	$ 5,439,200	$ 5,570,900	$ 34,240,600
Capital Lease						
Fleet Replacement: Fire Apparatus Replacements	$ 4,000,000	$ 742,000	$ -	$ -	$ -	$ 4,742,000
Fire Extrication Equipment Replacements	-	-	179,000	-	-	179,000
Heart Monitor & AEDs Replacements	660,000	-	-	-	-	660,000
Mobile (Vehicle) Radio Replacements	-	-	-	600,000	-	600,000
Portable (Handheld) Radios Replacement	-	-	-	1,766,000	-	1,766,000
Grant/Contribution						
Local Maintenance Improvement Grant (LMIG); Milling and Resurfacing	710,000	731,300	753,200	775,800	799,100	3,769,400
Local Roads Assistance (LRA) Grant; Milling and Resurfacing, Bridge and Guardrail Maintenance	851,107	-	-	-	-	851,107
Alpharetta Youth Baseball Association Contribution	250,000	-	-	-	-	250,000
	$ 6,471,107	$ 1,473,300	$ 932,200	$ 3,141,800	$ 799,100	$ 12,817,507
Total Sources	**$ 27,349,447**	**$ 14,918,560**	**$ 18,990,387**	**$ 20,573,847**	**$ 18,313,244**	**$ 100,145,485**

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total	Add'l CIP Requests (Funding TBD; 2026-2030)
Uses (by Department)							
Economic Development							
Economic Development Toolbox	$ 100,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 300,000	$ 176,000
Economic Development Strategic Plan	-	100,000	-	-	-	100,000	-
	$ 100,000	$ 150,000	$ 50,000	$ 50,000	$ 50,000	$ 400,000	$ 176,000
Information Technology							
City Council A/V Equipment Replacement	$ -	$ -	$ 200,000	$ -	$ -	$ 200,000	$ -
Technology Replacements (all City Departments)	397,800	405,800	414,000	422,300	430,800	2,070,700	-
Data Center Server Replacement (all City Departments)	500,000	-	-	-	-	500,000	-
Telephony VOIP Network Switches Replacement	-	-	-	-	100,000	100,000	-
Citywide Network Devices Replacement	-	-	350,000	200,000	-	550,000	-
Wireless Access Points	-	-	-	-	100,000	100,000	-
Data Center Auxiliary A/C Replacement	-	45,000	-	-	-	45,000	-
City Hall Chambers Remote Production and Streaming Services	61,000	-	-	-	-	61,000	
	$ 958,800	$ 450,800	$ 964,000	$ 622,300	$ 630,800	$ 3,626,700	$ -
Human Resources							
HR Office Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ 70,000
	$ -	$ -	$ -	$ -	$ -	$ -	$ 70,000

FY 2026-2030 Capital Improvement Plan

June 11, 2025

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total	
Uses (by Department)							
Public Safety							
Fire Station Renovations/Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ 16,350,000
Fire Apparatus (Fleet Replacement; Capital Lease)	4,000,000	742,000	-	-	-	4,742,000	-
Public Safety (Fleet Replacement)	1,600,000	1,875,000	2,110,000	2,195,000	2,280,000	10,060,000	-
Fire Extrication Equipment (Equipment Replacement; Capital Lease)	-	-	179,000	-	-	179,000	-
Portable (Handheld) Radios (Equipment Replacement)	-	-	-	1,766,000	-	1,766,000	-
Mobile (Vehicle) Radios (Equipment Replacement)	-	-	-	600,000	-	600,000	-
Heart Monitor (Equipment Replacement; Capital Lease)	660,000	-	-	-	-	660,000	-
Fire Equipment for New Fire Engines	112,662	-	-	-	-	112,662	-
Public Safety Headquarters (Gate System Repairs/Improvements)	32,000	-	-	-	-	32,000	-
Electric Vehicle DC Fast Charger purchase and installation	260,000	-	-	-	-	260,000	-
Citywide Camera Infrastructure	225,000	75,000	75,000	75,000	75,000	525,000	-
FARO Scanner	75,500	-	-	-	-	75,500	-
TruNarc Handheld Drug Identifier for Criminal Investigations	28,952	-	-	-	-	28,952	-
	$ 6,994,114	$ 2,692,000	$ 2,364,000	$ 4,636,000	$ 2,355,000	$ 19,041,114	$ 16,350,000
Public Works							
Milling and Resurfacing	$ 4,075,000	$ 4,200,000	$ 4,325,000	$ 4,455,000	$ 4,590,000	$ 21,645,000	$ -
Pavement Resurfacing and Preservation for Parks Locations	-	-	-	600,000	-	600,000	-
Tree Planting and Landscape Improvements	165,000	175,000	180,000	185,000	190,000	895,000	-
SR 9 Landscaping from Academy St. to Windward Parkway	740,000	-	-	-	-	740,000	-
Bridge and Guardrail Maintenance	275,000	250,000	250,000	250,000	250,000	1,275,000	240,000
Traffic Striping and Signage	280,000	300,000	320,000	330,000	350,000	1,580,000	-
Streetlight Maintenance	-	30,000	35,000	40,000	45,000	150,000	240,000
Traffic Signal Pole Painting and Maintenance	60,000	45,000	50,000	50,000	50,000	255,000	77,000
Traffic Calming Improvements	50,000	50,000	50,000	50,000	50,000	250,000	-
Signalized Intersection Maintenance (incl. Traffic Control Equipment)	200,000	210,000	220,000	230,000	240,000	1,100,000	-
Traffic Responsive System Maintenance	-	100,000	105,000	110,000	115,000	430,000	-
Stormwater	2,000,000	1,500,000	2,000,000	3,700,000	3,700,000	12,900,000	5,830,000
Sidewalk and Brick Paver Maintenance and Repair	750,000	750,000	750,000	750,000	750,000	3,750,000	-
Public Works (Design Services)	45,000	50,000	51,000	52,000	53,000	251,000	-
Recreation Facilities (Roof Repairs/Replacements and Wall Restoration)	-	-	-	-	800,000	800,000	-
Administrative Facilities (Roof Repairs/Replacements and Wall Restoration)	-	-	275,000	-	-	275,000	-
Public Safety Facilities (Roof Repairs/Replacements and Wall Restoration)	-	120,000	160,000	80,000	-	360,000	-
Public Works Headquarters (Roof Repairs/Replacements and Wall Restoration)	-	-	1,200,000	75,000	-	1,275,000	-
Parking Garages (Facility Maintenance/Improvements)	50,000	50,000	125,000	50,000	50,000	325,000	-
City Facility Preventative Maintenance Assessment and Implementation	150,000	150,000	150,000	150,000	150,000	750,000	-
HVAC Replacements (Facility Maintenance/Improvements)	100,000	100,000	10,000	100,000	100,000	410,000	-

FY 2026-2030 Capital Improvement Plan

June 11, 2025

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total	
Uses (by Department)							
Public Works *continued*							
City Hall (Facility Maintenance/Improvements)	32,500	34,000	35,500	36,500	37,600	176,100	-
Public Safety Headquarters Facility Renovations and Repairs	100,000	200,000	50,000	120,000	50,000	520,000	-
Recreation and Park Facilities (Facility Maintenance/Improvements)	50,000	50,000	50,000	50,000	50,000	250,000	-
Generator Replacements (Facility Maintenance/Improvements)	100,000	100,000	-	-	-	200,000	-
Asphalt Paver (Equipment Replacement/Upgrade)	-	-	215,000	-	-	215,000	-
Department Pool Vehicles (Fleet Replacement)	85,000	95,000	-	40,000	-	220,000	-
Tandem Dump Truck (Fleet Replacement)	-	200,000	-	-	-	200,000	-
F-750 Trucks (Fleet Replacement)	-	-	270,000	-	-	270,000	-
F-550 Crew Cab Dump Truck (Fleet Replacement)	175,000	200,000	250,000	125,000	125,000	875,000	-
F-450 Crew Cab Dump Truck (Fleet Replacement)	-	90,000	-	-	-	90,000	-
F-350 Crew Cab Service Bed Truck (Fleet Replacement)	70,000	85,000	-	-	-	155,000	-
F-250 Crew Cab Service Truck (Fleet Replacement)	-	80,000	-	-	-	80,000	-
F-150 Truck (Fleet Replacement)	65,000	-	135,000	77,000	150,000	427,000	-
Variable Message Boards (Equipment Replacement)	-	-	54,000	-	-	54,000	-
Canton Street Sidewalk	-	-	-	-	-	-	2,800,000
Charlotte Drive Mini-Roundabout (design/temporary install)	-	-	-	-	-	-	25,000
TSPLOST III Exhibits Preparation	100,000	-	-	-	-	100,000	-
Streetlight Expansion	-	-	-	-	-	-	374,000
Haynes Bridge Road Lane Diet and Linear Park (OMP to Rainwater)	-	-	-	-	-	-	6,750,000
Mid Broadwell Crosswalk at Fire Station Light	50,000	-	-	-	-	50,000	-
Henderson Parkway Traffic Calming (study)	-	-	-	-	-	-	50,000
Jayne Ellen Curb and Gutter	-	-	-	-	-	-	750,000
Milton Ave Streetscape (TSPLOST II, Tier 2)	-	-	-	-	-	-	3,935,740
Academy St Improvements (TSPLOST II Tier 2)	-	-	-	-	-	-	3,250,000
Major Intersection Improvements	-	-	-	-	-	-	750,000
Kimball Bridge Rd Improvements (Waters Rd to Ocee Elementary)	-	-	-	-	-	-	5,850,000
Roundabout Studies	-	-	-	-	-	-	100,000
Haynes Bridge Rd Widening (Mansell Rd to city limits)	-	-	-	-	-	-	8,000,000
Hembree Rd Widening	-	-	-	-	-	-	4,050,000
Douglas Rd (Traffic Calming)	-	-	-	-	-	-	1,800,000
Southlake Drive (Traffic Calming)	-	-	-	-	-	-	2,000,000
Mayfield Rd at Providence Rd (TSPLOST II, Tier 3; Roundabout)	-	-	-	-	-	-	2,000,000
Mayfield Rd at Canton St (TSPLOST II, Tier 3; Roundabout)	-	-	-	-	-	-	2,000,000
Hopewell Rd at Vaughan Dr (TSPLOST II, Tier 3; Roundabout)	-	-	-	-	-	-	1,500,000
Waters Road (Traffic Calming)	-	-	-	-	-	-	2,000,000
Roswell St/Old Roswell St (Roundabout)	-	-	-	-	-	-	1,500,000
City Center Decorative Sign Posts	-	-	-	-	-	-	140,000
Windward Pkwy at Clubhouse Dr (Roundabout)	-	-	-	-	-	-	3,000,000
Milton Ave at Canton/Roswell St (Roundabout)	-	-	-	-	-	-	1,800,000
Encore Parkway 2-Way Bike Lane	-	-	-	-	-	-	1,500,000
Northwinds Mid-Block Crosswalk	300,000	-	-	-	-	300,000	-
Mid Broadwell Sidewalk Improvements	-	-	-	-	-	-	900,000
Wills Road Sidewalk Gap	-	-	-	-	-	-	380,000

FY 2026-2030 Capital Improvement Plan

June 11, 2025

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total	
Uses (by Department)							
Public Works *continued*							
Wills Drive (Sidewalk Improvements)	-	-	-	-	-	-	190,000
Waters Road (Sidewalk Improvements)	-	-	-	-	-	-	1,200,000
Providence Road (Sidewalk Improvements)	-	-	-	-	-	-	1,300,000
Kimball Bridge Road at Northwinds Pkwy (Mast Arms)	250,000	-	-	-	-	250,000	-
City Hall Generator and Enclosure	-	-	-	-	-	-	1,250,000
Alpharetta Community Center (New Generator)	-	-	-	-	-	-	375,000
Public Works Headquarters Renovations	90,000	-	80,000	-	-	170,000	-
Fire Stations (Facility Maintenance/ Improvements)	-	100,000	100,000	100,000	100,000	400,000	320,000
Public Safety Headquarters Parking Maintenance and Expansion	-	-	-	-	-	-	620,000
Alpharetta Arts Center (Parking Expansion)	-	-	-	-	-	-	950,000
Trailers (Equipment Replacement)	-	30,000	55,000	15,000	-	100,000	-
General Equipment Replacement (Public Works)	-	-	145,000	-	-	145,000	-
Stand-on Compact Loader	50,000	-	-	-	-	50,000	-
Operating Initiative - Sr. Engineering Tech (new position; +1 FTE): Vehicle Purchase	-	-	-	-	-	-	50,000
Operating Initiative - Infrastructure Crew (new position; +4 FTE): Vehicle Purchase	-	-	-	-	-	-	80,000
Operating Initiative - Facility Operations Manager (new position; +1 FTE): Vehicle Purchase	-	-	-	-	-	-	65,000
Operating Initiative - Construction Manager - Infrastructure (new position; +1 FTE): Vehicle Purchase	-	-	-	-	-	-	50,000
Winter Weather Equipment	-	-	-	-	-	-	45,000
	$ 10,457,500	$ 9,344,000	$ 11,695,500	$ 11,820,500	$ 11,995,600	$ 55,313,100	$ 70,086,740
Recreation, Parks & Cultural Services							
Greenway Improvements/Repairs	$ 250,000	$ 250,000	$ 500,000	$ 250,000	$ 500,000	$ 1,750,000	$ -
Wood Lightpole/LED Replacement Initiative	125,000	180,000	125,000	-	-	430,000	-
Alpharetta Public Arts (Outdoor On-Loan Sculpture Exhibit)	45,000	45,000	45,000	45,000	45,000	225,000	-
Public Art Fund by Developers - City Property	10,000	10,000	10,000	10,000	10,000	50,000	-
Public Art in the Parks	20,000	20,000	20,000	20,000	20,000	100,000	-
Public Art for City Projects	25,000	25,000	25,000	25,000	25,000	125,000	-
Synthetic Turf Field Replacement	-	-	500,000	500,000	500,000	1,500,000	-
Park Trail Maintenance	100,000	-	-	-	100,000	200,000	-
Park Security Repairs & Improvements (security cameras, etc.)	44,000	60,000	23,000	60,000	23,000	210,000	-
Playground Equipment Replacement	70,000	100,000	300,000	500,000	75,000	1,045,000	-
Park Shade Structure & Awning Replacements	-	30,000	30,000	30,000	40,000	130,000	-
Athletic Court Resurfacing	-	200,000	75,000	50,000	75,000	400,000	-
Park Repairs and Improvements	146,000	150,000	150,000	100,000	100,000	646,000	-
Tree Maintenance, Planting, and Removal in Parks	225,000	125,000	125,000	225,000	225,000	925,000	200,000
Recreation (Design Services)	25,000	25,000	25,000	25,000	25,000	125,000	-
North Park Restroom/Concession Stand Replacement (Fields 1-4)	600,000	-	-	-	-	600,000	-
General Equipment Replacement (Recreation)	50,000	35,000	110,000	15,000	-	210,000	-
Recreation (Fleet Replacement)	-	-	120,000	210,000	100,000	430,000	-
Wills Park Baseball Field 5 Synthetic Turf installation	500,000	-	-	-	-	500,000	-

FY 2026-2030 Capital Improvement Plan

June 11, 2025

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total	
Uses (by Department)							
Recreation, Parks & Cultural Services *continued*							
Webb Bridge Middle School Football Field	50,000	-	-	-	-	50,000	-
Webb Bridge Park Master Plan/Development	-	-	-	-	-	-	1,600,000
North Park Master Plan/Development	-	-	-	-	-	-	1,600,000
Haynes Bridge Road Park Restroom	-	-	-	-	-	-	400,000
Marconi Drive Park Restroom	-	-	-	-	-	-	400,000
Club Car Carryall 510 (road ready) Utility Cart	-	-	-	-	-	-	20,000
Marietta-Roswell St. Corner Park (Conceptual Design)	20,000	-	-	-	-	20,000	-
	$ 2,305,000	$ 1,255,000	$ 2,183,000	$ 2,065,000	$ 1,863,000	$ 9,671,000	$ 4,220,000
Community Development							
Brookside Parkway Road Diet- Phase 1	$ -	$ -	$ -	$ -	$ -	$ -	$ 300,000
Old Roswell Street Park and Plaza	-	-	-	-	-	-	1,500,000
Milton Avenue Quick Safety and Operational Improvements	-	-	-	-	-	-	350,000
Intersection Upgrade - Old Milton Parkway at Brookside Parkway (2 intersections)	-	-	-	-	-	-	300,000
Brookside Parkway Road Diet and Streetscape (Phase II)	-	-	-	-	-	-	8,600,000
North Point District Thresholds (monuments)	-	-	-	-	-	-	125,000
Comprehensive Plan Updates	120,000	-	-	-	-	120,000	-
Community Development (Design Services)	63,600	64,900	66,200	67,500	68,900	331,100	-
Alpharetta Entry Monuments	-	-	600,000	300,000	300,000	1,200,000	-
South Main Street Park Entrances	-	-	-	-	-	-	100,000
South Main Street Reclaiming of Right of Way Remnants	-	-	-	-	-	-	850,000
Community Development (Fleet Replacement)	-	85,000	80,000	84,000	86,000	335,000	-
	$ 183,600	$ 149,900	$ 746,200	$ 451,500	$ 454,900	$ 1,986,100	$ 12,125,000
General Government							
Matching Funds for City Grants	$ -	$ -	$ -	$ -	$ -	$ -	$ 600,000
	$ -	$ -	$ -	$ -	$ -	$ -	$ 600,000
Total Uses	**$ 20,999,014**	**$ 14,041,700**	**$ 18,002,700**	**$ 19,645,300**	**$ 17,349,300**	**$ 90,038,014**	**$ 103,627,740**
Non-Allocated (Sources-Uses)	**$ 6,350,433**	**$ 876,860**	**$ 987,687**	**$ 928,547**	**$ 963,944**	**$ 10,107,471**	**$ -**
Total Uses + Non-Allocated	**$ 27,349,447**	**$ 14,918,560**	**$ 18,990,387**	**$ 20,573,847**	**$ 18,313,244**	**$ 100,145,485**	**$ 103,627,740**

(1) Represents capital requests that are not fully funded within the proposed CIP (i.e. included within both the CIP and the Unfunded Project Listing).

(2) Represents capital requests where the anticipated funding years have been adjusted (from Department requests) to reflect forecasted funding availability.

Appendix B (ACVB Budget)

Alpharetta Convention & Visitors Bureau (ACVB)

The ACVB, while a separate legal entity from the city, is funded through a portion of the city's hotel/motel tax (as detailed within the Hotel/Motel Fund budget). As a component of our operational relationship, the city reports on certain economic activities of the ACVB such as the annual adopted budget. This section is provided for informational purposes only.

- **Vision Statement**
  To positively impact the economic life of Alpharetta.
- **ACVB Mission Statement**
  To position the city of Alpharetta as a regionally, nationally and globally recognized premier tourism destination by developing quality programs and facilities to attract overnight visitors.
- **How We Are Funded**
  Alpharetta's 30 hotels collect an 8 percent hotel occupancy tax from their visitors and pay it to the city on a monthly basis. The city keeps 37.5% of the tax to spend on enhancements for its citizens, 18.75% is given to the conference center (facility portion of the tax) and 43.75% is distributed to the ACVB to market and promote the city of Alpharetta.
- **What We Do**

  The ACVB uses innovative and targeted marketing strategies, along with aggressive sales efforts, to attract overnight visitors to the city. We do this in three key areas:

  - Increasing the awareness and identity of Alpharetta as a destination for the leisure and individual traveler and raising awareness of the economic importance of the visitor industry to Alpharetta by placing advertisements, writing press releases, utilizing social media, and maintaining a technologically advanced website.
  - Employing a variety of sales strategies to increase the number of group room nights booked in Alpharetta's 30 hotels through attendance at tradeshows, association meetings and conferences as well as sales calls and site visits with event organizers.
  - Providing leadership for the visitor industry, coordinating activities, encouraging marketing activities and partnerships, and projecting an appealing image on behalf of the city of Alpharetta.

Alpharetta Convention & Visitors Bureau (ACVB)
Fiscal Year 2026 Adopted Budget

Occupancy Tax Revenues	$	3,937,500 *
Interest Income		1,600
Accumulated Surplus		650,000
TOTAL REVENUE	**$**	**4,589,100**
Salary & Benefits	$	1,776,800
Accounting & Legal Fees		28,000
Advertising		
Georgia/Metro Atlanta Ads		244,100
National/Regional Ads		559,000
Business License		500
Computer Equipment		18,200
Business Development		
Ameris Bank Amphitheatre		173,000
Conference Center		500,000
Computer Software/Maintenance		95,650
Research		15,000
Contingency Fund		97,928
Insurance		5,500
Meeting Expenses		48,300
Membership Dues		51,626
Subscriptions		650
Office Equipment/Leases		10,000
Office Rent (utilities, cleaning, security)		114,596
Office Supplies/Furniture		20,000
Postage/Shipping		18,000
Premiums/Gifts		30,000
Printing/Production		111,750
Taxes/Leased Equipment		1,200
Public Relations		204,300
Sponsorships/Bid Fees		301,500
Telephone/ISP		36,000
Tradeshows/Conference/Professional Development		123,900
Staff Development		3,600
TOTAL EXPENSES	**$**	**4,589,100**

* The City of Alpharetta Budget for FY 2026 contains a revised forecast of $3,981,250 as Hotel/Motel Tax distribution to the ACVB.

Appendix C (Financial Management Policies)

The *Financial Management Policies* section is intended to provide readers with a sampling of the city's financial management policy program. Due to size constraints, several of the city's larger policies have been excluded. First and foremost is the city's procurement policy which guides the purchasing of goods/services of the highest quality at the most reasonable cost through ensuring fair and open competition. Details of the city's procurement policy as well as any of the policies contained within our financial management policy program can be obtained from the city's Finance Department[39].

Section I: General Budget Policies

The budget process provides the primary mechanism by which key decisions are made regarding the levels and types of services to be provided within estimated resources. Budget policy guides this process. Budget policy also directs the city's financial health and stability. Georgia law (e.g., O.C.G.A. 36-81-2 et seq.) provides the budget requirements for Georgia's local governments. The information below provides an outline of the city's application of those laws.

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

A. Scope

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

B. Financing Current Costs

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

[39] City of Alpharetta – Finance Department: 2 Park Plaza, Alpharetta, Georgia 30009. Phone (678) 297-6094. Fax (678) 297-6063.

C. Budget Objective by Fund Type

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

- General Fund – The annual budget for the General Fund shall provide for general government operations of the city and maintain working capital necessary for the city's financial health and stability;
- Special Revenue Fund(s) – The city adopts annual budgets for each special revenue fund that demonstrates that any legally restricted revenue sources are used consistent with the applicable laws and/or regulations (e.g., Emergency 911 Fund, Impact Fee Fund, etc.);
- Capital Project Fund(s) – The city adopts project budgets for each of its capital project funds. These adopted appropriations do not lapse at the end of a fiscal year; rather they remain in effect until project completion or re-appropriation by City Council;
- Debt Service Fund(s) – The city adopts annual budgets for its debt service funds. Any remaining fund balances from prior years plus current years projected revenues shall be enough to meet all annual debt service requirements; and
- Proprietary Fund(s) - Although generally accepted accounting principles (GAAP) or Georgia statutes do not require the city to adopt budgets for enterprise funds, the city does adopt budgets for its enterprise funds in order to monitor revenues and control expenses. The city uses a business approach when budgeting enterprise funds. Enterprise funds shall be self-supporting whenever possible and subsidized losses will be minimized when break-even is not possible. Also, the city adopts annual budgets for its Internal Service Funds.

Additionally, the city classifies funds as either operating funds or non-operating funds. Operating funds are those funds that include appropriations for the payment of salary/benefits and whose maintenance & operating appropriations are necessary to continue the daily operations of the city. The General Fund will always be an operating fund. Other examples of operating funds are the Emergency 911 Fund and the Solid Waste Fund. Non-operating funds are those funds that do not include appropriations for the payment of salary/benefits and whose maintenance & operating appropriations are not critical to the daily operations of the city. Examples of non-operating funds are the Hotel/Motel Fund, Impact Fee Fund, and the Drug Enforcement Agency Fund.

Section II: Operating Budget Policies

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

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

A. Departmental Appropriations

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

B. Performance Budget

In addition to requesting expenditures by line item, the budget document shall include "performance" budget information. A performance budget provides information of each of the departments' goals and objectives to be accomplished in the upcoming budget year. Goals and objectives should be SMART – Specific, Measurable, Achievable, Relevant, and Timed. Ultimately, the goals and objectives should result in efficiency/effectiveness improvements.

A performance budget also utilizes "Service Efforts and Accomplishments" which measure services rendered and department efficiency/effectiveness on a historical basis and project targets of the indicators for the upcoming budget year. The city shall strive to minimize and reduce, if possible, staffing levels required to accomplish its service delivery.

C. Budget Preparation Categories

Each department shall submit budget requests separately for:

- Current services - A current services budget is defined as that level of funding which is necessary to provide the same level of service for the upcoming year

that is currently being provided. The current services budget will include replacement capital equipment; and

- Expanded services - An expanded services budget includes funding requests associated with new services, additional personnel or new capital projects/equipment.

D. Balanced Budget

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

E. Basis of Budgeting

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

F. Level of Budget Adoption and Control

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

G. Budget Stabilization Resources

The city shall establish a fund balance reserve in all operating funds (defined in Section I of this policy) for working capital. The purpose of working capital is to cover the cost of expenditures caused by unforeseen emergencies, cover shortfalls caused by revenue declines, and to eliminate any short-term borrowing for cash flow purposes. This reserve shall accumulate and then be maintained at an amount, which represents no less than two (2) months of operating and debt expenditures[40].

H. Utilization of Prior Year's Fund Balance

If necessary, the city may use fund balance in excess of the reserve for working capital (see operating budget policy G above) as a funding source for that fund's budget. The amount of unreserved fund balance shall be estimated conservatively, taking into consideration future year needs. The minimum requirement for the reserve for

[40] This equates to approximately 16%. In keeping with the strong financial management practices that allowed Alpharetta to become one of the few cities in the country with a AAA credit rating (highest available), the city currently maintains a Fund Balance Designation of 25%.

working capital, equal to two (2) months of operating and debt expenditures, must first be met before utilizing the excess fund balance as a funding source for the budget.

I. Appropriation Lapses at Year End

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

J. Budget Control Reports

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

K. Authorization of Budget Adjustments and Amendments

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

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

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

L. Contingency

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

(defined in Section I of this policy) shall not require a contingency reserve appropriation.

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

M. Maintenance and Replacement of Capital Equipment

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

N. Contributions

Unless authorized by City Council, outside contributions to programs operated by city departments shall be subject to the city's accounting and budgetary policies. The city welcomes both unrestricted and restricted contributions compatible with the city's programs and objectives. The Finance Director is authorized via the annual budget ordinance to amend the budget to reflect donation and/or contribution revenues and expenditures upon documented approval by the director of the benefitting department and the actual receipt of the donation and/or contribution.

O. Administrative Service Fee/Cost Allocation

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

Section III: Cash-flow Budget Policies

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

A. Budget Allotments

Budget allocations (i.e., budget allotments) are used in the operating budget, when needed to manage cash flows. The annual appropriation may be divided into segments in order to ensure that the projected revenue streams will be adequate to fund the appropriated expenditures. The cash flow budget will provide details as to

the periods in which the revenues will be collected, and thereby providing for available resources to pay obligations.

Section IV: Capital Project Improvement Plan Policies

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

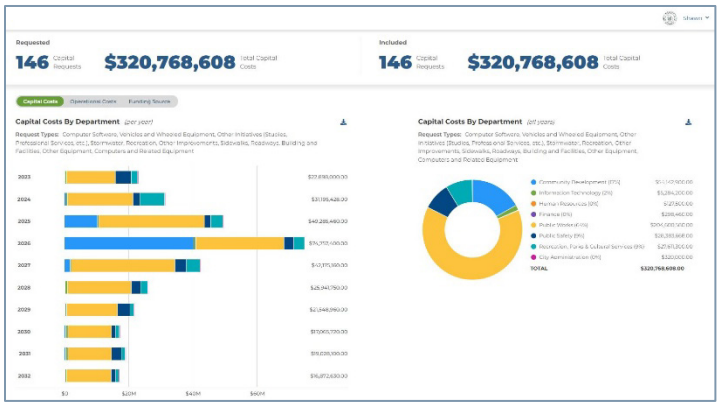
Major capital projects will be budgeted in the Capital Improvement Fund along with all identified funding resources. With the involvement of the responsible departments, the Finance Department will prepare the capital budget in conjunction with the operating budget.

A. Project Length Budget

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

B. Budget Preparation

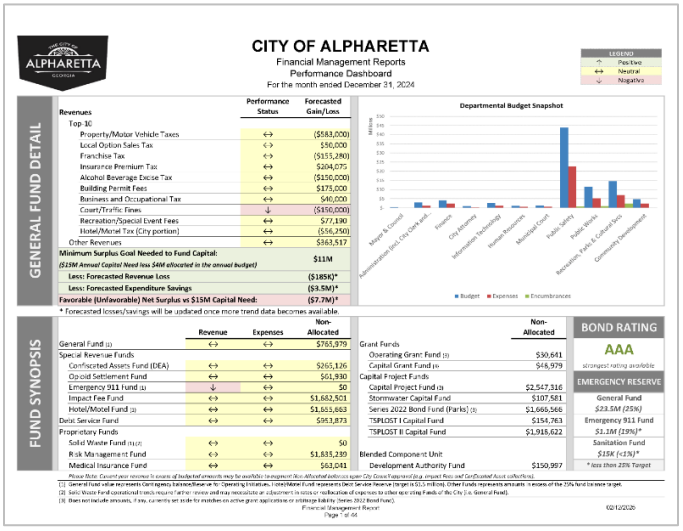
Each department, in conjunction with the Mayor and City Council, will identify potential capital projects throughout the year. All identified projects will be added to the CIP document, regardless of available funding. These needed projects will provide a method of tracking and planning for future needs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



The graphic to the right depicts the dashboard for our CIP tracking software that is updated annually by departments during the budget process and serves as the foundation of the city's 10-Year CIP.

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.


CITY OF ALPHARETTA
Financial Management Reports
Performance Dashboard
For the month ended December 31, 2024

GENERAL FUND DETAIL

Revenues	Performance Status	Forecasted Gain/Loss
Top 10		
Property/Motor Vehicle Taxes	↔	($583,000)
Local Option Sales Tax	↔	$50,000
Franchise Tax	↔	($155,280)
Insurance Premium Tax	↔	$204,075
Alcohol Beverage Excise Tax	↔	($150,000)
Building Permit Fees	↔	$175,000
Business and Occupational Tax	↔	$40,000
Court/Traffic Fines	↓	($450,000)
Recreation/Special Event Fees	↔	$77,190
Hotel/Motel Tax (City portion)	↔	($56,250)
Other Revenues	↔	$863,517
Minimum Surplus Goal Needed to Fund Capital: *($15M Annual Capital Need less $4M allocated in the annual budget)*		$11M
Less: Forecasted Revenue Loss		($185K)*
Less: Forecasted Expenditure Savings		($5.5M)*
Favorable (Unfavorable) Net Surplus vs $15M Capital Need:		($7.7M)*

Departmental Budget Snapshot

* Forecasted losses/savings will be updated once more trend data becomes available.

FUND SYNOPSIS

	Revenue	Expenses	Non-Allocated
General Fund (1)	↔	↔	$765,979
Special Revenue Funds			
Confiscated Assets Fund (DEA)	↔	↔	$265,126
Opioid Settlement Fund	↔	↔	$61,930
Emergency 911 Fund (2)	↓	↔	$0
Impact Fee Fund	↔	↔	$1,682,501
Hotel/Motel Fund (3)	↔	↔	$1,655,663
Debt Service Fund	↔	↔	$953,873
Proprietary Funds			
Solid Waste Fund (1)(2)	↔	↔	$0
Risk Management Fund	↔	↔	$1,835,230
Medical Insurance Fund	↔	↔	$63,041

	Non-Allocated
Grant Funds	
Operating Grant Fund (3)	$30,641
Capital Grant Fund (3)	$48,979
Capital Project Funds	
Capital Project Fund (3)	$2,547,316
Stormwater Capital Fund	$107,581
Series 2022 Bond Fund (Parks) (3)	$1,666,566
TSPLOST I Capital Fund	$154,763
TSPLOST II Capital Fund	$1,916,622
Blended Component Unit	
Development Authority Fund	$150,997

BOND RATING
AAA
strongest rating available
EMERGENCY RESERVE
General Fund
$23.5M (25%)
Emergency 911 Fund
*$1.1M (19%)**
Sanitation Fund
*$15K (<1%)**
* less than 25% Target

(1) General Fund value only reflects Cost Agency Balance/Reserve for Operating Contingency. Hotel/Motel Fund reserve to Debt Service Reserve (target is $1.5 million). Other funds represents amounts in excess of the 25% fund balance target.
(2) Solid Waste Fund operational trends require further review and may necessitate an adjustment in rates or reallocation of expenses to other operating funds of the City (i.e. General Fund).
(3) Does not include amounts, if any, currently set aside for matches on active grant applications or arbitrage liability (Series 2022 Bond Fund).

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02/12/2025

The graphic to the right depicts the city's monthly Performance Dashboard which provides trend information on revenues, expenditures, and contingency balances.

D. Authorization of Budget Adjustments and Amendments

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

E. Appropriations at Year End

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. Purchases encumbered in the current year, but not received until the following year, must be charged against each department's subsequent year carry-over appropriation. Any remaining appropriation available by project at year-end must be re-appropriated.

F. Contingency

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

city's Change Order Policy. Any contingency budgets shall be subject to annual appropriation.

Section V: Revenue Administration Policies

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

A. Diversification and Stability

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

The city shall strive to maintain a diversified and stable revenue structure to shelter it from short-term fluctuations in any primary revenue source. When possible, the revenue mix shall combine elastic and inelastic revenue sources to minimize the effect of economic downturns. The city will work towards diversifying its revenue base in order to reduce its dependence upon property taxes.

B. Conservative Revenue Estimates

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

C. User Based Fees and Charges (Exchange Revenue)

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

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

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

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

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

D. Alternative Revenue Sources

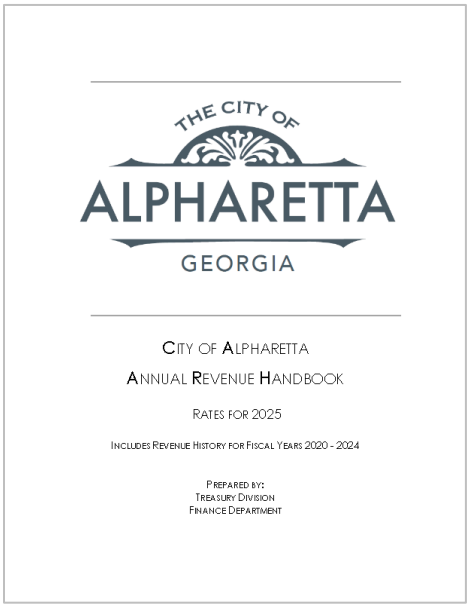
The city shall seek alternative funding sources whenever possible to reduce the required revenue from non-exchange transactions (e.g., property taxes). Such alternative sources include private and public grants, federal or state assistance, and public and private contributions.

E. Revenue Collection

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

F. Rates and Charges

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



G. Revenue Handbook

The revenue handbook is updated annually as part of the budget process. This information contained therein is utilized to adjust fees and user charges. The handbook includes (at a minimum) the following information:

- Revenue Source
- Legal Authorization
- Method of Collection
- Department responsible for collection
- Rate or charge history
- Total revenue history

Section VI: Capital Asset Policies

A. Introduction

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

B. Definitions

- Asset Acquisition: There are various methods by which the city acquires assets. These methods include, but are not limited to purchase, donation, lease/purchase, trade-in, forfeiture, condemnation, internal/external construction, transfers from other governments, or any other method which transfers title of any property to the city.
  - *Leased Assets:* The city capitalizes assets, acquired under capital lease, provided they meet the capitalization threshold, and a buy-out option is included in the lease agreement. The capital lease must meet accounting standards for capitalization purposes. For capital leases, where the title of the asset will ultimately be transferred to the city, the asset will be capitalized at the net present value of future minimum lease payments. The city does not capitalize assets they acquired under operating leases.
  - *Gifts/Donations:* The city capitalizes all equipment acquired through donations at fair market value on the date of the transaction, provided such gift or donation meets the capitalization threshold of this policy. If the equipment is new and the donor can furnish an invoice, the invoice would determine the fair market value. If the equipment is used or no information is available regarding the cost of new equipment on date of acquisition, an appraisal will be conducted to establish the capitalization amount.
- Property: Property is divided into several classes including:
  - *Real property:* Land and whatever is attached to the land that cannot be readily removed, such as buildings and permanent improvements to the land. Infrastructure is included within this classification.
  - *Personal property:* Property that is movable and further classified as tangible and intangible.

- *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 are permanent in nature. Examples of ancillary charges to be included in the capitalization costs are legal and title fees, closing costs, appraisal and negotiation fees, surveying fees, site preparation fees, demolition costs, architect and accounting fees, insurance premiums during construction phase, and transportation charges.
- Land Improvements: The city classifies improvements to land with limited lives, such as fences, parking lots, and walkways as land improvements.
- Buildings: If the city purchases a building, the capitalized cost should include the purchase price and other incidental expenses incurred at the time of acquisition. If the building is constructed, the capitalized cost should include material, labor, supervision, and overhead, or the contract price, including

costs such as: permits and licenses, architectural and engineering fess, insurance, title costs, and interest incurred on tax exempt debt (the latter is applicable to enterprise funds only).

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

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

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

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

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

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

C. Annual Inventory

Annually, an asset listing is sent to each department for their verification of the existence of their department's capital assets. The department should identify any assets they have which are not included on the asset listing. Also, the department should identify any missing assets. The Finance Department will investigate any missing items with the assistance of the department. Significant unaccounted losses of assets will be brought to the attention of the Finance Director and/or the City Administrator for further actions. The Finance Department, with the cooperation of

the department, may make an annual physical inventory to verify the accuracy of inventory records.

D. Transfer or Disposal of Assets

All capital assets are the property of the city. They may not be donated, discarded or transferred to another owner without the Finance Department's direct authorization. Departments should send all surplus assets to the Finance Department for disposition. Transfer or disposal of vehicles must be coordinated with Fleet Services.

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

All sales by the city of real property or personal property with an assigned value of more than $500 must be offered for purchase, either by sealed bids or by auction to the highest bidder. Notice of the sale must be published once in the official newspaper of the city or in a newspaper of general circulation in the city. The legal notice must appear not less than 15 days or more than 60 days prior to the date of the sale. The notice must contain a brief description of the property and the conditions of the sale. If the sale is by sealed bid, the bids shall be opened in public at the time and place stated in the legal notice. The bids shall be kept available for public inspection for 60 days. The city may reject any and all bids or cancel a proposed sale. Property with an estimated value of less than $500 may be sold without regard to the above provisions. Such sales may be made in the open market without advertisement and without acceptance of bids. The city has the power to estimate the value of the property being sold.

E. Depreciation

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

F. Estimated Useful Life

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

G. Asset and Inventory Control Responsibility

It is the responsibility of the Finance Department to establish and maintain an accurate accounting of capital assets, and to design and implement operating procedures for activities required as a result of this policy. It shall be the responsibility of all city departments to cooperate in the capitalization process and to perform the annual inventory.

Section VII: Non-Capital Operating Inventory Policies

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

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

A. Acquisition

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

- New Purchases
- Donations
- Transfer from Other Departments
- City Surplus
- Lease Purchase
- Internal/External Construction

B. Inventory

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

- Goods or supplies are purchased with use scheduled for a future date. Examples of this type of inventory include water meters purchased for future installation or bulk paper purchased with the intent to distribute to departments when previous stock has been depleted; or
- The operating inventory is such that for non-financial related reasons, the tracking of the item(s) is beneficial to the safekeeping of governmental

property. Examples of this type of inventory include firearms or official uniforms. Further, specialized tools and equipment may be determined applicable to this policy.

C. Classification Categories

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

D. Annual Inventory

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

E. Transfer or Disposal of Assets

All inventory assets are the property of the city. They may not be donated, discarded, transferred, or consumed to/by another department without the Finance Department's notification. Departments should notify Finance for assistance in the disposal of all surplus inventories. Disposal of inventories to surplus is accomplished by completing the "*Inventory/Transfer*" form and indicating that the asset is being transferred to surplus.

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

Property with an estimated value of less than $500 may be sold without regard to the above provisions. Such sales may be made in the open market without advertisement

and without acceptance of bids. The city has the power to estimate the value of the property being sold.

Section VIII: Accounting, Auditing and Financial Reporting Policies

Section I: Accounting

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

A. Scope

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

B. Generally Accepted Accounting Principles (GAAP)

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

C. Fund Structure

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

D. Chart of Accounts

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

Section II: Auditing

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

A. Scope

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

B. Auditor Qualifications

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

C. Choosing the Audit Firm

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

D. Auditing Agreement

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

E. Internal Audit

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

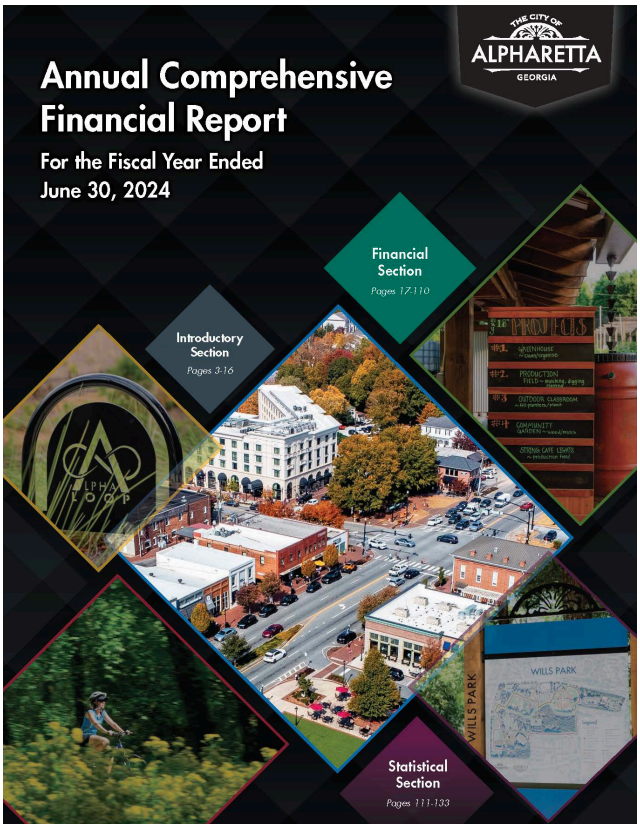
F. Malfeasance and Embezzlement

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

Section III: Financial Reporting Policies

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

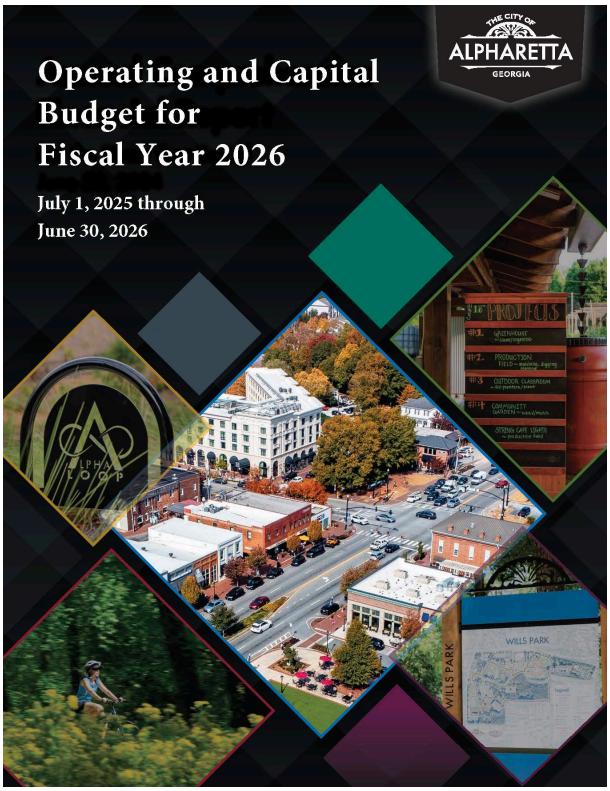
A. Annual Comprehensive Financial Report (ACFR)[41]



In conjunction with the annual independent audit, the city shall prepare and publish an Annual Comprehensive Financial Report (ACFR). The city shall prepare the ACFR in conformity with GAAP and the Government Finance Officers Association's (GFOA) program requirements.

The city will submit its annual ACFR to the GFOA to determine its eligibility to receive the GFOA's "*Certificate of Achievement for Excellence in Financial Reporting*." The city shall make this report available to the elected officials, bond rating agencies, creditors, and citizens. All financial statements and schedules contained within the ACFR shall be audited with the purpose to effectively communicate the complete financial affairs of the city to all interested readers.

[41] Available for download from the City's website: https://www.alpharetta.ga.us/346/Audited-Financial-Statements.



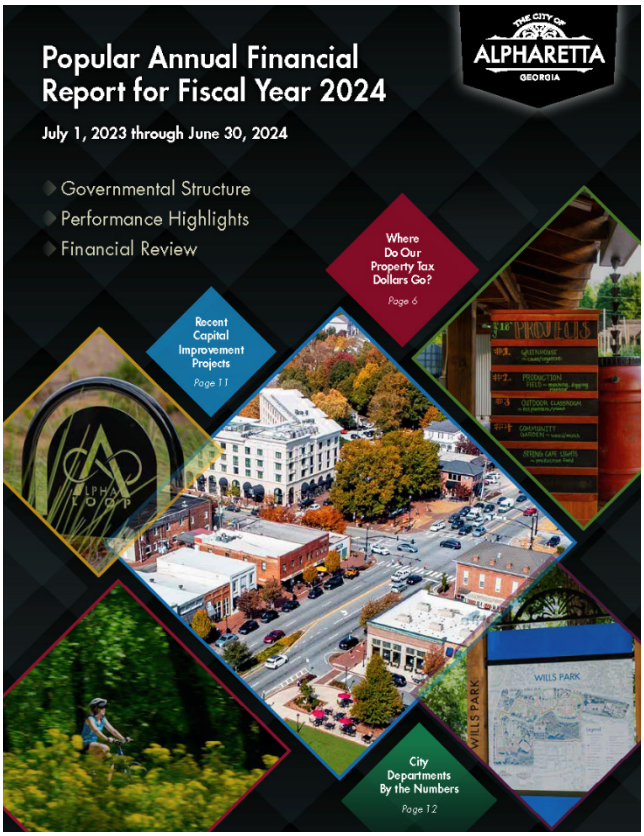
B. Annual Budget Document[42]

The city shall prepare and publish an annual budget document. This budget shall measure the annual funding and forecast the financial position of the city for the two subsequent fiscal years.

C. Annual Citizens Report[43]

In order to provide citizens with financial information that is easily disseminated, the Finance Department shall coordinate the publication of an annual report to the citizen's (e.g., a popular report).

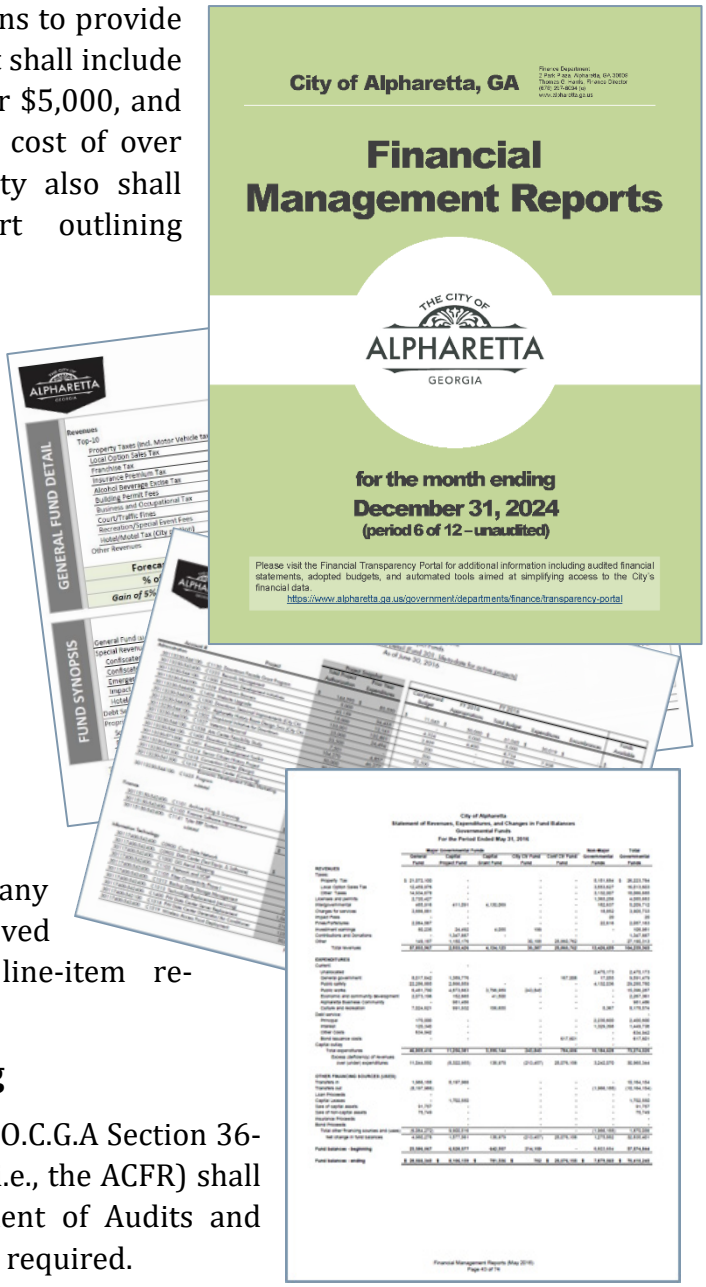
This report is in addition to the ACFR and shall be in conformance with GAAP and follow the recommendations of the GFOA's "Popular Annual Financial Report" (PAFR) program guidelines. The city shall submit the Annual Citizen's Report to the PAFR program to determine if it is eligible to receive the award.



[42] Available for download from the City's website: https://www.alpharetta.ga.us/343/Annual-Operating-Capital-Budget.
[43] Available for download from the City's website: https://www.alpharetta.ga.us/341/Annual-Citizens-Reports.

D. Financial Reporting to the City Council[44]

On a monthly basis, the Finance Department shall prepare and present a summarized "*Statement of Revenues and Expenditures*" to the City Council for all city operating funds. This report shall detail prior year comparisons to provide data for analysis. In addition, this report shall include all checks issued in dollar amounts over $5,000, and all purchase orders with an estimated cost of over $5,000 but less than $50,000. The city also shall prepare a "Capital Project" report outlining appropriations (if any), expenses, outstanding encumbrances, and available appropriable balances.



E. Financial Reporting to City Administration

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

F. External Financial Reporting

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

[44] Available for download from the City's website: https://www.alpharetta.ga.us/347/Financial-Management-Reports.

Section IX: Debt Management Reporting

The goal of the city's debt policy is to maintain a sound fiscal position; thereby only utilizing long-term debt to provide resources to finance needed capital improvements, while accumulating adequate resources to repay the debt. In addition, it is the city's goal to maintain and improve its credit rating through strong financial administration. The city acknowledges that failure to meet the demands of growth may inhibit its continued economic viability, but also realizes that excess outstanding debt may have detrimental effects on the ability of the city to meet its continuing operational needs. Issuing debt commits the city's revenues several years into the future and may limit its flexibility to respond to changing service priorities, revenue inflows, or cost structures. Adherence to this debt policy helps ensure that the city issues and manages its debt prudently in order to maintain a sound financial position and protect its credit rating. Credit ratings are the rating agencies' assessment of the city's ability and willingness to repay debt on a timely basis. Credit ratings are an important indicator in the credit markets and can influence interest rates a borrower must pay. Implementing debt management practices will be viewed positively by the rating agencies and could influence the city's credit rating and ultimately lower borrowing costs.

A. Conditions for Issuing Long-term Debt

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

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

B. Sound Financing of Debt

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

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

C. Debt Retirement

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

D. Disclosure

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

E. Legal Compliance

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

F. Credit Ratings

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

G. Other Policies

All bond issue requests shall be coordinated by the Department of Finance. Requests for new bonds must be identified during the Capital Improvement Program (CIP) process. Opportunities for refunding outstanding bonds shall be communicated by the Department of Finance. Annual budget appropriations shall include debt payments (interest and principal) and reserve requirements for all debt outstanding. Long-term borrowing shall be incorporated into the city's capital improvement plan.

Section X: Grant Management Policies

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

A. Grant Applications

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

B. Grant Administration

The Grants Administrator is responsible for fulfilling the financial reporting and accountability requirements of each grant the city accepts. The Grants Administrator and receiving departments are responsible for adhering to the grant program requirements and tracking all applicable expenditures for reporting purposes. The Department of Finance is responsible for accounting for grant transactions according to the Accounting, Auditing, and Financial Reporting Policy and in compliance with Generally Accepted Accounting Principles (GAAP).

The Grants Administrator is responsible for maintaining the following records for each grant award.

- Copy of Grant Application;
- Resolutions authorizing application and acceptance;
- Notification of Grant Award;
- Financial reporting and accounting requirements
- Schedule of funding needs

C. Auditing

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

Appendix D (Millage Rate Ordinance)

ORDINANCE NUMBER: 890

AN ORDINANCE BY THE MAYOR AND COUNCIL OF THE CITY OF ALPHARETTA, GEORGIA, TO FIX THE AD VALOREM TAX RATE OF THE CITY OF ALPHARETTA, GEORGIA, FOR THE FISCAL YEAR COMMENCING JULY 1, 2025, AND ENDING JUNE 30, 2026; AND FOR OTHER PURPOSES.

WHEREAS, the Mayor and Council of the City of Alpharetta have held public hearing(s) upon its proposed budget for the 2025-2026 fiscal year and proposed ad valorem tax rate;

NOW, THEREFORE BE IT ORDAINED by the Mayor and City Council of the City of Alpharetta, Georgia as follows:

SECTION I: The ad valorem tax rate for the City of Alpharetta, Georgia for the 2025 calendar year, on property subject to ad valorem taxation by the City is hereby fixed at $5.750 on forty percent (40%) of each $1,000.00 of property subject to ad valorem tax by the City; and

SECTION II: Said rate of $5.750 on forty percent (40%) of each $1,000.00 of taxable property is hereby levied as follows:

(a) For General Government purposes $5.030 on forty percent (40%) of each $1,000.00 of taxable property.

(b) For the purpose of retiring outstanding General Obligation bonds, $0.720 on forty percent (40%) of each $1,000.00 of taxable property.

SECTION III: All ordinances and parts of ordinances in conflict herewith are hereby repealed.

SO ORDAINED, this 23rd day of June 2025.

CITY OF ALPHARETTA

By: _____
Jim Gilvin, Mayor

[SIGNATURES CONTINUED ON FOLLOWING PAGE]

[SIGNATURES CONTINUED FROM PRECEDING PAGE]

COUNCIL MEMBERS*

Mayor Pro Tem Dan Merkel

Council Member Donald F. Mitchell

Council Member Douglas J. DeRito

Council Member John Hipes

Council Member Fergal M. Brady

ALPHARETTA GEORGIA

Attest:

Lauren Shapiro, City Clerk

Approved as to form and legal sufficiency:

Molly Esswein, City Attorney

First Reading: 6/16/2025

Second Reading: 6/23/2025

*At the time this Ordinance was considered and adopted, Post 2 of the City Council was vacant.

Appendix E (Budget Ordinance)

ORDINANCE NUMBER: 891

AN ORDINANCE BY THE MAYOR AND COUNCIL OF THE CITY OF ALPHARETTA, GEORGIA , ADOPTING THE FINAL ESTIMATES OF REVENUE AND EXPENDITURES FOR THE FISCAL YEAR COMMENCING JULY 1, 2025, AND ENDING ON JUNE 30, 2026, AS ITS ANNUAL BUDGET, APPROPRIATING THE USE OF FUNDS SHOWN THEREIN AS MAY BE NEEDED OR DEEMED NECESSARY TO DEFRAY ALL EXPENDITURES AND LIABILITIES OF THE CITY FOR SUCH FISCAL YEAR; PROVIDING AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

WHEREAS, the Mayor and Council of the City of Alpharetta have held public hearing(s) upon its proposed budget for the 2025-2026 fiscal year;

WHEREAS, the proposed budget represents a balanced budget for each of the City's various Funds, so that anticipated revenues equal proposed expenditures for each Fund; and

WHEREAS, the 2025-2026 fiscal year 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 Alpharetta's 2025-2026 fiscal year budget; and

BE IT FURTHER ORDAINED that this budget be and is hereby approved and the several items of revenues shown in the budget for each Fund in the amounts anticipated are adopted and that the several amounts shown in the budget for each Fund as proposed expenditures are hereby appropriated to the departments named in each Fund; and

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

BE IT FURTHER ORDAINED that for the following Funds, all project encumbrances and unexpended appropriations outstanding as of fiscal year end 2024-2025 shall carry forward into the 2025-2026 fiscal year for the same purpose. If the project is complete, the unexpended appropriations shall carry forward into the 2025-2026 fiscal year and be appropriated to a non-allocated/reserve account:

Fund 210:	Asset Forfeiture Fund (DEA; Federal)
Fund 211:	Asset Forfeiture Fund (State)
Fund 213:	Opioid Settlement Fund
Fund 215:	Emergency 911 Fund
Fund 220:	Operating Grants Fund

Fund 270: Impact Fee Fund
Fund 275: Hotel/Motel Fund
Fund 301: Capital Project Fund
Fund 302: Storm Water Capital Fund
Fund 318: Series 2022 Capital Improvements Bond Fund
Fund 335: TSPLOST 1 Capital Fund
Fund 336: TSPLOST 2 Capital Fund
Fund 340: Capital Grants Fund
Fund 410: Debt Service Fund
Fund 540: Solid Waste Fund
Fund 600: Risk Management Fund
Fund 605: Medical Insurance Fund
Fund 790: OPEB Plan Trust Fund
Fund 791: OPEB Retirement Reimbursement Plan Trust Fund

BE IT FURTHER ORDAINED that for the following Funds, fund balance as of fiscal year end 2024-2025, if applicable, shall carry forward into the 2025-2026 fiscal year and be appropriated to a non-allocated/reserve account:

Fund 210: Asset Forfeiture Fund (DEA; Federal)
Fund 211: Asset Forfeiture Fund (State)
Fund 213: Opioid Settlement Fund
Fund 215: Emergency 911 Fund
Fund 220: Operating Grants Fund
Fund 270: Impact Fee Fund
Fund 275: Hotel/Motel Fund
Fund 301: Capital Project Fund
Fund 302: Storm Water Capital Fund
Fund 318: Series 2022 Capital Improvements Bond Fund
Fund 335: TSPLOST 1 Capital Fund
Fund 336: TSPLOST 2 Capital Fund
Fund 340: Capital Grants Fund
Fund 410: Debt Service Fund
Fund 540: Solid Waste Fund
Fund 600: Risk Management Fund
Fund 605: Medical Insurance Fund
Fund 790: OPEB Plan Trust Fund
Fund 791: OPEB Retirement Reimbursement Plan Trust Fund

BE IT FURTHER ORDAINED that the budget detail, "Exhibit B" attached hereto is hereby approved for the purposes of administering the aforementioned adopted budget and authorizing the number of positions for each employee classification; and

BE IT FURTHER ORDAINED that the Director of Finance is authorized to amend the budget to reflect expenditures and appropriations for projects/initiatives as approved by the City Council; and

BE IT FURTHER ORDAINED that the Director of Finance is authorized to amend the budget to reflect grant/contract revenues and expenditures upon receipt of an executed grant award document, intergovernmental agreement, contract, or comparable documentation; and

BE IT FURTHER ORDAINED that the Director of Finance is authorized to amend the budget to reflect actual revenue/expense activity within those Funds statutorily/contractually obligated to distribute all collections to the City and other entities (e.g., Hotel/Motel Fund which distributes all tax proceeds to the City, Alpharetta Convention & Visitor's Bureau, and the Tourism Product Development); and

BE IT FURTHER ORDAINED that the Director of Finance is authorized to amend the budget to reflect donation and/or contribution revenues and expenditures upon documented approval by the director of the benefitting department and the actual receipt of the donation and/or contribution; and

BE IT FURTHER ORDAINED that this Ordinance shall take effect as provided by law, but the budget adopted hereby shall take effect as of July 1, 2025.

SO ORDAINED, this 23rd day of June 2025

CITY OF ALPHARETTA

By: _____
Jim Gilvin, Mayor

[SIGNATURES CONTINUED ON FOLLOWING PAGE]

[SIGNATURES CONTINUED FROM PRECEDING PAGE]

COUNCIL MEMBERS*

Mayor Pro Tem Dan Merkel

Council Member Donald F. Mitchell

Council Member Douglas J. DeRito

Council Member John Hipes

Council Member Fergal M. Brady

ALPHARETTA GEORGIA

Attest:

Lauren Shapiro, City Clerk

Approved as to form and legal sufficiency:

Molly Eswein, City Attorney

First Reading: 6/16/2025

Second Reading: 6/23/2025

*At the time this Ordinance was considered and adopted, Post 2 of the City Council was vacant.

CITYWIDE BUDGET SUMMARIES

Consolidated Summary (Revenues by Source/Expenditures by Department)

		Special Revenue Funds				Capital Project Funds		
	General Fund	Asset Forfeiture Fund	E911 Fund	Impact Fee Fund	Hotel/Motel Fund	Capital Projects Fund	Stormwater Capital Fund	TSPLOST 1 Capital Fund
REVENUES:								
Property Taxes	$ 38,079,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Local Option Sales Taxes/TSPLOST	22,440,500	-	-	-	-	-	-	-
Other Taxes	20,015,400	-	950	-	9,100,000	-	-	-
Licenses and Permits	3,476,500	-	-	-	-	-	-	-
Intergovernmental Revenue	368,663	-	1,130,000	-	-	-	-	-
Charges for Services	5,357,100	-	3,750,000	-	-	-	-	-
Fines and Forfeitures	2,280,000	-	-	-	-	-	-	-
Interest Earnings	1,150,000	-	37,934	-	20,000	300,000	100,000	300,000
Other/Miscellaneous	249,264	-	-	-	-	-	-	-
subtotal	$ 93,416,427	$ -	$ 4,918,884	$ -	$ 9,120,000	$ 300,000	$ 100,000	$ 300,000
Other Financing Sources								
Interfund Transfer from General Fund	$ -	$ -	$ -	$ -	$ -	$ 6,208,340	$ 1,900,000	$ -
Interfund Transfer from Hotel/Motel Fund	3,412,500	-	-	-	-	-	-	-
Budgeted Fund Balance	5,017,048	290,000	-	575,000	-	3,405,000	-	400,000
subtotal	$ 8,429,548	$ 290,000	$ -	$ 575,000	$ -	$ 9,613,340	$ 1,900,000	$ 400,000
Total Revenues	**$ 101,845,975**	**$ 290,000**	**$ 4,918,884**	**$ 575,000**	**$ 9,120,000**	**$ 9,913,340**	**$ 2,000,000**	**$ 700,000**
EXPENDITURES:								
Mayor and City Council	$ 443,701	$ -	$ -	$ -	$ -	$ -	$ -	$ -
City Administration/City Clerk/Econ. Dev.	3,110,149	-	-	-	-	100,000	-	-
Finance	4,220,564	-	-	-	-	-	-	-
Legal Services	800,000	-	-	-	-	-	-	-
Information Technology	2,572,375	-	-	-	-	958,800	-	-
Human Resources	1,110,544	-	-	-	-	-	-	-
Municipal Court	1,410,650	-	-	-	-	-	-	-
Public Safety	46,510,862	28,952	4,918,884	-	-	2,305,162	-	-
Non-Allocated (Reserve)	-	261,048	-	-	-	-	-	-
Public Works	11,483,060	-	-	-	-	2,377,500	2,000,000	-
Recreation, Parks and Cultural Services	14,864,382	-	-	515,000	-	1,540,000	-	-
Community Development	4,884,783	-	-	-	-	183,600	-	-
Non-Allocated (Reserve)	-	-	-	60,000	-	-	-	-
Non-Departmental	-	-	-	-	5,500	-	-	-
Insurance Premiums (Risk Fund)	1,060,500	-	-	-	-	-	-	-
Alpharetta Convention and Visitors Bureau	-	-	-	-	3,981,250	-	-	-
Bond Debt Service (Principal and Interest)*	291,065	-	-	-	1,448,713	-	-	-
Contingency	975,000	-	-	-	-	-	-	-
Non-Allocated (Reserve)	-	-	-	-	272,037	2,448,278	-	700,000
subtotal	$ 93,737,635	$ 290,000	$ 4,918,884	$ 575,000	$ 5,707,500	$ 9,913,340	$ 2,000,000	$ 700,000
Other Financing Uses								
Interfund Transfer to General Fund	$ -	$ -	$ -	$ -	$ 3,412,500	$ -	$ -	$ -
Interfund Transfer to Capital Funds	8,108,340	-	-	-	-	-	-	-
subtotal	$ 8,108,340	$ -	$ -	$ -	$ 3,412,500	$ -	$ -	$ -
Total Expenditures	**$ 101,845,975**	**$ 290,000**	**$ 4,918,884**	**$ 575,000**	**$ 9,120,000**	**$ 9,913,340**	**$ 2,000,000**	**$ 700,000**

** Not including Capital Lease debt service which is programmed into the appropriate Departmental budget above (Public Safety).*

CITYWIDE BUDGET SUMMARIES

	Capital Project Fund		Enterprise Fund	Internal Service Funds		Fiduciary Funds	
	TSPLOST 2 Capital Fund	Debt Service Fund	Solid Waste Fund	Risk Management Fund	Medical Insurance Fund	OPEB Reimb. Fund	TOTAL
REVENUES:							
Property Taxes	$ -	$ 6,176,000	$ -	$ -	$ -	$ -	$ 44,255,000
Local Option Sales Taxes/TSPLOST	-	-	-	-	-	-	22,440,500
Other Taxes	-	-	-	-	-	-	29,116,350
Licenses and Permits	-	-	-	-	-	-	3,476,500
Intergovernmental Revenue	-	-	-	-	-	-	1,498,663
Charges for Services	-	-	6,235,000	1,951,579	10,050,000	-	27,343,679
Fines and Forfeitures	-	-	-	-	-	-	2,280,000
Interest Earnings	400,000	50,546	17,568	60,921	-	55,500	2,492,469
Other/Miscellaneous	-	-	-	-	-	977,678	1,226,942
subtotal	$ 400,000	$ 6,226,546	$ 6,252,568	$ 2,012,500	$ 10,050,000	$ 1,033,178	$ 134,130,103
Other Financing Sources							
Interfund Transfer from General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ 8,108,340
Interfund Transfer from Hotel/Motel Fund	-	-	-	-	-	-	3,412,500
Budgeted Fund Balance	7,000,000	395,000	-	250,000	-	-	17,332,048
subtotal	$ 7,000,000	$ 395,000	$ -	$ 250,000	$ -	$ -	$ 28,852,888
Total Revenues	**$ 7,400,000**	**$ 6,621,546**	**$ 6,252,568**	**$ 2,262,500**	**$ 10,050,000**	**$ 1,033,178**	**$ 162,982,991**
EXPENDITURES:							
Mayor and City Council	$ -	$ -	$ -	$ -	$ -	$ -	$ 443,701
City Administration/City Clerk/Econ. Dev.	-	-	-	-	-	-	3,210,149
Finance	-	-	6,252,568	2,262,500	10,050,000	-	22,785,632
Legal Services	-	-	-	-	-	-	800,000
Information Technology	-	-	-	-	-	-	3,531,175
Human Resources	-	-	-	-	-	-	1,110,544
Municipal Court	-	-	-	-	-	-	1,410,650
Public Safety	-	-	-	-	-	-	53,763,860
Non-Allocated (Reserve)	-	-	-	-	-	-	261,048
Public Works	4,518,893	-	-	-	-	-	20,379,453
Recreation, Parks and Cultural Services	-	-	-	-	-	-	16,919,382
Community Development	-	-	-	-	-	-	5,068,383
Non-Allocated (Reserve)	-	-	-	-	-	-	60,000
Non-Departmental	-	11,000	-	-	-	1,033,178	1,049,678
Insurance Premiums (Risk Fund)	-	-	-	-	-	-	1,060,500
Alpharetta Convention and Visitors Bureau	-	-	-	-	-	-	3,981,250
Bond Debt Service (Principal and Interest)*	-	6,610,546	-	-	-	-	8,350,324
Contingency	-	-	-	-	-	-	975,000
Non-Allocated (Reserve)	2,881,107	-	-	-	-	-	6,301,422
subtotal	$ 7,400,000	$ 6,621,546	$ 6,252,568	$ 2,262,500	$ 10,050,000	$ 1,033,178	$ 151,462,151
Other Financing Uses							
Interfund Transfer to General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,412,500
Interfund Transfer to Capital Funds	-	-	-	-	-	-	8,108,340
subtotal	$ -	$ -	$ -	$ -	$ -	$ -	$ 11,520,840
Total Expenditures	**$ 7,400,000**	**$ 6,621,546**	**$ 6,252,568**	**$ 2,262,500**	**$ 10,050,000**	**$ 1,033,178**	**$ 162,982,991**

**Not including Capital Lease debt service which is programmed into the appropriate Departmental budget above (Public Safety).*

CAPITAL PROJECT FUND SUMMARIES

FY 2026 Recommended Capital Project Listing

The following section provides both a (1) summary list of Staff Recommended Capital Initiatives for FY 2026 and is followed by (2) a detailed narrative of each capital initiative.

FY 2026 Capital Source & Use Detail	Capital Project Fund	Capital Project Fund (Tree Bank)	Stormwater Capital Fund	TSPLOST 1 Capital Fund	TSPLOST 2 Capital Fund	Asset Forfeiture Fund	Impact Fee Fund (Parks)	Impact Fee Fund (Public Safety)	Subtotal	Other Sources (grants, etc.)	Total
Sources											
Available Fund Balance	$ 2,500,000	$ -	$ -	$ 400,000	$ 7,000,000	$ 290,000	$ 515,000	$ 60,000	$ 10,765,000	$ -	$ 10,765,000
Available Fund Balance (Tree Bank)	-	905,000	-	-	-	-	-	-	905,000	-	905,000
General Fund											
Annual Capital Appropriation	1,191,292	-	1,900,000	-	-	-	-	-	3,091,292	-	3,091,292
Available Fund Balance	5,017,048	-	-	-	-	-	-	-	5,017,048	-	5,017,048
Investment Earnings	300,000	-	100,000	300,000	400,000	-	-	-	1,100,000	-	1,100,000
Other											
Local Maintenance Improvement Grant (LMIG); Milling and Resurfacing	-	-	-	-	-	-	-	-	-	710,000	710,000
Local Roads Assistance (LRA) Grant; Milling and Resurfacing, Bridge and Guardrail Maintenance	-	-	-	-	-	-	-	-	-	851,107	851,107
Capital Leases	-	-	-	-	-	-	-	-	-	4,660,000	4,660,000
Alpharetta Youth Baseball Association Contribution	-	-	-	-	-	-	-	-	-	250,000	250,000
Total Sources	**$ 9,008,340**	**$ 905,000**	**$ 2,000,000**	**$ 700,000**	**$ 7,400,000**	**$ 290,000**	**$ 515,000**	**$ 60,000**	**$ 20,878,340**	**$ 6,471,107**	**$ 27,349,447**
Uses											
Capital/One-Time Initiatives											
Economic Development											
Economic Development Toolbox	$ 100,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 100,000	$ -	$ 100,000
	$ 100,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 100,000	$ -	$ 100,000
Information Technology											
Technology Replacement (all City Departments)	$ 397,800	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 397,800	$ -	$ 397,800
Data Center Server Replacement (all City Departments)	500,000	-	-	-	-	-	-	-	500,000	-	500,000
City Hall Chambers Remote Production and Streaming Services	61,000	-	-	-	-	-	-	-	61,000	-	61,000
	$ 958,800	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 958,800	$ -	$ 958,800
Public Safety											
Fire Apparatus (Fleet Replacement; Capital Lease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,000,000	$ 4,000,000
Public Safety (Fleet Replacement)	1,600,000	-	-	-	-	-	-	-	1,600,000	-	1,600,000
Heart Monitor (Equipment Replacement; Capital Lease)	-	-	-	-	-	-	-	-	-	660,000	660,000
Fire Equipment for New Fire Engines	112,662	-	-	-	-	-	-	-	112,662	-	112,662
Public Safety Headquarters (Gate System Repairs/Improvements)	32,000	-	-	-	-	-	-	-	32,000	-	32,000
Electric Vehicle DC Fast Charger purchase and installation	260,000	-	-	-	-	-	-	-	260,000	-	260,000
Citywide Camera Infrastructure	225,000	-	-	-	-	-	-	-	225,000	-	225,000
FARO Scanner	75,500	-	-	-	-	-	-	-	75,500	-	75,500
TruNarc Handheld Drug Identifier for Criminal Investigations	-	-	-	-	-	28,952	-	-	28,952	-	28,952
	$ 2,305,162	$ -	$ -	$ -	$ -	$ 28,952	$ -	$ -	$ 2,334,114	$ 4,660,000	$ 6,994,114

CAPITAL PROJECT FUND SUMMARIES

FY 2026 Capital Source & Use Detail	Capital Project Fund	Capital Project Fund (Tree Bank)	Stormwater Capital Fund	TSPLOST 1 Capital Fund	TSPLOST 2 Capital Fund	Asset Forfeiture Fund	Impact Fee Fund (Parks)	Impact Fee Fund (Public Safety)	Subtotal	Other Sources (grants, etc.)	Total
Uses											
Capital/One-Time Initiatives											
Public Works											
Milling and Resurfacing	$ -	$ -	$ -	$ -	$ 2,788,893	$ -	$ -	$ -	$ 2,788,893	$ 1,286,107	$ 4,075,000
Tree Planting and Landscape Improvements	-	165,000	-	-	-	-	-	-	165,000	-	165,000
SR 9 Landscaping from Academy St. to Windward Parkway	-	740,000	-	-	-	-	-	-	740,000	-	740,000
Bridge and Guardrail Maintenance	-	-	-	-	-	-	-	-	-	275,000	275,000
Traffic Striping and Signage	-	-	-	-	280,000	-	-	-	280,000	-	280,000
Traffic Signal Pole Painting and Maintenance	60,000	-	-	-	-	-	-	-	60,000	-	60,000
Traffic Calming Improvements	50,000	-	-	-	-	-	-	-	50,000	-	50,000
Signalized Intersection Maintenance (incl. Traffic Control Equipment)	200,000	-	-	-	-	-	-	-	200,000	-	200,000
Stormwater	-	-	2,000,000	-	-	-	-	-	2,000,000	-	2,000,000
Sidewalk and Brick Paver Maintenance and Repair	-	-	-	-	750,000	-	-	-	750,000	-	750,000
Public Works (Design Services)	45,000	-	-	-	-	-	-	-	45,000	-	45,000
Parking Garages (Facility Maintenance/Improvements)	50,000	-	-	-	-	-	-	-	50,000	-	50,000
City Facility Preventative Maintenance Assessment and Implementation	150,000	-	-	-	-	-	-	-	150,000	-	150,000
HVAC Replacements (Facility Maintenance/Improvements)	100,000	-	-	-	-	-	-	-	100,000	-	100,000
City Hall (Facility Maintenance/Improvements)	32,500	-	-	-	-	-	-	-	32,500	-	32,500
Public Safety Headquarters Facility Renovations and Repairs	100,000	-	-	-	-	-	-	-	100,000	-	100,000
Recreation and Park Facilities (Facility Maintenance/Improvements)	50,000	-	-	-	-	-	-	-	50,000	-	50,000
Generator Replacements (Facility Maintenance/ Improvements)	100,000	-	-	-	-	-	-	-	100,000	-	100,000
Department Pool Vehicles (Fleet Replacement)	85,000	-	-	-	-	-	-	-	85,000	-	85,000
F-550 Crew Cab Dump Truck (Fleet Replacement)	175,000	-	-	-	-	-	-	-	175,000	-	175,000
F-350 Crew Cab Service Bed Truck (Fleet Replacement)	70,000	-	-	-	-	-	-	-	70,000	-	70,000
F-150 Truck (Fleet Replacement)	65,000	-	-	-	-	-	-	-	65,000	-	65,000
TSPLOST III Exhibits Preparation	-	-	-	-	100,000	-	-	-	100,000	-	100,000
Mid Broadwell Crosswalk at Fire Station Light	-	-	-	-	50,000	-	-	-	50,000	-	50,000
Northwinds Mid-Block Crosswalk	-	-	-	-	300,000	-	-	-	300,000	-	300,000
Kimball Bridge Road at Northwinds Pkwy (Mast Arms)	-	-	-	-	250,000	-	-	-	250,000	-	250,000
Public Works Headquarters Renovations	90,000	-	-	-	-	-	-	-	90,000	-	90,000
Stand-on Compact Loader	50,000	-	-	-	-	-	-	-	50,000	-	50,000
	$ 1,472,500	$ 905,000	$ 2,000,000	$ -	$ 4,518,893	$ -	$ -	$ -	$ 8,896,393	$ 1,561,107	$ 10,457,500

CAPITAL PROJECT FUND SUMMARIES

FY 2026 Capital Source & Use Detail	Capital Project Fund	Capital Project Fund (Tree Bank)	Stormwater Capital Fund	TSPLOST 1 Capital Fund	TSPLOST 2 Capital Fund	Asset Forfeiture Fund	Impact Fee Fund (Parks)	Impact Fee Fund (Public Safety)	Subtotal	Other Sources (grants, etc.)	Total
Uses											
Capital/One-Time Initiatives											
Recreation, Parks & Cultural Services											
Greenway Improvements/Repairs	$ 250,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 250,000	$ -	$ 250,000
Wood Lightpole/LED Replacement Initiative	125,000	-	-	-	-	-	-	-	125,000	-	125,000
Alpharetta Public Arts (Outdoor On-Loan Sculpture Exhibit)	45,000	-	-	-	-	-	-	-	45,000	-	45,000
Public Art Fund by Developers - City Property	10,000	-	-	-	-	-	-	-	10,000	-	10,000
Public Art in the Parks	20,000	-	-	-	-	-	-	-	20,000	-	20,000
Public Art for City Projects	25,000	-	-	-	-	-	-	-	25,000	-	25,000
Park Trail Maintenance	100,000	-	-	-	-	-	-	-	100,000	-	100,000
Park Security Repairs & Improvements (security cameras, etc.)	44,000	-	-	-	-	-	-	-	44,000	-	44,000
Playground Equipment Replacement	70,000	-	-	-	-	-	-	-	70,000	-	70,000
Park Repairs and Improvements	146,000	-	-	-	-	-	-	-	146,000	-	146,000
Tree Maintenance, Planting and Removal in Parks	225,000	-	-	-	-	-	-	-	225,000	-	225,000
Recreation (Design Services)	25,000	-	-	-	-	-	-	-	25,000	-	25,000
North Park Restroom/Concession Stand Replacement (Fields 1-4)	255,000	-	-	-	-	-	345,000	-	600,000	-	600,000
General Equipment Replacement (Recreation)	50,000	-	-	-	-	-	-	-	50,000	-	50,000
Wills Park Baseball Field 5 Synthetic Turf installation	100,000	-	-	-	-	-	150,000	-	250,000	250,000	500,000
Webb Bridge Middle School Football Field	50,000	-	-	-	-	-	-	-	50,000	-	50,000
Marietta-Roswell St. Corner Park (Conceptual Design)	-	-	-	-	-	-	20,000	-	20,000	-	20,000
	$ 1,540,000	$ -	$ -	$ -	$ -	$ -	$ 515,000	$ -	$ 2,055,000	$ 250,000	$ 2,305,000
Community Development											
Comprehensive Plan Updates	$ 120,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 120,000	$ -	$ 120,000
Community Development (Design Services)	63,600	-	-	-	-	-	-	-	63,600	-	63,600
	$ 183,600	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 183,600	$ -	$ 183,600
Total Uses	**$ 6,560,062**	**$ 905,000**	**$ 2,000,000**	**$ -**	**$ 4,518,893**	**$ 28,952**	**$ 515,000**	**$ -**	**$ 14,527,907**	**$ 6,471,107**	**$ 20,999,014**
Non-Allocated (Future Capital/One-Time Initiatives)	**$ 2,448,278**	**$ -**	**$ -**	**$ 700,000**	**$ 2,881,107**	**$ 261,048**	**$ -**	**$ 60,000**	**$ 6,350,433**		

Budgeted as part of the FY 2026 Budget.

Budgeted once received (and/or appropriate agreements executed).

Appendix F (Glossary of Terms)

The Glossary section is included to assist readers with understanding the many terms used in city government (general) as well as the city's budget process (specific). Please refer to the *Acronyms/Abbreviations* section for a complete listing of the acronyms used throughout this document.

Account Number:	A system of numbering used to categorize a "group" of accounting transactions into common areas, such as salaries, utilities, etc. Account numbers are the numerical equivalent of descriptive terms (e.g., 511100 represents the account number for salaries and wages).
Accounting Period:	A period at the end of which financial statements, budgets, and other reports are prepared. Typically, an annual period within governmental finance. The city's fiscal year reporting period begins on July 1st and ends of June 30th.
Accounting Procedures:	All processes that identify, record, classify and summarize financial information to produce financial reports.
Accrual Basis of Accounting:	The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at that time), and expenditures are recorded when goods and services are received (whether or not cash disbursements are made at that time).
ACFR:	The Annual Comprehensive Financial Report summarizes financial data for the previous fiscal year in a standardized format.
Acronyms:	Please see the section entitled *Acronyms/Abbreviations* for a complete listing of the acronyms used throughout this document.
Adopted Budget:	The funds appropriated by the City Council at the beginning of the year.

APPENDIX F (GLOSSARY OF TERMS)

Ad Valorem Tax:	Property taxes computed as a percentage of the value of real or personal property expressed in mills (1/100th of a dollar or $1.00 per $1,000 of taxable property value).
Amortization:	The reduction of debt by regular payments of principal and interest sufficient to retire the debt by maturity.
Appropriation:	A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes.
Assessed Valuation:	The Fulton County Board of Assessor's estimation of the fair market value of real and personal property.
Balanced Budget:	A budget in which planned revenues available equals planned expenditures.
Basis of Accounting:	A system used by an individual government to determine when revenues have been realized and when expenditures have been incurred.
Basis of Budgeting:	A system used by an individual government to determine when budgetary revenues have been realized and when budgetary expenditures have been incurred.
Bond:	A written promise to pay a designated sum of money (i.e., principal) at a specified date in the future, together with periodic interest payments at a specified rate. In the budget, these payments are identified as debt service. Bonds are typically used to obtain long-term financing for major capital improvements.
Bond Rating:	A rating provided by an independent professional credit rating agency indicating the credit worthiness of the entity.
Budget:	A statement of financial position of an entity for a definite period based on estimates of expenditures during the period and proposals for financing them. The financial plan for the operation of a department, program, or project

	for the current year or for the duration of the project.
Budget Amendment:	The transfer of funds from one appropriation account to another (within a department within a fund), requiring approval of City Administrator, Finance Director, and Department Director. Amendments between departments and between funds require City Council approval.
Budget Calendar:	The schedule of key dates or milestones which the city follows in the preparation, adoption, and administration of the budget.
Budget Officer:	The local government officials charged with budget preparation and administration for the local government. The official title of the local government budget officer shall be as provided by local law, charter, ordinance, or appropriate resolution of the governing authority.
Budget Ordinance:	"Ordinance" or "Resolution" means that governmental action which appropriates revenues and fund balances for specified purposes, functions, or activities for a budget period.
Budget Period:	Budget period, means the period for which a budget is proposed, or a budget ordinance or resolution is adopted.
Budget Transfer:	A procedure utilized by city departments to revise budget appropriations within the departmental operating budget accounts. They transfer monies from one account to another account and does not increase or decrease the overall budget appropriation for the department.
Budgetary Control:	The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

APPENDIX F (GLOSSARY OF TERMS)

Capital Assets:	Assets of significant value and having a useful life of several years. Capital assets for the City of Alpharetta have a purchase cost of $5,000 or more, and a useful life of three years or longer.
Capital Budget:	A plan of proposed capital expenditures and the means of financing them. The capital budget is usually enacted as part of the complete annual budget which includes both operating and capital outlays. The capital budget is based in a capital improvement plan ("CIP").
Capital Outlay:	An expenditure for the acquisition of, or addition to, a capital asset. Items acquired for less than $25,000 are not considered capital outlay.
Capital Projects:	Projects that result in the acquisition or construction of capital assets of a local government which are of a long-term and permanent nature. Such assets include land, buildings, and related improvements, streets and highways, bridges, sewers, and parks.
Capital Projects Fund:	A fund used to account for the financial resources to be used for the acquisition or construction of major capital facilities other than those financed by resources from enterprise fund activities.
Cash Basis of Accounting:	A basis of accounting under which transactions are recognized only when cash is received or disbursed.
Chart of Accounts:	A numbering system that assigns a unique number to each type of transaction and to each budgetary unit in the organization. The City of Alpharetta utilizes the Uniform Chart of Accounts for Local Governments in Georgia as mandated by the Georgia Department of Community Affairs ("DCA").
Consumer Price Index ("CPI")	A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., inflation).

Contingency:	A budgetary reserve set aside for emergency, revenue shortfalls, and unanticipated expenditures. The City Council must approve all contingency expenditures.
Debt:	An obligation resulting from the borrowing of money or from the purchase of goods and services over a period of time. Debts of government include bonds, time warrants, notes, and floating debts. Examples include General Obligation Bonds and Revenue Bonds.
Debt Service:	The payment of principal and interest on borrowed funds such as bonds.
Debt Service Fund:	A fund that is used to account for the accumulation of resources for the payment of general long-term debt principal and interest.
Deficit:	The excess of an entity's liabilities over its assets or the excess of expenditure or expenses over revenues during a single accounting period.
Department:	A major administrative division of the city with indicated overall management responsibility for an operation or a group of related operations within a functional area.
Depreciation:	(1) Expiration of the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. (2) The portion of the cost of a capital asset which is charged as an expense during a period. In accounting, the cost of a fixed asset, less any salvage value, is pro-rated over the estimated service life of said asset, and each period charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.
Effectiveness:	Depicts the degree to which performance objectives are being achieved or otherwise reflects the quality of local government performance.

APPENDIX F (GLOSSARY OF TERMS)

Efficiency:	Reflects the relationship between work performed and the resources required performing it. Compares outputs to inputs.
Encumbrance:	A commitment of funds against appropriations in which the expenditure has not actually been made at the time of recording. It may be in the form of a purchase order, purchase requisition, or a contract for goods and services.
Enterprise Fund:	A fund in which the activities are supported wholly or primarily by charges and fees paid by the users of the services.
Expenditures:	The cost of goods delivered, or services rendered including operating expenses, capital outlays and debt service.
Fiduciary Fund:	A fund used to account for assets held by the city in a trustee capacity or as an agent for other governmental units and/or other funds.
Fiscal Year:	The time period designated by the city signifying the beginning and ending period for recording financial transactions. The city has specified July 1st to June 30th as its fiscal year.
Fund:	An independent fiscal and accounting entity with a self-balancing set of accounts. These accounts record cash and other assets together with all related liabilities, obligations, reserves and equities. Funds are segregated so that revenues will be used only for the purpose of carrying out specific activities in accordance with special regulations, restrictions, or limitations.
Fund Balance	Fund equity for governmental funds and trust funds which reflects the accumulated excess of revenues and other financing sources over expenditures and other uses for governmental functions.

GASB:	Governmental Accounting Standards Board - The body that sets accounting standards, specifically for governmental entities at the state and local levels.
General Fund:	The government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. Revenue is derived primarily from property taxes, state & federal distributions, grants, and other intergovernmental revenue.
GAAP:	Generally Accepted Accounting Principles - Uniform minimum, standards used by state and local governments for financial accounting, recording and reporting, encompassing the conventions, rules and procedures that define accepted accounting principles; established by the Governmental Accounting Standards Board (GASB).
General Obligation ("GO") Bonds:	Upon voter approval at a general referendum, a project will be financed through a millage increase in ad valorem taxes for a specified period. This source of revenue is especially appropriate when the life of project or an improvement is expected to exceed 20 years and is citywide in nature or benefit.
Georgia Municipal Association:	Organization representing municipal governments in Georgia.
GFOA:	Government Finance Officers Association - Professional association of state/ provincial and local finance officers in the United States and Canada, dedicated to the sound management of government financial resources.
Goals:	A measurable statement of desired conditions to be maintained or achieved.
Governing Authority:	Governing authority means that official or group of officials responsible for governance of the unit of local government.

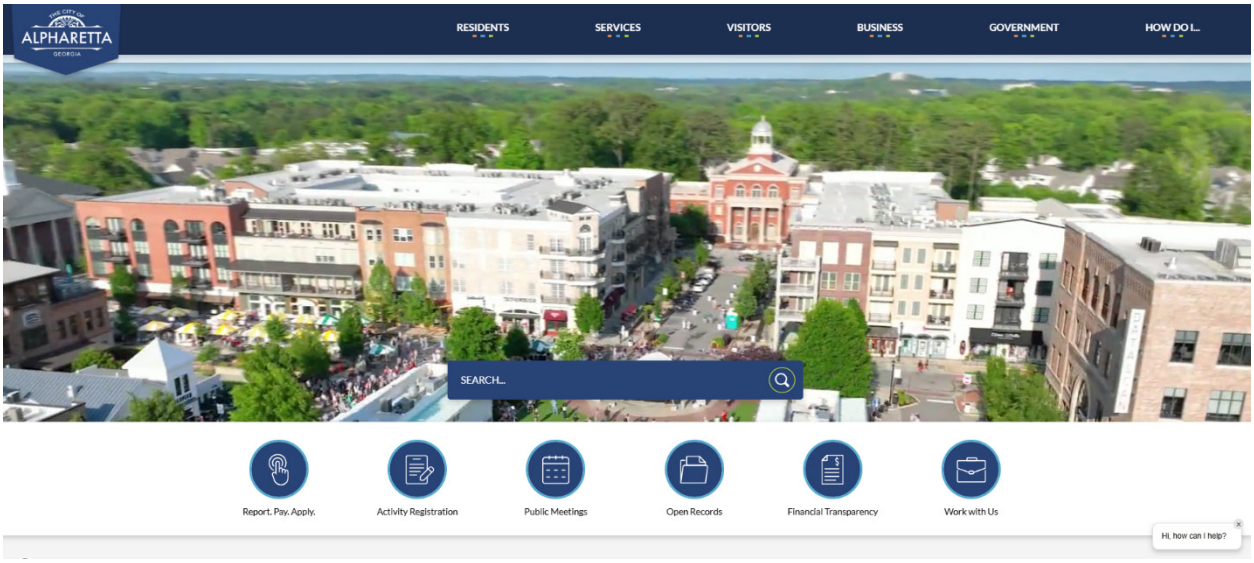
Grants:	A financial gifts, donation, or award that is made from a funding source, usually a governmental entity, to the city for the acquisition of goods, services, or land. The grant award agreement defines the city's responsibilities and duties to be exchanged for the grant. Grants are often earmarked for a specific purpose of program.
Infrastructure:	The basic installation and facilities on which the continuance and growth of the city depends, such as roads, schools, and water and sewer systems.
Inter-fund Transfer:	Payments made from one operating fund to another as a contribution to defray a portion of the recipient fund's costs.
Investments:	Securities and real estate held to produce revenue in the form of interest, dividend, rental or lease payments. The term does not include fixed assets used in governmental operations.
Legal Level of Control:	Legal level of control is the lowest level of budgetary detail at which a local government's management or budget officer may not reassign resources without approval of the governing authority. The legal level of control shall be, at a minimum, expenditures for each department for each fund for which a budget is required.
Levy:	(Verb) To impose taxes, special assessments, or service charges for the support of government activities. (Noun) The total amount of taxes, special assessments or service charges imposed by a government.
Liability:	Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.
Liquidity (of investments):	The ability to convert an investment to cash promptly with a minimum of risk to principal and accrued interest.

Millage Rate:	The amount of property tax stated in terms of a unit of the tax base; for example, each mill generates $1.00 of tax for every $1,000 of taxable assessed valuation on real or personal property. The millage rate is the total number of mills assessed against this value.
Mission:	The reason or purpose for the organizational unit's existence.
Modified Accrual Basis of Accounting:	The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash except for material and/or available revenues which should be accrued to reflect properly the taxes levied and revenue earned.
Objectives:	Unambiguous statements of performance intentions expressed in measurable terms.
Operating Budget:	The portion of the budget pertaining to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personal services, fringe benefits, commodities, services and capital outlay.
Proprietary Fund:	These funds are sometimes referred to as "income determination," "non-expendable" or "commercial type" funds and are used to account for a government's on-going organizations and activities which are like those often found in the private sector.
Retained Earnings:	A fund equity account that reflects accumulated net earnings (or losses) in a proprietary fund. As in the case of fund balance, retained earnings may include certain reservations of fund equity.

Reserve:	An account to indicate that a portion of funds have been legally restricted for a specific purpose, or not available for appropriation and subsequent spending. A reserve for working capital is a budgetary reserve set aside for cash flow needs, emergencies, or unforeseen expenditure/revenue shortfalls.
Revenue:	Additions to assets which (a) do not increase any liability; (b) do not represent the recovery of an expenditure; (c) do not represent the cancellation of certain liabilities or decrease in assets; and (d) do not represent contributions of fund capital in enterprise and internal service funds.
Rolled-Back Millage Rate:	The millage rate necessary to raise the same amount of Ad Valorem tax revenue as the previous year, excluding taxes for new growth.
Sinking Fund:	A reserve fund accumulated over a period of time for retirement of a debt.
Special Revenue Fund:	A fund in which the revenues are designated for use for specific purposes or activities.
Tax Digest:	Official list of all property owners, the assessed value, and the tax due on their property.
Taxes:	Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. Taxes levied by the City of Alpharetta are approved by the City Council and are within limits determined by the State.
User Fee:	Charges for specific services rendered only to those people paying such charges as, for example, sewer service charges.

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