Operating and Capital Budget for Fiscal Year 2027

July 1, 2026 through June 30, 2027











Budget Overview

pages 15-26

Capital Investment

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Citywide Budget Review

pages 79-89

City of Alpharetta, GA

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Recommended Annual Operating & Capital Budget

for Fiscal Year 2027

(July 1, 2026 through June 30, 2027)

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Mayor and City Council

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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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CITY COUNCIL (POST 4)



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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

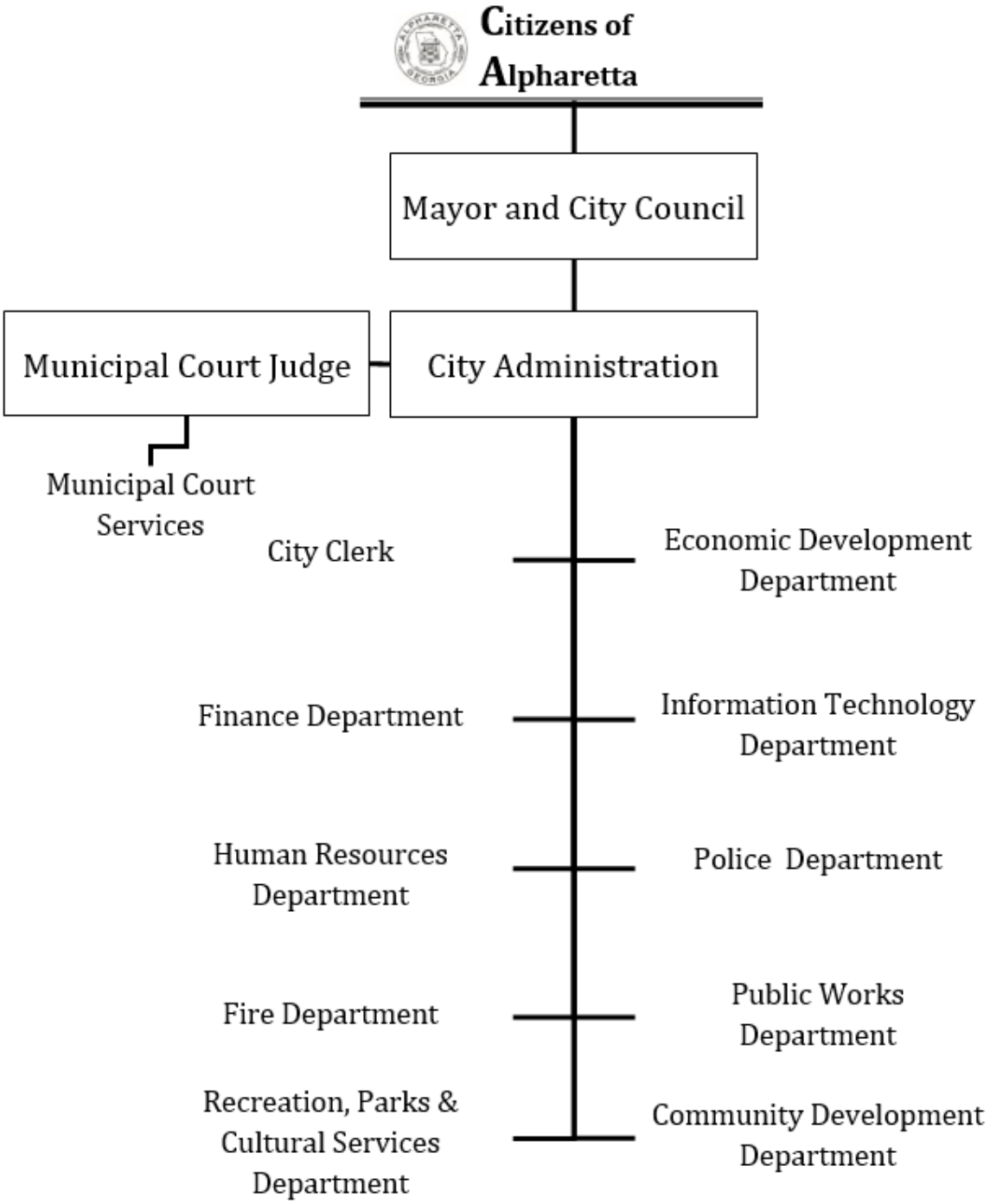
CHRIS LAGERBLOOM
CITY ADMINISTRATOR



CLagerbloom@alpharetta.ga.us

EXECUTIVE STAFF		
John Robison	JRobison@alpharetta.ga.us	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
Trent Lindgren	TLindgren@alpharetta.ga.us	Police Chief
Brad Denkinger	BDenkinger@alpharetta.ga.us	Fire Chief
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 2027 budget.

2027 Annual Action Plan

The City Council Retreat during January 2026 set forth priorities to guide the construction of the FY 2027 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 2027 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 2027 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 2026 and FY 2027); statement of revenues, expenditures, and changes in fund balance (FY 2023 through FY 2029 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 2027 budget narrative; changes in personnel; and performance measurement.

Special Revenue/Enterprise/Internal Service Fund Summaries

Information on the fiscal year 2027 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 2026 and FY 2027); and statements of revenues, expenditures, and changes in fund balance (FY 2023 through FY 2029 forecast period).

Capital and Debt

Capital Project Fund Summaries

Information on our capital budgeting process and funding methodology as well as detailed capital listing (Fiscal Year 2027 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 2027 Budget

Financial Management Policies

Economic Development (2025 Year in Review)

Adopting Ordinances (Millage and Budget)

Glossary

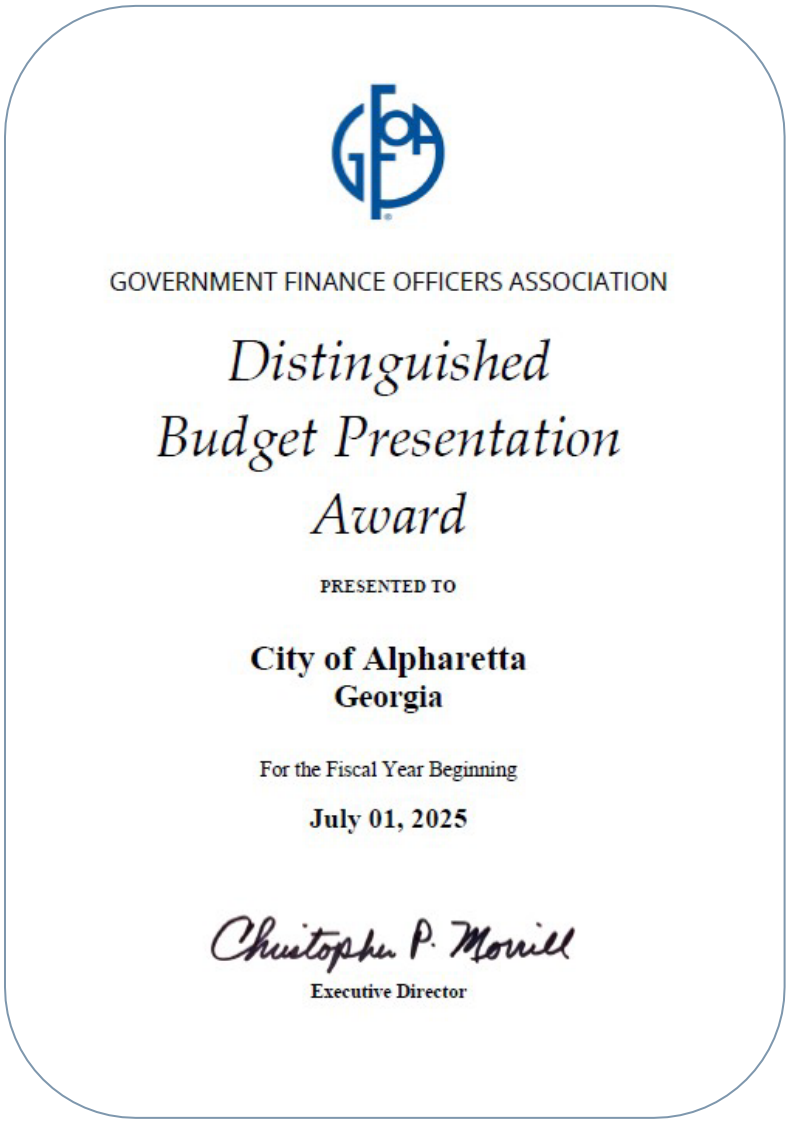
Definition of the many terms used in city government/budget process.

Acronyms and Abbreviations

BRC	Budget Review Committee
ACFR	Annual Comprehensive Financial Report
ACVB	Alpharetta Convention & Visitors Bureau
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 Principles
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

THE CITY OF ALPHARETTA GEORGIA

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, 2025

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, 2025. This award is the highest form of recognition in governmental budgeting and Alpharetta's budget received special recognition for Strategic Goals & Strategies. 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 2027 budget continues to conform to Distinguished Budget Presentation Award program requirements and are submitting it to GFOA to determine its eligibility.

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ALPHARETTA, GA 30009
PHONE: 678.297.6000
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June 15, 2026

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

We are pleased to present our Recommended Annual Operating and Capital Budget for Fiscal Year 2027 (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 2027 reflects a tightening fiscal reality characterized by a widening gap between revenue growth and operational mandates. While revenues are projected to grow at basic inflationary levels, these gains are outpaced by the accelerating costs of personnel and customer service delivery (e.g. contractual services, software infrastructure, etc.). 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 2027 budget is focused on City Council priorities (including the 2027 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 $12.3 million through our annual homestead exemption offerings coupled with the one-time State HTRG grant (see section entitled *Taxpayer Savings* for more information).
- Maintenance of the city's millage rate at 5.750 mills (flat with FY 2026) including funding expanded service levels for our citizenry,

MAYOR
JIM GILVIN

MAYOR PRO TEM
DAN MERKEL

COUNCIL MEMBERS
FERGAL M. BRADY
DOUGLAS J. DERITO
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JOHN HIPES
KATIE REEVES

CITY ADMINISTRATOR
CHRIS LAGERBLOOM

business owners, and stakeholders (*Operating Initiative Requests* section of this document).

- The FY 2027 budget includes expanded service levels within multiple departments and is described in detail under the *Operating Initiative Requests* section of this document.
- Capital investment focused on maintaining and improving city infrastructure and assets ($36.7 million when including potential grant sources) which includes capital investment recommendations of $18.3 million along with reserving sufficient funds to provide flexibility for future prioritized capital investment ($18.4 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 2027 Annual Action Plan

The City Council Retreat during January 2026 set forth priorities to guide the construction of the FY 2027 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 *2027 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 2027 Budget process began with an update of the city's financial condition, which was presented to the Mayor and City Council during the January 2026 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 2027 budget.

The FY 2027 Budget is balanced for all funds and totals $182 million with the breakdown by fund type as follows:

FUNDS BY TYPE	$	
General Fund	$107,166,499	
Special Revenue Funds	17,745,846	(1)
Capital Project Funds	30,371,016	(1)
Debt Service Fund	6,704,256	
Solid Waste Fund	6,284,164	
Internal Service Funds	13,018,500	
Fiduciary Funds	1,122,361	
Total	$182,412,642	

(1) Amounts contained herein represent new appropriations for FY 2027. Unexpended FY 2026 appropriations for City Council approved projects are re-appropriated annually pursuant to city policy.

Several of the major points of the FY 2027 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 483 full-time equivalents "FTE" (citywide). Net reduction of -5 FTE's compared to FY 2026 related to departmental reorganizations (Police and Fire Departments) as well as services being funded through other governmental entities (e.g. school crossing guards – Fulton County School Board); please refer to the Police, Fire, and Information Technology Department narratives within the *General Fund Departmental Summaries* section of this document for more information
  - Staff compensation adjustments aimed at maintaining competitiveness in an inflationary labor market include:
    - Proposed compensation adjustments:
      - ✓ July 1, 2026: Continuation of the annual performance-based compensation program (3% on average) in a total estimated cost of $1.8 million coupled with targeted market-based compensation

adjustments (2% to 3% on average in an estimated cost of $640,000). These figures are included within departmental operating budgets.

- Recent 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.
  - ✓ July 1, 2024: Continuation of the annual performance-based compensation program (4% on average) in a total estimated cost of $2.2 million.
  - ✓ July 1, 2024 (Operating Initiative): Market-based personnel compensation adjustments scheduled for July 1, 2024, in a total estimated cost of $913,800.
  - ✓ 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.

- Minimal growth (<1% or $100,569) in departmental maintenance and operations budgets (General Fund). However, included in this figure is one-time funding in FY 2026 for election costs ($150,000 for potential runoff election costs, which were not incurred). After adjusting for FY 2026 election funding, the base operational growth totals 1%. Specific cost drivers include:
  - Decrease in professional services of -$130,138 (-3% reduction) due primarily to FY 2026 funding for runoff election costs that are not needed in FY 2027 (as discussed above; FY 2027 is not an election year).
  - Increase in maintenance contract costs of $158,034 (3% growth) due primarily to the following:
    - Public Works: increase in maintenance contract costs of $103,692 (7% growth) due primarily to anticipated landscape (ROW) maintenance cost growth (current contract expires in January 2027, new projects such as Webb Bridge Road streetscape come online in sections, etc.), growth in funding for the North Fulton Regional Radio System Authority, etc.

- Recreation, Parks & Cultural Services: Increase in maintenance contract cost growth of $59,793 (3%) due primarily to additional funding for shavings/manure removal (Equestrian Center), parks landscape maintenance, janitorial services, etc.

– Decrease in IT professional services costs of -$265,537 due primarily to the following:

  - Partial reduction in estimated software maintenance fees for Hexagon (the FY 2026 Budget included year-2 software maintenance fees; however, with the revised go-live estimate for Fall 2026, year-2 software maintenance fees will not be needed until FY 2028). This action results in a funding reduction of -$372,940 in FY 2027 (includes removal of $136,569 in Milton pass-through funding and $232,940 in Alpharetta hexagon software funding). This maintenance funding will be reprogrammed into the FY 2028 Budget.

  - Offsetting the reduction noted above is general growth in citywide technology infrastructure costs including Microsoft Enterprise licensing cost growth of $89,090 (this includes Copilot AI costs of $40,500) as well as specific department enterprise financial management software costs including Tyler Munis ($15,330 growth) and revenue management software (occupational business licenses, hotel taxes, etc.) for Finance, CityWorks for Public Works, Community Development, and Recreation, Parks, and Cultural Services ($21,423 growth).

– Increase in utility expenses of $219,800 (6% 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. GA Power base rates are frozen through 2028, but rate payers are still subject to adjustments in fuel costs, storm recovery costs, etc. Streetlight additions through City projects (e.g. Webb Bridge Road streetscape, etc.) will also drive cost growth. Lastly, FY 2027 includes the addition of $60,000 in electric utility expenses associated with the Tesla Superchargers. Conservatively, we are estimating service fee revenue in an amount totaling $100,000. FY 2027 will be our 1st full year of operations, and the FY 2028 budget will reflect a more accurate operational picture of the Supercharger financial impact as we will have actual usage trends to guide our budgeting forecasts.

– Increase in travel/training of $38,725 due to a citywide professional development focus aimed at equipping staff with the skills, knowledge, and

adaptability needed to deliver efficient, compliant, and high-quality services to the community.

- Increase in insurance premium funding of $146,000 (14% growth) to the Risk Management Fund to cover the increasing costs of liability insurance premiums.
- All other departmental maintenance and operations accounts declined -$66,315, or -1%, as part of a concerted effort to reduce discretionary spending and align with current revenue/expense trends.

- Other Uses include Contingency (1% of Operational Expenditure Appropriations), Debt Service on the Gwinnett Technical College Campus contribution, and the initial year funding impact associated with Senate Bill 285 passed during the 2026 legislative session that requires local governments to remit 1.5% of Insurance Premium Tax collections to the POAB (Peace Officers' Annuity & Benefit Fund of Georgia).
- Funding from the General Fund, which is available for immediate capital investment in 2027, includes the following:
  - $ 5,661,572 Fund Balance for one-time capital.
  - 670,345 Capital Contribution from the General Fund.
  - $ 6,331,917

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 4, 2026	Release Fiscal Year 2027 Budget (pdf, transparency site, etc.)
May 4, 2026	City Council Budget Workshop
	Base Budget, Operating and Capital Initiatives
May 18, 2026	City Council Budget Workshop
	Base Budget, Operating and Capital Initiatives
June 1, 2026	1st Public Hearing and Council Meeting (Budget/Millage)
	1st reading of Budget Ordinance
	1st reading of Millage Rate Ordinance
June 15, 2026	2nd Public Hearing (Budget/Millage; 11:30am)
June 15, 2026	3rd Public Hearing and Council Meeting (Budget/Millage)
	2nd reading of Budget Ordinance
	2nd reading of Millage Rate Ordinance

Budget Issues and Priorities

The FY 2027 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 2027 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 $11 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.

The City's homestead exemptions, coupled with the one-time HTRG credit (see below) will **save our homeowners over $12.3 million** in FY 2027.

Taxpayer Savings – State HTRG Program (one-time)

On March 3, 2026, House Bill 973 was signed into law and is reflected in the State of Georgia's Amended Fiscal Year 2026 budget. One component of this bill includes an initiative by Governor Brian Kemp to refund $850 million in property taxes back to homesteaded property owners in 2026. Specifically, HB 973 authorizes the HTRG Program (Homeowner Tax Relief Grant) which provides onetime tax relief to homesteaded property owners by reducing the assessed value of their property by up to $18,000.

The City will add the HTRG exemption to its current homestead exemption offerings, which are among the highest in the State, resulting in additional savings estimated at $1.3 million for our homeowners. The City will work with the GA Department of Revenue and claim reimbursement for the value of HTRG Program. The City's property tax revenue will not be affected under this program.

Cost of Government

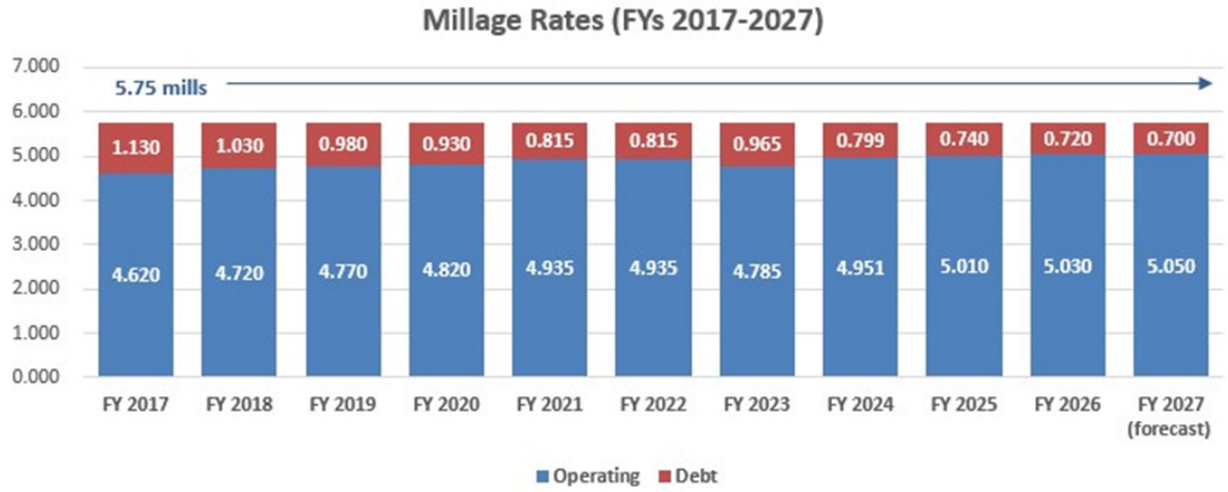
The city has historically acknowledged the need to provide a taxation rate commensurate with the government's level of service.

The FY 2027 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 0.020 mills compared to FY 2026 to a total of 0.700 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 -$180,000.

- The portion of the millage rate funding operations and capital investment (General Fund) is estimated to increase 0.020 mills compared to FY 2026 to a total of 5.050 mills. The increase in tax revenue associated with the operations millage shift is estimated at +$145,000 and has been allocated towards operating initiatives and capital funding. 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 2027.



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 2027 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 in. 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 2027 are budgeted at $8.5 million with the following forecast: 2028 - 2041[1]: $8.8 million (annual average); 2042-2046[2] 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)

The FY 2027 budget includes expanded service levels totaling $27,500 within multiple departments and increases in capital investment and is described in detail under the *Operating Initiative Requests* section of this document.

Proper Use of Fund Balance

General Fund: Based on audited financial statements for the year ending June 30, 2025, the city's fund balance totaled $35.7 million. Of this amount, approximately $5 million was appropriated in the FY 2026 Budget for capital/one-time initiatives/ reserve, $800,000 for legal contingency reserves, and $24.2 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 expenditure). 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 2027 totals $5.7 million.

Funding Capital Initiatives from Operating Budget

The FY 2027 budget includes funding totaling $670,345 from General Fund operations for capital investment (e.g., replacement of our infrastructure and equipment, etc.). The annual capital funding goal from General Fund operations is $7.5 million and is a budgetary planning priority for future budgets. 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

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

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

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 2027, includes the following:

- $ 5,661,572 Fund Balance for one-time capital.
- 670,345 Capital Contribution from the General Fund.

$ 6,331,917

Maintaining an Effective Capital Improvement Program (Capital Initiatives)

The FY 2027 Capital Plan includes funding of $36.7 million for capital initiatives (including potential grant funding). Base capital funding totals $32.9 million and has been appropriated to the identified projects and non-allocated. Other Sources totaling $3.8 million and consisting of anticipated LMIG (Local Maintenance & Improvement Grant) and LRA (Local Roads Assistance Grant) grant funding and Capital Lease funding will be appropriated once received (and/or appropriate agreements executed).

FY 2027 Capital Source & Use Summary	Capital Project Fund	Stormwater Capital Fund	2022 Parks Bond Fund	TSPLOST 1 Capital Fund	TSPLOST 2 Capital Fund	Impact Fee Fund (Parks)	Subtotal	Other Sources (grants, etc.)	Total
Sources									
Available Fund Balance	$ 3,500,000	$ -	$ 450,000	$ 1,939,099	$ 7,600,000	$ 2,500,000	$ 15,989,099	$ -	$ 15,989,099
General Fund									
Annual Capital Appropriation	670,345	-	-	-	-	-	670,345	-	670,345
Available Fund Balance	4,261,572	1,400,000	-	-	-	-	5,661,572	-	5,661,572
TSPLOST Collections	-	-	-	-	9,000,000	-	9,000,000	-	9,000,000
Investment Earnings	400,000	100,000	-	300,000	750,000	-	1,550,000	-	1,550,000
Other									
Local Maintenance Improvement Grant (LMIG); Milling and Resurfacing	-	-	-	-	-	-	-	731,300	731,300
Local Roads Assistance Grant (LRA); Milling and Resurfacing	-	-	-	-	-	-	-	838,403	838,403
Capital Leases	-	-	-	-	-	-	-	2,275,000	2,275,000
Total Sources	**$ 8,831,917**	**$ 1,500,000**	**$ 450,000**	**$ 2,239,099**	**$ 17,350,000**	**$ 2,500,000**	**$ 32,871,016**	**$ 3,844,703**	**$ 36,715,719**
Uses									
Capital/One-Time Initiatives									
Economic Development	$ 100,000	$ -	$ -	$ -	$ -	$ -	$ 100,000	$ -	$ 100,000
Information Technology	567,800	-	-	-	-	-	567,800	-	567,800
Police	1,556,249	-	-	-	-	-	1,556,249	-	1,556,249
Public Works	2,750,000	1,500,000	-	-	5,131,597	-	9,381,597	3,844,703	13,226,300
Recreation, Parks & Cultural Servi	1,243,500	-	450,000	-	-	1,169,000	2,862,500	-	2,862,500
Community Development	-	-	-	-	-	-	-	-	-
Total Uses	**$ 6,217,549**	**$ 1,500,000**	**$ 450,000**	**$ -**	**$ 5,131,597**	**$ 1,169,000**	**$ 14,468,146**	**$ 3,844,703**	**$ 18,312,849**
Non-Allocated (Future Capital/One-Time Initiatives)	**$ 2,614,368**	**$ -**	**$ -**	**$ 2,239,099**	**$ 12,218,403**	**$ 1,331,000**	**$ 18,402,870**		

Recommended capital investment totals $18.3 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, generator replacements, Public Safety Headquarters maintenance, Fire Station maintenance, City Hall maintenance, etc.).
- Continuing focus on the responsible maintenance and preservation of our municipal infrastructure to serve the needs of the entire community now and into the future (milling/resurfacing, stormwater, fleet, equipment, parks amenities, etc.).
- Incorporating the Fleet Maintenance and Replacement Policy (adopted in FY 2026) process into the annual budget and CIP which establishes a uniform framework for fleet maintenance, acquisition, utilization, and replacement planning across all City departments.
- Delivering on prior-year design projects (Marietta-Roswell St. Corner Park).
- Leveraging restricted revenue sources (parks impact fees) to deliver service improvements to our citizens and stakeholders (Greenway restrooms at Haynes Bridge Road Park and Marconi Drive Park as well as buildout of the Marietta-Roswell St. Corner Park).

An additional $18.4 million is being reserved to provide flexibility for future prioritized capital investment.

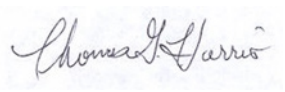
Please refer to the *Capital Project Fund Summaries* and *Appendix A (Detailed 5-Year Capital Improvement Plan)* sections of this document for details of the requests.

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 2027 Annual Action Plan

The City Council Retreat during January 2026 set forth priorities to guide the construction of the FY 2027 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.



FISCAL YEAR 2027 ANNUAL ACTION PLAN

The 2027 Annual Action Plan builds upon the city's Community Vision and guides construction of the FY 2027 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 re-created 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 Police and Fire Departments 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 our 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 remain 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.

THE CITY OF ALPHARETTA GEORGIA

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 for 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 competitive market 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[3]

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

[3] 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 122,395 (daytime) and 66,485 (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) **66,485**

Population (daytime) **122,395**

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 complaint is submitted and meets the requirements of the code, the board will have a meeting to conduct an initial review of the ethics complaint to determine whether specific, substantiated evidence from a credible source(s) exists in the ethics complaint to support a reasonable belief that there has been a violation of this article. If the complaint is substantiated by a reasonable belief that there has been an ethics violation, the Board shall set a hearing at least 30 days from the date of notice for the hearing.

Five members have been appointed to serve a term of four years, and there are two alternates for the Board. Three members must be attorneys, while the remaining two must be residents of the city.

Board of Zoning Appeals

Meeting Day:	3rd Thursday of the Month (generally)
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: As Needed
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: 5:30 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:	2nd Thursday 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 Board

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 Board 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 Board was created in an advisory capacity to the Alpharetta City Council in matters of policy and administration of city-owned parks, recreation programs, special events, and other activities as managed by the city's Recreation, Parks, and Cultural Services Department. The recreation board is authorized to receive public input for changes or improvements to current parks, recreation, or cultural activities within the City of Alpharetta.

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) **66,485**

Population (daytime) **122,395**

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.

about us

Alpharetta's remarkable growth is no coincidence. Guided by community-driven planning and visionary leadership, the city has blossomed into a vibrant hub where businesses flourish, families thrive, and neighborhoods feel genuinely connected. Local leaders have shaped Alpharetta into a place where everyday life feels anything but ordinary.

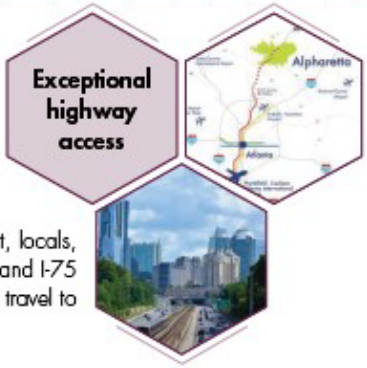
strategic location *seamless access*

Strategically embedded in one of America's most competitive economies, Alpharetta sits at the heart of the prestigious North Fulton suburbs. The region also features the communities of Johns Creek, Milton, Roswell, and Sandy Springs. North Fulton is home to approximately one third of Fulton County's total 1.09M population. The area provides easy access to many successful businesses and the clear benefits of a strong knowledge worker economy. Just 25 miles from downtown Atlanta, the city is part of the highly-desirable Metro Atlanta region and directly benefits from Georgia's top-ranked business climate.



TRANSPORTATION

connected regionally and globally



Alpharetta offers a well-integrated transportation network with a combination of regional highway access points, MARTA transit connections, abundant nearby international air service, regional rail service, and trail-based local mobility options.

With direct access to Georgia 400 through five interchanges, it's easy for workforce talent, locals, and visitors to all move around the region and far beyond. Easy proximity to I-285, I-85, and I-75 provides convenient highway reach across Atlanta metro, enabling same-day regional car travel to Charlotte, Nashville, Birmingham, and more.

public transportation bus routes to North Springs



Alpharetta is served by five MARTA bus routes, including intra-city connections with direct service to the North Springs MARTA Station, the northernmost rail terminal in the region. From there, commuters and visitors can ride the train directly to:

- Buckhead (10 mins)
- Midtown (20 mins)
- Downtown Atlanta (25 mins)
- Hartsfield-Jackson International Airport (45 mins)

global access through the world's busiest airport



Just 34 miles south of Alpharetta, Hartsfield-Jackson Atlanta International Airport (ATL) provides unparalleled global reach. The airport enables travelers to take advantage of:

- Nonstop flights to 150+ U.S. cities
- Service to 70+ international destinations across 43 countries
- 286,000 average daily passengers
- 80% of the U.S. population living within a 2-hour flight of Atlanta

rail freight transport prividing inland port access



Rail freight lines intersect the region, delivering strategic options to support advanced logistics needs. The Blue Ridge Connector will soon offer a direct rail link between Northeast Georgia and the Port of Savannah via the nearby inland port of Gainesville. This new route will reduce highway congestion, streamlining costs for local businesses by eliminating the 600-mile round trip truck route to move goods for import/export.

BUSINESS ADVANTAGES

the best companies choose Alpharetta

Alpharetta stands at the intersection of innovation, connectivity, and community, offering a dynamic environment where businesses don't just operate – they thrive. Strategically positioned with convenient access to Metro Atlanta and global markets, Alpharetta empowers companies to launch, scale, and succeed in a city built for growth.

More than 5,000 businesses – including approximately 900 technology firms and nine Fortune 500 companies – have chosen Alpharetta as their home. The city boasts over 20 million square feet of premier office space, a pro-business climate with access to valuable state and regional incentives, a highly educated workforce, and a culture of innovation that fuels entrepreneurship and attracts globally recognized brands.

Alpharetta's economic landscape is anchored by key industries that continue to drive growth and attract investment: Technology, Life Sciences & Biological Research, Healthcare, and Research, Development & Precision Production. These sectors benefit from one of the Southeast's most advanced and redundant fiber-optic networks, pro-business policies, premier commercial real estate, and a responsive local government.

5,096 businesses in Alpharetta

~900 technology companies

20 million square feet of office space

1.9 million workers within a 40 minute commute

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*
ADP	4,000
Morgan Stanley	2,500
Equifax	2,100
Jackson Healthcare	2,000
Fiserv	1,907
UPS Supply Chain Solutions	1,200
Verizon	1,200
LexisNexis Risk Solutions	1,200
Change Healthcare	1,000
Delta Dental	1,000

Source: City of Alpharetta Economic Development Department



WORKFORCE

robust infrastructure support

As today's workforce becomes increasingly educated, mobile, and selective, quality of life and work flexibility are more important than ever. That's why Alpharetta has invested in the framework, connectivity, and amenities needed to meet the expectations of modern professionals and the businesses that employ them.

85,000+ professionals commute daily to Alpharetta





Whether on-site or remote, companies in Alpharetta benefit from a highly skilled talent pool, an innovative technology community, and dependable infrastructure. Our city offers the best of both worlds: reliable work-from-home access and premier Class A office space within a vibrant community with short commutes, walkable districts, and easy access to dining, entertainment, and green spaces.



GA 400 in Alpharetta is known as The Technology Corridor



regional access to top talent

As one of Metro Atlanta's premier employment hubs, North Fulton, anchored by Alpharetta, offers unmatched access to a highly skilled and mobile workforce. Alpharetta's daytime population nearly doubles to over 122,395, as employees commute from across the region to work in the city's thriving tech sector and growing number of corporate headquarters.

With five direct GA 400 highway interchanges and convenient connectivity to I-285, I-85, I-75, and MARTA transit, Alpharetta is easily accessible for both local and regional commuters, helping provide businesses with a deep and diverse talent pool to draw from.

educated talent pool drawn from highly-regarded colleges

40.2% bachelor's degree

5.1% associate's degree

31.5% graduate or professional degree

Alpharetta's workforce stands out for its exceptional educational attainment, making it a competitive labor market. No matter your industry or growth goals, you'll find employees here with the knowledge and credentials to help your business thrive.

Alpharetta's talent pool draws from top-performing public and private schools, renowned technical colleges, and some of the most respected universities in the nation. Institutions like Gwinnett Technical College—located right here in Alpharetta—offer career-focused programs that keep our workforce agile and prepared for the jobs of tomorrow.

The city is also home to a campus of Georgia State University, while top institutions such as Georgia Tech, Emory University, and Kennesaw State University are within an hour drive.

With a strong educational foundation and access to continued training and development, Alpharetta is perfectly positioned to supply the high-quality, highly skilled workforce your business needs.

GWINNETT TECHNICAL COLLEGE | Georgia State University | Georgia Tech | EMORY UNIVERSITY | KENNESAW STATE UNIVERSITY

CONNECTED ALPHARETTA

trails and parks

room to breathe and space to play

More than 30 parks citywide



With our vision for 77% of residents to live within a 10-minute walk of a park by 2029, Alpharetta is prioritizing outdoor accessibility and environmental stewardship. Over half of the city's total acreage is shaded by a thriving tree canopy.

Our extensive trail system features the Alpha Loop and the Big Creek Greenway. The Alpha Loop links different areas of the city, offering pathways to workplaces, shops, restaurants, and green spaces. The Big Creek Greenway is a scenic trail spanning multiple jurisdictions, including 12 miles within Alpharetta where residents and visitors can walk, run, cycle, or simply enjoy the serenity of nature.



30 sculptures are installed across the city

arts and culture

discover something beautiful

Alpharetta Arts StreetFest

Alpharetta nurtures a dynamic cultural landscape that honors its history while embracing innovation, offering residents and visitors alike a rich tapestry of experiences. At the heart of it all is our Arts and Culture scene, where imagination flourishes and community comes alive.

Whether you're walking on a public arts tour, taking a class at the Alpharetta Arts Center, exploring galleries and artisan shops, or attending an Alpharetta Symphony concert, you'll find inspiration at every turn. Alpharetta's commitment to accessible art, curated performances, and creative placemaking makes it a haven for artists and art lovers of all kinds.

community events

opportunities to belong

Over 200 community events each year



The Alpharetta Farmers Market takes place on Saturday mornings April–November.

From farmers markets and summer concerts to holiday celebrations and food festivals, Alpharetta hosts over 200 special events annually for people of all ages to enjoy. These events aren't just entertainment—they're how Alpharetta builds community, fosters a sense of belonging, and invites everyone to experience the city's best aspects.

dining and entertainment

where flavor meets fun

Top 3 Culinary Towns in the South
The Local Palate



Whether you're a foodie on the hunt for your next favorite dish or a thrill-seeker chasing your next adventure, Alpharetta invites you to indulge in its dynamic blend of tastes, tunes, and experiences. From award-winning restaurants and lively festivals to high-energy attractions and stylish shopping districts, you'll discover something for every preference.

ALPHARETTA BY THE NUMBERS

RECOGNITION

Certificate of Achievement for Excellence in Financial Reporting
for fiscal year 2024 from the Government Finance Officers Association (GFOA)

Distinguished Budget Presentation Award
for fiscal year 2026 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 24 agencies in Georgia and 503 agencies nationwide, to receive an ISO Class 1 rating, the highest available.

Tree City USA
from the National Arbor Day Foundation for the 35th consecutive year.

RANKINGS

> "A dense-suburban town north of Atlanta, Alpharetta offers its residents a balance between lively hubs with coffee shops and restaurants and quiet streets. Public schools in the area have been highly rated, and the town is ranked as the second-best place to raise a family in Georgia."
>
> — *Business Insider*

The 20 Best US Suburbs to Live in 2025 If You Want To Escape The City
BUSINESS INSIDER

10 Best Places To Live in Georgia (#2)
2025
TRAVEL+ LEISURE

#2 Best Place to Live in Georgia
#16 Best Small City to Live in the US
2025
U.S.News & World Report

2025 Best Places to Live in America
NICHE

5 Best Atlanta Suburbs
2025
LIVABILITY

5 Alpharetta-area High Schools Ranked Among Georgia's Top 30

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 2027 changes.*

Mission[4]

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[5]

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 principle 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.

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

[5] 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 focus of measurement 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

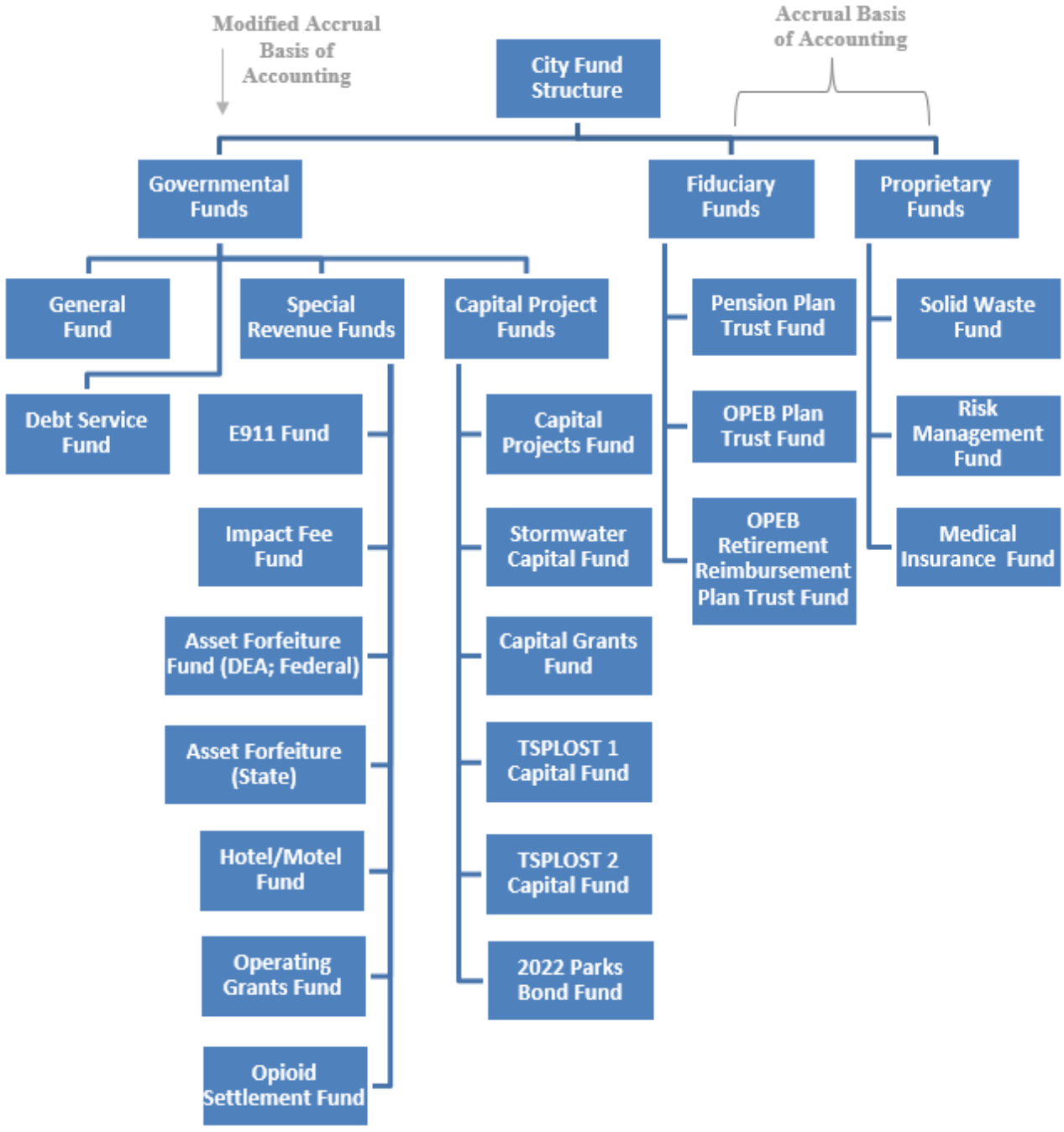
These funds are used to account for assets held by the city in a trustee capacity or as an agent for other governmental units and for other funds.

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. On a modified accrual basis, revenues are recorded when both available and measurable. Expenditures are recognized when 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.

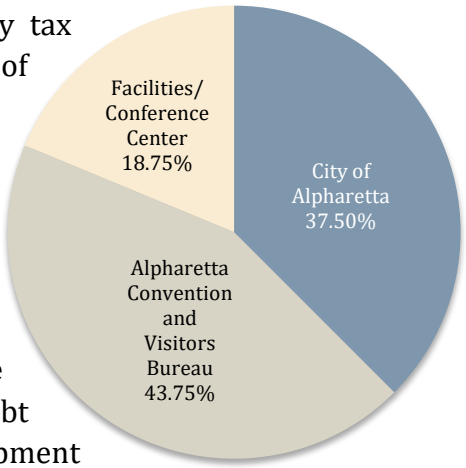
- **General Obligation Bonds, Series 2016**.
- **General Obligation Refunding Bonds, Series 2020** (refunding of the Series 2012 GO Bonds).
- **General Obligation Bonds, Series 2022.**

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 Police 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 Police Department's normal operational budget. The Police 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 [6] which were issued in 2016 to fund construction of a state-of-the-art conference center at the Avalon Development.

[6] 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 represent 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 of more than $25,000. Funding for these capital improvements typically comes 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 comes 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 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 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 with 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

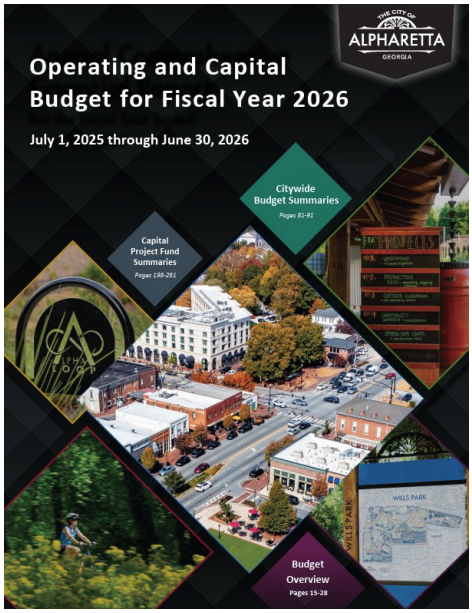
The city maintains two different proprietary fund types. Enterprise Funds are used to account for business-type activities whose operations are primarily funded by customer fees. Internal Service Funds are used to accumulate and allocate costs internally among the city's various functions. Proprietary 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 can reduce premium taxes while maintaining coverage benefits. The MPP is still a fully insured medical plan.

Financial Reporting

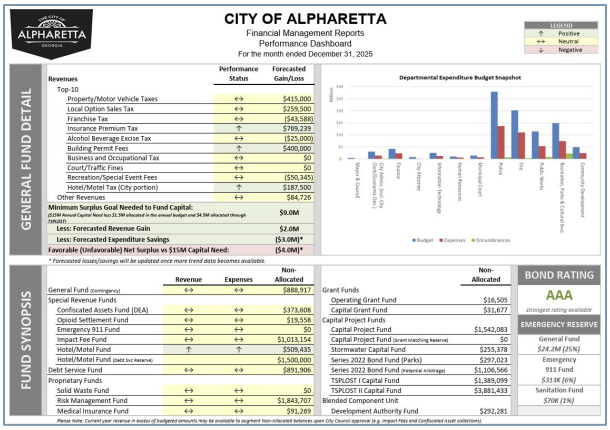
The Finance Department provides detailed financial reporting to meet the information needs of the government, authorities, regulatory agencies, and citizens/ stakeholders. In addition, the City Administrator, Mayor, Council, Department Heads, and the public shall have access to reports to allow them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



Operating and Capital Budget[7] (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.).


CITY OF ALPHARETTA
Financial Management Reports
Performance Dashboard
For the month ended December 31, 2025

GENERAL FUND DETAIL

Revenues	Performance Status	Forecasted Gain/Loss
Top-10		
Property/Motor Vehicle Taxes	↔	$415,000
Local Option Sales Tax	↔	$259,500
Franchise Tax	↔	($43,588)
Insurance Premium Tax	↑	$769,239
Alcohol Beverage Excise Tax	↔	($25,000)
Building Permit Fees	↑	$400,000
Business and Occupational Tax	↔	$0
Court/Traffic Fines	↔	$0
Recreation/Special Event Fees	↔	($50,345)
Hotel/Motel Tax (City portion)	↑	$187,500
Other Revenues	↔	$84,726
Minimum Surplus Goal Needed to Fund Capital: ($10M Annual Capital Need less $1.5M allocated in the annual budget and $4.5M allocated through ISPLOST)		$9.0M
Less: Forecasted Revenue Gain		$2.0M
Less: Forecasted Expenditure Savings		($3.0M)*
Favorable (Unfavorable) Net Surplus vs $15M Capital Need:		($4.0M)*

Departmental Expenditure Budget Snapshot

FUND SYNOPSIS

	Revenue	Expenses	Non-Allocated
General Fund (Contingency)	↔	↔	$888,917
Special Revenue Funds			
Confiscated Assets Fund (DEA)	↔	↔	$373,608
Opioid Settlement Fund	↔	↔	$19,558
Emergency 911 Fund	↔	↔	$0
Impact Fee Fund	↔	↔	$1,013,154
Hotel/Motel Fund	↑	↑	$509,435
Hotel/Motel Fund (Debt Svc Reserve)			$1,500,000
Debt Service Fund	↔	↔	$891,906
Proprietary Funds			
Solid Waste Fund	↔	↔	$0
Risk Management Fund	↔	↔	$1,843,707
Medical Insurance Fund	↔	↔	$91,269

	Non-Allocated
Grant Funds	
Operating Grant Fund	$16,505
Capital Grant Fund	$31,677
Capital Project Funds	
Capital Project Fund	$1,542,083
Capital Project Fund (Grant Matching Reserve)	$0
Stormwater Capital Fund	$255,378
Series 2022 Bond Fund (Parks)	$297,023
Series 2022 Bond Fund (Potential Arbitrage)	$1,106,566
TSPLOST I Capital Fund	$1,389,099
TSPLOST II Capital Fund	$3,881,433
Blended Component Unit	
Development Authority Fund	$292,281

BOND RATING
AAA
strongest rating available

EMERGENCY RESERVE
General Fund
$24.2M (25%)
Emergency 911 Fund
$313K (6%)
Sanitation Fund
$70K (1%)

Financial Reporting to the City Council[8] (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.

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



Annual Comprehensive Financial Report[9] (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, 2025.



Annual Citizens Report[10] (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.

[9] Available for download from the City's website: https://www.alpharetta.ga.us/346/Audited-Financial-Statements.
[10] 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 2027 Budget is prepared for the fiscal year commencing July 1, 2026, and ending June 30, 2027.

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 aligned 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 Police, Fire, 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 a strategic framework and guiding priorities for the upcoming budget process.

Budget Preparation and Analysis (January-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 needs assessment and balance 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:

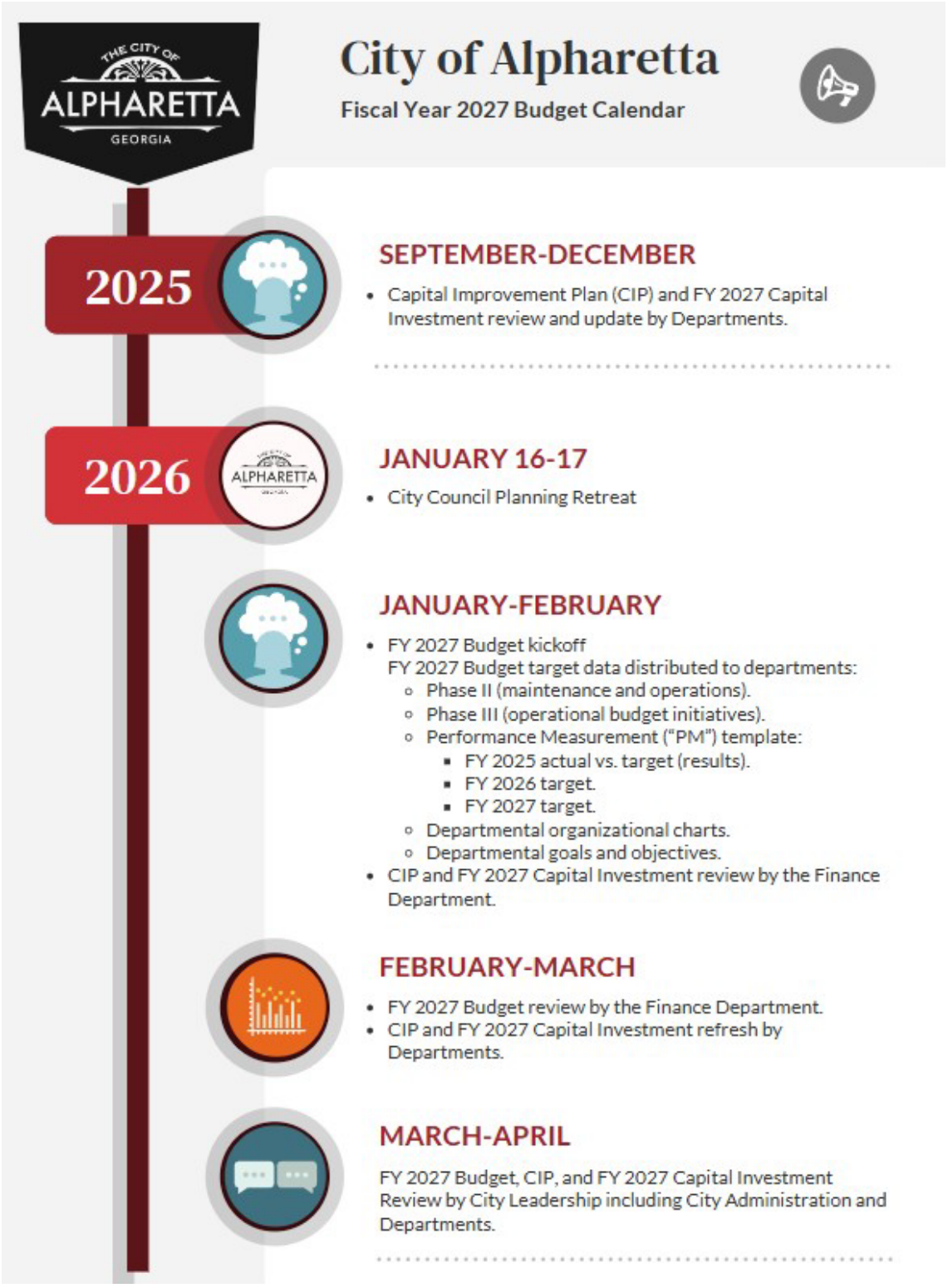
- Transmittal letter that summarizes the budget including current service levels, new initiatives, strengths/weaknesses/opportunities/threats facing the organization, and how the budget addresses those issues identified during the City Council Retreat.
- Departmental performance measurement listing.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

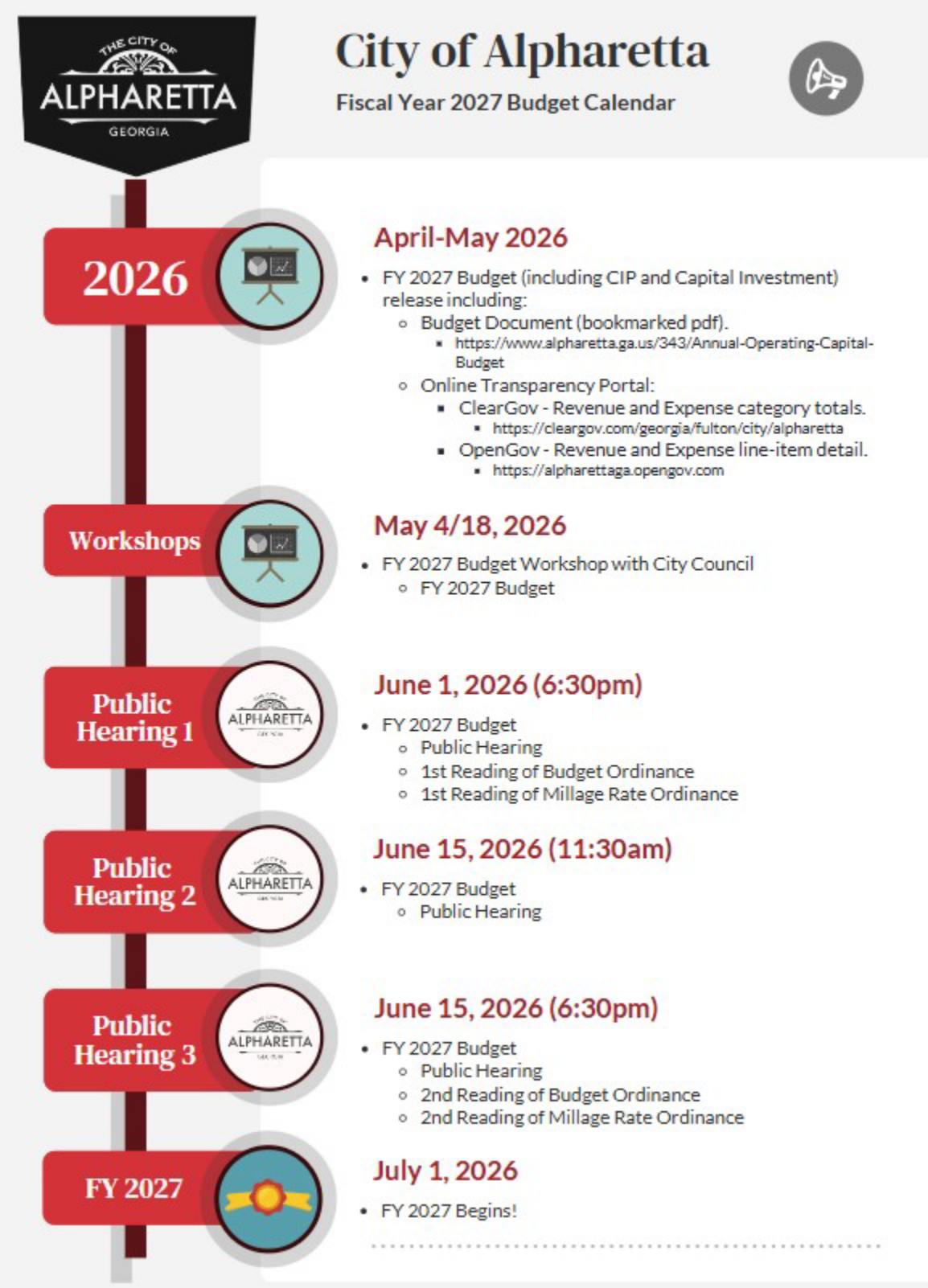
The Finance Director conducts public presentations, as needed, to summarize the budget and discuss the underlying economic growth trends. Discussion will focus on the strategic issues facing the organization for the upcoming budget year and the next several years and how this budget positions the city 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 2027 Budget Calendar
2026
April-May 2026
FY 2027 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 4/18, 2026
FY 2027 Budget Workshop with City Council
FY 2027 Budget
Public Hearing 1
June 1, 2026 (6:30pm)
FY 2027 Budget
Public Hearing
1st Reading of Budget Ordinance
1st Reading of Millage Rate Ordinance
Public Hearing 2
June 15, 2026 (11:30am)
FY 2027 Budget
Public Hearing
Public Hearing 3
June 15, 2026 (6:30pm)
FY 2027 Budget
Public Hearing
2nd Reading of Budget Ordinance
2nd Reading of Millage Rate Ordinance
FY 2027
July 1, 2026
FY 2027 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.

On a 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 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:	**$ -**	**$ 27,500**	**$ 27,500**	
Recommended Initiatives:				
Information Technology				
ESRI ArcGIS Indoors (new equipment/software)	-	16,000	16,000	-
Recreation, Parks, and Cultural Services				
Holiday Lighting along Roswell Street and Canton Street	-	11,500	11,500	50,000
	$ -	**$ 27,500**	**$ 27,500**	**$ 50,000**

Recommended operating initiatives include expenditure adjustments of $27,500 and have been programmed into departmental operating budgets. Additionally, one recommended operating initiative includes capital funding requirements of $50,000 which is programmed within the Fiscal Year 2027 capital plan.

Operating Initiatives not recommended for funding at this time total $2.4 million (net of revenue recapture) and include capital investment requirements of $214,500.

Fiscal Year 2027 Annual Action Plan

The City Council Retreat during January 2026 set forth priorities to guide the construction of the FY 2027 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 2027 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)

General Fund

Information Technology

ESRI ArcGIS Indoors (new equipment/software) **$16,000 (year 1)**

Fiscal Year 2027 Annual Action Plan:

- Infrastructure and Facilities Maintenance

Description: This request is for funding to purchase equipment (year 1) and software (ongoing) related to ESRI ArcGIS Indoors technology.

ArcGIS Indoors provides powerful data management tools and focused apps to enhance operations, maintenance, safety, security, and wayfinding within facilities. Visualize people, spaces, assets, and incidents on floor-aware 2D and 3D maps, modernize asset and space management, improve situational awareness in emergencies, and transform occupant and visitor experiences

The components of the system will include the ArcGIS Indoors software from ESRI and a handheld 3D scanner. This will allow city staff to collect 3D images of the inside city buildings. There is also the use of the system to "map" the inside of critical structures such as schools, churches and others that can be very useful in emergency situations.

Operational costs for FY 2027 include handheld 3D scanner equipment ($5,000) and ongoing software licensing fees ($11,000). FY 2028 costs and beyond will total $11,000 annually and increase at software-inflationary rates.

Recreation, Parks, and Cultural Services

Outdoor Electrical Connections for Roswell Street and Canton Street (Holiday Lighting; $11,500 operations/$50,000 capital) **$11,500**

Fiscal Year 2027 Annual Action Plan:

- Safe and Welcoming Community
- Recreation, Parks, and Culture
- Infrastructure and Facilities Maintenance

Description: This request is contingent upon funding the one-time capital request for FY 2027 ($50,000) for the installation of twenty-five (25) permanent outdoor electrical service connections in designated tree wells within the City's public right-of-way along Roswell Street and Canton Street. Each installation will include underground conduit, wiring, weather-resistant electrical components, and code-compliant connections designed for long-term outdoor use.

Installing permanent electrical service will:

- Improve safety by avoiding temporary wiring and surface cords.
- Enhance reliability and consistency of holiday displays.

- Support expanded seasonal programming and special events.
- Preserve streetscape aesthetics through concealed infrastructure.

The electrical service will support seasonal holiday decor, promoting community engagement and downtown vibrancy.

This request is for funding to cover the annual installation, removal, and storage of holiday lighting for the Roswell Street and Canton Street area. This will enhance the Downtown Alpharetta experience during the holiday season by implementing a cohesive, high-quality outdoor holiday lighting program along Roswell Street and Canton Street. The initiative aims to increase foot traffic, support local businesses, reinforce Alpharetta's brand as a premier destination, and create a safe, festive public area. Improved ambient lighting enhances visibility and perceived safety during evening hours. By expanding the holiday lighting to Roswell Street and Canton Street, it reinforces Alpharetta's downtown identity with a consistent, photo-worthy streetscape.

Detail (Unfunded Operating Initiatives)

OPERATING INITIATIVES NOT RECOMMENDED FOR FUNDING AT THIS TIME

Citywide

Augment Annual Capital Contribution to FY 2025 funding level $1,042,405

Fiscal Year 2027 Annual Action Plan:

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

Description: Current infrastructure and asset maintenance cost trends highlight a capital funding target of $15 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 2026 annual General Fund contribution was $1.5 million. Due to revenue constraints, the General Fund capital contribution has been reduced to approximately $475,000 in the draft proposed budget for FY 2027. An additional $1.04 million would be needed to bring funding in 2026 to that of the funding in 2025. 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

City Clerk

Records Coordinator (new position; +1 FTE) **$102,500**

Fiscal Year 2027 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 pay grade 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, 301 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 $99,500 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 **$157,500**
(1 new position; reclassify 2 existing positions)

Fiscal Year 2027 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 many 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 it is not possible given staffing constraints (e.g. user-department training, vendor outreach, etc.).

Current Status

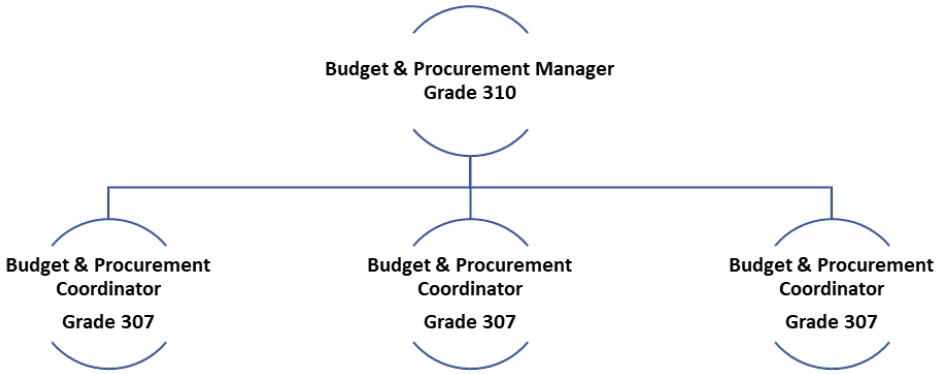
The Budget & Procurement Division staff totals 4 full time positions, and their operational responsibilities include:

- Managing and facilitating the financial transaction life cycle (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 more than 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 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 come 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

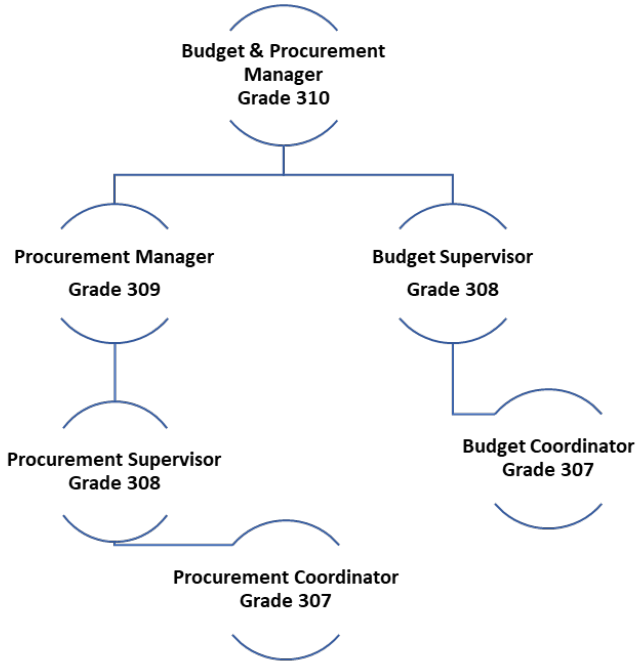
The Division is proposed to reorganize and separate the budget and procurement functions so that each team will have dedicated professionals focused on those distinct specialties while also allowing the staffing capacity to improve on the issues identified above.

Inherent in this reorganization is the following:

- Addition of 2 positions:
  - Procurement Manager (pay grade 309) – requested in FY 2027.
  - Procurement Coordinator (pay grade 307) – requested in FY 2028.
- Reclassifying of 2 positions:
  - Procurement Supervisor (pay grade 308; reclassify a current Budget & Procurement Coordinator position) – requested in FY 2027.

- Budget Supervisor (pay grade 308; reclassify a current Budget & Procurement Coordinator position) – requested in FY 2027.

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



FY 2027: Annualized personnel costs associated with the new Procurement Manager position and two reclassifications are estimated at $154,000 annually and reflect salary and benefit costs only.

Operational costs in year one includes professional development, technology equipment (computer and/or phone, etc.), software, general supplies, etc. totaling $3,500.

Public Works

Construction Manager - Infrastructure (new position; +1 FTE) $141,400
($141,400 operations/$55,000 capital)

Fiscal Year 2027 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 pay grade 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 $133,900 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 $55,000 that includes funding for a vehicle purchase (and upfitting).

Facility Operations Manager (new position; +1 FTE) $141,400
($141,400 operations/$71,500 capital)

Fiscal Year 2027 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 pay grade 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 $133,900 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 $71,500 that includes funding for a vehicle purchase (and upfitting).

Infrastructure Crew (new positions; +4 FTE) $363,700
($363,700 operations/$88,000 capital)

Fiscal Year 2027 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 pay grade minimum).
- +2 FTEs - Public Works Technician II position (pay grade 303; assumed 5% above pay grade minimum).
- +1 FTE - Public Works Technician I position (pay grade 302; assumed 5% above pay grade 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 (1) Tech I.

Personnel costs for the four new positions are estimated at $353,700 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 $88,000 that includes funding for a vehicle purchase (and upfitting).

Recreation, Parks, and Cultural Services

Parks Supervisor II – Southern District (new position; +1 FTE) **$109,900**

Fiscal Year 2027 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 pay grade 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 a high service standard for this area.

Personnel costs are estimated at $106,900 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.

Community Agriculture Program/Operational Funding **$18,250 (revenue)**
$68,000 (expense)

Fiscal Year 2027 Annual Action Plan:

- Safe and Welcoming Community
- Recreation, Parks, and Culture
- Infrastructure and Facilities Maintenance

Description:

- Summer Camp Expansion (revenue = $18,250; expenses = $62,000)

  The Community Agriculture Summer Camp Expansion initiative will increase the capacity, accessibility, and program scope of the City's existing summer community agricultural camp. By adding the camp, the expansion will serve additional youth participants, enhance curriculum offerings, and strengthen partnerships with local agricultural organizations and community stakeholders. Demand for the Community Agriculture Summer Camp has exceeded current enrollment capacity in recent seasons, resulting in waitlists and limited access for residents. Additionally, increased interest in food systems education, sustainability practices, and hands-on agricultural experiences highlights the need for expanded programming.

  The Community Agriculture Summer Camp Expansion directly advances the City of Alpharetta's strategic priorities by enhancing quality of life, supporting sustainable community development, strengthening economic vitality, and demonstrating responsible stewardship of public resources.

  The Summer Camp Expansion totals $62,000 and includes $43,000 in personnel services costs (camp director, two camp counselors, as well as other seasonal staffing costs) and $19,300 in operational costs (instructor fees, supplies, etc.). Revenue generation is conservatively estimated at $18,250.

- Co-Hosting Community Agriculture Conference ($6,000)

  The City of Alpharetta's Community Agriculture Division will co-host the Green Thumb Grow Together Conference in New York in partnership with regional agricultural organizations, educational institutions, and local nonprofits. Interest in local food systems, sustainability practices, and community agriculture continues to grow among residents, educators, small businesses, and regional stakeholders. The conference will serve as a multi-day event focused on sustainable agriculture, urban farming, food systems, environmental stewardship, and community engagement.

  This initiative will position Alpharetta as a regional leader in sustainability and community-based agricultural education while supporting the City's strategic priorities related to quality of life, economic vitality, and responsible stewardship.

Community Development

Development Services Engineer (new position; +1 FTE) **$160,100**

Fiscal Year 2027 Annual Action Plan:

- Safe and Welcoming Community

Description: The Community Development Department is requesting the addition of a Development Services Engineer position (pay grade 309; assumed 95% of pay grade midpoint) to better serve the City of Alpharetta.

State regulations for hydrology reviews have increased the workload demand, creating the need for additional staffing. Although staff has implemented efficiency improvements, these measures have not offset the expanded scope and volume of required reviews. These changes in regulations have caused staff reviews to increase from 65 hydrology studies per year to over 200 per year, over the last five years. These reviews can take significantly longer than a site plan review. Currently, the equivalent of half of a full work year is dedicated solely to hydrology study review, limiting the team's capacity to provide timely public assistance.

An additional engineer is necessary to maintain compliance with state requirements, manage the sustained increase in technical review volume, and ensure consistent service delivery. If this position is approved, the existing Development Services Engineer role will be retitled to Senior Development Services Engineer (no impact to compensation) to align with the Public Works Department's titling structure for paygrades 309 and 310 engineers.

Personnel costs are estimated at $153,100 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 $7,000.

E911 Fund

Police (E911 Fund)

Administrative Assistant II (new position; +1 FTE) **$101,250**

Fiscal Year 2027 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 pay grade 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 $92,800 annually and reflect salary and benefit costs only. Operational costs include training, travel, supplies, equipment and uniforms, and total $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 2027 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 2027 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 2027 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**

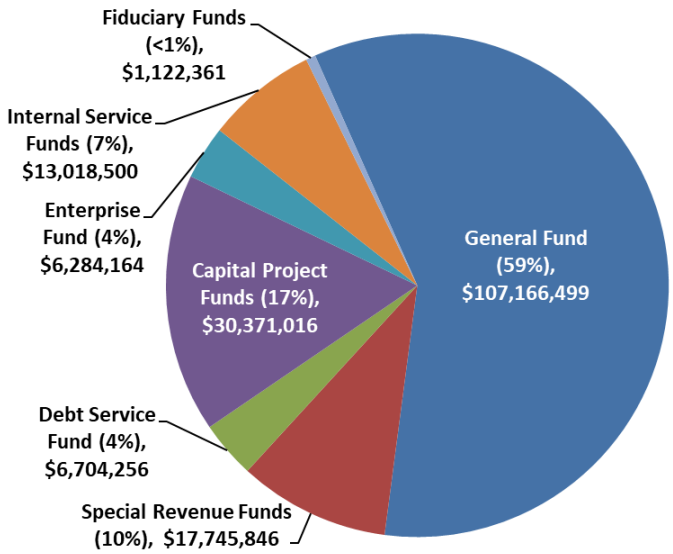
  This section provides a summary/narrative of FY 2027 budget data by department expenditures (e.g., City Administration, Public Safety, etc.). Please refer to the *Departmental Summaries* section of this document for more detailed information about each department's expenditures.

- **Citywide Budget Summary by Expenditure Category**

  This section provides a summary/narrative of FY 2027 budget data by expenditure category (e.g., Personnel Services, Maintenance & Operations, etc.).

Summary by Fund Type

FY 2027 Citywide Budget totals $182 Million



The Fiscal Year 2027 budget for all funds totals $182 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 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 2027 is from interest earnings, fund balance, and transfers from other funds. The adopting budget ordinance will authorize unspent appropriations from fiscal year 2026 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 Plan Trust Fund and the OPEB Reimbursement Benefit Fund.

Summary by Fund

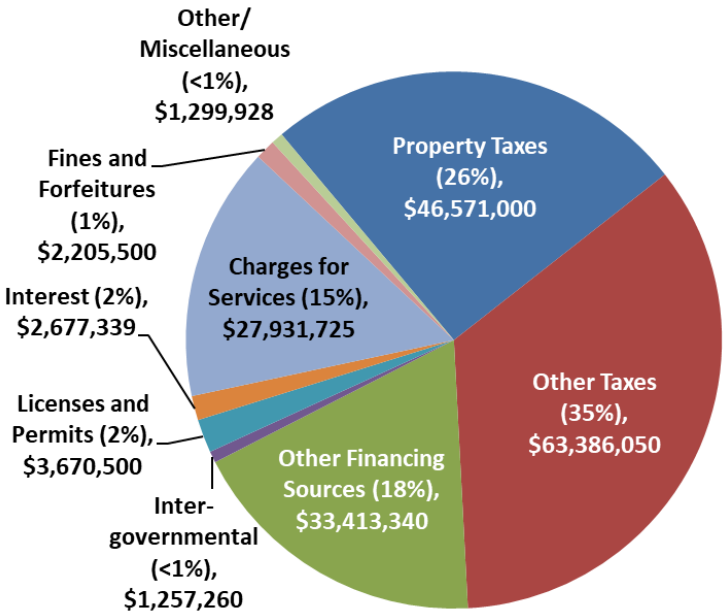
	Revenues*	Expenditures	Surplus/ (Deficit)	Balanced Budget
General Fund	**$ 107,166,499**	**$ 107,166,499**	**$ -**	**√ ****
Special Revenue Funds:				
E911 Fund	5,205,846	5,205,846	-	√
Impact Fee Fund	2,500,000	2,500,000	-	√
Hotel/Motel Fund	10,040,000	10,040,000	-	√
	$ 17,745,846	**$ 17,745,846**	**$ -**	
Capital/Grant Funds:				
Capital Projects Fund	$ 8,831,917	$ 8,831,917	$ -	√
Stormwater Capital Fund	1,500,000	1,500,000	-	√
2022 Parks Bond Fund	450,000	450,000	-	√
TSPLOST 1 Capital Fund	2,239,099	2,239,099	-	√
TSPLOST 2 Capital Fund	17,350,000	17,350,000	-	√
	$ 30,371,016	**$ 30,371,016**	**$ -**	
Debt Service Fund	**$ 6,704,256**	**$ 6,704,256**	**$ -**	**√**
Enterprise Fund:				
Solid Waste Fund	**$ 6,284,164**	**$ 6,284,164**	**$ -**	**√**
Internal Service Funds:				
Risk Management Fund	$ 2,468,500	$ 2,468,500	$ -	√
Medical Insurance Fund	10,550,000	10,550,000	-	√
	$ 13,018,500	**$ 13,018,500**	**$ -**	
Fiduciary Funds:				
OPEB Plan Trust Fund	$ 6,500	$ 6,500	$ -	√
OPEB Retirement Reimbursement Plan Trust Fund	1,115,861	1,115,861	-	√
	$ 1,122,361	**$ 1,122,361**	**$ -**	
Total	**$ 182,412,642**	**$ 182,412,642**	**$ -**	**√**

* Includes Operating Revenues of $136 million along with Non-Operating Revenues of $46 million. Non-Operating Revenues represent sources such as fund balance, inter-fund transfers, inter-fund allocations, etc.

**Includes $903,542 reduction in the Annual Capital Appropriation (from $1,573,887 in amended FY 2026 to $670,345 in FY 2027).

Summary by Revenue Source

FY 2027 Citywide Budget totals $182 Million



The chart above segments the FY 2027 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 2027 is flat with the prior year at 5.750 mills and is composed of the following: Operating Millage Rate of 5.050 mills (used to fund general city operations and the recurring capital program); and a Debt Service Millage Rate of 0.700 mills (used to fund debt service on voter approved general obligation bonds).

Other Taxes: Includes local option sales taxes (i.e., LOST), transportation sales taxes (TSPLOST), 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.

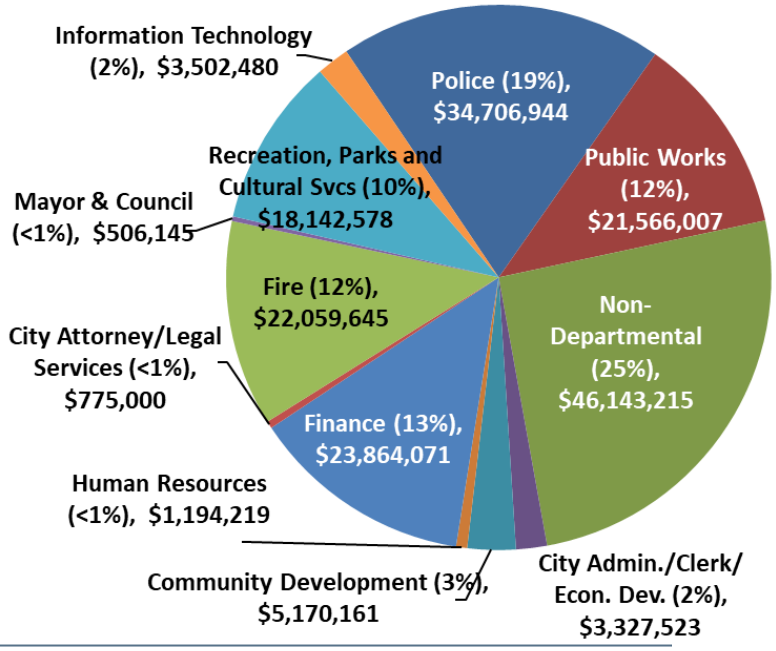
Interest: Includes investment earnings on city funds.

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 2027 Citywide Budget totals $182 Million



The chart above segments the FY 2027 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

Police (includes general operations and activities associated with the E911 Fund)

Fire

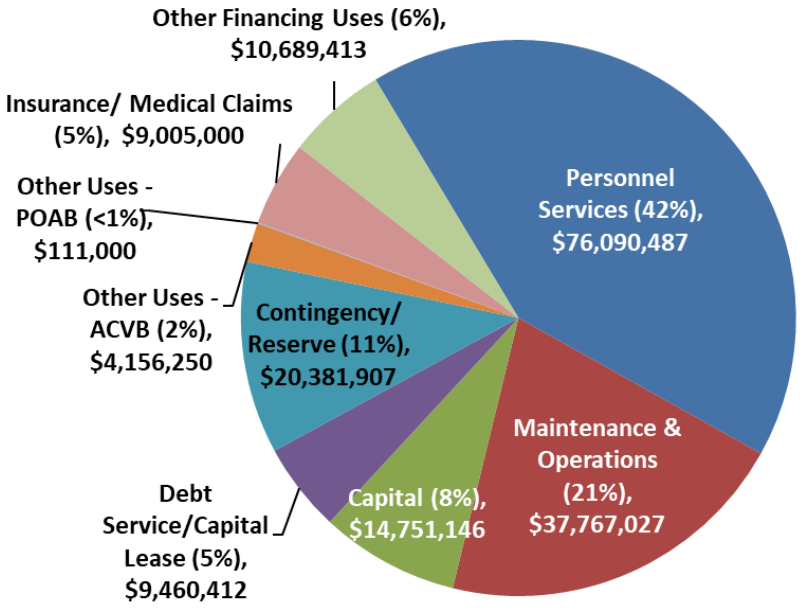
Recreation, Parks & Cultural Services

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 2027 Citywide Budget totals $182 Million



The chart above segments the FY 2027 budget by expenditure category and includes:

Personnel Services: Includes expenses for salaries, wages, and related employee benefits provided for all people 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	E911 Fund	Impact Fee Fund	Hotel/Motel Fund	Capital Projects Fund	Stormwater Capital Fund	2022 Parks Bond Fund	TSPLOST 1 Capital Fund
REVENUES:								
Property Taxes	$ 40,173,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Local Option Sales Taxes/TSPLOST	23,075,000	-	-	-	-	-	-	-
Other Taxes	21,810,200	850	-	9,500,000	-	-	-	-
Licenses and Permits	3,670,500	-	-	-	-	-	-	-
Intergovernmental Revenue	207,260	1,050,000	-	-	-	-	-	-
Charges for Services	5,644,400	3,360,000	-	-	-	-	-	-
Fines and Forfeitures	2,205,500	-	-	-	-	-	-	-
Interest Earnings	900,000	-	-	40,000	400,000	100,000	-	300,000
Other/Miscellaneous	256,567	-	-	-	-	-	-	-
subtotal	$ 97,942,427	$ 4,410,850	$ -	$ 9,540,000	$ 400,000	$ 100,000	$ -	$ 300,000
Other Financing Sources								
Interfund Transfer from General Fund	$ -	$ 794,996	$ -	$ -	$ 4,931,917	$ 1,400,000	$ -	$ -
Interfund Transfer from Hotel/Motel Fund	3,562,500	-	-	-	-	-	-	-
Budgeted Fund Balance	5,661,572	-	2,500,000	500,000	3,500,000	-	450,000	1,939,099
subtotal	$ 9,224,072	$ 794,996	$ 2,500,000	$ 500,000	$ 8,431,917	$ 1,400,000	$ 450,000	$ 1,939,099
Total Revenues	**$ 107,166,499**	**$ 5,205,846**	**$ 2,500,000**	**$ 10,040,000**	**$ 8,831,917**	**$ 1,500,000**	**$ 450,000**	**$ 2,239,099**
EXPENDITURES:								
Mayor and City Council	$ 506,145	$ -	$ -	$ -	$ -	$ -	$ -	$ -
City Administration/City Clerk/Econ. Dev.	3,227,523	-	-	-	100,000	-	-	-
Finance	4,561,407	-	-	-	-	-	-	-
Legal Services	775,000	-	-	-	-	-	-	-
Information Technology	2,934,680	-	-	-	567,800	-	-	-
Human Resources	1,194,219	-	-	-	-	-	-	-
Municipal Court	1,454,654	-	-	-	-	-	-	-
Police	27,944,849	5,205,846	-	-	1,556,249	-	-	-
Fire	22,059,645	-	-	-	-	-	-	-
Public Works	12,184,410	-	-	-	2,750,000	1,500,000	-	-
Recreation, Parks and Cultural Services	15,280,078	-	1,169,000	-	1,243,500	-	450,000	-
Community Development	5,170,161	-	-	-	-	-	-	-
Non-Allocated (Reserve)	-	-	-	-	-	-	-	-
Non-Departmental	-	-	-	5,500	-	-	-	-
Insurance Premiums (Risk Fund)	1,206,500	-	-	-	-	-	-	-
Alpharetta Convention and Visitors Bureau	-	-	-	4,156,250	-	-	-	-
POAB Remittance (SB 285)	111,000	-	-	-	-	-	-	-
Bond Debt Service (Principal and Interest)*	289,315	-	-	1,476,713	-	-	-	-
Contingency	1,000,000	-	-	-	-	-	-	-
Non-Allocated (Reserve)	140,000	-	1,331,000	839,037	2,614,368	-	-	2,239,099
subtotal	$ 100,039,586	$ 5,205,846	$ 2,500,000	$ 6,477,500	$ 8,831,917	$ 1,500,000	$ 450,000	$ 2,239,099
Other Financing Uses								
Interfund Transfer to General Fund	$ -	$ -	$ -	$ 3,562,500	$ -	$ -	$ -	$ -
Interfund Transfer to 911 Fund	794,996	-	-	-	-	-	-	-
Interfund Transfer to Capital Funds	6,331,917	-	-	-	-	-	-	-
subtotal	$ 7,126,913	$ -	$ -	$ 3,562,500	$ -	$ -	$ -	$ -
Total Expenditures	**$ 107,166,499**	**$ 5,205,846**	**$ 2,500,000**	**$ 10,040,000**	**$ 8,831,917**	**$ 1,500,000**	**$ 450,000**	**$ 2,239,099**

** Not including Capital Lease debt service which is programmed into the appropriate Departmental budget above (Police and Fire).*

	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 Plan Trust Fund	OPEB Reimb. Fund	**TOTAL**
REVENUES:								
Property Taxes	$ -	$ 6,398,000	$ -	$ -	$ -	$ -	$ -	$ 46,571,000
Local Option Sales Taxes/TSPLOST	9,000,000	-	-	-	-	-	-	32,075,000
Other Taxes	-	-	-	-	-	-	-	31,311,050
Licenses and Permits	-	-	-	-	-	-	-	3,670,500
Intergovernmental Revenue	-	-	-	-	-	-	-	1,257,260
Charges for Services	-	-	6,263,000	2,114,325	10,550,000	-	-	27,931,725
Fines and Forfeitures	-	-	-	-	-	-	-	2,205,500
Interest Earnings	750,000	33,000	21,164	54,175	-	6,500	72,500	2,677,339
Other/Miscellaneous	-	-	-	-	-	-	1,043,361	1,299,928
subtotal	$ 9,750,000	$ 6,431,000	$ 6,284,164	$ 2,168,500	$ 10,550,000	$ 6,500	$ 1,115,861	$ 148,999,302
Other Financing Sources								
Interfund Transfer from General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,126,913
Interfund Transfer from Hotel/Motel Fund	-	-	-	-	-	-	-	3,562,500
Budgeted Fund Balance	7,600,000	273,256	-	300,000	-	-	-	22,723,927
subtotal	$ 7,600,000	$ 273,256	$ -	$ 300,000	$ -	$ -	$ -	$ 33,413,340
Total Revenues	**$ 17,350,000**	**$ 6,704,256**	**$ 6,284,164**	**$ 2,468,500**	**$ 10,550,000**	**$ 6,500**	**$ 1,115,861**	**$ 182,412,642**
EXPENDITURES:								
Mayor and City Council	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 506,145
City Administration/City Clerk/Econ. Dev.	-	-	-	-	-	-	-	3,327,523
Finance	-	-	6,284,164	2,468,500	10,550,000	-	-	23,864,071
Legal Services	-	-	-	-	-	-	-	775,000
Information Technology	-	-	-	-	-	-	-	3,502,480
Human Resources	-	-	-	-	-	-	-	1,194,219
Municipal Court	-	-	-	-	-	-	-	1,454,654
Police	-	-	-	-	-	-	-	34,706,944
Fire	-	-	-	-	-	-	-	22,059,645
Public Works	5,131,597	-	-	-	-	-	-	21,566,007
Recreation, Parks and Cultural Services	-	-	-	-	-	-	-	18,142,578
Community Development	-	-	-	-	-	-	-	5,170,161
Non-Allocated (Reserve)	-	-	-	-	-	-	-	-
Non-Departmental	-	11,000	-	-	-	6,500	1,115,861	1,138,861
Insurance Premiums (Risk Fund)	-	-	-	-	-	-	-	1,206,500
Alpharetta Convention and Visitors Bureau	-	-	-	-	-	-	-	4,156,250
POAB Remittance (SB 285)	-	-	-	-	-	-	-	111,000
Bond Debt Service (Principal and Interest)*	-	6,693,256	-	-	-	-	-	8,459,284
Contingency	-	-	-	-	-	-	-	1,000,000
Non-Allocated (Reserve)	12,218,403	-	-	-	-	-	-	19,381,907
subtotal	$ 17,350,000	$ 6,704,256	$ 6,284,164	$ 2,468,500	$ 10,550,000	$ 6,500	$ 1,115,861	$ 171,723,229
Other Financing Uses								
Interfund Transfer to General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,562,500
Interfund Transfer to 911 Fund	-	-	-	-	-	-	-	794,996
Interfund Transfer to Capital Funds	-	-	-	-	-	-	-	6,331,917
subtotal	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 10,689,413
Total Expenditures	**$ 17,350,000**	**$ 6,704,256**	**$ 6,284,164**	**$ 2,468,500**	**$ 10,550,000**	**$ 6,500**	**$ 1,115,861**	**$ 182,412,642**

** Not including Capital Lease debt service which is programmed into the appropriate Departmental budget above (Police and Fire).*

Consolidated Summary (Revenues by Source/Expenditures by Category)

		Special Revenue Funds			Capital Project Funds			
	General Fund	E911 Fund	Impact Fee Fund	Hotel/Motel Fund	Capital Project Fund	Stormwater Capital Fund	2022 Parks Bond Fund	TSPLOST 1 Capital Fund
REVENUES:								
Property Taxes	$ 40,173,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Local Option Sales Taxes/TSPLOST	23,075,000	-	-	-	-	-	-	-
Other Taxes	21,810,200	850	-	9,500,000	-	-	-	-
Licenses and Permits	3,670,500	-	-	-	-	-	-	-
Intergovernmental Revenue	207,260	1,050,000	-	-	-	-	-	-
Charges for Services	5,644,400	3,360,000	-	-	-	-	-	-
Fines and Forfeitures	2,205,500	-	-	-	-	-	-	-
Interest Earnings	900,000	-	-	40,000	400,000	100,000	-	300,000
Other/Miscellaneous	256,567	-	-	-	-	-	-	-
subtotal	$ 97,942,427	$ 4,410,850	$ -	$ 9,540,000	$ 400,000	$ 100,000	$ -	$ 300,000
Other Financing Sources								
Interfund Transfer from General Fund	$ -	$ 794,996	$ -	$ -	$ 4,931,917	$ 1,400,000	$ -	$ -
Interfund Transfer from Hotel/Motel Fund	3,562,500	-	-	-	-	-	-	-
Budgeted Fund Balance	5,661,572	-	2,500,000	500,000	3,500,000	-	450,000	1,939,099
subtotal	$ 9,224,072	$ 794,996	$ 2,500,000	$ 500,000	$ 8,431,917	$ 1,400,000	$ 450,000	$ 1,939,099
Total Revenues	**$ 107,166,499**	**$ 5,205,846**	**$ 2,500,000**	**$ 10,040,000**	**$ 8,831,917**	**$ 1,500,000**	**$ 450,000**	**$ 2,239,099**
EXPENDITURES:								
Personnel Services	$ 70,625,220	$ 4,320,847	$ -	$ -	$ -	$ -	$ -	$ -
Maintenance and Operations	26,589,923	884,999	-	5,500	-	-	-	-
Capital	283,000	-	1,169,000	-	6,217,549	1,500,000	450,000	-
Debt Service (Capital Lease/Other)	1,001,128	-	-	-	-	-	-	-
Debt Service (Bond)	289,315	-	-	1,476,713	-	-	-	-
Other								
Insurance/Medical Claims	-	-	-	-	-	-	-	-
Alpharetta Convention and Visitors Bureau	-	-	-	4,156,250	-	-	-	-
POAB Remittance (SB 285)	111,000	-	-	-	-	-	-	-
Contingency	1,000,000	-	-	-	-	-	-	-
Non-Allocated (Reserve)	140,000	-	1,331,000	839,037	2,614,368	-	-	2,239,099
subtotal	$ 100,039,586	$ 5,205,846	$ 2,500,000	$ 6,477,500	$ 8,831,917	$ 1,500,000	$ 450,000	$ 2,239,099
Other Financing Uses								
Interfund Transfer to General Fund	$ -	$ -	$ -	$ 3,562,500	$ -	$ -	$ -	$ -
Interfund Transfer to 911 Fund	794,996	-	-	-	-	-	-	-
Interfund Transfer to Capital Funds	6,331,917	-	-	-	-	-	-	-
subtotal	$ 7,126,913	$ -	$ -	$ 3,562,500	$ -	$ -	$ -	$ -
Total Expenditures	**$ 107,166,499**	**$ 5,205,846**	**$ 2,500,000**	**$ 10,040,000**	**$ 8,831,917**	**$ 1,500,000**	**$ 450,000**	**$ 2,239,099**

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 Plan Trust Fund	OPEB Reimb. Fund	TOTAL
REVENUES:								
Property Taxes	$ -	$ 6,398,000	$ -	$ -	$ -	$ -	$ -	$ 46,571,000
Local Option Sales Taxes/TSPLOST	9,000,000	-	-	-	-	-	-	32,075,000
Other Taxes	-	-	-	-	-	-	-	31,311,050
Licenses and Permits	-	-	-	-	-	-	-	3,670,500
Intergovernmental Revenue	-	-	-	-	-	-	-	1,257,260
Charges for Services	-	-	6,263,000	2,114,325	10,550,000	-	-	27,931,725
Fines and Forfeitures	-	-	-	-	-	-	-	2,205,500
Interest Earnings	750,000	33,000	21,164	54,175	-	6,500	72,500	2,677,339
Other/Miscellaneous	-	-	-	-	-	-	1,043,361	1,299,928
subtotal	$ 9,750,000	$ 6,431,000	$ 6,284,164	$ 2,168,500	$ 10,550,000	$ 6,500	$ 1,115,861	$ 148,999,302
Other Financing Sources								
Interfund Transfer from General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,126,913
Interfund Transfer from Hotel/Motel Fund	-	-	-	-	-	-	-	3,562,500
Budgeted Fund Balance	7,600,000	273,256	-	300,000	-	-	-	22,723,927
subtotal	$ 7,600,000	$ 273,256	$ -	$ 300,000	$ -	$ -	$ -	$ 33,413,340
Total Revenues	**$ 17,350,000**	**$ 6,704,256**	**$ 6,284,164**	**$ 2,468,500**	**$ 10,550,000**	**$ 6,500**	**$ 1,115,861**	**$ 182,412,642**
EXPENDITURES:								
Personnel Services	$ -	$ -	$ 101,059	$ -	$ -	$ -	$ 1,043,361	$ 76,090,487
Maintenance and Operations	-	11,000	6,183,105	1,613,500	2,400,000	6,500	72,500	37,767,027
Capital	5,131,597	-	-	-	-	-	-	14,751,146
Debt Service (Capital Lease/Other)	-	-	-	-	-	-	-	1,001,128
Debt Service (Bond)	-	6,693,256	-	-	-	-	-	8,459,284
Other								
Insurance/Medical Claims	-	-	-	855,000	8,150,000	-	-	9,005,000
Alpharetta Convention and Visitors Bureau	-	-	-	-	-	-	-	4,156,250
POAB Remittance (SB 285)	-	-	-	-	-	-	-	111,000
Contingency	-	-	-	-	-	-	-	1,000,000
Non-Allocated (Reserve)	12,218,403	-	-	-	-	-	-	19,381,907
subtotal	$ 17,350,000	$ 6,704,256	$ 6,284,164	$ 2,468,500	$ 10,550,000	$ 6,500	$ 1,115,861	$ 171,723,229
Other Financing Uses								
Interfund Transfer to General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,562,500
Interfund Transfer to 911 Fund	-	-	-	-	-	-	-	794,996
Interfund Transfer to Capital Funds	-	-	-	-	-	-	-	6,331,917
subtotal	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 10,689,413
Total Expenditures	**$ 17,350,000**	**$ 6,704,256**	**$ 6,284,164**	**$ 2,468,500**	**$ 10,550,000**	**$ 6,500**	**$ 1,115,861**	**$ 182,412,642**

Personnel Listing by Department

	Actual FY 2023	Actual FY 2024	Actual FY 2025	Actual FY 2026	Recommended FY 2027	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	9.0	11.0	10.0	10.0	-
Finance	21.5	21.5	21.5	20.5	20.5	-
* Fire	106.0	107.0	107.0	109.0	110.0	1.0
Information Technology	13.0	13.0	13.0	13.0	14.0	1.0
Human Resources	4.0	4.0	5.0	5.0	5.0	-
Municipal Court	6.5	6.5	7.5	7.5	7.5	-
*,*** Police	132.5	136.5	136.5	136.5	129.5	(7.0)
** Alpharetta Jail	-	-	-	15.0	15.0	-
Public Works	51.0	50.0	50.0	50.0	50.0	-
Recreation, Parks & Cultural Services	49.0	49.5	49.5	49.5	49.5	-
Community Development	32.0	33.0	31.0	31.0	31.0	-
subtotal	***428.5***	***437.0***	***439.0***	***454.0***	***449.0***	**(5.0)**
E-911 Fund (Special Revenue Fund)						
911 Operations (Police)	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	***462.5***	***471.0***	***473.0***	***488.0***	***483.0***	***(5.0)***

Notes:

* FY 2026 includes the reorganization of the Public Safety Department into the component units (Police and Fire Departments). For purposes of clarity, the personnel counts for previous periods have been separated from the single Public Safety Department into the separate Police and Fire Departments. The net personnel effect of this reorganization is the reduction of one full-time position. An additional position was transferred from the Police Department to the IT Department to better reflect operational support needs.

** FY 2026 personnel counts include the addition of 15 positions that occurred subsequent to the budget adoption and reflect staffing for the reopening of the Alpharetta Jail (previously staffed by the Fulton County Sherriff).

*** FY 2027 includes the removal of 8 part-time School Crossing Guard positions (4 full-time equivalent) as that function is now funded through the Fulton County School Board.

General Fund Summary

Overview

The *General Fund Summary* section is intended to provide readers with an overall understanding of the city's fiscal year 2027 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 2026 and 2027. 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 2023-2027 as well as a forecast for fiscal years 2028-2029. 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**

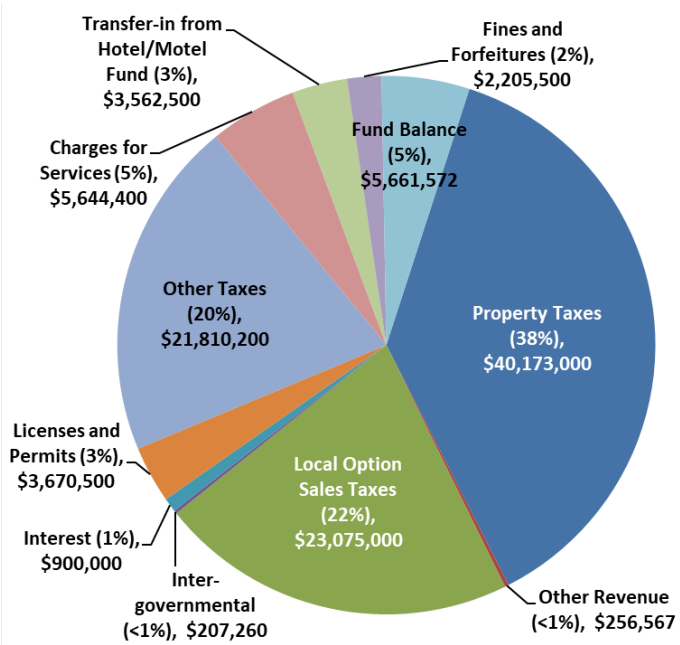
  This section provides a narrative of General Fund revenue and expenditure trends including historical information.

GENERAL FUND SUMMARY

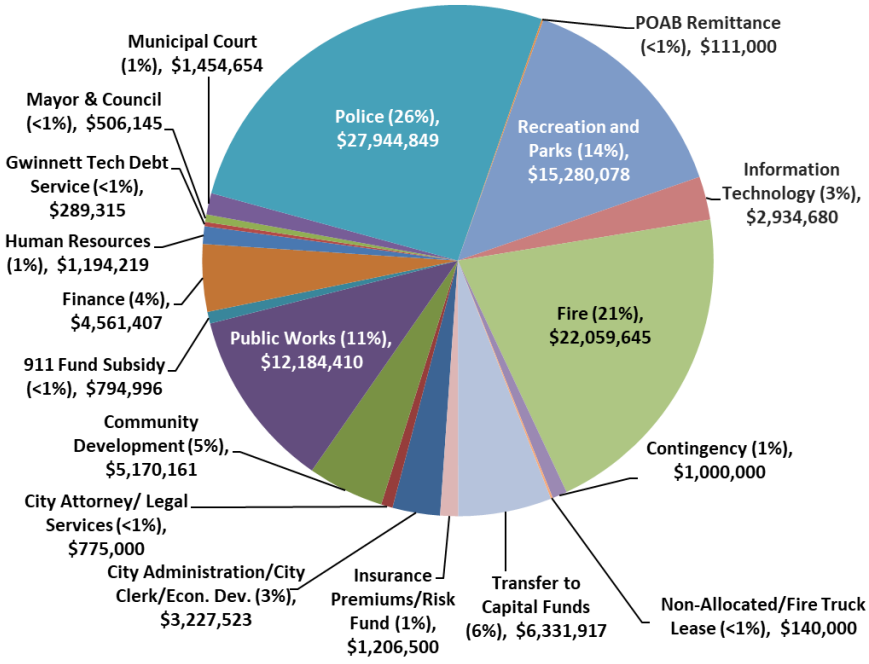
The General Fund is the city's largest fund and includes governmental activities such as police, fire, recreation, and other general governmental functions that are primarily funded with property taxes, utility taxes, franchise fees, state shared revenues, and charges for services, such as recreation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

FY 2027 General Fund Budget totals $107 Million

Summary by Revenue Source



Summary by Department Expenditures



GENERAL FUND SUMMARY

Statement of Budgetary Comparisons

	FY 2026 AMENDED BUDGET	FY 2027 RECOMMENDED BUDGET	$ Variance	% Variance
Revenues:				
Property Taxes:	$ 38,079,000	$ 40,173,000	$ 2,094,000	5.5%
Local Option Sales Tax	22,440,500	23,075,000	634,500	2.8%
Other Taxes	20,784,639	21,810,200	1,025,561	4.9%
Licenses & Permits	3,476,500	3,670,500	194,000	5.6%
Intergovernmental	352,385	207,260	(145,125)	-41.2%
Charges for Services	5,437,932	5,644,400	206,468	3.8%
Fines & Forfeitures	2,280,000	2,205,500	(74,500)	-3.3%
Interest	1,150,000	900,000	(250,000)	-21.7%
Other Revenues	265,334	256,567	(8,767)	-3.3%
Other Financing Sources:				
Interfund Transfer (Hotel/Motel Fund)	3,412,500	3,562,500	150,000	4.4%
Interfund Transfer (Dev. Authority Fund)	53,448	-	(53,448)	-100.0%
Total Operating Revenues	**$ 97,732,238**	**$ 101,504,927**	**$ 3,772,689**	**3.9%**
Fund Balance Carryforward	5,017,048	5,661,572		
Total Revenues	**$ 102,749,286**	**$ 107,166,499**		
Expenditures (by Category):				
Personnel Services:				
Salaries/Overtime/Seasonal	$ 42,447,724	$ 44,674,615	$ 2,226,891	5.2%
Group Insurance	10,417,576	11,496,353	1,078,777	10.4%
Pension (Defined Benefit)	3,782,091	4,029,754	247,663	6.5%
Pension (401A)	4,413,146	4,910,899	497,753	11.3%
OPEB Health Reimbursement Benefit	937,999	981,584	43,585	4.6%
Miscellaneous Benefits	4,281,593	4,532,015	250,422	5.8%
subtotal	$ 66,280,129	$ 70,625,220	$ 4,345,091	6.6%
Maintenance and Operations:				
Professional Services	$ 3,984,796	$ 4,004,658	$ 19,862	0.5%
Runoff Election (Fulton County IGA est.)	150,000	-	(150,000)	-100.0%
Repair/Maintenance	2,555,400	2,589,750	34,350	1.3%
Maintenance Contracts	4,769,450	4,927,484	158,034	3.3%
Professional Services (IT)	5,484,289	5,218,752	(265,537)	-4.8%
General Supplies	1,298,974	1,335,666	36,692	2.8%
Utilities	3,437,875	3,657,675	219,800	6.4%
Fuel	680,000	696,500	16,500	2.4%
Uniforms	540,101	507,400	(32,701)	-6.1%
Travel/Training	630,638	669,363	38,725	6.1%
Legal Services	800,000	775,000	(25,000)	-3.1%
Insurance Premiums (Risk Fund)	1,060,500	1,206,500	146,000	13.8%
Miscellaneous	1,097,331	1,001,175	(96,156)	-8.8%
subtotal	$ 26,489,354	$ 26,589,923	$ 100,569	0.4%
Capital/Lease:	$ 1,324,295	$ 1,284,128	$ (40,167)	-3.0%
	$ 1,324,295	$ 1,284,128	$ (40,167)	-3.0%
Other Uses:				
Contingency	$ 1,190,815	$ 1,000,000	$ (190,815)	-16.0%
Gwinnett Tech Contribution (Debt Svc)	291,065	289,315	(1,750)	-0.6%
Remittance to POAB (SB 285)	-	111,000	111,000	-
subtotal	$ 1,481,880	$ 1,400,315	$ (81,565)	-5.5%
Total Operating Expenditures	**$ 95,575,658**	**$ 99,899,586**	**$ 4,323,928**	**4.5%**
Reserve for Capital Lease (Fire Apparatus)		140,000		
Interfund Transfers:				
Fund Balance (Capital Investment)	5,017,048	5,661,572		
Capital Program	1,517,405	670,345		
Solid Waste Fund	75,000	-		
911 Fund (subsidy)	564,175	794,996		
Total Expenditures	**$ 102,749,286**	**$ 107,166,499**		

GENERAL FUND SUMMARY

Statement of Revenues, Expenditures, and changes in Fund Balance

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended Budget	FY 2027 Recommended Budget	FY 2028 Forecast	FY 2029 Forecast
Beginning Fund Balance:	$ 42,887,619	$ 42,565,605	$ 37,984,828	$ 37,984,828	$ 38,124,727	$ 40,871,605	$ 42,285,026
Revenues:							
Property Taxes	$ 31,815,004	$ 35,011,561	$ 37,228,120	$ 38,079,000	$ 40,173,000	$ 41,652,460	$ 43,457,339
Local Option Sales Taxes	21,516,647	22,003,613	22,333,319	22,440,500	23,075,000	23,767,250	24,480,268
Other Taxes	17,716,007	18,084,484	18,863,437	20,784,639	21,810,200	22,538,506	23,291,621
Licenses and Permits	3,750,861	3,157,721	4,119,458	3,476,500	3,670,500	3,780,615	3,894,033
Intergovernmental	186,554	157,509	194,513	352,385	207,260	355,170	363,397
Charges for Services	4,475,005	4,726,871	5,416,710	5,437,932	5,644,400	5,813,732	5,988,144
Fines and Forfeitures	3,294,775	2,521,315	2,444,798	2,280,000	2,205,500	2,201,610	2,202,442
Interest	1,119,677	1,798,420	1,931,792	1,150,000	900,000	855,000	855,000
Other Revenue	222,867	225,113	411,046	215,334	196,567	202,464	208,538
	$ 84,097,398	$ 87,686,607	$ 92,943,191	$ 94,216,290	$ 97,882,427	$ 101,166,807	$ 104,740,782
Expenditures:							
Mayor and City Council	$ 325,804	$ 330,619	$ 339,277	$ 443,701	$ 506,145	$ 521,816	$ 538,035
* City Admin./City Clerk/Economic Dev.	1,431,114	1,962,226	2,398,858	3,268,654	3,227,523	3,877,155	3,429,980
Finance	3,644,561	3,884,976	4,008,239	4,240,525	4,561,407	4,708,539	4,860,525
Legal Services	789,935	636,323	719,057	800,000	775,000	790,500	806,310
Information Technology	2,078,939	2,441,958	2,355,024	2,636,061	2,934,680	3,030,393	3,129,299
Human Resources	765,239	898,324	992,950	1,110,544	1,194,219	1,229,705	1,266,341
Municipal Court	1,114,535	1,140,547	1,264,685	1,410,650	1,454,654	1,499,899	1,546,590
** Police *(incl. Fire in FY 2025 and prior)*	35,338,050	38,510,158	42,214,823	27,595,621	27,944,849	28,835,739	29,755,825
** Fire	-	-	-	20,242,597	22,059,645	22,745,864	23,480,241
Public Works	9,455,806	10,157,660	10,778,721	11,483,060	12,184,410	12,536,539	12,899,367
Recreation, Parks & Cultural Services	11,925,670	13,424,187	14,565,991	14,917,082	15,280,078	15,729,024	16,191,632
* Community Development	4,305,559	4,668,399	4,458,793	4,884,783	5,170,161	5,337,301	5,509,964
Non-Departmental:							
Contingency	19,916	9,062	33,750	1,190,815	1,000,000	1,020,000	1,040,400
(1) Insurance Premiums (Risk Fund)	823,300	928,885	966,800	1,060,500	1,206,500	1,254,760	1,304,950
Gwinnett Tech Debt Service	288,640	287,490	286,978	291,065	289,315	287,128	289,490
POAB Remittance	-	-	-	-	111,000	115,440	120,058
Reserve (Operating Initiatives)	-	-	-	-	-	-	200,000
Reserve (Lease; Fire Apparatus)	-	-	-	-	140,000	140,000	140,000
	$ 72,307,068	$ 79,280,814	$ 85,383,946	$ 95,575,658	$ 100,039,586	$ 103,659,802	$ 106,509,007
Other Financing Sources (Uses):							
Proceeds from the sale of Capital Assets	$ 46,548	$ 53,300	$ 114,549	$ 50,000	$ 60,000	$ 61,800	$ 63,654
Interfund Transfer:							
Hotel/Motel Fund	3,480,902	3,418,049	3,477,779	3,412,500	3,562,500	3,669,375	3,779,456
Development Authority Fund	-	-	-	53,448	-	-	-
Capital Project Fund	(11,439,800)	(12,392,818)	(11,843,416)	(4,634,453)	(4,931,917)	(6,846,907)	(7,325,877)
Stormwater Capital Fund	(4,200,000)	(3,950,000)	(1,604,364)	(1,900,000)	(1,400,000)	(920,000)	(920,000)
Asset Forfeiture Fund	-	(9,432)	-	-	-	-	-
TAD2 Fund	-	(105,670)	-	-	-	-	-
E911 Fund	-	-	-	(564,175)	(794,996)	(610,896)	(623,114)
Solid Waste Fund	-	-	-	(75,000)	-	-	-
	$ (12,112,350)	$ (12,986,571)	$ (9,855,452)	$ (3,657,680)	$ (3,504,413)	(4,646,628)	(5,025,881)
Rounding (ACFR Reconciliation)	6	1	(3)	-	-	-	-
Adjustment for Historical Collections/Spend Factor: (2)				5,156,947	8,408,450	8,553,044	8,809,324
Ending Fund Balance: (2)	**$ 42,565,605**	**$ 37,984,828**	**$ 35,688,619**	**$ 38,124,727**	**$ 40,871,605**	**$ 42,285,026**	**$ 44,300,245**
Changes in Fund Balance (actual/est.)	*$ (322,014)*	*$ (4,580,777)*	*$ (2,296,209)*	*$ 139,899*	*$ 2,746,878*	*$ 1,413,421*	*$ 2,015,219*
Personnel (full-time-equivalent)	*428.5*	*437.0*	*439.0*	*454.0*	*449.0* *		

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 2026-2029 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 turnover, etc.).

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

** The Public Safety Department (Police and Fire Services) was reorganized into separate Police and Fire Departments starting with FY 2026. The financial activity for Police represents police and fire service costs through FY 2025, with Police only service costs thereafter.

Budget Narrative

The City's budget for FY 2027 reflects a tightening fiscal reality characterized by a widening gap between revenue growth and operational mandates. While revenues are projected to grow at basic inflationary levels, these gains are outpaced by the accelerating costs of personnel and customer service delivery (e.g. contractual services, software infrastructure, etc.). 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 2027 General Fund operating revenues are forecasted to grow by 3.9%, or $3.8 million, compared to Amended FY 2026.

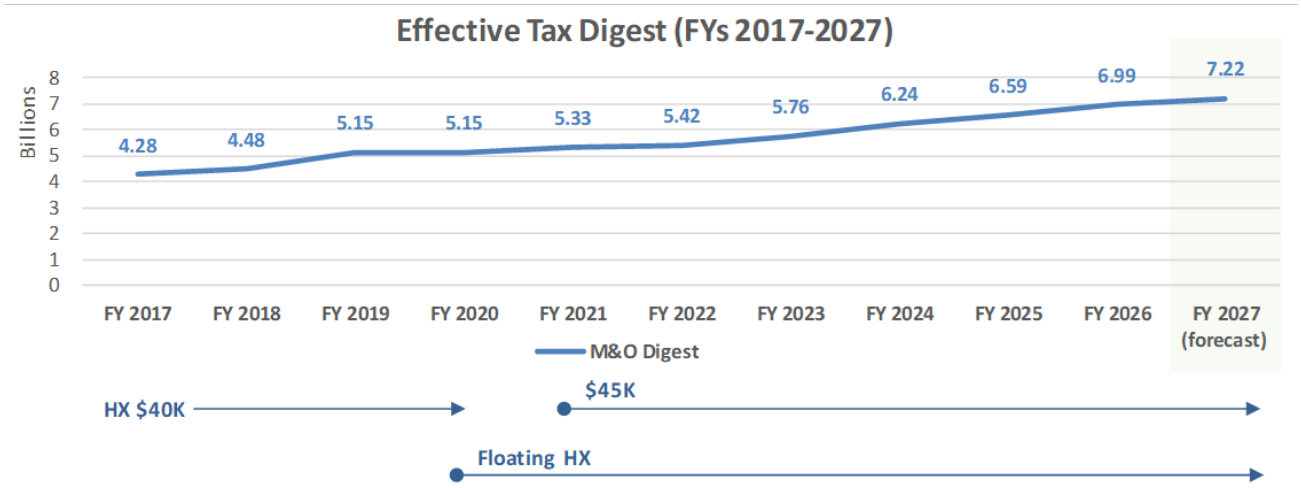
The following table compares major revenue categories within the General Fund:

Revenues:	FY 2026 AMENDED BUDGET	FY 2027 RECOMMENDED BUDGET	$ Variance	% Variance
Property Taxes:				
Current Year	$ 34,075,000	$ 35,720,000	$ 1,645,000	4.8%
Motor Vehicle Title Tax Fee	3,625,000	4,075,000	450,000	12.4%
Prior Year/Delinquent/MV	379,000	378,000	(1,000)	-0.3%
Local Option Sales Tax	22,440,500	23,075,000	634,500	2.8%
Other Taxes:				
Franchise Fees	7,130,000	7,675,000	545,000	7.6%
Insurance Premium Tax	7,159,239	7,400,000	240,761	3.4%
Alcohol Beverage Excise Tax	2,825,000	2,900,000	75,000	2.7%
Other Taxes	3,670,400	3,835,200	164,800	4.5%
Licenses & Permits	3,476,500	3,670,500	194,000	5.6%
Intergovernmental	352,385	207,260	(145,125)	-41.2%
Charges for Services	5,437,932	5,644,400	206,468	3.8%
Fines & Forfeitures	2,280,000	2,205,500	(74,500)	-3.3%
Interest	1,150,000	900,000	(250,000)	-21.7%
Other Revenues	265,334	256,567	(8,767)	-3.3%
Other Financing Sources:				
Interfund Transfer (Hotel/Motel Fund)	3,412,500	3,562,500	150,000	4.4%
Interfund Transfer (Dev. Authority Fund)	53,448	-	(53,448)	-100.0%
Total Operating Revenues	**$ 97,732,238**	**$ 101,504,927**	**$ 3,772,689**	**3.9%**
Fund Balance Carryforward	5,017,048	5,661,572		
Total Revenues	**$ 102,749,286**	**$ 107,166,499**		

Property Taxes

Property taxes are calculated based on an assessed millage rate on real and personal property owned within the city. Real property consists of land, buildings, structures, and improvements affixed to land. Personal property includes machinery, equipment, inventory supplies, furniture, motor vehicles, boats, etc. The Fulton County Board of Assessors (the "BOA") determines the fair market value of property (i.e., tax digest) utilizing numerous analytical methods including comparative sales data. 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 2026 and 2027. 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 city's homestead exemptions are estimated to save our homeowners over $11 million annually.

The tax digest is subject to tax appeal adjustments which reduce overall valuations. As such, staff forecasts a FY 2026 tax digest (calendar/taxroll year 2025) that adjusts for

actual/estimated valuation reductions (e.g., tax appeals) which results in a revised valuation approximating $6.99 billion.

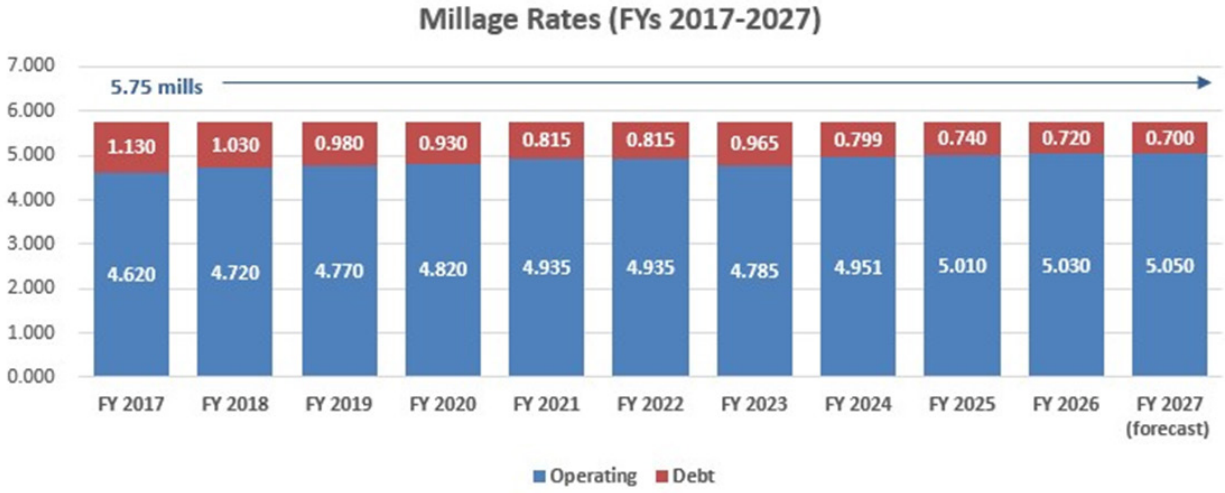
The forecast for FY 2027 builds upon the FY 2026 estimate with the following growth factors coupled with a collection rate of 98% which approximates the historical average:

- 6% 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 2026 and 2025 tax digest growth for residential properties approximated 9% and 10% respectively.
- -2% 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 2026 and 2025 tax digest change for commercial properties approximated -2% and 2% respectively.
- $70 million in new construction taxable-value-added. By way of recent comparisons, the FYs 2026 and 2025 tax digest growth for new construction taxable-value-added totaled $133 million and $137 million respectively.

The net result is forecasted growth in the FY 2027 tax digest of 3% over 2026 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 2027.

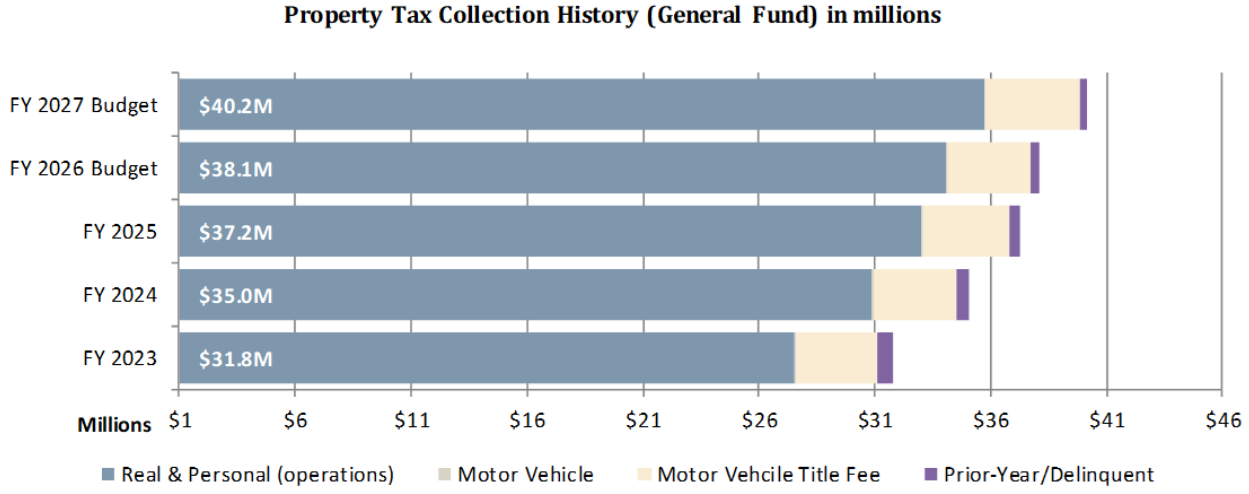


GENERAL FUND SUMMARY

The FY 2027 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 2026 to a total of 0.700 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 -$180,000.
- The portion of the millage rate funding operations and capital investment (General Fund) is estimated to increase 0.020 mills compared to FY 2026 to a total of 5.050 mills. The increase in tax revenue associated with the operations millage shift is estimated at +$145,000 and has been allocated towards operating initiatives and capital funding. 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.

General Fund property taxes are budgeted at $40.2 million in FY 2027 and represent approximately 38% of General Fund revenues. The chart below depicts a 5-year history of General Fund property tax collections by type.



The property tax revenue estimates are net of the city's homestead exemptions which are estimated to save our homeowners over $11 million annually (not including the one-time HTRG credit discussed in the following section). 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.

The City's homestead exemptions, coupled with the one-time HTRG credit (see below) will **save our homeowners over $12.3 million** in FY 2027.

Taxpayer Savings – State HTRG Program (one-time)

On March 3, 2026, House Bill 973 was signed into law and is reflected in the State of Georgia's Amended Fiscal Year 2026 budget. One component of this bill includes an initiative by Governor Brian Kemp to refund $850 million in property taxes back to homesteaded property owners in 2026. Specifically, HB 973 authorizes the HTRG Program (Homeowner Tax Relief Grant) which provides onetime tax relief to homesteaded property owners by reducing the assessed value of their property by up to $18,000.

The City will add the HTRG exemption to its current homestead exemption offerings, which are among the highest in the State, resulting in additional savings estimated at $1.3 million for our homeowners. The City will work with the GA Department of Revenue and claim reimbursement for the value of HTRG Program. The City's property tax revenue will not be affected under this program.

Motor Vehicle Taxes

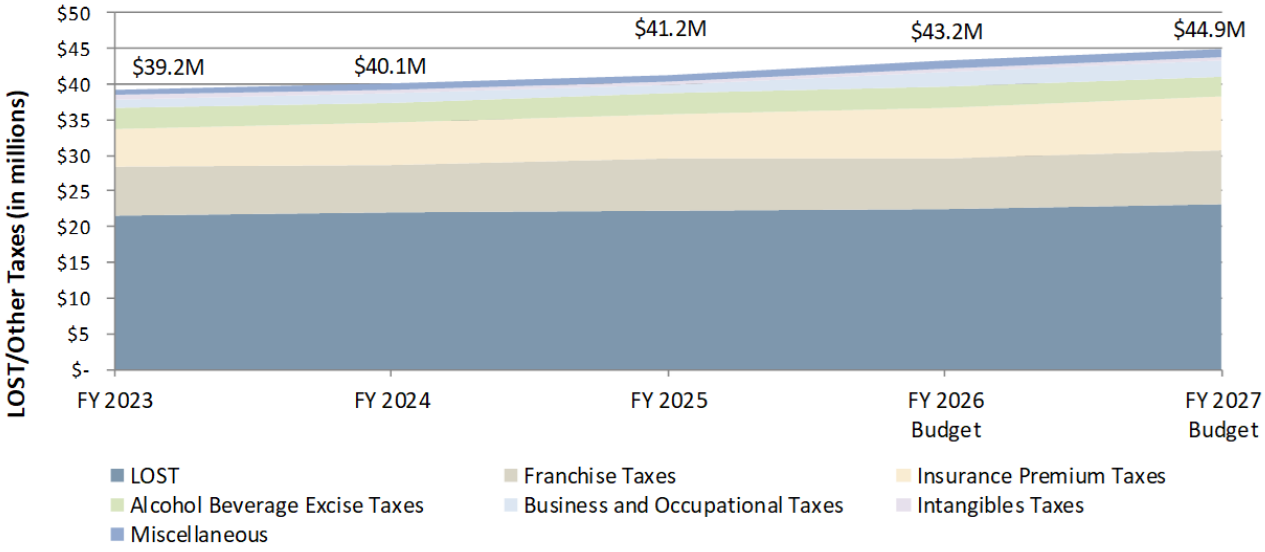
Motor vehicle tax is experiencing declines due to House Bill 386 which phased out motor vehicle taxes on all vehicles titled on or after March 1, 2013. The city is still receiving motor vehicle taxes on vehicles titled before March 1, 2013, until the vehicle is sold/transferred. Accordingly, the city 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%[11] and is shared between the State and local governments (county, city, and school boards; local share approaches 65% of collections). An increase of 12% is forecasted in FY 2027 for motor vehicle title fees from a budget-to-budget standpoint. Collection trends during fiscal year 2026 indicate revenue collections approximating $3.9 million resulting in a revised growth trend of 4.5%.

[11] OCGA 48-5C-1.

Other Taxes (including LOST)

Other taxes account for 42%, or $44.9 million, of total General Fund revenue for FY 2027. 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 $23.1 million for FY 2027. 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 2026 (calendar year) is 5.6232%.

  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 3% is forecasted for FY 2027 from a budget-to-budget standpoint. However, actual collections are estimated at $22.7 million in FY 2026 which equates to a revised growth rate of 1.7%. Growth in LOST collections has cooled over the last several years and is forecasted to continue the minor growth trend through FY 2027 (fiscal year-over-year growth trends: FY 2022 = 21%; FY 2023 = 5%; FY 2024 = 2%; FY 2025 = 1.5%; 1st 7 months of FY 2026 = 2%).

- **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 8% is forecasted for FY 2027 from a budget-to-budget standpoint. However, actual collections are estimated at $7.8 million in FY 2026 which equates to a revised rate of -1% which reflects the volatility of this revenue source.

  Collections from GA Power and Sawnee EMC, the largest contributors of this revenue source (81% of total franchise fees), are forecasted at $6.2 million for FY 2027 and represent a minimal decline compared to the prior year ($6.3 million was collected in FY 2026). Recent history has shown a volatility in collections which is, at least partially, dependent upon weather (e.g. cooler summer months reduce demand for air conditioning) and business activity (e.g. lower occupancy rates among office buildings reduces energy demand). Additionally, GA Power base rates are frozen through 2028, but rate payers are still subject to adjustments in fuel costs, storm recovery costs, etc. As such, forecasts for this revenue source tend to be conservative to adjust for the volatility.

  Collections from gas franchise agreements (Southern Company Gas) are estimated to total $736,412 in FY 2026. The budget forecast for FY 2027 totals $775,000 and reflects growth approximating 14% compared to the FY 2026 Budget ($680,000) and 5% compared to the FY 2026 revenue estimate.

  Collections from cable franchise agreements are estimated to total $500,000 in FY 2026. The budget forecast for FY 2027 is flat at $500,000. 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 $225,000 in FY 2026. The budget forecast for FY 2027 totals $175,000 is flat

compared to the FY 2026 budget ($175,000) and reflects declines approximating -22% compared to the FY 2026 revenue estimate ($225,000). 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. Due to the volatility of these collections, a conservative revenue forecast model is being employed.

- **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 $7.4 million in FY 2027 which equates to an increase of 3% over FY 2026 collections ($7.2 million). Insurance premium tax is due on the first day of the calendar year and is collected directly by the city.

  Senate Bill 285, passed during the 2026 legislative session, requires local governments to remit 1.5% of Insurance Premium Tax collections to the POAB (Peace Officers' Annuity & Benefit Fund of Georgia). This new funding mandate amounts to $111,000 for FY 2027 and is discussed herein (Expenditure section of this General Fund Summary).

- **Alcohol Beverage Excise Taxes:** This revenue source represents taxes levied on dealers and wholesalers of alcoholic beverages within the city and totals $2.9 million in FY 2027. A decrease of -3% is forecasted for FY 2027 from a budget-to-budget standpoint. Actual collections are estimated at $2.9 million in FY 2026 which equates to a revised growth rate of 1%.

- **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 and totals $2.2 million in FY 2027. An increase of 2% is forecasted for FY 2027 from a budget-to-budget standpoint.

Licenses & Permits

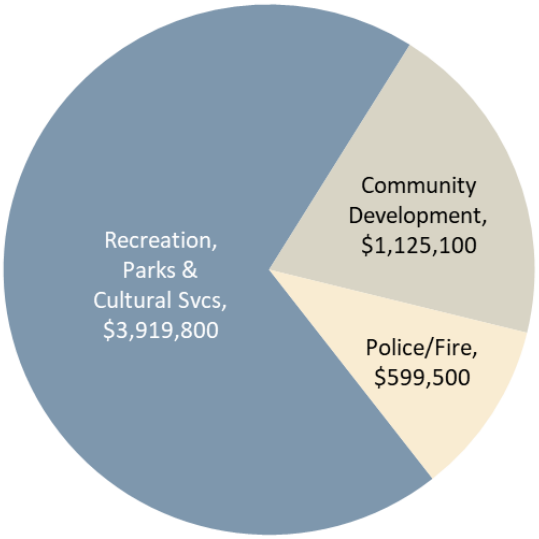
Licenses & permits account for 3%, or $3.7 million, of total General Fund revenue for FY 2027. Licenses and permit revenues include alcoholic beverage permit fees, development permit and related fees, building permit fees, occupancy permit fees, sign permit fees, etc.

An increase of 6% is forecasted for FY 2027 from a budget-to-budget standpoint. However, actual collections are estimated at $4.2 million in FY 2026 which equates to a revised rate of -13%. 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 ($2 million forecasted for FY 2027; $2.6 million estimated for FY 2026). As building permit fee revenues are non-standard, and their activity is highly dependent upon multiple economic factors (local, regional, and national) which are notoriously difficult to forecast, staff forecast these sources in a conservative manner. For example, collections for December 2025 were 119% higher than December 2024 while collections for January 2026 were -32% lower than January 2025.

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 $5.6 million, of total General Fund revenue. An increase of 4% is forecasted for FY 2027 from a budget-to-budget standpoint. However, actual collections are estimated at $6 million in FY 2026 which equates to a reduction of -6%.

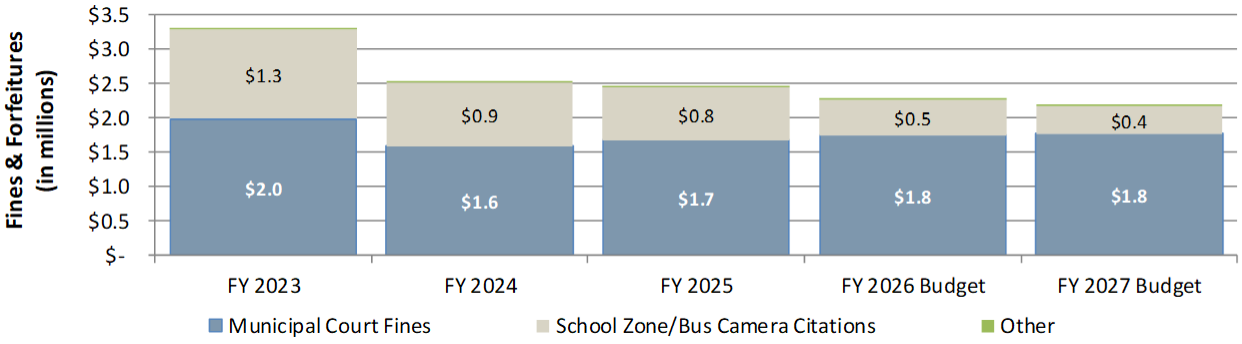
One of the more volatile components of Charge for Services is Plan Review Fees which, just as noted within the Licenses & Permits section, is largely dependent upon the economy and real estate markets (commercial, housing etc.) and tends to exhibit volatility which leads to a conservative approach to forecasting revenues (forecast will often lag current collection activity). By way of example, Plan Review Fees totaled $1.1 million in FY 2023, $768,000 in FY 2024, $1.1 million in FY 2025, $1.4 million is estimated in FY 2026, and the FY 2027 budget totals a more conservative $925,000.

Intergovernmental

Intergovernmental sources account for <1%, or $207,260, of total General Fund revenue for FY 2027. This revenue is primarily generated from Intergovernmental Agreements with the City of Milton related to the sharing of court management capabilities as well as overtime reimbursement through the Federal/State HIDTA (High Intensity Drug Trafficking Area) program. Please note, the FY 2026 Budget includes an estimate ($140,000) for year-2 software maintenance fees for Hexagon (public safety software) from the City of Milton. However, the implementation is still ongoing and currently is targeting a fall 2026 go-live. As such, the year-2 software maintenance fees for Hexagon will not be needed until FY 2028. This pass-through transaction (revenues equal expenditures) has been removed from the FY 2027 Budget and will be programmed in FY 2028.

Fines & Forfeitures

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



Fines & forfeitures account for 2%, or $2.2 million, of total General Fund revenue for FY 2027. A decrease of -3% is forecasted for FY 2027 from a budget-to-budget standpoint. However, actual collections are estimated at $2.2 million in FY 2026 which is flat (no growth) and reflects offsetting factors including growth in Court Fine revenue which is fully offset through continued declines in the school zone citation revenue source as enforcement changes driving behavior.

Interest

Interest earnings account for 1%, or $900,000, of total General Fund revenue for FY 2027. Investment earnings are being forecast conservatively due to volatility in interest rates and there is a high likelihood that this revenue source will outperform budget estimates in FY 2027.

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

Other Financing Sources account for 3%, or $3.6 million, of total General Fund revenue for FY 2027 and consist 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 $5.7 million, of total General Fund appropriations for FY 2027. 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 2027 reflects a tightening fiscal reality characterized by a widening gap between revenue growth and operational mandates. While revenues are projected to grow at basic inflationary levels, these gains are outpaced by the accelerating costs of personnel and customer service delivery (e.g. contractual services, software infrastructure, etc.). 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 4.5% over FY 2026. However, included in this figure is the annual impact of Jail operations as FY 2026 reflected 8 months of operations while FY 2027 represents the 1st full year of operations ($749,190 in cost growth for FY 2027) as well as Senate Bill 285 (adopted in 2026) which requires local governments to remit 1.5% of Insurance Premium Tax collections to the POAB (Peace Officers' Annuity & Benefit Fund of Georgia). After adjusting for the items noted above, the base operational growth totals 3.7%. The following table compares departmental appropriations within the General Fund:

Expenditures (by Department):	FY 2026 AMENDED BUDGET	FY 2027 RECOMMENDED BUDGET	$ Variance	% Variance
Mayor and Council	$ 443,701	$ 506,145	$ 62,444	14.1%
City Admin/City Clerk/Economic Dev.	3,118,654	3,227,523	108,869	3.5%
Runoff Election (Fulton County IGA est.)	150,000	-	(150,000)	-100.0%
Finance	4,205,525	4,488,382	282,857	6.7%
Wellness Program	35,000	73,025	38,025	108.6%
Legal Services	800,000	775,000	(25,000)	-3.1%
Information Technology	2,636,061	2,934,680	298,619	11.3%
Human Resources	1,110,544	1,194,219	83,675	7.5%
Municipal Court	1,410,650	1,454,654	44,004	3.1%
Police	25,877,540	25,477,578	(399,962)	-1.5%
Jail Operations	1,718,081	2,467,271	749,190	43.6%
Fire	20,242,597	22,059,645	1,817,048	9.0%
Public Works	9,303,060	9,894,410	591,350	6.4%
Utilities (Electricity)	2,180,000	2,290,000	110,000	5.0%
Recreation, Parks & Cultural Services	14,917,082	15,280,078	362,996	2.4%
Community Development	4,884,783	5,170,161	285,378	5.8%
Non-Departmental:				
Contingency	1,190,815	1,000,000	(190,815)	-16.0%
Insurance Premiums (Risk Fund)	1,060,500	1,206,500	146,000	13.8%
Gwinnett Tech Contribution (Debt Svc)	291,065	289,315	(1,750)	-0.6%
Remittance to POAB (SB 285)	-	111,000	111,000	-
Total Operating Expenditures	**$ 95,575,658**	**$ 99,899,586**	**$ 4,323,928**	**4.5%**
Reserve for Capital Lease (Fire Apparatus)		140,000		
Interfund Transfers:				
Fund Balance (Capital Investment)	5,017,048	5,661,572		
Capital Program	1,517,405	670,345		
Solid Waste Fund	75,000	-		
911 Fund (subsidy)	564,175	794,996		
Total Expenditures	**$ 102,749,286**	**$ 107,166,499**		

GENERAL FUND SUMMARY

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

	FY 2026 AMENDED BUDGET	FY 2027 RECOMMENDED BUDGET	$ Variance	% Variance
Expenditures (by Category):				
Personnel Services:				
Regular Salaries (incl. Holiday Leave)	$ 37,378,084	$ 38,604,115	$ 1,226,031	3.3%
Jail Operations	756,108	1,082,000	325,892	43.1%
Overtime, Seasonal, etc.	4,271,482	4,838,500	567,018	13.3%
Jail Operations	42,050	150,000	107,950	256.7%
Group Insurance	10,165,785	11,107,209	941,424	9.3%
Jail Operations	251,791	389,144	137,353	54.6%
Pension (Defined Benefit)	3,782,091	3,990,902	208,811	5.5%
Jail Operations	-	38,852	38,852	-
Pension (401A)	4,293,422	4,741,201	447,779	10.4%
Jail Operations	119,724	169,698	49,974	41.7%
OPEB Health Reimbursement Benefit	918,045	954,767	36,722	4.0%
Jail Operations	19,954	26,817	6,863	34.4%
Miscellaneous Benefits	4,216,334	4,408,190	191,856	4.6%
Jail Operations	65,259	123,825	58,566	89.7%
subtotal	$ 66,280,129	$ 70,625,220	$ 4,345,091	6.6%
Maintenance and Operations:				
Professional Services	$ 3,984,796	$ 4,004,658	$ 19,862	0.5%
Runoff Election (Fulton County IGA est.)	150,000	-	(150,000)	-
Repair/Maintenance	2,555,400	2,589,750	34,350	1.3%
Maintenance Contracts	4,769,450	4,927,484	158,034	3.3%
Professional Services (IT)	5,484,289	5,218,752	(265,537)	-4.8%
General Supplies	1,298,974	1,335,666	36,692	2.8%
Utilities	3,437,875	3,657,675	219,800	6.4%
Fuel	680,000	696,500	16,500	2.4%
Uniforms	540,101	507,400	(32,701)	-6.1%
Travel/Training	630,638	669,363	38,725	6.1%
Legal Services	800,000	775,000	(25,000)	-3.1%
Insurance Premiums (Risk Fund)	1,060,500	1,206,500	146,000	13.8%
Miscellaneous	1,097,331	1,001,175	(96,156)	-8.8%
subtotal	$ 26,489,354	$ 26,589,923	$ 100,569	0.4%
Capital/Lease:				
Operational Capital/Other	$ 319,179	$ 293,000	$ (26,179)	-8.2%
Capital Leases	1,005,116	991,128	(13,988)	-1.4%
subtotal	$ 1,324,295	$ 1,284,128	$ (40,167)	-3.0%
Other Uses:				
Contingency	$ 1,190,815	$ 1,000,000	$ (190,815)	-16.0%
Gwinnett Tech Contribution (Debt Svc)	291,065	289,315	(1,750)	-0.6%
Remittance to POAB (SB 285)	-	111,000	111,000	-
subtotal	$ 1,481,880	$ 1,400,315	$ (81,565)	-5.5%
Total Operating Expenditures	**$ 95,575,658**	**$ 99,899,586**	**$ 4,323,928**	**4.5%**
Reserve for Capital Lease (Fire Apparatus)		140,000		
Interfund Transfers:				
Fund Balance (Capital Investment)	5,017,048	5,661,572		
Capital Program	1,517,405	670,345		
Solid Waste Fund	75,000	-		
911 Fund (subsidy)	564,175	794,996		
Total Expenditures	**$ 102,749,286**	**$ 107,166,499**		

Meeting the Internal Needs of Operating Departments

Several of the major points of the FY 2027 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 483 full-time equivalents "FTE" (citywide). Net reduction of -5 FTE's compared to FY 2026 related to departmental reorganizations (Police and Fire Departments) as well as services being funded through other governmental entities (e.g. school crossing guards – Fulton County School Board); please refer to the Police, Fire, and Information Technology Department narratives within the *General Fund Departmental Summaries* section of this document for more information.
  - Staff compensation adjustments aimed at maintaining competitiveness in an inflationary labor market include:
    - Proposed compensation adjustments:
      - ✓ July 1, 2026: Continuation of the annual performance-based compensation program (3% on average) in a total estimated cost of $1.8 million coupled with targeted market-based compensation adjustments (2% to 3% on average in an estimated cost of $640,000). These figures are included within departmental operating budgets.
    - Recent 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.
      - ✓ July 1, 2024: Continuation of the annual performance-based compensation program (4% on average) in a total estimated cost of $2.2 million.
      - ✓ 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).
      - ✓ 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.

- Minimal growth (<1% or $100,569) in departmental maintenance and operations budgets (General Fund). However, included in this figure is one-time funding in FY 2026 for election costs ($150,000 for potential runoff election costs, which were not incurred). After adjusting for FY 2026 election funding, the base operational growth totals 1%. Specific cost drivers include:
  - Decrease in professional services of -$130,138 (-3% reduction) due primarily to FY 2026 funding for runoff election costs that are not needed in FY 2027 (as discussed above; FY 2027 is not an election year).
  - Increase in maintenance contract costs of $158,034 (3% growth) due primarily to the following:
    - Public Works: increase in maintenance contract costs of $103,692 (7% growth) due primarily to anticipated landscape (ROW) maintenance cost growth (current contract expires in January 2027, new projects such as Webb Bridge Road streetscape come online in sections, etc.), growth in funding for the North Fulton Regional Radio System Authority, etc.
    - Recreation, Parks & Cultural Services: Increase in maintenance contract cost growth of $59,793 (3%) due primarily to additional funding for shavings/manure removal (Equestrian Center), parks landscape maintenance, janitorial services, etc.
  - Decrease in IT professional services costs of -$265,537 due primarily to the following:
    - Partial reduction in estimated software maintenance fees for Hexagon (the FY 2026 Budget included year-2 software maintenance fees; however, with the revised go-live estimate for Fall 2026, year-2 software maintenance fees will not be needed until FY 2028). This action results in a funding reduction of -$372,940 in FY 2027 (includes removal of $136,569 in Milton pass-through funding and $232,940 in Alpharetta hexagon software funding). This maintenance funding will be reprogrammed into the FY 2028 Budget.
    - Offsetting the reduction noted above is general growth in citywide technology infrastructure costs including Microsoft Enterprise licensing cost growth of $89,090 (this includes Copilot AI costs of $40,500) as well as specific department enterprise financial management software costs

including Tyler Munis ($15,330 growth) and revenue management software (occupational business licenses, hotel taxes, etc.) for Finance, CityWorks for Public Works, Community Development, and Recreation, Parks, and Cultural Services ($21,423 growth).

- Increase in utility expenses of $219,800 (6% 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. GA Power base rates are frozen through 2028, but rate payers are still subject to adjustments in fuel costs, storm recovery costs, etc. Streetlight additions through City projects (e.g. Webb Bridge Road streetscape, etc.) will also drive cost growth. Lastly, FY 2027 includes the addition of $60,000 in electric utility expenses associated with the Tesla Superchargers. Conservatively, we are estimating service fee revenue in an amount totaling $100,000. FY 2027 will be our 1st full year of operations, and the FY 2028 budget will reflect a more accurate operational picture of the Supercharger financial impact as we will have actual usage trends to guide our budgeting forecasts.
- Increase in travel/training of $38,725 due to a citywide professional development focus aimed at equipping staff with the skills, knowledge, and adaptability needed to deliver efficient, compliant, and high-quality services.
- Increase in insurance premium funding of $146,000 (14% growth) to the Risk Management Fund to cover the increasing costs of liability insurance premiums.
- All other departmental maintenance and operations accounts declined -$66,315, or -1%, as part of a concerted effort to reduce discretionary spending and align with current revenue/expense trends.

- Other Uses include Contingency (1% of Operational Expenditure Appropriations), Debt Service on the Gwinnett Technical College Campus contribution, and the 1st year funding impact associated with Senate Bill 285 passed during the 2026 legislative session that requires local governments to remit 1.5% of Insurance Premium Tax collections[12] to the POAB (Peace Officers' Annuity & Benefit Fund of Georgia).
- Funding from the General Fund, which is available for immediate capital investment in 2027, includes the following:

$ 5,661,572	Fund Balance for one-time capital.
670,345	Capital Contribution from the General Fund.
$ 6,331,917	

[12] FY 2027 budget forecast of Insurance Premium Tax collections totals $7.4 million with the 1.5% contribution to the POAB totaling $111,000.

General Fund Departmental Summaries

Overview

The *Department Summaries* section intends 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 into 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

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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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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 is expected.

Loyalty: Through 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 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended Budget	FY 2027 Recommended Budget	FY 2028 Forecast	FY 2029 Forecast
EXPENDITURES							
Personnel Services:							
Salaries	$ 120,000	$ 120,000	$ 120,000	$ 160,000	$ 200,000	$ 206,000	$ 212,180
Group Insurance	143,131	142,881	141,225	158,708	168,801	175,553	182,575
FICA	6,763	7,215	7,258	12,527	15,590	16,058	16,540
Pension (401A Cont./Match)	14,500	16,188	17,250	24,000	30,000	30,900	31,827
Workers Compensation	3,153	2,724	2,520	2,724	4,340	4,470	4,604
OPEB Contribution	2,520	3,000	3,000	4,000	5,000	5,150	5,305
Miscellaneous	3,755	3,600	3,600	3,755	3,793	3,799	3,805
subtotal	*$ 293,822*	*$ 295,607*	*$ 294,853*	*$ 365,714*	*$ 427,524*	*$ 441,930*	*$ 456,836*
Maintenance & Operations:							
* Mayor	$ 6,909	$ 9,200	$ 8,489	$ 9,200	$ 8,000	$ 8,000	$ 8,000
* City Council Post 1	183	2,127	8,000	8,000	6,000	6,000	6,000
* City Council Post 2	242	20	109	8,000	6,000	6,000	6,000
* City Council Post 3	568	3,133	1,455	8,000	6,000	6,000	6,000
* City Council Post 4	2,748	1,103	4,030	8,000	6,000	6,000	6,000
* City Council Post 5	271	2,334	1,595	8,000	6,000	6,000	6,000
* City Council Post 6	1,013	1,766	3,401	8,000	6,000	6,000	6,000
Miscellaneous	20,047	15,329	17,345	20,787	34,621	35,886	37,199
subtotal	*$ 31,982*	*$ 35,011*	*$ 44,424*	*$ 77,987*	*$ 78,621*	*$ 79,886*	*$ 81,199*
Capital	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*
TOTAL	**$ 325,804**	**$ 330,619**	**$ 339,277**	**$ 443,701**	**$ 506,145**	**$ 521,816**	**$ 538,035**

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

Budget Narrative

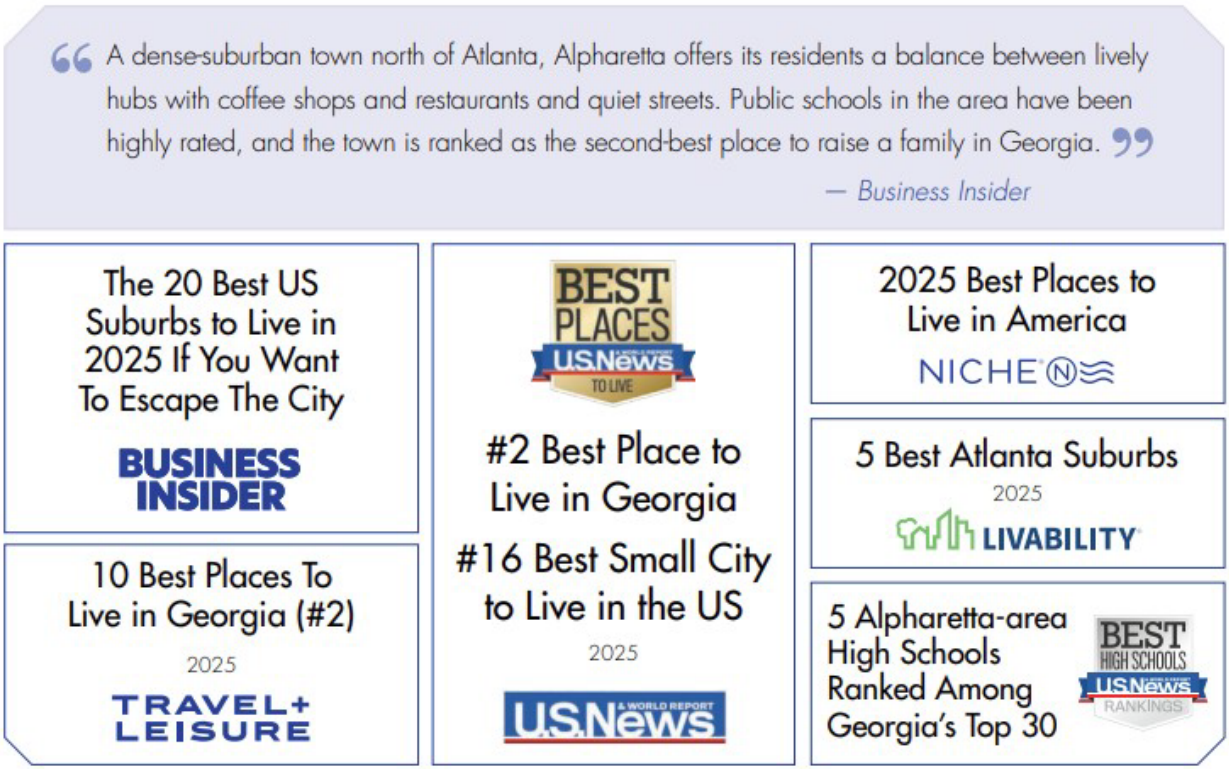
The Fiscal Year 2027 Budget for the Mayor and City Council totals $506,145 and represents an increase of 14%, or $62,444 compared to FY 2026.

The Personnel Services category increased 17%, or $61,810, due, primarily 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 went into effect on January 1, 2026. As such, FY 2026 included the partial-year impact of this charter change while FY 2027 includes 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 applicable fiscal year, whichever is less.

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

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Variance
Mayor*	1.0	1.0	1.0	1.0	1.0	-
Councilperson Post 1	1.0	1.0	1.0	1.0	1.0	-
Councilperson Post 2	1.0	1.0	1.0	1.0	1.0	-
Councilperson Post 3	1.0	1.0	1.0	1.0	1.0	-
Councilperson Post 4	1.0	1.0	1.0	1.0	1.0	-
Councilperson Post 5	1.0	1.0	1.0	1.0	1.0	-
Councilperson Post 6	1.0	1.0	1.0	1.0	1.0	-
	7.0	7.0	7.0	7.0	7.0	-

The Maintenance and Operations category increased <1%, or $634, 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.), and partially offset through reductions in the discretionary spending accounts (from $9,200 to $8,000 for the Mayor and from $8,000 to $6,000 for each City Council member).



City Administration (including City Clerk and Economic Development)

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CITY ADMINISTRATOR



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JOHN ROBISON
ASSITANT CITY ADMINISTRATOR



JRobison@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.

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 result 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.
- ✓ Strengthening 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 2023 Actual	FY 2024 Actual	FY 2025 Actual*	FY 2026 Amended Budget	FY 2027 Recommended Budget	FY 2028 Forecast	FY 2029 Forecast
REVENUES							
Licenses and Permits:							
Alcohol Beverage Permits	$ 2,300	$ 1,500	$ 1,377	$ 1,000	$ 1,000	$ 1,030	$ 1,061
Charges for Services:							
Other	3,818	4,124	802	3,000	2,200	2,266	2,334
Other Revenue:	-	2,343	2,413	1,000	-	-	-
TOTAL	**$ 6,118**	**$ 7,967**	**$ 4,592**	**$ 5,000**	**$ 3,200**	**$ 3,296**	**$ 3,395**
EXPENDITURES							
Personnel Services:							
Salaries (incl. Temp. Svcs)	$ 755,789	$ 1,032,517	$ 1,133,820	$ 1,351,778	$ 1,419,941	$ 1,462,540	$ 1,506,416
Overtime	-	269	738	-	-	-	-
Group Insurance	108,947	161,334	191,768	265,156	269,630	280,415	291,632
FICA	56,010	69,007	76,979	104,898	110,124	113,427	116,829
Pension (Defined Benefit)	99,998	64,009	64,727	31,012	36,827	38,300	39,832
Pension (401A Cont./Match)	95,587	135,494	153,337	211,396	223,064	229,755	236,647
Workers Compensation	18,610	23,259	28,055	27,854	30,164	31,068	32,000
OPEB Contribution	16,089	26,215	34,065	30,675	34,751	35,793	36,867
Miscellaneous	50,444	20,741	19,236	34,278	34,585	35,047	35,522
subtotal	*$ 1,201,474*	*$ 1,532,845*	*$ 1,702,725*	*$ 2,057,047*	*$ 2,159,086*	*$ 2,226,345*	*$ 2,295,745*
Maintenance & Operations:							
Professional Services	$ 70,534	$ 100,994	$ 269,928	$ 447,438	$ 316,500	$ 325,995	$ 335,775
Elections (2028)	-	-	-	-	-	550,000	-
Advertising	12,786	11,518	85,495	161,300	156,800	159,936	163,135
Employee Training	9,053	20,198	23,614	37,500	33,500	34,170	34,854
Employee Travel	5,300	6,622	17,378	28,000	38,000	38,760	39,535
General Supplies	45,843	39,141	64,512	101,452	106,650	108,783	110,957
Maint. Contracts/IT Services	81,187	218,810	211,898	417,026	410,287	426,332	443,008
Miscellaneous	4,938	32,097	23,309	18,891	6,700	6,834	6,971
subtotal	*$ 229,641*	*$ 429,381*	*$ 696,133*	*$ 1,211,607*	*$ 1,068,437*	*$ 1,650,810*	*$ 1,134,235*
TOTAL	**$ 1,431,114**	**$ 1,962,226**	**$ 2,398,858**	**$ 3,268,654**	**$ 3,227,523**	**$ 3,877,155**	**$ 3,429,980**

Notes:

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

Budget Narrative

The FY 2027 Budget for City Administration totals $3.2 million and represents a decrease of -1%, or -$41,131 compared to FY 2026.

The Personnel Services category increased 5%, or $102,039 due to multiple factors including:

- 3% performance-based merit program, coupled with targeted market-based compensation adjustments (2%, where applicable), scheduled for July 1, 2026.
- 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 choices (e.g. employee-only vs family coverage, etc.) as well as minor impacts associated with position reclassifications during FYs 2025/2026.

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

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Variance
City Administration						
Administrative Assistant II	-	1.0	-	-	-	-
Administrative Office Coordinator	-	1.0	1.0	1.0	1.0	-
Assistant City Administrator	1.0	1.0	1.0	1.0	1.0	-
City Administrator	1.0	1.0	1.0	1.0	1.0	-
Communications & Engagement Manager	-	-	-	1.0	1.0	-
Executive Office Coordinator	1.0	-	-	-	-	-
Municipal Project Manager	-	1.0	1.0	-	-	-
Public Comm. & Engagement Coordinator	-	1.0	1.0	-	-	-
Web Administrator	1.0	1.0	1.0	1.0	1.0	-
City Clerk						
Assistant City Clerk*	1.0	1.0	1.0	1.0	-	(1.0)
City Clerk	1.0	1.0	1.0	1.0	1.0	-
Municipal Records Officer*	-	-	-	-	1.0	1.0
Economic Development						
Director (Economic Development)	-	-	1.0	1.0	1.0	-
Manager (Economic Development)*	-	-	1.0	1.0	-	(1.0)
Coordinator (Economic Development)	-	-	1.0	-	-	-
Marketing Coordinator (Economic Development)	-	-	-	1.0	1.0	-
Program Manager (Economic Development)*	-	-	-	-	1.0	1.0
	6.0	9.0	11.0	10.0	10.0	-

* Position adjustments occurred during FY 2026.

The Maintenance and Operations category decreased -12%, or -$143,170, due primarily to the following:

- Decrease in professional services of -$130,938 (-29% reduction) due primarily to the removal of funding for election costs (FY 2026 included $150,000 for potential runoff election costs, which were not incurred), which is partially offset through increased funding for revenue auditing services ($11,000 growth to $35,000 funding level) to aid in tax compliance, temporary services funding (+$27,000) to assist the City Clerk

Division with staffing coverage in FY 2027, and funding (+$10,000) for the new citywide leadership initiative aimed at mentoring professional managerial skill growth in the city's supervisors and managers.

- Increase in general supplies of $5,198, or 5%, due primarily to funding ($5,000) for the new citywide leadership initiative aimed at mentoring professional managerial skill growth in the city's supervisors and managers.
- Decrease in small equipment of -$8,943 as FY 2026 included the one-time purchase of additional tables for the City Hall Community Room.
- All other departmental maintenance and operations accounts declined -$8,487, or -1%, as part of a concerted effort to reduce discretionary spending and align with current revenue/expense trends.

Statement of Revenues and Expenditures

Legal Services

General Fund

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended Budget	FY 2027 Recommended Budget	FY 2028 Forecast	FY 2029 Forecast
REVENUES							
N/A	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EXPENDITURES							
Maintenance & Operations:							
Professional Fees	$ 789,935	$ 636,323	$ 719,057	$ 800,000	$ 775,000	$ 790,500	$ 806,310
TOTAL	**$ 789,935**	**$ 636,323**	**$ 719,057**	**$ 800,000**	**$ 775,000**	**$ 790,500**	**$ 806,310**

* 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 2023	Actual FY 2024	Actual FY 2025	Target FY 2026	Target FY 2027
Number of website hits	802,384	818,337	825,000	850,000	875,000
Website Page Views	1,472,814	4,289,211	4,323,670	4,500,000	4,700,000
Website Unique Page Views	1,279,902	1,391,137	1,418,326	1,400,000	1,425,000
Bounce Rate	61.72%	43.37%	39.00%	35.00%	30.40%
Newsletter Subscribers	7,212	7,836	8,074	9,052	8,200
Average Newsletter Opens	58.80%	63.10%	60.88%	72.10%	70
Facebook Followers	19,913	23,199	26,072	28,000	30,000
Twitter Followers	11,909	12,102	12,733	12,941	14,600

- **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.

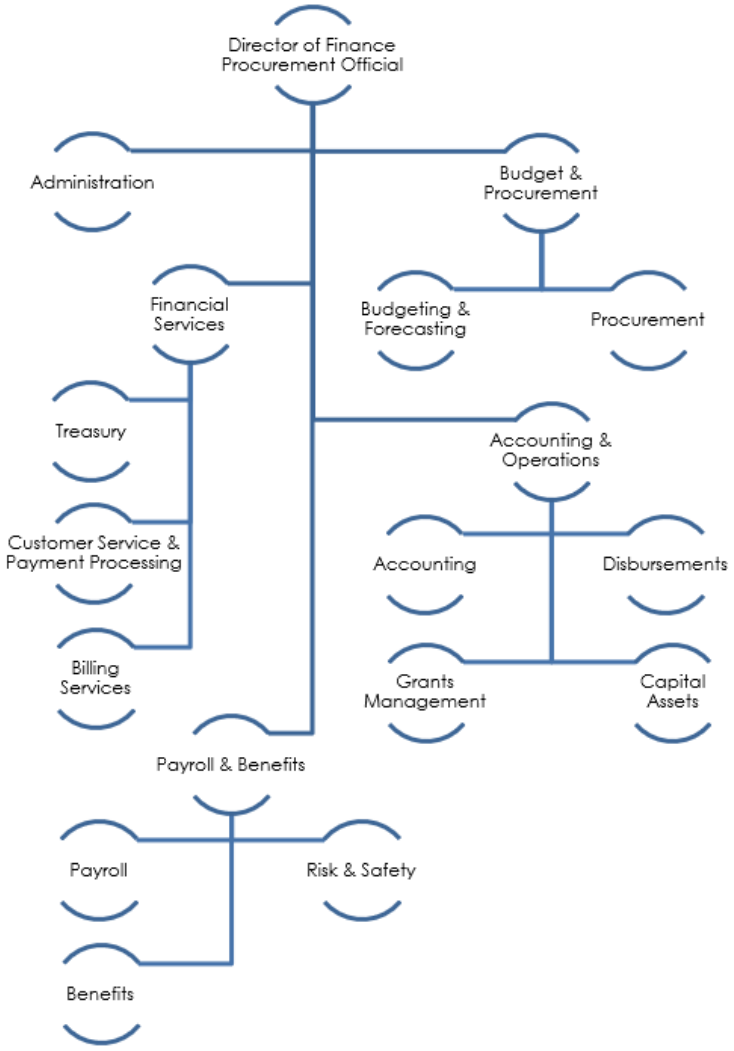
City Administration - Economic Development					
Performance Measurements	Actual FY 2023	Actual FY 2024	Actual FY 2025	Target FY 2026	Target FY 2027
# of Assisted business investment projects secured	ND	ND	2	4	4
# of Businesses engaged through business retention and expansion program	ND	ND	0	10	15
# of Business recruitment outreach activities	ND	ND	4	4	4
# of Business investment leads generated	ND	ND	16	15	20
% of Ribbon cutting or grand opening ceremonies attended	ND	ND	100%	100%	100%
# of Website Visits to Connected Alpharetta Website	ND	ND	8,255	25,000	30,000
# of Social Media Reach Through Connected Alpharetta Channels	ND	ND	27,275	130,000	150,000
# of Social Media Engagements Through Connected Alpharetta Channels	ND	ND	1,806	10,000	15,000

Finance

THOMAS G. HARRIS
DIRECTOR



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

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

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 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended Budget	FY 2027 Recommended Budget	FY 2028 Forecast	FY 2029 Forecast
REVENUES							
Charges for Services:							
Public Records Requests	$ -	$ 78	$ 31	$ -	$ -	$ -	$ -
TOTAL	**$ -**	**$ 78**	**$ 31**	**$ -**	**$ -**	**$ -**	**$ -**
EXPENDITURES							
Personnel Services:							
Salaries (incl. Temp Svcs)	$ 1,766,970	$ 1,867,112	$ 2,013,355	$ 2,048,819	$ 2,150,709	$ 2,215,232	$ 2,281,689
Group Insurance	412,756	426,319	475,768	516,539	539,504	561,084	583,527
FICA	122,721	132,651	141,084	156,770	185,596	191,164	196,898
Pension (Defined Benefit)	197,829	205,437	234,619	247,227	279,213	290,382	301,997
Pension (401A Cont./Match)	142,328	160,483	172,409	193,464	209,663	215,952	222,432
Workers Compensation	48,145	43,390	43,197	45,474	46,017	47,398	48,820
OPEB Contribution	38,438	48,418	50,982	49,366	52,267	53,835	55,450
Miscellaneous	1,161	772	308	464	2,119	2,183	2,249
subtotal	*$ 2,730,349*	*$ 2,884,581*	*$ 3,131,722*	*$ 3,258,123*	*$ 3,465,088*	*$ 3,577,230*	*$ 3,693,062*
Maintenance & Operations:							
Professional Services	$ 398,723	$ 463,484	$ 478,597	$ 484,828	$ 512,176	$ 527,542	$ 543,368
Printing	25,535	27,599	15,704	30,600	22,350	22,797	23,252
Employee Travel	6,302	3,925	2,867	5,200	5,950	6,069	6,189
Employee Training	9,250	7,347	9,102	9,600	9,900	10,098	10,300
Maint. Contracts/IT Services	305,407	308,592	314,796	346,697	405,138	421,181	437,860
General Supplies	43,135	45,135	40,304	52,980	49,780	50,776	51,791
Wellness Programs	113,949	100,852	-	35,000	73,025	74,486	75,976
Miscellaneous	6,988	43,461	3,616	9,997	8,000	8,160	8,323
subtotal	*$ 909,288*	*$ 1,000,394*	*$ 864,986*	*$ 974,902*	*$ 1,086,319*	*$ 1,121,109*	*$ 1,157,059*
Capital/Lease/Other:							
Int. on Property Tax Refunds	$ 4,924	$ -	$ 11,531	$ 7,500	$ 10,000	$ 10,200	$ 10,404
subtotal	*$ 4,924*	*$ -*	*$ 11,531*	*$ 7,500*	*$ 10,000*	*$ 10,200*	*$ 10,404*
TOTAL	**$ 3,644,561**	**$ 3,884,976**	**$ 4,008,239**	**$ 4,240,525**	**$ 4,561,407**	**$ 4,708,539**	**$ 4,860,525**

Budget Narrative

The FY 2027 Budget for Finance totals $4.6 million and represents an increase of 8%, or $320,882 compared to FY 2026.

The Personnel Services category increased 6%, or $206,965, due to multiple factors including:

- 3% performance-based merit program, coupled with targeted market-based compensation adjustments (2%, where applicable), scheduled for July 1, 2026.
- Market growth in group insurance costs (e.g. health, dental, vision), pension costs, etc., minor impacts associated with position reclassifications during FYs 2025/2026, and adjustments in the monetary value of employee service awards which had not changed in over 15 years (e.g., 5-year service award increased from $50 to $125).

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

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Variance
Accountant	3.5	3.5	3.0	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	-	-	0.5	0.5	0.5	-
Benefits, Payroll, Safety & Risk Manager	-	-	1.0	1.0	1.0	-
Benefits Specialist	1.0	1.0	1.0	-	-	-
Benefits Coordinator	-	-	-	1.0	1.0	-
Billing Coordinator	1.0	-	-	-	-	-
Billing & Collections Coordinator*	-	-	-	-	1.0	1.0
Billing & Collections Representative*	1.0	1.0	1.0	1.0	-	(1.0)
Billing & Collections Supervisor*	-	-	-	-	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	-
Cash Management Coordinator	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	-	-	-
Payroll & Benefits Analyst	-	-	-	1.0	1.0	-
Payroll & Benefits Manager	1.0	1.0	-	-	-	-
Payroll Specialist	1.0	1.0	1.0	1.0	1.0	-
Revenue & Customer Service Manager	-	1.0	1.0	1.0	1.0	-
Safety & Risk Administrator	1.0	1.0	-	-	-	-
Safety & Risk Coordinator	-	-	1.0	1.0	1.0	-
Tax & Billing Manager*	-	1.0	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	20.5	20.5	-

* Position adjustments occurred during FY 2026.

The Maintenance and Operations category increased 11%, or $111,417, due primarily to the following:

- Increase in professional services of $27,348 (6% growth) due primarily to growth in banking fees (credit card fees).
- Increase in maintenance contracts/IT professional services of $58,441 (17% growth) due primarily to year one costs for revenue management software (occupational business licenses, hotel taxes, etc.) that will provide more effective service delivery for our customers and result in staff efficiencies (replaces current software solution), growth in citywide technology infrastructure costs (e.g. Microsoft Enterprise licensing costs including Copilot AI, etc.), department enterprise financial management software costs (e.g. Tyler Munis), coverage of general software inflationary cost growth including cyber security software, etc.
- Increase in funding for Wellness initiatives of $38,025 (109% growth) to a total $73,025 annual funding level that is necessary to support our current program offerings. Historically, the City funded more than $100,000 annually for wellness initiatives. In FY's 2025 and 2026, the City was able to utilize Cigna (healthcare provider) to offset our wellness program costs, but healthcare plan cost trends no longer allow for this.
- All other departmental maintenance and operations accounts declined -$12,397, or -11%, as part of a concerted effort to reduce discretionary spending and align with current revenue/expense 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 Finance Department is to facilitate the success of the operating divisions 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 2023	Actual FY 2024	Actual FY 2025	Target FY 2026	Target FY 2027
# of New GAAP/GASB financial requirements implemented	2	2	1	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)	$5,758,356	$9,040,359	$8,483,195	$3,920,294	$2,490,375

- **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 2023	Actual FY 2024	Actual FY 2025	Target FY 2026	Target FY 2027
% 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	21,689	21,943	22,126	22,202	22,352
# of Personal property tax bills	3,190	3,256	3,232	3,343	3,393
# of Liens processed	129	112	66	100	100
# of Sanitation customers	17,488	17,661	17,909	18,059	18,269
% of Delinquent sanitation Accts	<10%	<10%	<10%	<10%	<10%

- **Internal Services**

  Statement of Service: The internal services arm of the Finance Department 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 record 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.

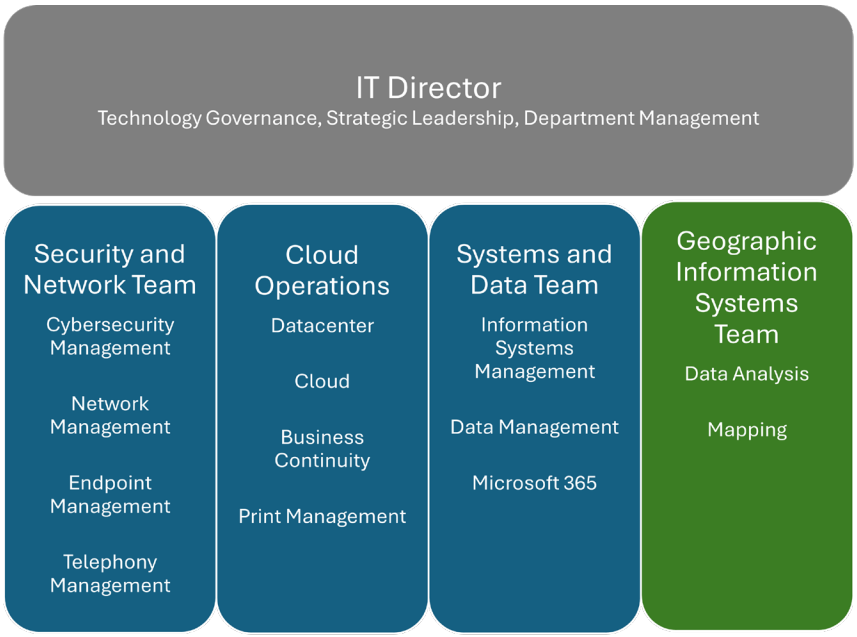
Accounting, Budget, Procurement Performance Measurements	Actual FY 2023	Actual FY 2024	Actual FY 2025	Target FY 2026	Target FY 2027
Audited CAFR to be published within 180 days of fiscal year end	12/20/2023	12/26/2024	11/21/2025	11/30/2026	11/30/2027
GFOA Certificate of Achievement for Excellence in 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*	100%	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	5	5	5

Information Technology

ADAM MONTGOMERY
DIRECTOR



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

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

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.

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 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended Budget	FY 2027 Recommended Budget	FY 2028 Forecast	FY 2029 Forecast
EXPENDITURES							
Personnel Services:							
Salaries (incl. intern svcs.)	$ 1,273,133	$ 1,341,459	$ 1,397,451	$ 1,547,010	$ 1,644,909	$ 1,694,256	$ 1,745,084
Group Insurance	246,383	259,541	257,515	310,305	382,069	397,352	413,246
FICA	93,595	98,916	102,888	117,747	125,312	129,071	132,943
Pension (Defined Benefit)	116,670	134,952	141,793	165,233	192,388	200,084	208,087
Pension (401A Cont./Match)	106,121	121,142	124,226	155,617	169,823	174,918	180,166
Workers Compensation	33,173	33,859	30,629	33,518	35,075	36,127	37,211
OPEB Contribution	26,369	37,738	36,892	36,914	40,409	41,621	42,870
Miscellaneous	232	697	694	156	1,156	1,191	1,227
subtotal	*$ 1,895,677*	*$ 2,028,304*	*$ 2,092,089*	*$ 2,366,500*	*$ 2,591,141*	*$ 2,674,620*	*$ 2,760,834*
Maintenance & Operations:							
Professional Services	$ 1,950	$ -	$ 1,089	$ 2,500	$ 2,500	$ 2,575	$ 2,652
Employee Travel	12,665	15,046	24,538	20,000	30,000	30,600	31,212
Employee Training	9,967	39,213	13,976	22,500	22,500	22,950	23,409
Maint. Contracts/IT Svcs.	139,151	337,510	210,413	198,061	267,539	278,228	289,344
General Supplies	5,687	9,083	4,112	9,000	8,500	8,670	8,843
Small Equipment	12,295	10,602	6,905	14,500	10,000	10,200	10,404
Miscellaneous	1,548	2,199	1,903	3,000	2,500	2,550	2,601
subtotal	*$ 183,263*	*$ 413,654*	*$ 262,935*	*$ 269,561*	*$ 343,539*	*$ 355,773*	*$ 368,465*
TOTAL	**$ 2,078,939**	**$ 2,441,958**	**$ 2,355,024**	**$ 2,636,061**	**$ 2,934,680**	**$ 3,030,393**	**$ 3,129,299**

Budget Narrative

The FY 2027 Budget for Information Technology totals $2.9 million and represents an increase of 11%, or $298,619, compared to FY 2026.

The Personnel Services category increased 9%, or $224,641, due to multiple factors including:

- 3% performance-based merit program, coupled with targeted market-based compensation adjustments (2%, where applicable), scheduled for July 1, 2026.
- Market growth in group insurance costs (e.g. health, dental, vision), pension costs, etc., minor impacts associated with position reclassifications during FYs 2025/2026, and adjustments in the monetary value of employee service awards which had not changed in over 15 years (e.g., 5-year service award increased from $50 to $125).

- Annualized cost impact associated with the reorganization of the Public Safety System Administrator from the Police Department into the Information Technology Department during FY 2026 (effective February 2026). Specifically, FY 2026 included position funding within the Information Technology Department for 5 months (February-June 2026).

Authorized personnel total 14 full-time-equivalents ("FTE") and represent the following:

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Variance
Cloud Operations Analyst	-	-	1.0	1.0	1.0	-
Cloud Operations Manager	-	-	1.0	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	1.0	-
IT Administrator	4.0	4.0	-	-	-	-
IT Analyst	1.0	1.0	-	-	-	-
IT CityWorks Administrator	1.0	1.0	-	-	-	-
Information Systems Manager	4.0	4.0	1.0	1.0	1.0	-
Information Security Manager	-	-	1.0	-	-	-
Information Security Administrator*	-	-	-	2.0	1.0	(1.0)
Information Technology Technician*	1.0	1.0	1.0	1.0	-	(1.0)
Microsoft 365 Administrator*	-	-	-	-	1.0	1.0
Network Manager*	-	-	1.0	1.0	-	(1.0)
Network Administrator	-	-	1.0	1.0	1.0	-
Public Safety System Administrator*	-	-	-	-	1.0	1.0
Security and Network Manager*	-	-	-	-	1.0	1.0
Systems Administrator	-	-	3.0	2.0	2.0	-
Technology Support Technician*	-	-	-	-	1.0	1.0
	13.0	13.0	13.0	13.0	14.0	1.0

* Position adjustments occurred during FY 2026. The Public Safety System Administrator position was transferred from the Police Department during FY 2026 (prior position classification was a Special Projects and Data Analyst).

The Maintenance & Operations category increased 27%, or $73,978, due primarily to the following:

- Increase in maintenance contracts/IT professional services of $69,478 (35% growth) due primarily to adjustments in software cost allocation methodology (citywide IT spend growth is below inflation trends, but allocations to individual departments will vary from the overall growth rate), growth in citywide technology infrastructure costs (e.g. Microsoft Enterprise licensing costs including Copilot AI, etc.), coverage of general software inflationary cost growth including cyber security software, Operating Initiative funding[13] for FY 2027 totaling $16,000 for ESRI ArcGIS Indoors, etc.

[13] Please refer to the *Operating Initiatives* section of this document for more information on this initiative.

- Increase in employee travel/training (professional development) of $10,000 (24% growth) to augment training and industry knowledge of new and existing team members.
- All other departmental maintenance and operations accounts declined -$5,500, or -19%, as part of a concerted effort to reduce discretionary spending and align with current revenue/expense 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 2025

(Calendar Year Stats)

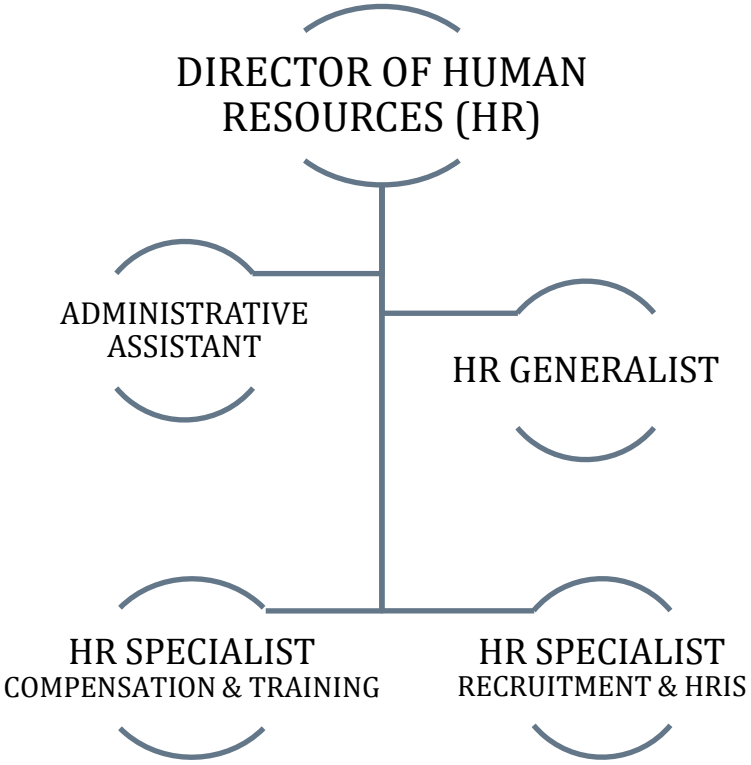
	2025	Department Target	Results
IT Operations			
Number total cases	6,458		6,458
Number resolved in 0-1 week	5,464		5,464
% resolved in 0-1 week	85%	80%	A
Number resolved in 0-2 weeks	5,792		5,792
% resolved in 0-2 weeks	90%	90%	A
GIS			
Number total cases	184		184
Number resolved in 0-1 week	132		132
% resolved in 0-1 week	72%	33%	A
Number resolved in 0-2 weeks	150		150
% resolved in 0-2 weeks	82%	75%	A
OTHER MEASURES			
Emails			
Number of Inbound	3,512,851	N/A	3,512,851
Number of Outbound	752,369	N/A	752,369
Number of Internal	3,211,447	N/A	3,211,447
Number of Rejected Emails	1,374,727	N/A	1,374,727
% of Rejected Emails	39%	N/A	39%

Human Resources

CRIS RANDALL
HUMAN RESOURCES DIRECTOR



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

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

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 necessary to drive strong PERFORMANCE and to support CAREER GROWTH in public service.

Synopsis

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

- ✓ Ensure that employees are provided with 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 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 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended Budget	FY 2027 Recommended Budget	FY 2028 Forecast	FY 2029 Forecast
REVENUES							
Charges for Services:							
Public Records Requests	$ 85	$ 29	$ 218	$ -	$ -	$ -	$ -
TOTAL	**$ 85**	**$ 29**	**$ 218**	**$ -**	**$ -**	**$ -**	**$ -**
EXPENDITURES							
Personnel Services:							
Salaries	$ 373,097	$ 423,033	$ 482,492	$ 500,956	$ 525,422	$ 541,184	$ 557,419
Overtime	-	-	-	-	-	-	-
Group Insurance	35,628	46,123	66,970	72,022	95,614	99,439	103,417
FICA	31,132	34,926	38,744	38,323	40,195	41,401	42,643
Pension (Defined Benefit)	29,529	21,942	15,105	17,443	20,578	21,401	22,257
Pension (401A Cont./Match)	33,690	44,559	55,105	65,609	68,826	70,891	73,018
Workers Compensation	7,897	9,073	9,966	11,244	11,273	11,611	11,959
OPEB Contribution	7,982	7,969	11,969	12,383	12,988	13,378	13,779
Tuition Reimbursement	11,621	30,354	57,517	55,000	65,000	65,000	65,000
Miscellaneous	232	77	-	-	-	-	-
subtotal	*$ 530,807*	*$ 618,055*	*$ 737,869*	*$ 772,980*	*$ 839,896*	*$ 864,305*	*$ 889,492*
Maintenance & Operations:							
Professional Services	$ 90,066	$ 74,906	$ 47,019	$ 79,000	$ 84,000	$ 86,520	$ 89,115
Employee Travel	5,397	2,883	3,083	4,500	5,500	5,610	5,722
Employee Training	10,405	5,647	6,812	8,000	8,800	8,976	9,156
Maint. Contracts/IT Svcs.	48,965	115,900	145,845	158,539	159,498	165,838	172,431
General Supplies	5,643	7,054	5,289	10,525	10,525	10,736	10,951
Employee Recognition	62,128	70,785	46,864	75,000	85,000	86,700	88,434
Miscellaneous	11,828	3,093	170	2,000	1,000	1,020	1,040
subtotal	*$ 234,432*	*$ 280,268*	*$ 255,082*	*$ 337,564*	*$ 354,323*	*$ 365,400*	*$ 376,849*
TOTAL	**$ 765,239**	**$ 898,324**	**$ 992,950**	**$ 1,110,544**	**$ 1,194,219**	**$ 1,229,705**	**$ 1,266,341**

Budget Narrative

The FY 2027 Budget for Human Resources totals $1.2 million and represents an increase of 8%, or $83,675, compared to FY 2026.

The Personnel Services category increased 9%, or $66,916, due to multiple factors including:

- 3% performance-based merit program, coupled with targeted market-based compensation adjustments (2%, where applicable), scheduled for July 1, 2026.
- Market growth in group insurance costs (e.g. health, dental, vision), pension costs, etc., changes in staff benefit options (e.g. employee-only vs family coverage, etc.), and adjustments in the monetary value of employee service awards which had not changed in over 15 years (e.g., 5-year service award increased from $50 to $125).
- Increase in tuition reimbursement funding from $55,000 to $65,000 to cover growth in program utilization.

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

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	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	1.0	-
Human Resources Manager	1.0	1.0	-	-	-	-
Human Resources Specialist (General; Compensation & Training)	1.0	1.0	2.0	2.0	2.0	-
	4.0	4.0	5.0	5.0	5.0	-

The Maintenance and Operations category increased 5%, or $16,759, due primarily to the following activity:

- Increase in professional services of $5,000 (6% growth) due primarily to additional funding for pre-employment evaluations (including psychological evaluations as dictated by the underlying position requirements).
- Increase in employee travel/training (professional development) of $1,800 (14% growth) to augment training and industry knowledge of team members.
- Increase in maintenance contracts/IT professional services of $959 (1% growth) due primarily to growth in citywide technology infrastructure costs (e.g. Microsoft Enterprise licensing costs including Copilot AI, etc.), coverage of general software inflationary cost growth including cyber security software, etc.
- Increase in employee recognition of $10,000 (13% growth) to provide additional funding for Public Service Recognition Week (May) that focuses on honoring our dedicated employees that serve our community with pride and purpose.

- All other departmental maintenance and operations accounts decreased -$1,000, or -8%, as part of a concerted effort to reduce discretionary spending and align with current revenue/expense 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 2023	Actual FY 2024	Actual FY 2025	Target FY 2026	Target FY 2027
Human Resources Dept. annual turnover percentage	50%	25%	0%	0%	0%
City-wide turnover percentage	10.27%	10%	9%	11%	9%
Total # full-time equivalents (full-time, part-time, seasonal, and elected)	584	626	633	600	615
Total # VETERANS full-time equivalents (full-time, part-time, seasonal, and elected)	48	53	57	55	55
HR staff to total full-time equivalent employee ratio	0.685	0.799	0.790	0.833	0.813



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 an educational background, knowledge, and competencies to perform at above average levels.

Human Resources Performance Measurements	Actual FY 2023	Actual FY 2024	Actual FY 2025	Target FY 2026	Target FY 2027
Employment & Retention					
Average cost per hire - Regular positions	$6,100	$6,200	$6,250	$6,400	$6,500
Average cost per hire - Seasonal positions	$750	$780	$795	$850	$850
# of Online job postings hits	125,725	128,191	139,676	150,000	163,000
# of Job interest cards received	1,544	1,940	5,117	2,250	5,600
# of Applications reviewed	1,610	1,955	2,316	2,250	2,790
# of Qualified applications processed	859	923	1,153	1100	1350
# of New hires - Regular positions	55	62	41	45	25
# of New hires - Seasonal positions	83	95	115	120	125
# of Internal promotions	57	26	29	40	32
# of Separations (not including retirement)	33	34	33	31	25
# of Retirements	16	10	38	20	15
# New hire orientation sessions	12	12	12	12	12
Workforce Management					
% of Employees rated "Exceeds" on performance review	46.3%	27.7%	33.3%	54.0%	45.5%
% of Employees rated "Meets" on performance review	53.7%	68.9%	62.4%	44.0%	50.5%
% of Employees underperforming on annual review	0.0%	3.4%	4.2%	2.0%	3.0%
% of Employees on "Performance Improvement Plan"	0.1%	0.1%	3.2%	1.5%	1.0%
# Employee Relation Cases	52	73	68	60	60
# Return-to-Work and Light-Duty Cases"	-	28	65	45	50
# Job Descriptions Revised	110	13	65	50	40
Education Incentive - Professional Development					
# enrollments by program*					
Doctorate Degree	0	0	0	0	0
Master's Degree	2	8	13	14	10
Bachelor's Degree	4	12	12	18	15
Associate's Degree	2	3	5	4	5
Certificate Programs	1	1	3	1	1
Total # of employees receiving education incentive	9	24	33	37	31
Other Metrics					
# Payroll action forms processed	1578	1468	1452	1700	1500
# Verification of Employment processed"	-	32	64	44	58
# Open Records Requests"	-	32	40	40	50
# Service Awards"	-	55	52	75	67
# CRASE Trainings"	-		49	75	85

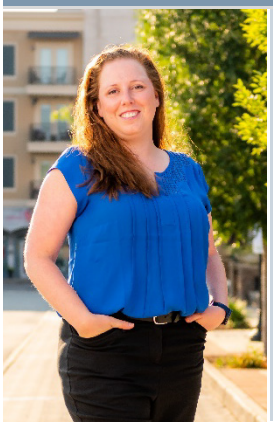
^NEO scheduled for at least once a month starting FY23

* FY22 - program partially unfunded due to budget constraints

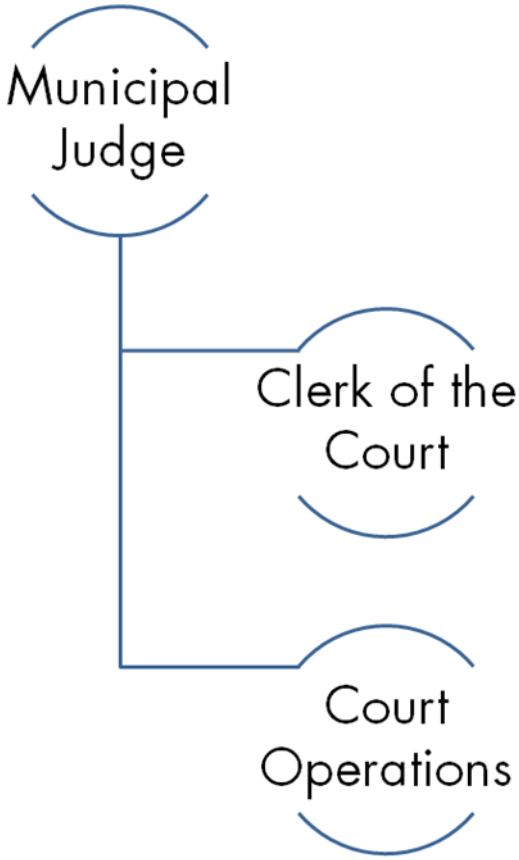
" Started tracking measures in FY25

Municipal Court

BROOKE LAPPIN
DIRECTOR



BLappin@alpharetta.ga.us



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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 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended Budget	FY 2027 Recommended Budget	FY 2028 Forecast	FY 2029 Forecast
REVENUES							
Intergovernmental							
Milton IGA (Court Svcs)	$ 142,065	$ 128,734	$ 165,209	$ 196,663	$ 197,760	$ 205,670	$ 213,897
TOTAL	**$ 142,065**	**$ 128,734**	**$ 165,209**	**$ 196,663**	**$ 197,760**	**$ 205,670**	**$ 213,897**
EXPENDITURES							
Personnel Services:							
Salaries	$ 476,608	$ 530,700	$ 613,318	$ 662,725	$ 693,311	$ 714,111	$ 735,535
Overtime	107,924	97,013	102,666	105,000	110,000	113,300	116,699
Group Insurance	119,785	142,010	155,301	173,386	170,761	177,591	184,695
FICA	43,019	46,342	53,106	58,642	61,349	63,189	65,085
Pension (Defined Benefit)	19,584	11,417	14,171	16,646	19,758	20,548	21,370
Pension (401A Cont./Match)	55,201	58,099	66,793	88,937	94,493	97,328	100,248
Workers Compensation	8,655	10,145	10,780	12,224	12,291	12,660	13,040
OPEB Contribution	6,891	11,271	12,944	13,463	14,160	14,585	15,023
Miscellaneous	77	-	-	387	193	199	205
subtotal	*$ 837,745*	*$ 906,997*	*$ 1,029,079*	*$ 1,131,410*	*$ 1,176,316*	*$ 1,213,511*	*$ 1,251,900*
Maintenance & Operations:							
Professional Services	$ 80,430	$ 52,066	$ 53,378	$ 56,600	$ 59,000	$ 60,770	$ 62,593
Land/Building Rental	81,300	81,300	81,300	81,300	81,300	81,300	81,300
Printing	5,338	2,728	3,705	8,000	6,000	7,746	9,527
Employee Training	4,253	7,387	5,380	10,000	7,000	7,140	7,283
Employee Travel	1,005	3,193	10,328	10,000	10,000	10,200	10,404
Maint. Contracts/IT Svcs.	91,524	78,918	70,536	101,290	104,088	108,063	112,191
General Supplies	8,053	7,959	10,842	10,350	10,950	11,169	11,392
Utilities	-	-	-	-	-	-	-
Miscellaneous	4,885	-	137	1,700	-	-	-
subtotal	*$ 276,790*	*$ 233,550*	*$ 235,606*	*$ 279,240*	*$ 278,338*	*$ 286,388*	*$ 294,690*
TOTAL	**$ 1,114,535**	**$ 1,140,547**	**$ 1,264,685**	**$ 1,410,650**	**$ 1,454,654**	**$ 1,499,899**	**$ 1,546,590**

Budget Narrative

The FY 2027 Budget for Municipal Court totals $1.5 million and represents an increase of 3%, or $44,004, compared to FY 2026.

The Personnel Services category increased 4%, or $44,906, due to multiple factors including:

- 3% performance-based merit program, coupled with targeted market-based compensation adjustments (2%, where applicable), scheduled for July 1, 2026.
- Market growth in group insurance costs (e.g. health, dental, vision), pension costs, etc., adjustments in the monetary value of employee service awards which had not changed in over 15 years (e.g., 5-year service award increased from $50 to $125), which is partially offset through changes in staff benefit options (e.g. employee-only vs family coverage, etc.).

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

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	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	1.0	-
Deputy Court Clerk	2.0	2.0	1.0	2.0	2.0	-
GCIC Coordinator	1.0	1.0	1.0	1.0	1.0	-
City Solicitor	1.0	1.0	1.0	1.0	1.0	-
Judge	0.5	0.5	0.5	0.5	0.5	-
	6.5	6.5	7.5	7.5	7.5	-

The Maintenance and Operations category was flat at 0% change, or -$902, and included the following activity:

- Increase in professional fees of $2,400 (4% growth) due primarily to growth in translator services and substitute solicitor services.
- Increase in maintenance contracts/IT professional services of $2,798 (3% growth) due primarily to growth in citywide technology infrastructure costs (e.g. Microsoft Enterprise licensing costs including Copilot AI, etc.), coverage of general software inflationary cost growth including cyber security software, etc.
- All other departmental maintenance and operations accounts decreased -$6,100, or -5%, as part of a concerted effort to reduce discretionary spending and align with current revenue/expense 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 2023	Actual FY 2024	Actual FY 2025	Target FY 2026	Target FY 2027
# of Citations received to process	11,478	9,350	10,177	12,000	13,000
Total # of cases disposed	11,349	8,934	10,504	12,000	13,000
# of Court sessions	192	192	190	192	192
Annual deposits (Court Fines)	$1,987,587	$1,591,546	$1,686,141	$1,750,000	$1,770,000



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

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

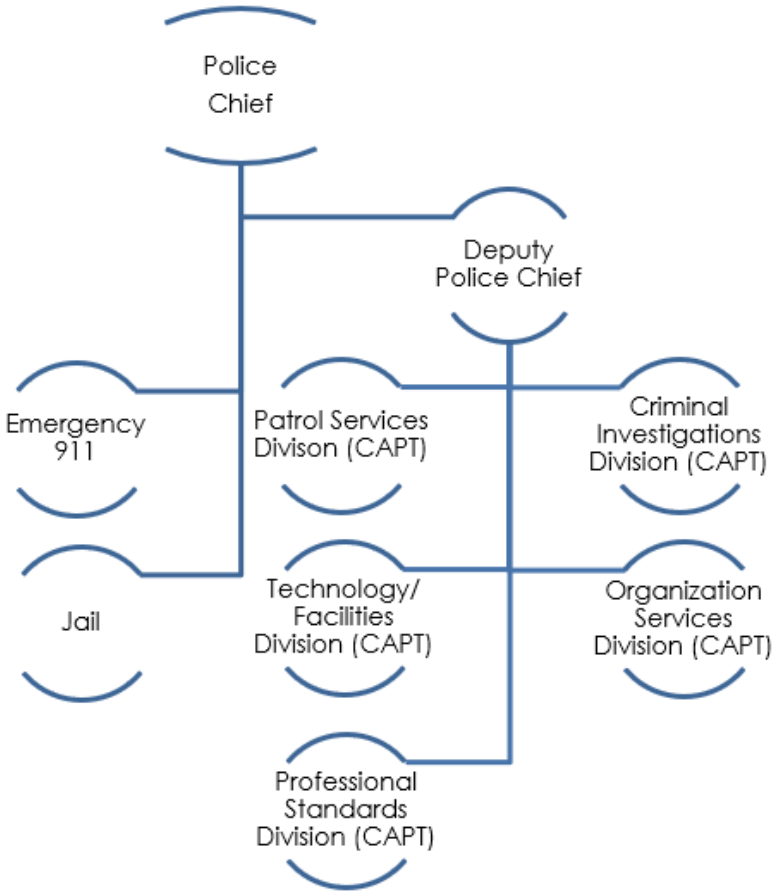
These spaces are clearly marked and are under constant video surveillance, so they're always available for use!

Police

TRENT LINDGREN
POLICE CHIEF



TLindgren@alpharetta.ga.us



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Providing a business climate that attracts the top echelon companies.

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Police

Administration, Police, Jail, and Emergency 911

Mission Statement

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

Our primary responsibility may be law enforcement, but our approach and philosophy are based on the fundamental mission of enhancing the quality of life of everyone who lives, works, and plays in Alpharetta. Focusing on that mission means that we sometimes take non-traditional approaches to community policing, crime prevention, and working with the public. Yes, we do investigate crimes, make arrests, and write traffic tickets, but we work very hard to build strong relationships with the people we serve, educate the public, and address community issues so that less crime occurs, and everyone enjoys a better life in Alpharetta.

That mission and how we approach policing has earned the Alpharetta Police Department amazing support from the community and enables us to attract the finest Police Officers who have chosen this profession to serve the public.

Our professional Police Officers and civilian support staff are united by their concern for those who live, work, and play in Alpharetta and are connected through our core values:

Courageous Spirit
The risks of your job are real. Persevere in the face of adversity.

Selfless Service
Put the welfare of the public and your team above your own. Add value to others.

Excellence With Integrity
Do what is right and do it well.

Divisions

While we operate several specialized units, all our sworn Officers are, first and foremost, Patrol Officers, the backbone of community policing. They then receive advanced training to prepare them to provide additional, specialized services. Our team is also comprised of non-sworn civilians who provide professional support services.

- Uniform Patrol
- Criminal Investigations
- K9
- Community Response Team
- Traffic Enforcement
- DUI
- Motors
- Community Services
- Record Support Services
- Logistics
- Jail
- Emergency 911

Goals and Objectives

- ✓ 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.



Statement of Revenues and Expenditures

Police*

General Fund

	Police & Fire FY 2023 Actual	*Police & Fire* FY 2024 Actual	*Police & Fire* FY 2025 Actual	*Police only* FY 2026 Amended Budget	*Police only* FY 2027 Recommended Budget	FY 2028 Forecast	FY 2029 Forecast
REVENUES							
Licenses and Permits	$ 7,051	$ 38,212	$ 47,207	$ -	$ -	$ -	$ -
Intergovernmental:							
City of Milton IGA (CAD/RMS)	-	-	-	140,000	-	140,000	140,000
Other	4,633	22,261	29,303	8,722	-	-	-
Charges for Services:							
Reports	24,547	22,413	26,680	25,000	25,000	25,750	26,523
Services	209,650	204,295	195,045	200,000	200,000	206,000	212,180
False Alarms	51,902	77,524	53,518	65,000	60,000	61,800	63,654
Fire Plan Review	208,020	92,393	159,232	-	-	-	-
Bond Processing Fees	-	-	-	43,202	-	-	-
Tesla Supercharger Fees	-	-	-	-	100,000	103,000	106,090
Other	2,025	17,250	12,075	-	-	-	-
Fines & Forfeitures:							
Municipal Court Fines	1,987,587	1,591,546	1,686,141	1,750,000	1,800,000	1,836,000	1,872,720
School Zone/Other Citations	1,300,188	923,969	751,657	525,000	400,000	360,000	324,000
Other Revenue	200	2,566	4,215	-	-	-	-
TOTAL	**$ 3,795,804**	**$ 2,992,429**	**$ 2,965,073**	**$ 2,756,924**	**$ 2,585,000**	**$ 2,732,550**	**$ 2,745,167**
EXPENDITURES							
Personnel Services:							
Salaries	$ 17,430,569	$ 18,584,128	$ 20,204,060	$ 11,818,715	$ 12,137,200	$ 12,501,316	$ 12,876,356
Overtime	2,661,952	3,084,502	3,339,249	1,677,050	1,928,000	1,985,840	2,045,416
Group Insurance	4,934,803	4,782,486	5,157,587	3,130,829	3,604,456	3,748,634	3,898,578
FICA	1,468,436	1,588,848	1,717,159	1,032,769	1,077,151	1,109,466	1,142,751
Pension (Defined Benefit)	1,725,035	1,971,259	2,208,593	1,104,144	1,207,099	1,255,383	1,305,598
Pension (401A Cont./Match)	1,628,790	1,837,539	2,056,343	1,474,268	1,622,488	1,671,163	1,721,298
Workers Compensation	448,409	441,444	434,018	256,743	264,491	272,426	280,599
OPEB Contribution	375,531	492,354	523,621	298,078	303,807	312,922	322,310
Miscellaneous	26,238	52,841	66,243	56,144	68,553	70,609	72,729
subtotal	*$ 30,699,763*	*$ 32,835,401*	*$ 35,706,872*	*$ 20,848,740*	*$ 22,213,245*	*$ 22,927,759*	*$ 23,665,635*
Maintenance & Operations:							
Professional Services	$ 114,089	$ 160,634	$ 512,404	$ 159,390	$ 170,547	$ 175,665	$ 180,936
Fuel/Repair & Maint. (Vehicles)	1,058,162	1,356,576	1,142,619	949,500	957,000	980,810	1,005,237
Employee Travel	130,864	140,157	172,319	124,874	125,966	128,486	131,056
Employee Training	110,995	130,601	136,042	136,264	144,519	147,408	150,358
Maint. Contracts/IT Services	1,666,817	1,782,800	2,386,984	4,354,676	3,276,186	3,397,077	3,522,499
General Supplies	298,799	344,734	436,094	270,600	264,896	270,194	275,599
Uniforms	259,827	331,950	392,069	214,640	159,500	162,690	165,943
Tesla Supercharger (electricity usage)	-	-	-	-	60,000	61,200	62,424
Miscellaneous	338,883	447,802	425,854	313,443	315,175	321,479	327,908
subtotal	*$ 3,978,436*	*$ 4,695,254*	*$ 5,604,385*	*$ 6,523,387*	*$ 5,473,789*	*$ 5,645,009*	*$ 5,821,960*
Capital/Leases:							
Capital/Other	$ -	$ 200,444	$ 124,507	$ 68,679	$ 103,000	$ 105,060	$ 107,161
Fleet/Equipment Lease(s)	659,852	779,059	779,059	154,815	154,815	157,911	161,069
subtotal	*$ 659,852*	*$ 979,503*	*$ 903,566*	*$ 223,494*	*$ 257,815*	*$ 262,971*	*$ 268,230*
TOTAL	**$ 35,338,050**	**$ 38,510,158**	**$ 42,214,823**	**$ 27,595,621**	**$ 27,944,849**	**$ 28,835,739**	**$ 29,755,825**

Notes:

* The Public Safety Department (Police and Fire Services) was reorganized into separate Police and Fire Departments starting with FY 2026. The financial activity above represents police and fire service costs through FY 2025, with Police only service costs thereafter.

Budget Narrative

The FY 2027 Budget for Police totals $27.9 million and represents an increase of 1%, or $349,228, compared to FY 2026.

Prior to FY 2026, the police and fire functions were housed under one Public Safety department. During FY 2026, the functions were split into separate Police and Fire Departments which are intended to benefit our public through a focused management and service delivery model. The adopted budget for FY 2026 included funding for the Public Safety Department. A mid-year budget amendment was processed during FY 2026 that separated the functions into their own departments. Some expenses remained in the Police Department budget in FY 2026 as the underlying line-items could not be separated. These line-items have been separated for FY 2027 which will create one-year variances between the Police and Fire budgets (e.g. IT Professional Services, etc.) but will stabilize moving forward.

The Personnel Services category increased 7%, or $1.4 million, due to multiple factors including:

- 3% performance-based merit program scheduled for July 1, 2026.
- Increases in overtime reflect current usage trends as well as market growth in group insurance costs (e.g. health, dental, vision), pension costs, etc., minor impacts associated with position reclassifications during FYs 2025/2026, and adjustments in the monetary value of employee service awards which had not changed in over 15 years (e.g., 5-year service award increased from $50 to $125).
- Annualized cost impact of Jail operations as FY 2026 reflected 8-months of operations while FY 2027 represents the 1st full year of operations ($725,450 impact in personnel cost growth for FY 2027 inclusive of personnel reorganizations).
- Annualized cost impact from multiple personnel reorganizations including:
    - Reorganization of the Public Safety System Administrator from the Police Department into the Information Technology Department during FY 2026 (effective February 2026). Specifically, FY 2026 included position funding within the Police Department for 7 months (July 2025 – January 2026).
    - Reorganization of the Administrative Generalist from the Police Department into the Fire Department for FY 2027. This position will aid the Fire Department in its administrative service needs (payroll, budget, purchasing, invoice processing, etc.).
    - Elimination of the Public Safety Director position as part of the departmental reorganization (the Police and Fire Departments are now managed through a traditional Police and Fire Chief command structure). Funding for this position was removed in FY 2026 so there is no cost impact, just included herein to highlight the personnel changes between FYs 2026-2027.

- School crossing guard functions are now being funded through the Fulton County School Board. As such, the City has removed 8 part-time positions (4 full-time equivalent) from its position count which equates to savings of $195,345 annually.

Authorized personnel total 144.5 full-time-equivalents ("FTE") and represent the following:

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Variance
Sworn Police Officers						
Captain	4.0	5.0	4.0	5.0	5.0	-
Crime Scene Detective***	1.0	1.0	1.0	1.0	-	(1.0)
Deputy Police Chief*	-	-	-	-	1.0	1.0
Director*	1.0	1.0	1.0	1.0	-	(1.0)
Lieutenant	7.0	7.0	7.0	7.0	7.0	-
Officer (I-III; inc. Field Training Officer)***	81.0	80.0	80.0	79.5	80.5	1.0
Police Chief*	-	-	-	-	1.0	1.0
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	17.0	17.0	17.0	17.0	-
	113.0	114.0	113.0	113.5	112.5	(1.0)
Alpharetta Jail						
Lieutenant	-	-	-	-	1.0	1.0
Deputy Division Chief (Detention)**	-	-	-	1.0	-	(1.0)
Detention Officer**	-	-	-	8.0	9.0	1.0
Detention Supervisor**	-	-	-	5.0	5.0	-
Division Chief (Detention)**	-	-	-	1.0	-	(1.0)
	-	-	-	15.0	15.0	-
Civilian Positions						
Administrative Assistant II	1.0	1.0	1.0	2.0	2.0	-
Administrative Generalist****	1.0	1.0	1.0	1.0	-	(1.0)
Accreditation Manager	1.0	1.0	-	-	-	-
Criminal Information Systems Technician	-	1.0	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	-	-	-	-	-
Parking Ambassador (2PT to 1FT in FY 2023)	1.0	1.0	1.0	1.0	1.0	-
Public Safety Budget/Finance Coordinator	1.0	1.0	1.0	1.0	1.0	-
Public Safety Records Clerk	5.0	4.5	4.5	4.0	4.0	-
Public Safety Records Manager	1.0	1.0	1.0	1.0	1.0	-
Public Safety Technology Manager	-	-	1.0	-	-	-
Records Management System Coordinator/Database Manager	-	1.0	1.0	1.0	1.0	-
Real Time Information Center Operator/Analyst	-	2.0	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 Communications & Media Relations Manager	-	-	1.0	1.0	1.0	-
	19.5	22.5	23.5	23.0	17.0	(6.0)
	132.5	**136.5**	**136.5**	**151.5**	**144.5**	**(7.0)**

* Position adjustments occurred during FY 2026. The Director position was eliminated during FY 2026 as part of the reorganization of the Public Safety Department into the Police and Fire Departments.

** Positions added as part of the FY 2026 Budget Adjustment to provide funding for reopening of the Alpharetta Jail that was previously operated by the Fulton County Sheriff.

*** The Crime Scene Detective position was reclassified to a Police Officer position during FY 2026.

**** The Special Projects and Data Analyst position was transferred to the IT Department during FY 2026 (new position classification is a Public Safety System Administrator). The Administrative Generalist position will be transferred to the Fire Department in FY 2027.

***** School Crossing Guards are now funded through the Fulton County School Board.

As previously noted, budgetary comparisons between FY 2026 and 2027 will be skewed due to the departmental split into separate Police and Fire Departments that occurred during FY 2026. That said, combined Maintenance and Operations funding (Police and Fire) declined -4%, or -$290,183, between Fiscal Years 2026 and 2027 and is primarily related to reductions in estimated software maintenance fees for Hexagon (the FY 2026 Budget included year-2 software maintenance fees; however, with the revised go-live estimate for Fall 2026, year-2 software maintenance fees will not be needed until FY 2028) which are partially offset through various contractual growth items (e.g. TASER agreement), citywide technology infrastructure costs, Tesla Supercharger energy usage (revenue component more than covers this expense), etc.

The Police Department's Maintenance and Operations category decreased -16%, or -$1 million, due primarily to the following activity:

- Decrease in maintenance contracts/IT professional services of -$1.1 million (-25% reduction). As previously highlighted, not all budget line-items were apportioned as part of the mid-year budget amendment that was processed during FY 2026 to separate the functions into their own departments. Some expenses remained in the Police Department budget in FY 2026 as the underlying line-items could not be separated. These line-items have been separated for FY 2027 which will create one-year variances between the Police and Fire budgets (e.g. IT Professional Services, etc.) but will stabilize moving forward.

  The primary driver of the -$1.1 million decrease noted above is due to:

  - IT Professional Services that are now included within the Fire Department budget for FY 2027 (-$586,092 reduction in the Police Department budget).
  - North Fulton Regional Radio System Authority costs for Fire radios that are now included within the Fire Department for FY 2027 (-$239,716 reduction in the Police Department budget).
  - Partial reduction in estimated software maintenance fees for Hexagon (the FY 2026 Budget included year-2 software maintenance fees; however, with the revised go-live estimate for Fall 2026, year-2 software maintenance fees will not be needed until FY 2028). This action results in a funding reduction of -$372,940 in FY 2027 (includes removal of $136,569 in Milton pass-through funding and $232,940 in Alpharetta hexagon software funding). This maintenance funding will be reprogrammed into the FY 2028 Budget.
  - General growth in citywide technology infrastructure costs (e.g. Microsoft Enterprise licensing costs including Copilot AI, etc.), coverage of general software inflationary cost growth including cyber security software, etc.
  - Which is partially offset through increases in maintenance costs including

TASER contract costs ($61,383 growth; inclusive of new equipment).

- Addition of $60,000 in electric utility expenses associated with Tesla Superchargers. Conservatively, we are estimating service fee revenue in an amount totaling $100,000. FY 2027 will be our 1st full year of operations, and the FY 2028 budget will reflect a more accurate operational picture of the Supercharger financial impact as we will have actual usage trends to guide our budgeting forecasts.
- All other departmental maintenance and operations accounts decreased -$31,108, or -1%, as part of a concerted effort to reduce discretionary spending and align with current revenue/expense trends.

The Capital/Lease category increased 15%, or $34,321.

- The operational capital requests for FY 2027 include the following:
  - Replacement AEDs ($25,000).
  - Replacement Stalker Lasers ($15,000).
  - Replacement LiveScan equipment for digital fingerprinting ($53,000).
  - Replacement tools/equipment ($10,000).
- The equipment lease line item reflects the Police Department's allocable costs (68.5% usage allocation) under the 2021 Motorola portable radio lease.

National Incident Based Reporting System

Patrol Division

Offenses	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Group A Offenses	1,564	1,732	1,055	1,851	1,808
Group B Offenses	297	580	N/A	N/A	N/A
Total	1,861	2,312	1,055	1,851	1,808
Per 1000 Population	26.9	34.7	15.7	27.5	26.9
Arrest					
Group A Offenses	330	370	424	324	417
Group B Offenses	280	419	382	252	256
Non-Criminal Offenses	401	479	N/A	N/A	N/A
Total	1,011	1,268	806	576	673
Per 1000 Population	14.6	19.0	12.0	8.6	10.0

Criminal Investigations Division

Assigned for Investigation	1,374	816	716	752	812
Closed by Arrest	91	96	51	78	124
Closed by Exception	29	30	22	9	458
Unfounded	166	88	73	0	105
Active Cases	1,088	602	570	665	125

Traffic Division

Accidents	1,800	2,263	2,171	2,033	2,165
Fatalities	3	0	0	3	3

911 Communications

(911 Only) Calls For Service	35,866	40,657	42,097	44,034	39,810
Calls Received	77,909	78,603	79,667	73,819	73,209

Performance Measurement

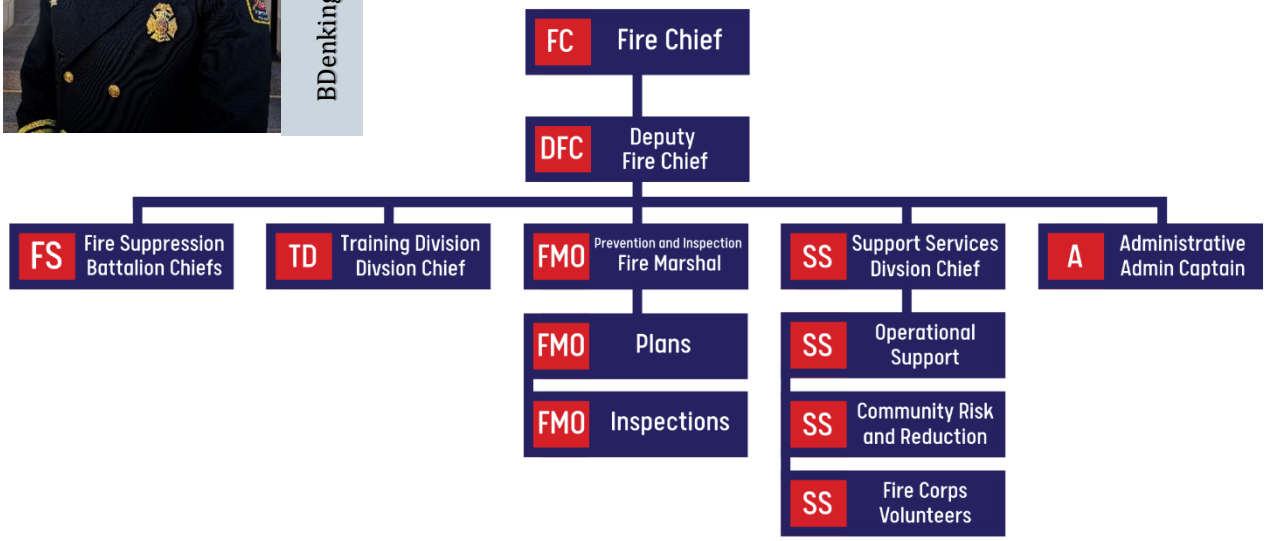
This section provides detailed information on Police Department programs including performance measures.

Fire

BRAD DENKINGER
FIRE CHIEF



BDenkinger@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.

Fire

Administration, Fire, and Fire Marshall

Mission Statement

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

The Alpharetta Fire Department 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.

The Fire Division responds to fires, accidents, and medical emergencies to protect life and property; participates in fire inspections, fire prevention activities, station maintenance, and training activities; and performs related work as required. All Firefighters are either EMT or paramedic certified.

Our professional Firefighters, EMTs, and Paramedics are united by their concern for those who live, work, and play in Alpharetta and are connected through our core values:

Courageous Spirit
The risks of your job are real. Persevere in the face of adversity.

Selfless Service
Put the welfare of the public and your team above your own. Add value to others.

Excellence With Integrity
Do what is right and do it well.

Divisions

All members of the Alpharetta Fire Department are, first and foremost, firefighters trained and certified as EMTs or Paramedics. Many also receive advanced training and certifications and serve on one of our specialty teams in addition to being part of one of our two primary divisions, suppression and prevention.

- Suppression
- Prevention
- Education And Risk Reduction
- Hazardous Materials
- Technical Rescue
- Special Events
- Tactical Emergency Response (T.E.R.S.)
- Boat Rescue

Goals and Objectives

- ✓ Maintain a minimum on-duty staffing level of not less than 24 Firefighter/AEMT and/or Firefighter/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 fire safety education programs to 80% of all preschool students and 95% of all first and fourth grade students who live in the City of Alpharetta.
- ✓ Conduct a fire safety inspection and/or design a pre-fire plan for every non-residential occupancy at least every two years.



MY WATCH ALPHARETTA

As emerging changes in healthcare affect our community on an almost daily basis, the Fire Department expanded our response to these needs with 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

Fire*

General Fund

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended Budget	FY 2027 Recommended Budget	FY 2028 Forecast	FY 2029 Forecast
REVENUES	*See Police schedule for historical financial activity.*						
Licenses and Permits				$ 40,000	$ 75,000	$ 76,500	$ 78,030
Charges for Services:							
Plan Review				175,000	200,000	206,000	212,180
Other				16,500	14,500	14,935	15,383
Other Revenue				-	-	-	-
TOTAL				**$ 231,500**	**$ 289,500**	**$ 297,435**	**$ 305,593**
EXPENDITURES							
Personnel Services:							
Salaries				$ 9,817,191	$ 10,190,741	$ 10,496,464	$ 10,811,357
Overtime				1,135,232	1,426,000	1,468,780	1,512,843
Group Insurance				2,846,656	3,062,927	3,185,444	3,312,862
FICA				840,601	889,226	915,903	943,380
Pension (Defined Benefit)				1,280,296	1,266,077	1,316,721	1,369,390
Pension (401A Cont./Match)				1,032,660	1,237,262	1,274,380	1,312,612
Workers Compensation				218,273	221,069	227,700	234,531
OPEB Contribution				241,867	254,687	262,327	270,198
Miscellaneous				39,119	39,527	40,712	41,933
subtotal				*$ 17,451,895*	*$ 18,587,516*	*$ 19,188,431*	*$ 19,809,106*
Maintenance & Operations:							
Professional Services				$ 440,150	$ 443,675	$ 456,985	$ 470,694
Fuel/Repair & Maint. (Vehicles)				246,000	280,000	286,400	292,952
Employee Travel				34,800	42,554	43,405	44,274
Employee Training				80,400	81,524	83,154	84,817
Maint. Contracts/IT Services				322,401	959,213	993,850	1,029,761
General Supplies				139,800	176,050	179,571	183,162
Uniforms				269,200	295,800	301,716	307,750
Miscellaneous				193,650	207,000	211,140	215,361
subtotal				*$ 1,726,401*	*$ 2,485,816*	*$ 2,556,221*	*$ 2,628,771*
Capital/Leases:							
Capital/Other				$ 214,000	$ 150,000	$ 153,000	$ 156,060
Fleet/Equipment Lease(s)				850,301	836,313	848,212	886,304
subtotal				*$ 1,064,301*	*$ 986,313*	*$ 1,001,212*	*$ 1,042,364*
TOTAL				**$ 20,242,597**	**$ 22,059,645**	**$ 22,745,864**	**$ 23,480,241**

Notes:

* The Public Safety Department (Police and Fire Services) was reorganized into separate Police and Fire Departments starting with FY 2026. The financial activity for Fire services prior to FY 2026 can be found within the "Police" schedule.

Budget Narrative

The FY 2027 Budget for Fire totals $22.1 million and represents an increase of 9%, or $1.8 million, compared to FY 2026.

Prior to FY 2026, the police and fire functions were housed under one Public Safety department. During FY 2026, the functions were split into separate Police and Fire Departments which are intended to benefit our public through a focused management and service delivery model. The adopted budget for FY 2026 included funding for the Public Safety Department. A mid-year budget amendment was processed during FY 2026 that separated the functions into their own departments. Some expenses remained in the Police Department budget in FY 2026 as the underlying line-items could not be separated. These line-items have been separated for FY 2027 which will create one-year variances between the Police and Fire budgets (e.g. IT Professional Services, etc.) but will stabilize moving forward.

The Personnel Services category increased 7%, or $1.1 million, due to multiple factors including:

- 3% performance-based merit program, coupled with targeted market-based compensation adjustments (3%, where applicable), scheduled for July 1, 2026.
- Increases in overtime reflect current usage trends as well as market growth in group insurance costs (e.g. health, dental, vision), pension costs, etc., minor impacts associated with position reclassifications during FYs 2025/2026, and adjustments in the monetary value of employee service awards which had not changed in over 15 years (e.g., 5-year service award increased from $50 to $125).
- Annualized cost impact from the reorganization of the Administrative Generalist from the Police Department into the Fire Department for FY 2027. This position will aid the Fire Department in its administrative service needs (payroll, budget, purchasing, invoice processing, etc.).





Authorized personnel total 110 full-time-equivalents ("FTE") and represent the following:

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Variance
Certified Firefighters						
Assistant Fire Marshal	4.0	5.0	4.0	4.0	4.0	-
Battalion Chief	3.0	3.0	3.0	3.0	3.0	-
Captain	18.0	18.0	18.0	18.0	18.0	-
Community Paramedic	1.0	1.0	1.0	1.0	-	(1.0)
Community Risk Reduction Officer	-	-	-	-	1.0	1.0
Deputy Fire Marshal	2.0	1.0	2.0	2.0	2.0	-
Division Chief of Support Services**	-	-	-	-	1.0	1.0
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	-	(1.0)
Fire Administrative Captain	-	1.0	1.0	1.0	1.0	-
Fire Apparatus Engineer	27.0	27.0	27.0	27.0	27.0	-
Fire Chief**	-	-	-	-	1.0	1.0
Fire Deputy Chief**	-	-	-	-	1.0	1.0
Fire Division Chief Training	1.0	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	18.0	18.0	22.0	26.0	4.0
Firefighter/Paramedic*	20.0	20.0	20.0	16.0	12.0	(4.0)
Lieutenant	6.0	6.0	6.0	7.0	7.0	-
Public Safety Logistics/Emer. Mgmt. Coord.**	1.0	1.0	1.0	1.0	-	(1.0)
Support Services Office/EMC**	-	-	-	-	1.0	1.0
	106.0	107.0	107.0	108.0	108.0	-
Civilian Positions						
Administrative Generalist***	-	-	-	-	1.0	1.0
Fire Plans Examiner	-	-	-	1.0	1.0	-
	-	-	-	1.0	2.0	1.0
	106.0	**107.0**	**107.0**	**109.0**	**110.0**	**1.0**

* 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.

** Position adjustments occurred during FY 2026.

*** The Administrative Generalist position will be transferred from the Police Department in FY 2027.

As previously noted, budgetary comparisons between FY 2026 and 2027 will be skewed due to the departmental split into separate Police and Fire Departments that occurred during FY 2026. That said, combined Maintenance and Operations funding (Police and Fire) declined -4%, or -$290,183, between Fiscal Years 2026 and 2027 and is primarily related to reductions in estimated software maintenance fees for Hexagon (the FY 2026 Budget included year-2 software maintenance fees; however, with the revised go-live estimate for Fall 2026, year-2 software maintenance fees will not be needed until FY 2028) which are partially offset through various contractual growth items (e.g. TASER agreement), citywide technology infrastructure costs, Tesla Supercharger energy usage (revenue component more than covers this expense), etc.

The Fire Department's Maintenance and Operations category increased 44%, or $759,415, due primarily to the following activity:

- Increase in maintenance contracts/IT professional services of $636,812 (198% growth). As previously highlighted, not all budget line-items were apportioned as part of the mid-year budget amendment that was processed during FY 2026 to separate the functions into their own departments. Some expenses remained in the Police Department budget in FY 2026 as the underlying line-items could not be separated. These line-items have been separated for FY 2027 which will create one-year variances between the Police and Fire budgets (e.g. IT Professional Services, etc.) but will stabilize moving forward.
- Increase in uniform costs of $26,600 (10% growth) due to cost growth and ensuring full funding of all needed components including fire uniforms (station uniforms and footwear, duty gear, related components), etc.
- All other departmental maintenance and operations accounts increased $96,003 (8% growth) compared to FY 2026 and is more indicative of establishing a full-year operational baseline after the department separation (between police and fire) than true year-over-year cost growth.

The Capital/Lease category decreased -7%, or -$77,988.

- The operational capital requests for FY 2027 include the following:
  - Replacement Fire Hoses ($40,000).
  - Replacement SCBA Cylinders ($35,000).
  - Replacement HAZMAT equipment ($30,000).
  - Replacement tools/equipment ($20,000).
  - Replacement furniture/bedding ($15,000).
  - Replacement exercise equipment ($10,000)
- The equipment lease line item reflects the Fire Department's allocable costs (68.5% usage allocation) under the 2021 Motorola portable radio lease as well as multiple leases for fire apparatus, heart monitors, fire extrication equipment, etc.

Performance Measurement

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

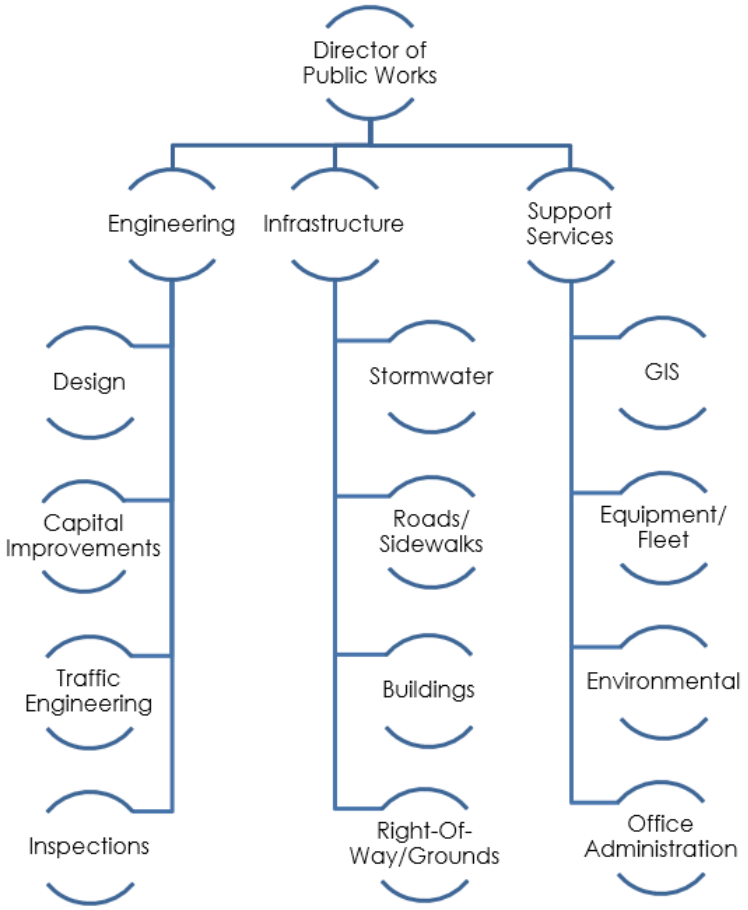
	2021 Total Incidents	2022 Total Incidents	2023 Total Incidents	2024 Total Incidents	2025 Total Incidents
FIRES					
Structure Fires	61	54	55	58	52
Vehicle Fires	22	24	22	23	15
Other Fires	35	44	23	49	51
Total Fires	**118**	**122**	**100**	**130**	**118**
Pressure Ruptures, Explosion, Overheat	**4**	**3**	**1**	**5**	**0**
RESCUE CALLS					
Emergency Medical	3,510	3,946	4,365	4,499	5,006
All Others	145	528	567	1,727	160
Total Rescue Calls	**3,655**	**4,474**	**4,932**	**6,226**	**5,166**
Hazardous Condition Calls	124	177	182	170	160
Service Calls	574	744	1,316	876	1,372
Good Intent Calls	1,466	1,411	1,524	21	1,793
Severe Weather or Natural	0	1	0	0	0
Special Incident Calls	0	2	0	39	26
Unknown Incident Type	0	0	0	4	10
FALSE CALLS					
Malicious Calls	13	7	19	19	13
Other False Calls	847	1,174	850	1,003	981
Total False Calls	**860**	**1,181**	**869**	**1,022**	**994**
TOTAL CALLS	**6,801**	**8,115**	**8,924**	**8,493**	**9,639**

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 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended Budget	FY 2027 Recommended Budget	FY 2028 Forecast	FY 2029 Forecast
REVENUES							
Other Revenue:							
CID (GA400 Interchange Maint.)	$ 97,928	$ 83,314	$ 85,348	$ 96,620	$ 95,900	$ 98,777	$ 101,740
Miscellaneous	5,841	3,753	10,024	3,000	4,000	4,120	4,244
TOTAL	**$ 103,769**	**$ 87,067**	**$ 95,372**	**$ 99,620**	**$ 99,900**	**$ 102,897**	**$ 105,984**
EXPENDITURES							
Personnel Services:							
Salaries	$ 3,358,554	$ 3,528,932	$ 3,651,520	$ 3,942,353	$ 4,143,978	$ 4,268,297	$ 4,396,346
Overtime	52,018	40,004	33,547	50,000	42,000	43,260	44,558
Group Insurance	875,935	833,181	842,243	1,046,822	1,199,489	1,247,469	1,297,368
FICA	251,367	263,813	272,609	305,486	321,008	330,638	340,557
Pension (Defined Benefit)	296,195	333,160	380,255	428,077	489,254	508,824	529,176
Pension (401A Cont./Match)	281,588	316,395	320,891	411,389	436,013	449,093	462,565
Workers Compensation	91,661	83,243	81,252	88,265	88,693	91,354	94,095
OPEB Contribution	73,455	92,962	98,043	97,209	102,180	105,245	108,403
Miscellaneous	1,625	771	1,927	929	10,205	10,511	10,827
subtotal	*$ 5,282,398*	*$ 5,492,461*	*$ 5,682,286*	*$ 6,370,530*	*$ 6,832,820*	*$ 7,054,691*	*$ 7,283,895*
Maintenance & Operations:							
Professional Services	$ -	$ 27,934	$ 6,411	$ 10,000	$ 8,000	$ 8,240	$ 8,487
Fuel/Repair & Maint. (Vehicles)	170,762	177,438	177,644	190,000	190,000	194,550	199,214
Repair & Maint. (Facilities)	454,356	465,674	704,409	515,000	515,000	525,300	535,806
Maint. Contracts/IT Services	1,448,843	1,489,757	1,590,974	1,795,530	1,923,590	1,984,458	2,047,279
General Supplies	105,228	115,266	139,246	152,550	148,750	151,725	154,759
Utilities	1,883,930	2,133,490	2,307,959	2,275,850	2,393,150	2,441,013	2,489,833
Miscellaneous	110,290	127,286	169,792	173,600	173,100	176,562	180,094
subtotal	*$ 4,173,408*	*$ 4,536,844*	*$ 5,096,434*	*$ 5,112,530*	*$ 5,351,590*	*$ 5,481,848*	*$ 5,615,472*
Capital/Lease/Other							
City Hall HVAC	$ -	$ 128,355	$ -	$ -	$ -	$ -	$ -
subtotal	*$ -*	*$ 128,355*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*
TOTAL	**$ 9,455,806**	**$ 10,157,660**	**$ 10,778,721**	**$ 11,483,060**	**$ 12,184,410**	**$ 12,536,539**	**$ 12,899,367**

Budget Narrative

The FY 2027 Budget for Public Works totals $12.2 million and represents an increase of 6%, or $701,350, compared to FY 2026.

The Personnel Services category increased 7%, or $462,290, due to multiple factors including:

- 3% performance-based merit program, coupled with targeted market-based compensation adjustments (2%, where applicable), scheduled for July 1, 2026.
- Market growth in group insurance costs (e.g. health, dental, vision), pension costs, etc., changes in staff benefit options (e.g. employee-only vs family coverage, etc.), and adjustments in the monetary value of employee service awards which had not changed in over 15 years (e.g., 5-year service award increased from $50 to $125).

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

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	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	6.0	6.0	4.0	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 Coordinator	1.0	1.0	1.0	1.0	1.0	-
Infrastructure Operations Manager	1.0	1.0	1.0	1.0	1.0	-
Intelligent Transportation System (ITS) Program Manager	-	-	1.0	1.0	1.0	-
Office Manager	1.0	1.0	1.0	1.0	1.0	-
Public Works Crew Leader	7.0	7.0	7.0	7.0	7.0	-
Public Works Project Administrator	1.0	1.0	1.0	1.0	1.0	-
Public Works Supervisor	3.0	3.0	3.0	3.0	3.0	-
Public Works Technician I*	6.0	5.0	5.0	5.0	4.0	(1.0)
Public Works Technician II	9.0	9.0	9.0	9.0	9.0	-
Right of Way Coordinator	1.0	1.0	1.0	-	-	-
Senior Engineer	2.0	1.0	1.0	1.0	1.0	-
Senior Engineering Technician*	-	1.0	1.0	1.0	2.0	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 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	1.0	-
Transportation Engineering Manager	1.0	1.0	1.0	1.0	1.0	-
Urban Forestry & Landscape Specialist	-	-	-	1.0	1.0	-
Urban Forestry Program Manager	1.0	1.0	1.0	1.0	1.0	-
	51.0	50.0	50.0	50.0	50.0	-

* Position adjustments occurred during FY 2026.

The Maintenance and Operations category increased 5%, or $239,060, due primarily to the following activity:

- Increase in maintenance contracts/IT professional services of $128,060 (7% growth) due primarily to anticipated landscape (ROW) maintenance cost growth (current contract expires in January 2027, new projects such as Webb Bridge Road streetscape come online in sections, etc.), growth in citywide technology infrastructure costs (e.g. Microsoft Enterprise licensing costs including Copilot AI, etc.), coverage of general software inflationary cost growth including cyber security software, etc.
- Increase in utility expenses of $117,300 (5% 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. GA Power base rates are frozen through 2028, but rate payers are still subject to adjustments in fuel costs, storm recovery costs, etc. Additionally, streetlight additions through City projects (e.g. Webb Bridge Road streetscape, etc.) will drive cost growth.
- All other departmental maintenance and operations accounts decreased -$6,300, or -1%, as part of a concerted effort to reduce discretionary spending and align with current revenue/expense trends.

Performance Measurement

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

- **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 2023**	**Actual FY 2024**	**Actual FY 2025**	**Target FY 2026**	**Target FY 2027**
# of Water quality samples analyzed	252	227	194	227	225



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). The facility recycles most types of glass and sells their product to Georgia companies that manufacture consumer products like fiberglass insulation and flooring. The new Alpharetta glass recycling site is available to Alpharetta residents 24 hours a day, 7 days a week.

- **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 2023	Actual FY 2024	Actual FY 2025	Target FY 2026	Target FY 2027
Average # of days to complete sidewalk work order	7.4	18.5	11.3	10.0	12.0
Average # of days to complete pothole work order	1.1	1.0	1.0	1.0	1.0
Average # of days to complete curb and gutter work order	23.0	3.0	2.0	5.0	5.0
Average # of days to complete ROW., mowing, limb work order	1.0	1.0	1.0	2.0	1.0
Average # of days to complete sink hole work order	4.7	9.6	6.5	4.0	8.0
Average # of days to complete sign replacement/upgrade work order	1.3	1.1	1.1	1.5	1.5
Average # of days to complete signal light maintenance work order	5.5	6.0	9.1	5.0	7.0
Average # of days to complete striping work order	6.3	2.5	8.4	4.0	7.0
Average # of days to complete catch basin work order	1.5	1.9	1.6	2.5	2.0
Average # of days to complete storm drain work order	12.7	6.5	1.6	10.0	7.0
Average # of days to complete facilities work order	3.8	4.7	3.1	4.0	4.0

- **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.

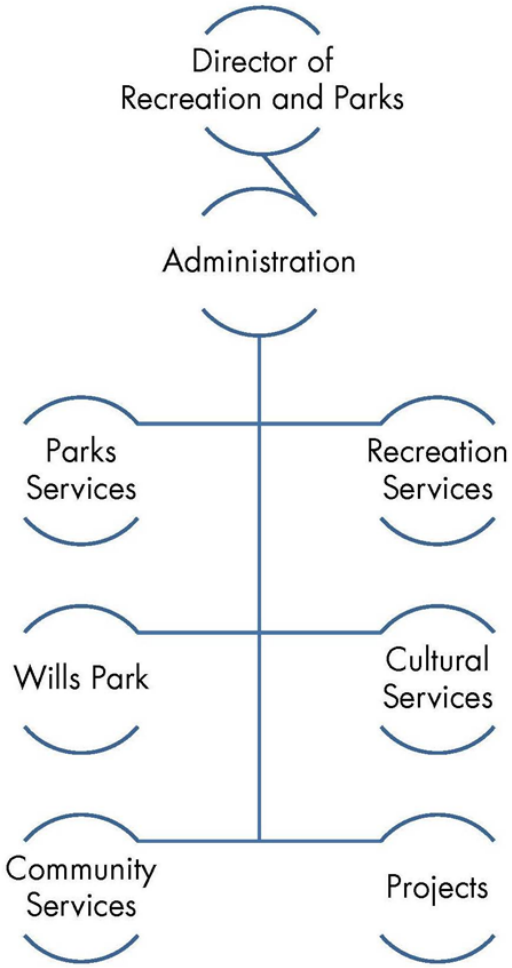
Public Works Conservation					
Performance Measurements	Actual FY 2023	Actual FY 2024	Actual FY 2025	Target FY 2026	Target FY 2027
# of Events coordinated	18	17	12	18	16
# of Students reached	354	205	267	275	275
# of Volunteers	269	394	319	250	300

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 them 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 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended Budget	FY 2027 Recommended Budget	FY 2028 Forecast	FY 2029 Forecast
REVENUES							
Intergovernmental	$ 2,260	$ -	$ -	$ 2,000	$ 2,000	$ 2,060	$ 2,122
Charges for Services:							
Aquatics Activity Fees	168,968	216,910	184,497	236,500	215,000	221,450	228,094
Athletics Activity Fees	254,103	184,620	189,414	205,000	210,000	216,300	222,789
Arts Services	206,466	238,296	260,359	242,500	291,000	299,730	308,722
Community Theater	-	-	6,794	27,000	9,000	20,000	40,000
Community Center Activity Fees	977,584	1,135,953	1,248,561	1,315,000	1,367,500	1,408,525	1,450,781
Preston Ridge Community Center Activity Fees	12,035	5,641	13,260	75,000	40,000	41,200	42,436
Senior Center Activity Fees	143,660	151,091	162,093	195,500	180,300	185,709	191,280
Equestrian Center Activity Fees	223,756	449,931	501,919	440,000	440,000	453,200	466,796
Wills Park Rec. Ctr Activity Fees	286,457	176,230	191,952	221,000	220,000	226,600	233,398
Community Garden Fees	-	21,595	25,233	20,605	25,000	25,750	26,523
Non-Resident Fees	454,528	345,538	445,368	460,000	475,000	489,250	503,928
Taste of Alpharetta	-	252,457	245,256	250,000	250,000	257,500	265,225
Other	75,184	152,268	191,728	205,025	197,000	202,910	208,997
Other Revenue	21,105	35,760	22,134	40,070	25,000	25,750	26,523
TOTAL	**$ 2,826,105**	**$ 3,366,291**	**$ 3,688,568**	**$ 3,935,200**	**$ 3,946,800**	**$ 4,075,934**	**$ 4,217,612**
EXPENDITURES							
Personnel Services:							
Salaries	$ 2,901,771	$ 3,237,361	$ 3,453,078	$ 3,510,274	$ 3,658,837	$ 3,768,605	$ 3,881,667
Seasonal/Temp. Svcs	859,192	953,572	1,068,089	1,118,000	1,206,000	1,242,180	1,279,447
Overtime	203,086	212,347	232,953	214,750	263,000	270,891	279,018
Group Insurance	857,163	887,986	1,022,985	1,116,184	1,166,134	1,212,779	1,261,290
FICA	295,173	329,193	353,136	370,586	392,725	404,506	416,641
Pension (Defined Benefit)	206,704	253,603	263,691	264,250	248,680	258,627	268,973
Pension (401A Cont./Match)	276,714	332,431	373,590	440,911	484,385	498,917	513,886
Workers Compensation	74,161	75,303	72,331	78,648	78,398	80,749	83,171
OPEB Contribution	60,543	84,005	87,180	85,800	89,455	92,141	94,906
Miscellaneous	2,090	1,544	925	1,393	5,971	6,151	6,336
subtotal	*$ 5,736,597*	*$ 6,367,346*	*$ 6,927,958*	*$ 7,200,796*	*$ 7,593,585*	*$ 7,835,546*	*$ 8,085,335*
Maintenance & Operations:							
Professional Services	$ 1,919,243	$ 2,196,414	$ 2,414,421	$ 2,435,190	$ 2,395,560	$ 2,467,430	$ 2,541,458
Fuel/Repair & Maint. (Vehicles)	91,746	85,637	95,488	101,500	101,500	104,095	106,759
Repair & Maintenance (Grounds)	763,188	860,390	849,932	850,980	836,250	852,975	870,033
Repair & Maintenance (Facilities)	37,341	127,154	87,753	70,500	66,600	67,932	69,292
Equipment Rental	136,201	172,130	189,319	270,893	246,000	250,920	255,937
Maintenance Contracts/IT Svcs.	1,761,847	1,878,586	2,195,999	2,279,793	2,352,168	2,427,942	2,506,199
General Supplies	420,637	508,589	548,886	519,230	522,265	532,711	543,365
Uniforms	21,096	23,314	19,681	22,300	18,400	18,768	19,144
Utilities	728,330	842,933	918,572	865,300	870,000	887,400	905,147
Miscellaneous	294,258	320,411	282,129	271,600	247,750	252,705	257,751
subtotal	*$ 6,173,885*	*$ 7,015,558*	*$ 7,602,180*	*$ 7,687,286*	*$ 7,656,493*	*$ 7,862,878*	*$ 8,075,085*
Capital/Other	$ 15,188	$ 41,283	$ 35,853	$ 29,000	$ 30,000	$ 30,600	$ 31,212
TOTAL	**$ 11,925,670**	**$ 13,424,187**	**$ 14,565,991**	**$ 14,917,082**	**$ 15,280,078**	**$ 15,729,024**	**$ 16,191,632**

Budget Narrative

The FY 2027 Budget for Recreation, Parks & Cultural Services totals $15.3 million and represents an increase of 2%, or $362,996, compared to FY 2026.

The Personnel Services category increased 5%, or $392,789, due to multiple factors including:

- 3% performance-based merit program, coupled with targeted market-based compensation adjustments (2%, where applicable), scheduled for July 1, 2026.
- Increases in seasonal services funding reflect current usage trends.
- Market growth in group insurance costs (e.g. health, dental, vision), pension costs, etc., changes in staff benefit options (e.g. employee-only vs family coverage, etc.), and adjustments in the monetary value of employee service awards which had not changed in over 15 years (e.g., 5-year service award increased from $50 to $125).

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

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	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	1.0	-
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	1.0	-
Marketing Coordinator	0.5	-	-	-	-	-
Operations Manager*	-	-	1.0	1.0	-	(1.0)
Senior Operations Manager*	-	-	-	-	1.0	1.0
Parks Maintenance Crew Leader	5.0	5.0	4.0	4.0	4.0	-
Parks Maintenance Worker*	13.0	13.0	13.0	13.0	12.0	(1.0)
Parks Services Manager	1.0	1.0	1.0	1.0	1.0	-
Parks Supervisor II*	3.0	4.0	4.0	4.0	4.0	-
Parks and Projects Supervisor*	-	-	-	-	1.0	1.0
Project Manager	1.0	1.0	-	-	-	-
Recreation Coordinator	5.0	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	1.0	1.0	1.0	1.0	1.0	-
Special Events Supervisor	1.0	1.0	1.0	1.0	1.0	-
Wills Park Manager	1.0	1.0	1.0	1.0	1.0	-
	49.0	49.5	49.5	49.5	49.5	-

* Position adjustments occurred during FY 2026.

The Maintenance and Operations category declined less than -1%, or -$30,793, due primarily to the following activity:

- Increase in maintenance contracts/IT professional services of $72,375 (3% growth) due to additional funding for shavings/manure removal (Equestrian Center), parks landscape and janitorial services, growth in RecWare Park Program Registration software costs (+$10,000 as it is funded on a per customer basis and grows along with program participation), growth in citywide technology infrastructure costs (e.g. Microsoft Enterprise licensing costs including Copilot AI, etc.), coverage of general software inflationary cost growth including cyber security software, etc.
- Increase in utility expenses of $4,700 (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. GA Power base rates are frozen through 2028, but rate payers are still subject to adjustments in fuel costs, storm recovery costs, etc. The park system is converting a large portion of its lighting inventory into LED fixtures (North Park) during FY 2026, and the FY 2027 budget reflects anticipated energy savings (hence the modest growth in overall utility expenses).
- All other departmental maintenance and operations accounts decreased -$107,868, or -2%, as part of a concerted effort to reduce discretionary spending and align with current revenue/expense trends.

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

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 2023	Actual FY 2024	Actual FY 2025	Target FY 2026	Target FY 2027
Recreation & Parks turnover percentage	4%	4%	8%	8%	8%
Annual Activity Enrollments as in ActiveNet	24,609	27,151	27,500	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 2023	Actual FY 2024	Actual FY 2025	Target FY 2026	Target FY 2027
Total # of Participants per year*	27,314	33,758	36,465	36,000	36,000
(Res / Non-Res)	8735/18,579	11,692/20,417	13463/23002	14,000/22,000	14,000/22,000
Total # of Building rentals	8	4	3	10	10
Total # of Day trips taken	100	96	88	100	90
Total # of Overnight trips taken using City buses	3	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 2023	Actual FY 2024	Actual FY 2025	Target FY 2026	Target FY 2027
% of Days pool facilities were open during pool season (93 days)	100%	100%	100%	100%	100%
Average daily attendance at City pool	340	300	300	300	300
Hours of lifeguard training per person	40	40	40	40	40
# of Swim lessons held	N/A	N/A	N/A	N/A	N/A
# of Swim lessons participants	N/A	N/A	N/A	N/A	N/A
(resident / non-resident)	N/A	N/A	N/A	N/A	N/A
Swim teams participants	223	211	235	240	240
(resident / non-resident)	149/74	138/73	149/86	150/90	150/90
C.O.A.S.T. participants	19	22	15	N/A	N/A
(resident / non-resident)	13/6	10/12	7/8	N/A	N/A
# of Pool passes sold	176	171	179	180	180
(resident / non-resident)	81/95	70/101	68/111	70/110	70/110

- **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 2023	Actual FY 2024	Actual FY 2025	Target FY 2026	Target FY 2027
# of Participants in youth art classes	345	427	392	470	480
(resident/Milton/non-resident)	225/120	301/126	262/130	320/120	345/135
# of Participants in adult art classes	661	711	759	750	785
(resident/Milton/non-resident)	430/181	449/262	512/247	480/280	500/285
# of Participants in summer camp	651	671	857	700	870
(resident/Milton/non-resident)	423/219	470/201	618/239	520/220	625/245

- **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 2023	Actual FY 2024	Actual FY 2025	Target FY 2026	Target FY 2027
# of Participants in aerobics	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 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	420	406	524	500	500
(resident / non-resident)	355/65	354/52	440/84	400/100	400/100
# of Participants in Walking/ Running Programs	204	148	N/A	100	100
(resident / non-resident)	91/113	72/76	N/A	75/25	75/25
# Participants in Babysitter Bootcamp Classes and Camps	23	104	49	55	55
(resident / non-resident)	18/5	57/47	30/20	30/25	30/25
# of Participants in Cooking Classes(remove "and Camps")	N/A	N/A	N/A	N/A	N/A
(resident / non-resident)	N/A	N/A	N/A	N/A	N/A
# of HW Pop-Up Participants	3500	3500	3500	3500	3500
# of Participants in Pickleball	534	593	336	450	450
(resident / non-resident)	295/239	313/280	186/150	350/100	350/100

- **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 2023	Actual FY 2024	Actual FY 2025	Target FY 2026	Target FY 2027
# of Participants - Adult Basketball	468- 3 seasons; 60 teams	517-3 seasons; 67 teams	685	500	500
(resident / non-resident)	156/312	137/380	212/473	200/300	200/300
# of Participants - Adult Softball	1,419- 3 seasons; 133 teams	1864-129 teams	1231	1350	1350
(resident / non-resident)	436/983	425/922	435/796	450/900	450/900
# of Participants - Teen Basketball	N/A	N/A	N/A	50	50
(resident / non-resident)	N/A	N/A	N/A	35/15	35/15
# of Participants - Youth Basketball	358- 45 teams	322-39 teams	302	400	400
(resident / non-resident)	287/71	251/71	227/75	300/100	300/100
# of Participants - Youth Soccer	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 - Youth Travel Soccer	N/A	N/A	N/A	N/A	N/A
(resident / non-resident)	N/A	N/A	N/A	N/A	N/A

- **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 2023**	**Actual FY 2024**	**Actual FY 2025**	**Target FY 2026**	**Target FY 2027**
# of Participants in summer day camps	1753	1,636	1,844	1,900	1,900
(resident / non-resident)	1,227/527	1172/499	1393/451	1400/500	1400/500
# of Participants in dance, including camps	979	760	671	700	700
(resident / non-resident)	703/276	495/265	438/233	450/250	450/250
# of Participants in gymnastics, including camps and AGA	5447	4,101	5,577	5,500	5,500
(resident / non-resident)	3,377/2,070	2585/1516	3,277/2,300	3500/2000	3500/2000
# of Participants in Specialty Camps	1,564	559	525	700	700
(resident / non-resident)	926/638	437/122	424/101	500/100	500/100

Recreation, Parks & Cultural Services - Preston Ridge					
Performance Measurements	**Actual FY 2023**	**Actual FY 2024**	**Actual FY 2025**	**Target FY 2026**	**Target FY 2027**
Total # of Active Adult Participants per year*	5,326	4,235	3,806	4,000	4,000
(resident / non-resident)	1,241/4,085	1354/2881	1602/2204	1200/2800	1200/2800
# of Facility Rentals	25	92	101	100	100

- **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 2023**	**Actual FY 2024**	**Actual FY 2025**	**Target FY 2026**	**Target FY 2027**
Total # of Equestrian event dates	82	91	89	95	112
Total # dog show events	12	6	6	6	6
Total # other event dates hosted at equestrian center	13	9	8	7	7
Total attendance at events	100,000	100,000	120,000	120,000	120,000
# of Arenas/rings maintained	6	6	6	6	6
# of Part-time hours used	0	0	0	0	500

- **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 2023	Actual FY 2024	Actual FY 2025	Target FY 2026	Target FY 2027
Number of Workshops/Classes Offered	61 (CY2023)	72	83	72	72
Number of local schools in partnership*	5	8**	8**	11	11
Number of individual volunteers participating in program	616 (CY2023)	1,266	1,173	1,200	750***
Number of volunteer hours dedicated from community volunteers to program	4,680 (CY2023)	4,027	3,192	3,200	1200***

* 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 FY27, which would prevent or greatly reduce the volunteer opportunities.

Recreation, Parks & Cultural Services - Community Services Performance Measurements	Actual FY 2023	Actual FY 2024	Actual FY 2025	Target FY 2026	Target FY 2027
# of Total Approved Events:					
Exclusive City Events	11	6	6	6	6
City Partnered Events	90	173	173	175	175
Outside Event Applications Processed	21	52	52	50	50
Approved / Denied	19 approved/2 cancelled	17 approved/35 denied	25 approved/26 denied	20 approved/20 denied	20 approved/20 denied
Film Permit Requests Processed	14	13	18	20	20
Approved / Denied	13 approved/ 1 cancelled	13 approved/0 denied	16 approved/2 denied	15 approved/0 denied	15 approved/0 denied
Estimated Attendance for:					
Taste of Alpharetta	40,000	30,000	29,000	30,000	30,000
Mayor's Challenge	1,500	1,500	1,750	2,000	2,000
Old Soldier's Day Parade	0	N/A	N/A	N/A	N/A
Season of Celebration	3,000	3,500	8,000	8,000	8,000
Alpharetta Arts StreetFest	10,000	20,000	20,000	20,000	20,000
Scarecrow Harvest	0	4,000	5,000	5,000	5,000
Wire & Wood	15,000	25,000	27,000	27,000	27,000
Food Trucks	5,000	12,000	10,000	10,000	10,000
Restless In Resthaven	0	N/A	N/A	N/A	N/A
Grilling & Gridiron	800	2,000	2,500	2,500	2,500
Volunteer Recruitment:					
Taste of Alpharetta (Non-City Staff)	0	3	7	3	0
Season of Celebration	8	6	8	6	6
Scarecrow Harvest	0	0	4	0	0
Wire & Wood	0	0	0	0	0
Community Agriculture	N/A	N/A	N/A	N/A	N/A

- **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 2023**	**Actual FY 2024**	**Actual FY 2025**	**Target FY 2026**	**Target FY 2027**
# of Athletic fields maintained*	35	38	35	35	35
# of Park acres maintained	360	363	363	363	363
# of Greenway acres maintained	254	254	254	254	254
# of Alpha Loop miles maintained		2	2	2	5
# of Playground inspections	120	126	120	114	120
# of Park/playground injuries	1	0	0	0	0
# of Athletic field preparations	5,500	6,320	5,300	6,300	6,300
# of Park mowings	40	40	40	40	40
# of Athletic field mowings	80	80	80	80	80
# of Buildings maintained	37	39	39	39	39
# of Restrooms maintained	57	59	59	59	59
# of Pavilions maintained	17	17	17	16	16
# of Hours utilized for trash	10,950	9,850	9,828	9,828	9,828
# of Part-time hours used	7,709	6,050	2,969	3,000	4,000
# of Vehicles maintained	29	28	29	29	30
# of Vehicle-related accidents	0	1	0	0	1

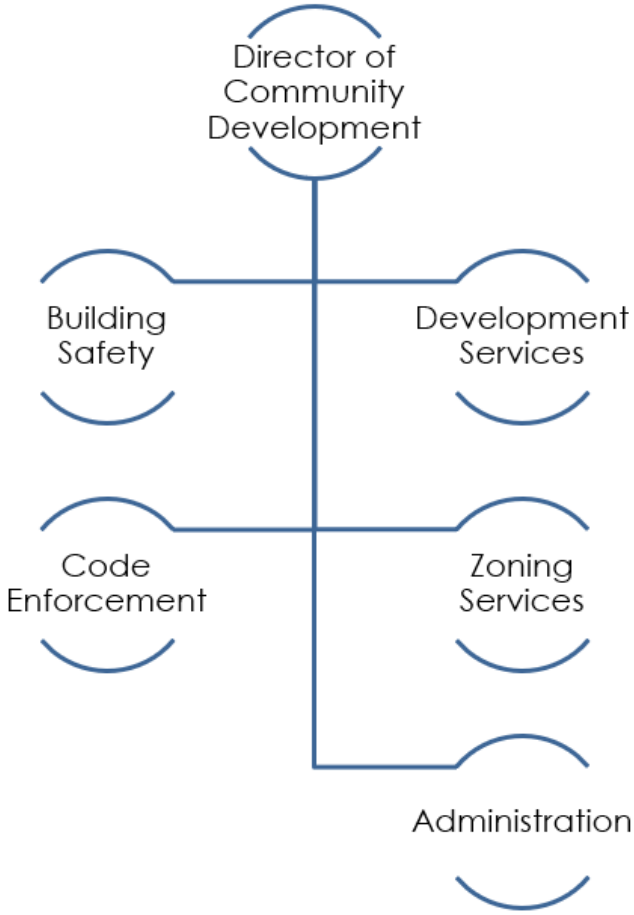


Community Development

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 2023 Actual	FY 2024 Actual	FY 2025 Actual*	FY 2026 Amended Budget	FY 2027 Recommended Budget	FY 2028 Forecast	FY 2029 Forecast
REVENUES							
Business Taxes:							
Occupational License Fees	$ 1,178,045	$ 1,351,767	$ 1,189,138	$ 2,170,000	$ 2,225,000	$ 2,291,750	$ 2,360,503
Licenses & Permits:							
Development Permits/Fees	321,956	208,467	277,625	200,000	250,000	257,500	265,225
Building Permit Fees	2,335,606	1,767,446	2,459,028	1,900,000	2,000,000	2,060,000	2,121,800
Occupancy Permit Fees	162,252	135,768	146,713	140,000	145,000	149,350	153,831
Soil Erosion Permit	31,744	52,067	69,814	50,000	60,000	61,800	63,654
Alcoholic Beverage Permit	813,172	876,652	1,034,928	1,069,000	1,063,000	1,094,890	1,127,737
Other	70,940	73,856	72,741	73,500	72,500	74,675	76,915
Charges for Services:							
Planning and Development Fees	104,126	132,269	122,120	120,000	150,000	154,500	159,135
Plan Review Fees	1,051,404	768,080	1,136,774	850,000	925,000	952,750	981,333
Other	16,688	77,885	43,781	47,100	47,900	49,337	50,817
Fines & Forfeitures	7,000	5,800	7,000	5,000	5,500	5,665	5,835
TOTAL	**$ 6,092,932**	**$ 5,450,057**	**$ 6,559,663**	**$ 6,624,600**	**$ 6,943,900**	**$ 7,152,217**	**$ 7,366,784**
EXPENDITURES							
Personnel Services:							
Salaries (incl. Temp. Svcs)	$ 2,377,330	$ 2,610,779	$ 2,628,649	$ 2,782,371	$ 2,929,067	$ 3,016,939	$ 3,107,449
Overtime	1,777	2,679	9,488	5,500	5,500	5,665	5,835
Group Insurance	673,881	668,652	687,239	780,969	836,968	870,446	905,264
FICA	173,841	189,353	188,940	213,373	224,775	231,518	238,463
Pension (Defined Benefit)	178,168	191,236	214,771	227,763	269,880	280,675	291,902
Pension (401A Contribution/Matc	209,585	246,957	246,435	314,895	334,882	344,930	355,277
Workers Compensation	63,153	61,012	56,094	61,965	62,392	64,265	66,193
OPEB Contribution	50,162	68,078	67,579	68,244	71,880	74,037	76,259
Miscellaneous	464	1,390	540	1,314	3,659	3,769	3,883
subtotal	*$ 3,728,361*	*$ 4,040,138*	*$ 4,099,734*	*$ 4,456,394*	*$ 4,739,003*	*$ 4,892,244*	*$ 5,050,525*
Maintenance & Operations:							
Professional Services	$ 118,155	$ 120,403	$ 8,826	$ 19,700	$ 12,700	$ 13,081	$ 13,473
Board Member Fees	9,100	8,700	8,700	11,000	13,500	13,770	14,045
Fuel/Repair & Maint. (Vehicle)	21,541	26,504	29,775	26,000	26,000	26,700	27,419
Advertising	86,676	132,646	23,787	26,000	26,000	26,520	27,050
Employee Training	34,124	27,769	22,695	17,000	22,500	22,950	23,409
Employee Travel	28,655	28,152	18,414	20,750	23,250	23,715	24,189
Printing	7,868	12,998	8,639	9,000	10,000	10,200	10,404
Maintenance Contracts/IT Svcs.	207,214	224,713	200,205	262,939	259,908	270,075	280,642
General Supplies	47,429	39,772	32,739	28,487	31,300	31,926	32,565
Miscellaneous	16,436	6,604	5,280	7,513	6,000	6,120	6,243
subtotal	*$ 577,198*	*$ 628,261*	*$ 359,059*	*$ 428,389*	*$ 431,158*	*$ 445,057*	*$ 459,439*
TOTAL	**$ 4,305,559**	**$ 4,668,399**	**$ 4,458,793**	**$ 4,884,783**	**$ 5,170,161**	**$ 5,337,301**	**$ 5,509,964**

Notes:

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

Budget Narrative

The FY 2027 Budget for Community Development totals $5.2 million and represents an increase of 6%, or $285,378, compared to FY 2026.

The Personnel Services category increased 6%, or $282,609, due to multiple factors including:

- 3% performance-based merit program, coupled with targeted market-based compensation adjustments (2%, where applicable), scheduled for July 1, 2026.
- Increases in seasonal services funding reflect current usage trends.
- Market growth in group insurance costs (e.g. health, dental, vision), pension costs, etc., changes in staff benefit options (e.g. employee-only vs family coverage, etc.), and adjustments in the monetary value of employee service awards which had not changed in over 15 years (e.g., 5-year service award increased from $50 to $125).

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

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Variance
Administrative Assistant II	1.0	-	-	-	-	-
Administrative Office Coordinator	1.0	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	4.0	4.0	4.0	4.0	4.0	-
Code Enforcement Supervisor	1.0	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	1.0	-
Development Services Engineer (Stormwater)	1.0	1.0	1.0	1.0	1.0	-
Economic Development Manager	1.0	1.0	-	-	-	-
Economic Development Coordinator	1.0	1.0	-	-	-	-
GIS Specialist/Special Project Planner	1.0	1.0	1.0	1.0	1.0	-
Land Development Inspector	3.0	3.0	3.0	3.0	3.0	-
Land Development Supervisor	-	1.0	1.0	1.0	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	1.0	-
Permit Technician	2.0	3.0	3.0	3.0	3.0	-
Project Administrator	1.0	-	-	-	-	-
Senior Transportation Engineer/Planner	1.0	1.0	-	-	-	-
Support Services Manager	-	1.0	1.0	1.0	1.0	-
Transportation Engineer	-	-	1.0	1.0	1.0	-
Zoning Administrator	1.0	1.0	-	-	-	-
	32.0	33.0	31.0	31.0	31.0	-

The Maintenance and Operations category increased 1%, or $2,769, due primarily to the following activity:

- Increase in employee travel/training (professional development) of $8,000 (21% growth) to augment training and industry knowledge of new and existing team members.
- All other departmental maintenance and operations accounts decreased -$5,231, or -1%, as part of a concerted effort to reduce discretionary spending and align with current revenue/expense trends.

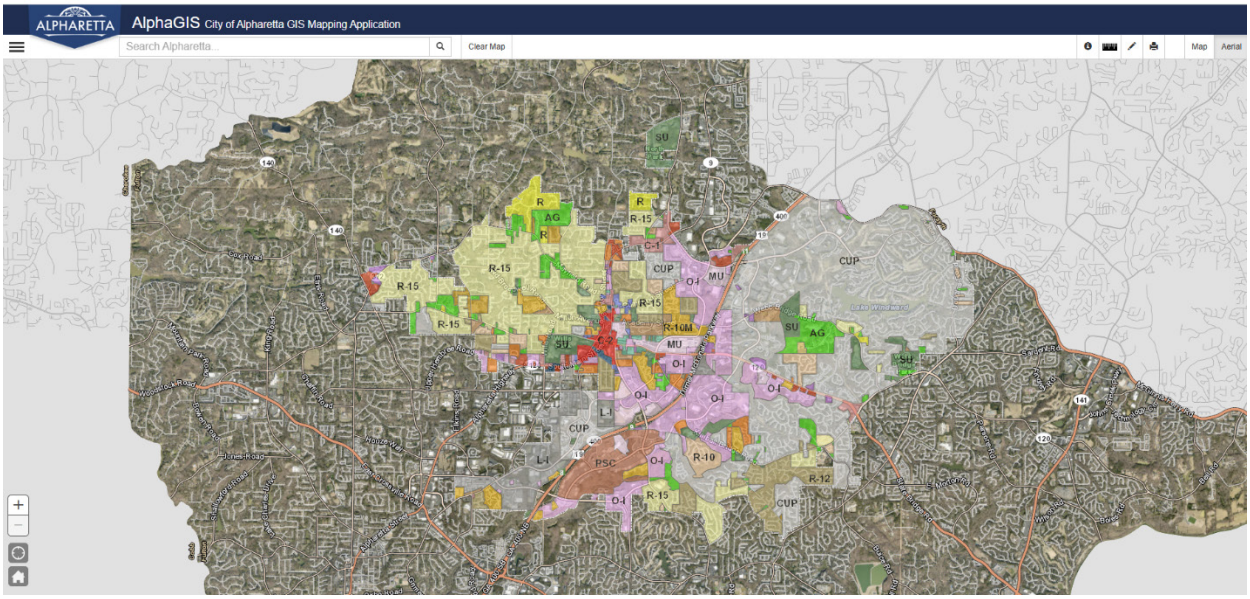
Performance Measurement

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 2023	Actual FY 2024	Actual FY 2025	Target FY 2026	Target FY 2027
# of Special projects managed	22	15	8	10	10



Alpharetta residents can access the City's zoning maps online at: https://alphagis.alpharetta.ga.us/alphagis/?z=0&x=-9382268.450&y=4039343.712&m=am2015&h=1&l=zoningCbxZoningDistrictsCbx

- **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 2023	Actual FY 2024	Actual FY 2025	Target FY 2026	Target FY 2027
# of New public hearings filed	95	110	102	115	115
Total # of public hearings processed	77	68	88	115	115
# of parcels annexed	0	0	0	0	0

Community Development - Development Services					
Performance Measurements	Actual FY 2023	Actual FY 2024	Actual FY 2025	Target FY 2026	Target FY 2027
Private development plans reviewed	151	194	124	120	115
Tree permits issued	787	891	772	750	700

Community Development - Building Safety					
Performance Measurements	Actual FY 2023	Actual FY 2024	Actual FY 2025	Target FY 2026	Target FY 2027
# of New building permits issued	4,400	4,475	4,588	5,000	5,400
# of Building inspections completed	21,730	19,336	19,254	20,000	22,000

- **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 2023	Actual FY 2024	Actual FY 2025	Target FY 2026	Target FY 2027
# of Code enforcement inspections completed	2,009	2,144	1,971	1,700	1,500

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 2027 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.

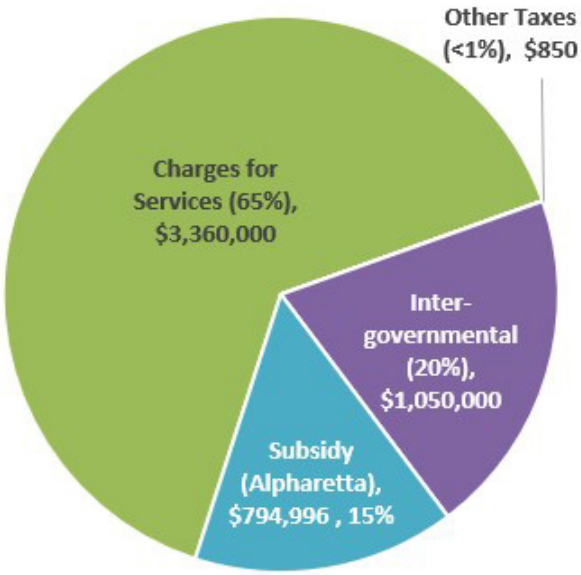
- **Statement of Revenues, Expenditures, and changes in Fund Balances**

  This statement provides a historical comparison of revenues and expenditures for fiscal years 2023-2027 as well as a forecast for fiscal years 2028-2029. 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.

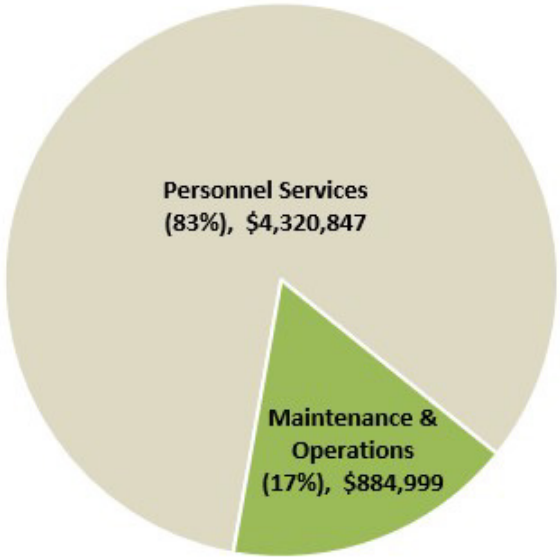
THE CITY OF ALPHARETTA GEORGIA

Emergency 911 Fund Summary

FY 2027 Budget: $5,205,846



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 Police Department manages the E911 Program.

Our E911 operations service both the City of Alpharetta and the City of Milton.

Trends

The FY 2027 Budget for the E911 Fund totals $5.2 million and represents a 5% increase, or $233,368, compared to FY 2026.

The City's E911 Fund has reached a point where recurring 911 tax revenue is no longer sufficient to fully support ongoing operational costs. As call volume, service demands, and associated personnel and technology expenses continue to rise, the E911 Fund has experienced a structural gap between revenues and expenditures. For example, E911 tax revenue in FY 2019 totaled $4.3 million while the revenue forecast for FY 2027 includes minimal growth to $4.4 million. During that same period, personnel costs alone have increased from $2.5 million in FY 2019 to $4.3 million for FY 2027.

The current E911 IGA obligates Milton to remit all related E911 Fund Revenue to the City. As 911 tax revenue trends have proven insufficient to cover ongoing operations, renegotiation of the IGA is needed.

When combined with operational costs, the E911 Fund is facing a forecasted operational deficit of -$794,996 for FY 2027. It is important to note that E911 Fund operations throughout the State often require subsidies, and the legislature is looking at options for augmenting 911 funding sources including amendments to the 911 fees.

Historical call volume reflects a usage allocation of 74% Alpharetta and 26% Milton. Using historical call volume as an allocation reference, Alpharetta's portion of the FY 2027 subsidy requirement would total $588,297 and Milton's would total $206,699.

The FY 2027 Budget proposal includes full funding of the subsidy by Alpharetta. However, it is the intent of staff to engage Milton in IGA renegotiations over the next several months to ensure a fair and equitable funding of 911 service costs.

The Personnel Services category increased 7%, or $290,754, due to multiple factors including:

- 3% performance-based merit program scheduled for July 1, 2026.
- Increases in overtime reflect current usage trends as well as market growth in group insurance costs (e.g. health, dental, vision) including staff turnover and associated changes in benefit elections (e.g. employee-only vs family coverage, etc.), pension costs, adjustments in the monetary value of employee service awards which had not changed in over 15 years (e.g., 5-year service award increased from $50 to $125), etc.

Authorized personnel total 33 full-time-equivalents ("FTE") and represent the following:

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Variance
911 Communications Officer (I-III)	20.0	19.0	18.0	18.0	18.0	-
911 Communications Shift Supervisor	4.0	4.0	4.0	4.0	4.0	-
911 Division Chief	1.0	1.0	1.0	1.0	1.0	-
911 Division Deputy Chief	-	-	1.0	1.0	1.0	-
Public Safety GIS Analyst	-	1.0	1.0	1.0	1.0	-
911 Section Chief - Communications Training	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	1.0	-
911 Technical Services Manager	-	1.0	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 by -1%, or -$13,385, as part of a concerted effort to reduce discretionary spending and align with current revenue/expense trends.

Statement of Budgetary Comparisons

Emergency 911 Fund

Public Safety Department

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended Budget	FY 2027 Recommended Budget	FY 2028 Forecast	FY 2029 Forecast
REVENUES							
Charges for Services:							
E-911 Service Fees	$ 3,545,761	$ 3,318,387	$ 2,893,523	$ 3,078,759	$ 3,100,000	$ 3,193,000	$ 3,288,790
E-911 Prepaid Service Fees	262,676	263,803	254,110	250,000	260,000	267,800	275,834
Other Taxes:							
Excise Tax	932	938	842	950	850	-	-
Intergovernmental:	1,107,857	1,019,472	1,022,930	1,025,000	1,050,000	1,081,500	1,113,945
Subsidy (Milton)	-	-	-	-	-	214,639	218,932
Investment Earnings	35,567	44,181	(11,024)	-	-	5,000	5,100
Other							
Subsidy (Alpharetta)	-	-	-	564,175	794,996	610,896	623,114
Fund Balance	-	-	-	53,594	-	-	-
TOTAL	**$ 4,952,794**	**$ 4,646,781**	**$ 4,160,379**	**$ 4,972,478**	**$ 5,205,846**	**$ 5,372,835**	**$ 5,525,715**
EXPENDITURES							
Personnel Services:							
Salaries	$ 1,763,516	$ 1,968,499	$ 2,231,304	$ 2,354,285	$ 2,443,149	$ 2,516,443	$ 2,591,937
Overtime	379,745	470,311	330,895	300,000	354,000	364,620	375,559
Group Insurance	427,351	413,366	445,313	572,242	643,131	668,856	695,610
FICA	158,468	181,655	189,641	203,183	214,115	220,538	227,155
Pension (Defined Benefit)	130,289	137,370	180,215	171,238	198,751	206,701	214,969
Pension (401A Cont./Match)	195,281	216,973	238,005	303,486	340,261	350,469	360,983
Miscellaneous	98,973	103,076	116,130	125,659	127,440	131,263	135,201
subtotal	*$ 3,153,623*	*$ 3,491,250*	*$ 3,731,504*	*$ 4,030,093*	*$ 4,320,847*	*$ 4,458,891*	*$ 4,601,414*
Maintenance & Operations:							
Communications	$ 351,769	$ 484,924	$ 440,042	$ 487,600	$ 486,000	$ 495,720	$ 505,634
Maintenance Contracts	466,017	612,502	638,756	36,175	37,225	37,970	38,729
IT Professional Services	303,213	356,178	253,675	184,187	181,102	184,724	188,419
Miscellaneous	137,081	166,433	166,816	190,422	180,672	184,285	187,971
subtotal	*$ 1,258,080*	*$ 1,620,037*	*$ 1,499,288*	*$ 898,384*	*$ 884,999*	*$ 902,699*	*$ 920,753*
Capital/Leases:							
Capital	$ 8,098	$ 8,100	$ 2,390	$ 3,374	$ -	$ -	$ -
Fire Station Alerting System	115,004	193,416	-	21,581	-	-	-
E911 Telephone Hardware	192,850	-	-	-	-	-	-
CAD/Records Mgmt. Software	-	184,823	-	19,046	-	-	-
Radio Leases	76,777	302,783	226,006	-	-	-	-
subtotal	*$ 392,728*	*$ 689,122*	*$ 228,396*	*$ 44,001*	*$ -*	*$ -*	*$ -*
TOTAL	**$ 4,804,431**	**$ 5,800,410**	**$ 5,459,188**	**$ 4,972,478**	**$ 5,205,846**	**$ 5,361,590**	**$ 5,522,166**

Statement of Revenues, Expenditures, and changes in Fund Balance

Emergency 911 Fund

Public Safety Department

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended Budget	FY 2027 Recommended Budget	FY 2028 Forecast	FY 2029 Forecast
Beginning Fund Balance	$ 2,616,736	$ 2,765,099	$ 1,611,471	$ 312,661	$ 312,661	$ 312,661	$ 323,906
REVENUES BY CATEGORY							
Charges for Services	$ 3,808,437	$ 3,582,191	$ 3,147,632	$ 3,328,759	$ 3,360,000	$ 3,460,800	$ 3,564,624
Other Taxes	932	938	842	950	850	-	-
Intergovernmental	1,107,857	1,019,472	1,022,930	1,025,000	1,050,000	1,296,139	1,332,877
Investment Earnings	35,567	44,181	(11,024)	-	-	5,000	5,100
Subsidy (Alpharetta)	-	-	-	564,175	794,996	610,896	623,114
Other	-	-	-	53,594	-	-	-
TOTAL	**$ 4,952,794**	**$ 4,646,781**	**$ 4,160,379**	**$ 4,972,478**	**$ 5,205,846**	**$ 5,372,835**	**$ 5,525,715**
EXPENDITURES BY FUNCTION							
Public Safety	$ 4,804,431	$ 5,800,410	$ 5,459,188	$ 4,972,478	$ 5,205,846	$ 5,361,590	$ 5,522,166
TOTAL	**$ 4,804,431**	**$ 5,800,410**	**$ 5,459,188**	**$ 4,972,478**	**$ 5,205,846**	**$ 5,361,590**	**$ 5,522,166**
ACFR Rounding Adjustments	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance: (1),(2)	$ 2,765,099	$ 1,611,471	$ 312,661	$ 312,661	$ 312,661	$ 323,906	$ 327,455
Changes in Fund Balance (actual/est.)	$ 148,363	$(1,153,628)	$(1,298,809)	$ -	$ -	$ 11,245	$ 3,548

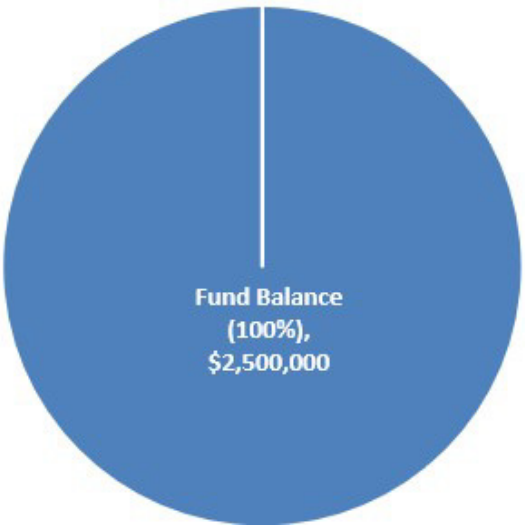
Notes:

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

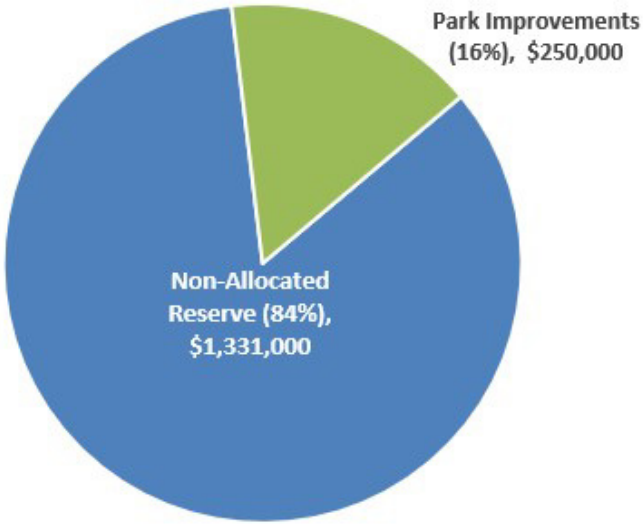
(2) Fund balance usage is for general operational budget growth including the renewal & replacement (capital) requests implemented by the North Fulton Regional Radio System Authority in FY 2024 and FY 2025. This activity was moved into the General Fund for FY 2026.

Impact Fee Fund Summary

FY 2027 Budget: $2,500,000



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 2027 Budget totals $2.5 million. 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 ($1.2 million) which are discussed in depth within the *Capital Project Fund Summaries* section of this document. The remaining impact fee funds ($1.3 million) are included within the Non-Allocated account for future appropriation by the City Council.

- Haynes Bridge Road Park Restroom (Greenway): $459,500, representing the impact fee contribution towards overall project costs).

- Marconi Drive Park Restroom (Greenway): $459,500, representing the impact fee contribution towards overall project costs).
- Marietta-Roswell St. Corner Park: $250,000.

Statement of Budgetary Comparisons

Impact Fee Fund

Community Development/Other Departments

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Forecast	FY 2027 Recommended Budget	FY 2028 Forecast	FY 2029 Forecast
REVENUES							
Charges for Services:							
Impact Fees (Roads)	$ 157,917	$ 606,084	$ 446,830	$ 136,692	$ -	$ -	$ -
Impact Fees (Parks)	279,934	1,028,868	615,007	1,870,058	-	-	-
Impact Fees (Public Safety)	27,425	63,542	57,820	66,011	-	-	-
Investment Earnings	108,181	203,932	286,064	136,587	-	-	-
Other							
Fund Balance	-	-	-	6,079,080	2,500,000	-	-
TOTAL	**$ 573,457**	**$ 1,902,426**	**$ 1,405,721**	**$ 8,288,428**	**$ 2,500,000**	**$ -**	**$ -**
EXPENDITURES							
Capital/Leases:							
Impact Fee Study Update	$ 29,195	$ -	$ 8,169	$ 29,357	$ -	$ -	$ -
Roads							
Rucker Rd Corridor Imp.	134,044	10,800	-	-	-	-	-
AlphaLoop	1,533,350	-	-	-	-	-	-
Sidewalks (Dev. Agmt)	-	-	399,139	-	-	-	-
Dryden Rd Extension	-	-	-	2,223,615	-	-	-
Parks							
Wills Park Master Plan	21,930	-	-	306,704	-	-	-
Encore Parkway Greenway Connection/Park	27,480	-	174,413	1,798,108	-	-	-
North Park Fields 1-4 Restroom Replacement	-	-	-	528,820	-	-	-
Wills Park Baseball Field 5 synthetic turf installation	-	-	-	150,000	-	-	-
Marietta and Roswell Street Corner Park	-	-	-	20,000	250,000	-	-
Sidewalks (Dev. Agmt)	-	-	348,591	-	-	-	-
Haynes Bridge Road Park Restroom (Greenway)	-	-	-	-	459,500	-	-
Marconi Drive Park Restroom (Greenway)	-	-	-	-	459,500	-	-
Public Safety							
All-Terrain Vehicles (Qty: 2)	18,690	-	-	-	-	-	-
Fire Station 81 Improvements	-	-	-	314,000	-	-	-
subtotal	*$ 1,764,689*	*$ 10,800*	*$ 930,312*	*$ 5,370,604*	*$ 1,169,000*	*$ -*	*$ -*
Non-Allocated							
Roads	$ -	$ -	$ -	$ 66,147	$ -	$ -	$ -
Parks	-	-	-	2,803,284	1,331,000	-	-
Public Safety	-	-	-	48,393	-	-	-
subtotal	*$ -*	*$ -*	*$ -*	*$ 2,917,824*	*$ 1,331,000*	*$ -*	*$ -*
TOTAL	**$ 1,764,689**	**$ 10,800**	**$ 930,312**	**$ 8,288,428**	**$ 2,500,000**	**$ -**	**$ -**

Statement of Revenues, Expenditures, and changes in Fund Balance

Impact Fee Fund

Community Development/Other Departments

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Forecast	FY 2027 Recommended Budget	FY 2028 Forecast	FY 2029 Forecast
Beginning Fund Balance:	$ 4,903,276	$ 3,712,045	$ 5,603,671	$ 6,079,081	$ 2,917,825	$1,748,825	$1,748,825
REVENUES BY CATEGORY							
Charges for Services	$ 465,276	$ 1,698,494	$ 1,119,657	$ 2,072,761	$ -	$ -	$ -
Investment Earnings	108,181	203,932	286,064	136,587	-	-	-
Other	-	-	-	-	-	-	-
TOTAL	**$ 573,457**	**$ 1,902,426**	**$ 1,405,721**	**$ 2,209,348**	**$ -**	**$ -**	**$ -**
EXPENDITURES BY FUNCTION							
Impact Fee Study Update	$ 29,195	$ -	$ 8,169	$ 29,357	$ -		
Capital (Roads)	1,667,394	10,800	399,139	2,223,615	-	$ -	$ -
Capital (Parks)	49,410	-	523,004	2,803,632	1,169,000	-	-
Capital (Public Safety)	18,690	-	-	314,000	-	-	-
TOTAL	**$ 1,764,689**	**$ 10,800**	**$ 930,312**	**$ 5,370,604**	**$ 1,169,000**	**$ -**	**$ -**
ACFR Rounding Adjustments	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance: (1),(2)	$ 3,712,045	$ 5,603,671	$ 6,079,081	$ 2,917,825	$ 1,748,825	$1,748,825	$1,748,825
Changes in Fund Balance (actual/est.)	$ (1,191,232)	$ 1,891,626	$ 475,410	$ (3,161,256)	$ (1,169,000)	$ -	$ -

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 2027 Recommended Budget.

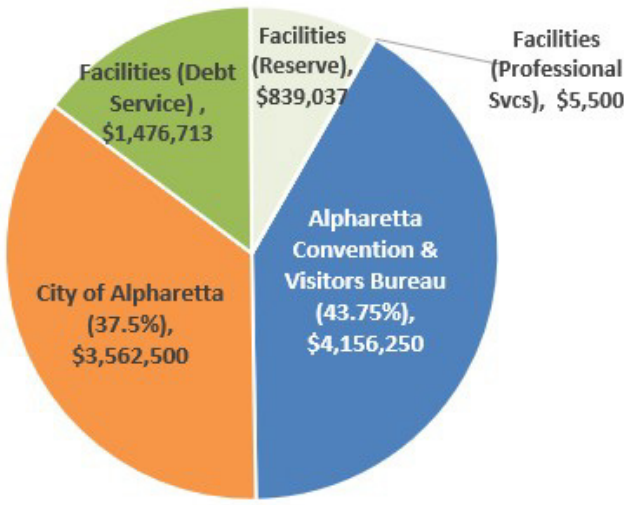
(2) Impact Fee fund balance usage is targeted towards eligible capital projects that offset the costs associated with growth (e.g. population, business, etc.).

Hotel/Motel Fund Summary

FY 2027 Budget: $10,040,000



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 2027 Budget totals $10 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 $3.6 million); Alpharetta Convention & Visitor's Bureau (43.75% or $4.2 million); and Tourism Product Development (18.75% or $1.8 million).

The Tourism Product Development portion of the revenue is dedicated to funding debt service on the Conference Center bonds ($1.5 million) as well as a non-allocated reserve totaling $839,037 which is available for initiatives that create, enhance, or expand tourism

assets that attract visitors and generate economic impact. The reserve is funded partially through an appropriation of fund balance totaling $500,000 which represents prior-year Tourism Product Development monies in excess of the $1.5 million debt service reserve included within the Fund (aimed at augmenting debt service coverage in times of economic volatility).

Hotel/Motel tax collection forecast for FY 2027 totals $9.5 million and represents an increase of 4% compared to the FY 2026 budget. However, actual collections for FY 2026 are estimated at $9.6 million (through February 2026). The forecast for FY 2027 is conservative given current economic volatility (e.g. fuel prices) and their potential impact on the travel/hospitality industry.

Statement of Budgetary Comparisons

Hotel/Motel Fund
Multiple Departments

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended Budget	FY 2027 Recommended Budget	FY 2028 Forecast	FY 2029 Forecast
REVENUES							
Other Taxes							
Hotel/Motel Taxes	$ 9,277,072	$ 9,111,647	$ 9,272,425	$ 9,100,000	$ 9,500,000	$ 9,785,000	$ 10,078,550
Interest/Penalties	30,167	3,150	1,654	-	-	-	-
Investment Earnings	-	66,778	98,135	20,000	40,000	41,200	42,436
Other						-	-
Fund Balance	-	-	-	1,752,468	500,000		
TOTAL	**$ 9,307,239**	**$ 9,181,576**	**$ 9,372,213**	**$ 10,872,468**	**$ 10,040,000**	**$ 9,826,200**	**$ 10,120,986**
EXPENDITURES							
ACVB/City							
Alpharetta Convention & Visitors Bureau	$ 4,058,719	$ 3,987,724	$ 4,057,409	$ 3,981,250	$ 4,156,250	$ 4,280,938	$ 4,409,366
City of Alpharetta (transfer-out)	3,480,902	3,418,049	3,477,779	3,412,500	3,562,500	3,669,375	3,779,456
subtotal	*$ 7,539,621*	*$ 7,405,773*	*$ 7,535,189*	*$ 7,393,750*	*$ 7,718,750*	*$ 7,950,313*	*$ 8,188,822*
Facility							
Professional Svcs (Bond Admin)	$ 5,915	$ 6,065	$ 6,415	$ 5,500	$ 5,500	$ 6,000	$ 6,000
Series 2016 Bonds (debt service)	1,365,213	1,392,713	1,417,213	1,448,713	1,476,713	1,508,513	1,539,313
Debt Svc Reserve (Contingency)	-	-	-	1,500,000	-	-	-
Tourism Product Development Reserve	-	-	-	509,435	839,037	361,375	386,851
Wills Park Maint. Facility	309,369	-	-	-	-	-	-
Wills Park Master Plan Imp.	268,248	-	-	15,070	-	-	-
subtotal	*$ 1,948,744*	*$ 1,398,778*	*$ 1,423,628*	*$ 3,478,718*	*$ 2,321,250*	*$ 1,875,888*	*$ 1,932,164*
TOTAL	**$ 9,488,366**	**$ 8,804,550**	**$ 8,958,816**	**$ 10,872,468**	**$ 10,040,000**	**$ 9,826,200**	**$ 10,120,986**

Statement of Revenues, Expenditures, and changes in Fund Balance

Hotel/Motel Fund

Multiple Departments

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended Budget	FY 2027 Recommended Budget	FY 2028 Forecast	FY 2029 Forecast
Beginning Fund Balance:	$ 1,143,171	$ 962,046	$ 1,339,073	$ 1,752,472	$ 2,009,439	$ 2,348,476	$ 2,709,850
REVENUES BY CATEGORY							
Hotel Taxes	$ 9,307,239	$ 9,114,797	$ 9,274,078	$ 9,100,000	$ 9,500,000	$ 9,785,000	$ 10,078,550
Investment Earnings	-	66,778	98,135	20,000	40,000	41,200	42,436
Other	-	-	-	-	-	-	-
TOTAL	**$ 9,307,239**	**$ 9,181,576**	**$ 9,372,213**	**$ 9,120,000**	**$ 9,540,000**	**$ 9,826,200**	**$ 10,120,986**
EXPENDITURES BY FUNCTION							
Alpharetta Convention & Visitors Bureau	$ 4,058,719	$ 3,987,724	$ 4,057,409	$ 3,981,250	$ 4,156,250	$ 4,280,938	$ 4,409,366
City of Alpharetta (transfer-out)	3,480,902	3,418,049	3,477,779	3,412,500	3,562,500	3,669,375	3,779,456
Tourism Product Development portion of the Hotel Tax:							
Debt Service, Other	1,371,128	1,398,778	1,423,628	1,454,213	1,482,213	1,514,513	1,545,313
Eligible System Improvements	577,617	-	-	15,070	-	-	-
TOTAL	**$ 9,488,366**	**$ 8,804,550**	**$ 8,958,816**	**$ 8,863,033**	**$ 9,200,963**	**$ 9,464,826**	**$ 9,734,135**
ACFR/Rounding Adjustments	$ 1	$ 2	$ 1	$ -	$ -	$ -	$ -
Ending Fund Balance: (1),(2)	$ 962,046	$ 1,339,073	$ 1,752,472	$ 2,009,439	$ 2,348,476	$ 2,709,850	$ 3,096,701
Changes in Fund Balance (actual/est.)	$ (181,125)	$ 377,027	$ 413,398	$ 256,967	$ 339,037	$ 361,375	$ 386,851

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, TSPLOST 2 Capital Fund, and 2022 Parks Bond Fund are presented as new appropriation activity is recommended for FY 2027.

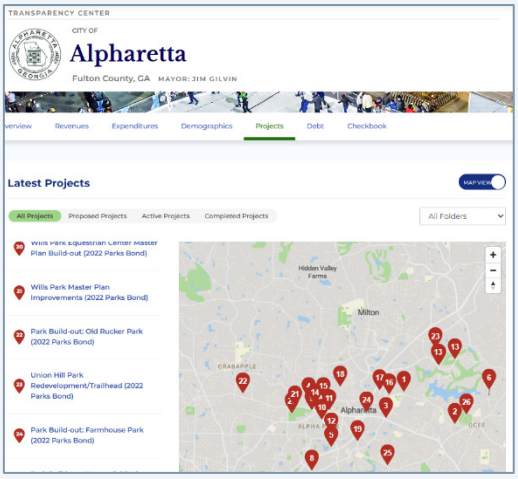


The City of Alpharetta website is a great resource to stay informed about development and capital improvements in Alpharetta (www.alpharetta.ga.us).

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 ending June 30, 2025, the city's fund balance totaled $35.7 million. Of this amount, approximately $5 million was appropriated in the FY 2026 Budget for capital/one-time initiatives/

reserve, $800,000 for legal contingency reserves, and $24.2 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 expenditure). 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 2027 totals $5.7 million.

- **Funding Capital from Operating Budget**
  The FY 2027 budget includes funding totaling $670,345 from General Fund operations for capital investment (e.g., replacement of our infrastructure and equipment, etc.). The annual capital funding goal from General Fund operations is $7.5 million and is a budgetary planning priority for future budgets. 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 2027, includes the following:

$ 5,661,572	Fund Balance for one-time capital.
670,345	Capital Contribution from the General Fund.
$ 6,331,917	

- **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 2027 Capital Funding

The FY 2027 Capital Plan includes funding of $36.7 million for capital initiatives (including potential grant funding). Base capital funding totals $32.9 million and has been appropriated to the identified projects and non-allocated. Other Sources totaling $3.8 million and consisting of anticipated LMIG (Local Maintenance & Improvement Grant) and LRA (Local Roads Assistance Grant) grant funding and Capital Lease funding will be appropriated once received (and/or appropriate agreements executed).

Recommended capital investment totals $18.3 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, generator replacements, Public Safety Headquarters maintenance, Fire Station maintenance, City Hall maintenance, etc.).

- Continuing focus on the responsible maintenance and preservation of our municipal infrastructure to serve the needs of the entire community now and into the future (milling/resurfacing, stormwater, fleet, equipment, parks amenities, etc.).
- Incorporating the Fleet Maintenance and Replacement Policy (adopted in FY 2026) process into the annual budget and CIP which establishes a uniform framework for fleet maintenance, acquisition, utilization, and replacement planning across all City departments.
- Delivering on prior-year design projects (Marietta-Roswell St. Corner Park).
- Leveraging restricted revenue sources (parks impact fees) to deliver service improvements to our citizens and stakeholders (Greenway restrooms at Haynes Bridge Road Park and Marconi Drive Park as well as buildout of the Marietta-Roswell St. Corner Park).

An additional $18.4 million is being reserved to provide flexibility for future prioritized capital investment.

FY 2027 Capital Source & Use Summary	Capital Project Fund	Stormwater Capital Fund	2022 Parks Bond Fund	TSPLOST 1 Capital Fund	TSPLOST 2 Capital Fund	Impact Fee Fund (Parks)	Subtotal	Other Sources (grants, etc.)	Total
Sources									
Available Fund Balance	$ 3,500,000	$ -	$ 450,000	$ 1,939,099	$ 7,600,000	$ 2,500,000	$ 15,989,099	$ -	$ 15,989,099
General Fund									
Annual Capital Appropriation	670,345	-	-	-	-	-	670,345	-	670,345
Available Fund Balance	4,261,572	1,400,000	-	-	-	-	5,661,572	-	5,661,572
TSPLOST Collections	-	-	-	-	9,000,000	-	9,000,000	-	9,000,000
Investment Earnings	400,000	100,000	-	300,000	750,000	-	1,550,000	-	1,550,000
Other									
Local Maintenance Improvement Grant (LMIG); Milling and Resurfacing	-	-	-	-	-	-	-	731,300	731,300
Local Roads Assistance Grant (LRA); Milling and Resurfacing	-	-	-	-	-	-	-	838,403	838,403
Capital Leases	-	-	-	-	-	-	-	2,275,000	2,275,000
Total Sources	**$ 8,831,917**	**$ 1,500,000**	**$ 450,000**	**$ 2,239,099**	**$ 17,350,000**	**$ 2,500,000**	**$ 32,871,016**	**$ 3,844,703**	**$ 36,715,719**
Uses									
Capital/One-Time Initiatives									
Economic Development	$ 100,000	$ -	$ -	$ -	$ -	$ -	$ 100,000	$ -	$ 100,000
Information Technology	567,800	-	-	-	-	-	567,800	-	567,800
Police	1,556,249	-	-	-	-	-	1,556,249	-	1,556,249
Public Works	2,750,000	1,500,000	-	-	5,131,597	-	9,381,597	3,844,703	13,226,300
Recreation, Parks & Cultural Servi	1,243,500	-	450,000	-	-	1,169,000	2,862,500	-	2,862,500
Community Development	-	-	-	-	-	-	-	-	-
Total Uses	**$ 6,217,549**	**$ 1,500,000**	**$ 450,000**	**$ -**	**$ 5,131,597**	**$ 1,169,000**	**$ 14,468,146**	**$ 3,844,703**	**$ 18,312,849**
Non-Allocated (Future Capital/One-Time Initiatives)	**$ 2,614,368**	**$ -**	**$ -**	**$ 2,239,099**	**$ 12,218,403**	**$ 1,331,000**	**$ 18,402,870**		

Capital Initiatives not recommended for funding total $7.2 million. Detailed narratives for the Staff Recommended and Unfunded Capital Initiatives are included herein.

FY 2027 Recommended Capital Project Listing

The following section provides both a (1) summary list of Staff Recommended Capital Initiatives for FY 2027 and is followed by (2) a detailed narrative of each capital initiative.

FY 2027 Capital Source & Use Detail	Capital Project Fund	Stormwater Capital Fund	2022 Parks Bond Fund	TSPLOST 1 Capital Fund	TSPLOST 2 Capital Fund	Impact Fee Fund (Parks)	Subtotal	Other Sources (grants, etc.)	Total
Sources									
Available Fund Balance	$ 3,500,000	$ -	$ 450,000	$ 1,939,099	$ 7,600,000	$ 2,500,000	$ 15,989,099	$ -	$ 15,989,099
General Fund									
Annual Capital Appropriation	670,345	-	-	-	-	-	670,345	-	670,345
Available Fund Balance	4,261,572	1,400,000	-	-	-	-	5,661,572	-	5,661,572
TSPLOST Collections	-	-	-	-	9,000,000	-	9,000,000	-	9,000,000
Investment Earnings	400,000	100,000	-	300,000	750,000	-	1,550,000	-	1,550,000
Other									
Local Maintenance Improvement Grant (LMIG); Milling and Resurfacing	-	-	-	-	-	-	-	731,300	731,300
Local Roads Assistance Grant (LRA); Milling and Resurfacing	-	-	-	-	-	-	-	838,403	838,403
Capital Leases	-	-	-	-	-	-	-	2,275,000	2,275,000
Total Sources	**$ 8,831,917**	**$ 1,500,000**	**$ 450,000**	**$ 2,239,099**	**$ 17,350,000**	**$ 2,500,000**	**$ 32,871,016**	**$ 3,844,703**	**$ 36,715,719**
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 Auxiliary A/C Replacement	45,000	-	-	-	-	-	45,000	-	45,000
AI Strategy (study)	125,000	-	-	-	-	-	125,000	-	125,000
	$ 567,800	$ -	$ -	$ -	$ -	$ -	$ 567,800	$ -	$ 567,800
Police									
Police (Fleet Replacement)	$ 1,481,249	$ -	$ -	$ -	$ -	$ -	$ 1,481,249	$ -	$ 1,481,249
Citywide Camera Infrastructure	75,000	-	-	-	-	-	75,000	-	75,000
	$ 1,556,249	$ -	$ -	$ -	$ -	$ -	$ 1,556,249	$ -	$ 1,556,249

CAPITAL PROJECT FUND SUMMARIES

FY 2027 Capital Source & Use Detail	Capital Project Fund	Stormwater Capital Fund	2022 Parks Bond Fund	TSPLOST 1 Capital Fund	TSPLOST 2 Capital Fund	Impact Fee Fund (Parks)	Subtotal	Other Sources (grants, etc.)	Total
Uses									
Capital/One-Time Initiatives									
Public Works									
Milling and Resurfacing	$ -	$ -	$ -	$ -	$ 3,161,597	$ -	$ 3,161,597	$ 1,569,703	$ 4,731,300
Traffic Striping and Signage	-	-	-	-	320,000	-	320,000	-	320,000
Signalized Intersection Maintenance (incl. Traffic Control Equipment)	-	-	-	-	210,000	-	210,000	-	210,000
Bridge and Guardrail Maintenance	-	-	-	-	250,000	-	250,000	-	250,000
Traffic Calming Improvements	-	-	-	-	50,000	-	50,000	-	50,000
Traffic Signal Pole Maintenance	-	-	-	-	150,000	-	150,000	-	150,000
Sidewalk and Brick Paver Maintenance and Repair	-	-	-	-	750,000	-	750,000	-	750,000
Stormwater	-	1,500,000	-	-	-	-	1,500,000	-	1,500,000
Department Pool Vehicles (Fleet Replacement)	95,000	-	-	-	-	-	95,000	-	95,000
F-150 Truck (Fleet Replacement)	220,000	-	-	-	-	-	220,000	-	220,000
F-250 Crew Cab Service Truck (Fleet Replacement)	80,000	-	-	-	-	-	80,000	-	80,000
F-350 Crew Cab Service Bed Truck (Fleet Replacement)	85,000	-	-	-	-	-	85,000	-	85,000
F-550 Crew Cab Dump Truck (Fleet Replacement)	200,000	-	-	-	-	-	200,000	-	200,000
Trailers (Equipment Replacement)	30,000	-	-	-	-	-	30,000	-	30,000
Asphalt Paver (Equipment Replacement/Upgrade)	-	-	-	-	240,000	-	240,000	-	240,000
Winter Weather Equipment Storage	45,000	-	-	-	-	-	45,000	-	45,000
Facility Condition Assessment (Phase 1) Implementation	1,150,000	-	-	-	-	-	1,150,000	2,275,000	3,425,000
Police Headquarters (Facility Maintenance/Improvements)	200,000	-	-	-	-		200,000	-	200,000
Fire Facilities (Facility Maintenance/Improvements)	40,000	-	-	-	-	-	40,000	-	40,000
Fire Facilities (Roof Repairs/Replacements and Wall Restoration)	90,000	-	-	-	-	-	90,000	-	90,000
City Hall (Facility Maintenance/Improvements)	35,000	-	-	-	-	-	35,000	-	35,000
Recreation Facilities (Facility Maintenance/Improvements)	50,000	-	-	-	-	-	50,000	-	50,000
Parking Garages (Facility Maintenance/Improvements)	125,000	-	-	-	-	-	125,000	-	125,000

FY 2027 Capital Source & Use Detail	Capital Project Fund	Stormwater Capital Fund	2022 Parks Bond Fund	TSPLOST 1 Capital Fund	TSPLOST 2 Capital Fund	Impact Fee Fund (Parks)	Subtotal	Other Sources (grants, etc.)	Total
Uses									
Capital/One-Time Initiatives									
Public Works *continued*									
HVAC Replacements (Facility Maintenance/Improvements)	165,000	-	-	-	-	-	165,000	-	165,000
Generator Replacements (Facility Maintenance/ Improvements)	100,000	-	-	-	-	-	100,000	-	100,000
Public Works (Design Services)	40,000	-	-	-	-	-	40,000	-	40,000
	$ 2,750,000	$ 1,500,000	$ -	$ -	$ 5,131,597	$ -	$ 9,381,597	$ 3,844,703	$ 13,226,300
Recreation, Parks & Cultural Services									
Park Repairs and Improvements	$ 200,000	$ -	$ -	$ -	$ -	$ -	$ 200,000	$ -	$ 200,000
Park Security Repairs & Improvements (security cameras, etc.)	60,000	-	-	-	-	-	60,000	-	60,000
Park Trail Maintenance	25,000	-	-	-	-	-	25,000	-	25,000
Wood Lightpole/LED Replacement Initiative	-	-	450,000	-	-	-	450,000	-	450,000
Playground Equipment Replacement	50,000	-	-	-	-	-	50,000	-	50,000
Park Shade Structure & Awning Replacements	30,000	-	-	-	-	-	30,000	-	30,000
Athletic Court Resurfacing	300,000	-	-	-	-	-	300,000	-	300,000
Fountain and Pool Repairs (new to CIP)	75,000	-	-	-	-	-	75,000	-	75,000
Alpha Loop Maintenance and Repair (new to CIP)	50,000	-	-	-	-	-	50,000	-	50,000
Tree Maintenance, Planting and Removal in Parks	125,000	-	-	-	-	-	125,000	-	125,000
General Equipment Replacement (Recreation)	62,500	-	-	-	-	-	62,500	-	62,500
Alpharetta Public Arts (Outdoor On-Loan Sculpture Exhibit)	45,000	-	-	-	-	-	45,000	-	45,000
Public Art in the Parks	20,000	-	-	-	-	-	20,000	-	20,000
Public Art Fund by Developers - City Property	10,000	-	-	-	-	-	10,000	-	10,000
Public Art for City Projects	25,000	-	-	-	-	-	25,000	-	25,000
Haynes Bridge Road Park Restroom (Greenway)	40,500	-	-	-	-	459,500	500,000	-	500,000
Marconi Drive Park Restroom (Greenway)	40,500	-	-	-	-	459,500	500,000	-	500,000
Marietta-Roswell St. Corner Park	-	-	-	-	-	250,000	250,000	-	250,000

CAPITAL PROJECT FUND SUMMARIES

FY 2027 Capital Source & Use Detail	Capital Project Fund	Stormwater Capital Fund	2022 Parks Bond Fund	TSPLOST 1 Capital Fund	TSPLOST 2 Capital Fund	Impact Fee Fund (Parks)	Subtotal	Other Sources (grants, etc.)	Total
Uses									
Capital/One-Time Initiatives									
Recreation, Parks & Cultural Services *continued*									
Outdoor Electrical Connections for Roswell Street and Canton Street (Holiday Lighting) - new to CIP	50,000	-	-	-	-	-	50,000	-	50,000
Alpha Loop Electrical Installation - new to CIP	25,000	-	-	-	-	-	25,000	-	25,000
Recreation (Design Services)	10,000	-	-	-	-	-	10,000	-	10,000
	$ 1,243,500	$ -	$ 450,000	$ -	$ -	$ 1,169,000	$ 2,862,500	$ -	$ 2,862,500
Total Uses	**$ 6,217,549**	**$ 1,500,000**	**$ 450,000**	**$ -**	**$ 5,131,597**	**$ 1,169,000**	**$ 14,468,146**	**$ 3,844,703**	**$ 18,312,849**
Non-Allocated (Future Capital/One-Time Initiatives)	**$ 2,614,368**	**$ -**	**$ -**	**$ 2,239,099**	**$ 12,218,403**	**$ 1,331,000**	**$ 18,402,870**		

Budgeted as part of the FY 2027 Budget.

Budgeted once received.

Fiscal Year 2027 Annual Action Plan

The City Council Retreat during January 2026 set forth priorities to guide the construction of the FY 2027 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 2027 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 2027 Annual Action Plan:

- Economic Development

Description: This request is 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 2027 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 previous 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 2027 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 Auxiliary A/C Replacement **$45,000**

Fiscal Year 2027 Annual Action Plan:

- N/A – General Capital Maintenance/Investment

Description: This request is for the replacement of the auxiliary rooftop air-conditioning unit serving the Public Works Data Center. This facility houses the City's core servers and storage infrastructure that provide the virtual environment supporting operations at this location and throughout the City.

The data center is currently served by two HVAC units: a 2011 rooftop unit and a 2015 ground-mounted unit. The systems operate on a lead-lag rotation schedule, with each unit conditioning the space for approximately one to two weeks at a time before alternating. This configuration promotes balanced run time and preserves system redundancy.

Server room HVAC systems typically have a shorter lifecycle of approximately 10–15 years due to continuous operation and the critical need to maintain precise environmental conditions. Although the alternating setup reduces individual run time, the rooftop unit has now reached 15 years of service life. At this age, the risk of mechanical failure increases, and replacement parts may become more difficult or costly to obtain.

Proactive replacement of the rooftop unit is recommended to maintain environmental stability, ensure continued redundancy, and protect the City's investment in critical IT infrastructure. This project supports operational continuity, reduces the risk of unplanned downtime, and aligns with best practices for data center resilience and long-term asset management.

Operating Budget Impact: Operational costs consist of added electricity usage and equipment maintenance and are currently budgeted.

AI Strategy (study) **$125,000**

Fiscal Year 2027 Annual Action Plan:

- N/A – General Capital Maintenance/Investment

Description: The City's growing use of AI tools, including Copilot Chat GCC, Microsoft 365 Copilot GCC, and Copilot Studio, represents a significant opportunity to improve efficiency, enhance constituent services, and strengthen data-driven decision-making across all departments. To maximize the return on these investments, the City requires a comprehensive AI strategy and implementation plan that aligns technology adoption with organizational priorities, governance requirements, and workforce readiness. Engaging a consultant with public-sector AI expertise will ensure that our approach is purposeful, secure, and consistent with government-grade compliance and responsible-use standards. This support will help the City establish a clear roadmap for how AI can be safely and effectively integrated into daily operations.

Additionally, the City maintains numerous disparate systems that generate large volumes of operational, public safety, financial, and service-delivery data. Unlocking the full value of AI depends on understanding, organizing, and utilizing this data cohesively. A consultant will assess our current data environment, identify opportunities for integration and automation, and develop a plan for enabling cross-departmental insights through secure and governed AI models.

This $125,000 investment will accelerate our ability to adopt AI responsibly, leverage our existing tools more effectively, and support long-term innovation in municipal operations and resident service delivery.

Operating Budget Impact: N/A.

Police

Fleet Replacement (Qty: 18) - Police $1,481,249

Fiscal Year 2027 Annual Action Plan:

- N/A – General Capital Maintenance/Investment

Description: This request is for the replacement of Police Department vehicles in accordance with the City's Fleet Maintenance and Replacement Policy ("Policy"). Vehicle replacement requests for the upcoming budget year meet the established criteria within the Vehicle Replacement Framework section of the Policy while all other years are based on a forecast of vehicles meeting the established criteria (e.g. based on forecasted utilization rates, etc.).

The vehicles identified below will be recommended for replacement based on the Vehicle Replacement Framework within the Policy, which includes multiple criteria such as age/mileage (depending on vehicle category), idle time, maintenance cost analysis, reliability and downtime, safety issues, obsolescence, and mission suitability. Applicable age categories include:

- Police Pursuit Cars/SUVs (minimum of 8 years and/or 125,000 miles).
- Police Motorcycles (minimum of 6 years and/or 60,000 miles).
- Sedans, SUVs, Trucks (minimum of 12 years and/or 150,000 miles).

The request for FY 2027 includes the forecasted replacement of the following:

Year	Make	Model	VIN	Division	type	PD / FD	Mileage 12/2025
2015	Ford	Explorer	1FM5K8AR6FGB61945	Patrol	SUV	Police	103,627
2015	Ford	Explorer	1FM5K8AR2FGB61943	Patrol	SUV	Police	103,424
2015	Ford	Explorer	1FM5K8AR8FGB61946	Patrol	SUV	Police	102,230
2016	Ford	Explorer	1FM5K8AR8GGB65464	Patrol	SUV	Police	109,185
2016	Ford	Explorer	1FM5K8AR0GGC14981	Patrol	SUV	Police	108,916
2016	GMC	Sierra 2500HD	1GT11REG4GF226495	Patrol	Pickup Truck	Police	102,262
2016	Ford	Explorer	1FM5K8AR6GGC14984	Patrol	SUV	Police	78,024
2016	Ford	Explorer	1FM5K8AR4GGC14983	Patrol	SUV	Police	99,033
2017	Ford	Explorer	1FM5K8AR0HGE15426	PD Admin	SUV	Police	96,024
2017	Ford	Explorer	1FM5K8AR6HGE15432	Patrol	SUV	Police	100,807
2017	Ford	Explorer	1FM5K8AR6HGE15429	PD Admin	SUV	PD Admin 911	92,297
2017	Honda	Pilot	5FNYF6H18HB053575	PD Admin	SUV	Police	97,073
2018	Ford	Explorer	1FM5K8AR5JGC75878	Patrol	SUV	Police	107,859
2018	Ford	Explorer	1FM5K8AR0JGC75870	Patrol	SUV	Police	116,129
2018	Ford	Explorer	1FM5K8AR6JGC75887	PD Admin	SUV	Police	101,770
2018	Ford	Explorer	1FM5K8AR3JGC75877	Patrol	SUV	Police	100,389
2018	Ford	Explorer	1FM5K8AR0JGC75884	PD Admin	SUV	Police	97,837
2018	Ford	Explorer	1FM5K8AR1JGB34418	Patrol	SUV	Police	95,899

- Police Pursuit Cars/SUVs = ten (10) Chevrolet Tahoe PPV vehicles that meet the replacement criteria based on a combination of age, mileage, and idle time. Pricing is ten (10) vehicles x $86,490 ($59,850 base vehicle + $26,640 upfitting) = $864,900.
- Sedans, SUVs, Trucks = eight (8) vehicles that meet the replacement criteria based on a combination of age, mileage, and idle time. Requested funding totals $481,690 and includes the following forecasted model types:

- Three (3) Tesla Model Y vehicles x $60,630 ($50,630 base vehicle + $10,000 upfitting) = $181,890.
- Four (4) Toyota Grand Highlander Hybrid LE vehicles X $56,200 ($46,200 base vehicle + $10,000 upfitting) = $224,800.
- One (1) Chevrolet or Ford EV Truck x $75,000 ($65,000 Base vehicle + $10,000 upfitting) = $75,000.

- Including a 10% contingency for price increases of $134,659.
- FY 2027 Total Police Fleet Replacement $1,481,249.

Operating Budget Impact: Routine replacement capital - operating costs to decrease due to decline in repairs and an increase in fuel efficiency.

Citywide Camera Infrastructure **$75,000**

Fiscal Year 2027 Annual Action Plan:

- Safe and Welcoming Community
- Downtown Alpharetta
- Infrastructure and Facilities Maintenance.
- Transportation and Traffic

Description: This request funds the continued life-cycle management program for the City's camera infrastructure. Annual funding supports the planned replacement and management of system components, including cameras, servers, network equipment, and required professional services, allowing for predictable budgeting and reduced risk associated with aging technology.

Funding provided in FY 2025 and FY 2026 supported consolidation and replacement of the video management systems used to control cameras and capture video. Consistent with industry standards, a replacement schedule is being established for major system components: video management system servers (5 years), cameras (6 years), and network equipment (5 years).

Currently, approximately 80 percent of the City's cameras have reached end-of-life and are overdue for replacement. The FY 2027 funding of $75,000 will initiate an annual, phased approach to identifying and replacing the components most in need due to end-of-life conditions, technology obsolescence, or system expansion needs. For example, many of the cameras in City Hall are more than 11 years old, are no longer supported, present increased cybersecurity risk, and do not provide the analytics capabilities required today.

Operational 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 determined until the expansion plan is finalized.

Public Works

Milling and Resurfacing **$4,731,300 (TSPLOST 2; LMIG & LRA Grants)**

Fiscal Year 2027 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 city streets increases the life expectancy of the roads. Without resurfacing, roadways will deteriorate and be more costly to repair.

In FY 2027, 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 $117/ton in FY 2026. 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 2026 was $154,000.
- $154,000 * 570 lane miles = $88 million.
- Resurface every 15 years = $5.9 million per year needed.
- Resurface every 20 years = $4.4 million per year needed.
- Resurface every 25 years = $3.5 million per year needed.
- Average asphalt per ton = $116.64

These numbers do not include reconstruction of roadways. We anticipate about $500,000 annually for reconstruction due to poor subgrades.

The goal is to continue and preserve our roads and streets to a 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 help 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 ($3.2 million), Local Maintenance Improvement Grant (LMIG) funds (estimated at $731,300), and Local Roads Assistance Grant (LRA) funds (estimated at $838,403).

Operating Budget Impact: This program decreases roadway maintenance costs as the surface is less susceptible to potholes and road surface deterioration.

Traffic Striping and Signage — $320,000 (TSPLOST 2)

Fiscal Year 2027 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.

This project is an allowable use of TSPLOST 2 funds.

Operating Budget Impact: Maintenance funding is included within this initiative.

Signalized Intersection Maintenance (incl. Traffic Control Equipment) $210,000 (TSPLOST 2)

Fiscal Year 2027 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.

This project is an allowable use of TSPLOST 2 funds.

Operating Budget Impact: Maintenance funding is included within this initiative.

Bridge and Guardrail Maintenance — $250,000 (TSPLOST 2)

Fiscal Year 2027 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 2027 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 includes funding 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 replacement of damaged guardrail on Westside Parkway near Sanctuary Parkway.

This project is an allowable use of TSPLOST 2 funds.

Operating Budget Impact: This program decreases bridge maintenance costs as it is less susceptible to surface and structure deterioration.

Traffic Calming Improvements — $50,000 (TSPLOST 2)

Fiscal Year 2027 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.

This project is an allowable use of TSPLOST 2 funds.

Operating Budget Impact: Maintenance costs will be dependent upon the improvements implemented.

Traffic Signal Pole Maintenance **$150,000 (TSPLOST 2)**

Fiscal Year 2027 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 to $25,000.

The intersections that are recommended for pole painting in FY 2027 are as follows:

- Haynes Bridge Road & SR 120/Old Milton Parkway.
- Haynes Bridge Road & Alpha Crossing.
- Haynes Bridge Road & Academy Street.
- Haynes Bridge Road & Woodhaven Drive.
- Old Milton Parkway & Roswell Street
- Milton Avenue & Canton Street

The intersections that are recommended for pole painting, as available funding allows (e.g. current/future capital budgets) are as follows:

- Wills Road & Milton Avenue.
- SR 120 / Old Milton Parkway & Amber Park.
- Milton Avenue & Canton Street.
- Haynes Bridge Road & Morrison Parkway.
- Haynes Bridge Road & Mansell Road.
- Westside Parkway & Cumming Street.
- North Point Parkway & Preston Ridge Road.
- Westside Parkway & Colonial Drive.
- Westside Parkway & Sanctuary Parkway.
- Mansell Road & Old Alabama Conn.
- North Point Parkway & Mill Creek.
- North Point Parkway & Rock Mill Road.
- North Point Parkway & North Point Mall-North.
- North point Parkway & North Point Mall-South.
- Windward Parkway & Market Place.

This project is an allowable use of TSPLOST 2 funds.

Operating Budget Impact: Maintenance funding is included within this initiative.

Sidewalk and Brick Paver Maintenance and Repair **$750,000 (TSPLOST 2)**

Fiscal Year 2027 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 68,341 linear feet of sidewalk rated as poor/very poor by the Dynatest assessment (roughly 5% of inventory). The estimated cost to demo and replace is approximately $3.75 million.

Currently, the City has approximately 1,323 ADA handicap ramps in need of repair/replacement to meet ADA requirements (roughly 36% of inventory). The estimated cost to demo and replace is approximately $3.3 million. Based on current contract pricing, the average cost to repair/replace the ramp is $2,500 per ramp.

Note, these dollar amounts are strictly for removal and replacement. If tree roots are 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 working 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 at 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.

This project is an allowable use of TSPLOST 2 funds.

Operating Budget Impact: This program decreases sidewalk maintenance costs as it is less susceptible to surface and structure deterioration.

Stormwater **$1,500,000**

Fiscal Year 2027 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 are 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 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 Alpha Loop offline detention, Wills Park stream restoration, Northwinds Culvert Design/Construction, multiple on- call stormwater improvement task orders, and drainage Improvements in Clairmonte subdivision. The contractual pipe un-clogging and structure repair will be throughout the city based on inspection results.

Annual funding requests are approximately $3-4 million based on forecasted needs over a 10+ year project horizon. That said, current funding levels within the Stormwater account total more than $3.2 million (as of January 2026) and the FY 2027 funding allocation was adjusted to $1.5 million. There is a companion unfunded request for the remaining $1.5 million needed to augment the annual stormwater funding.

Operating Budget Impact: This program decreases maintenance costs as flooding and erosion will be reduced.

Department Pool Vehicles; Qty: 2 (Fleet Replacement) $95,000

Fiscal Year 2027 Annual Action Plan:

- N/A – General Capital Maintenance/Investment

Description: This request is for the replacement of Public Works Department vehicles in accordance with the City's Fleet Maintenance and Replacement Policy ("Policy"). Vehicle replacement requests for the upcoming budget year meet the established criteria within the Vehicle Replacement Framework section of the Policy while all other years are based on a forecast of vehicles meeting the established criteria (e.g. based on forecasted utilization rates, etc.).

The vehicles identified below will be recommended for replacement based on the Vehicle Replacement Framework within the Policy which includes multiple criteria such as age/mileage (minimum of 12 years and/or 150,000 miles for this vehicle category), idle time/engine hours, maintenance cost analysis, reliability and downtime, safety issues, obsolescence, and mission suitability.

The tentative request for FY 2027 includes the replacement of the following:

- Unit 680 = 2010 Chevy Colorado extended cab compact truck (age = 16 years) with 53,019 miles as of February 2026. The replacement criteria are age and maintenance issues. Engine hours are not readily accessible from this vehicle year/make/model. This truck's lightbar has a wiring issue, which has caused internal malfunction in the wiring components. The department is utilizing this unit as a pool vehicle to avoid the use of the safety lighting equipment. This vehicle was purchased for $17,192. The repair was attempted in FY 2025, but it was unsuccessful. It is approximately $1,000 to repair the connections and a new lightbar is estimated to be around $2,500. To

avoid the cost of the repairs, the department has repurposed the vehicle until replacement.

- Unit 623 = 2009 Ford Ranger 4x4 super cab compact truck (age = 17 years) with 155,510 miles as of February 2026 and over 8,180 engine hours (equate to over 204,000 miles). The replacement criteria are age, mileage/idle time. This unit was purchased for $18,893. For FYs 2024-2026, maintenance costs totaled over $5,700. The unit is currently utilized by the right-of-way crew and the need to continuously utilize the tail gate handle has made the clasp wear out, creating a safety hazard in the event this becomes unstable and flies open.

The above is subject to change based on prioritization of need pursuant to the Policy (e.g. in the case of an alternate vehicle taking priority in the replacement framework due to mechanical failure, downtime, etc.).

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: 3 (Fleet Replacement) **$220,000**

Fiscal Year 2027 Annual Action Plan:

- N/A – General Capital Maintenance/Investment

Description: This request is for the replacement of Public Works Department vehicles in accordance with the City's Fleet Maintenance and Replacement Policy ("Policy"). Vehicle replacement requests for the upcoming budget year meet the established criteria within the Vehicle Replacement Framework section of the Policy while all other years are based on a forecast of vehicles meeting the established criteria (e.g. based on forecasted utilization rates, etc.).

The vehicles identified below will be recommended for replacement based on the Vehicle Replacement Framework within the Policy which includes multiple criteria such as age/mileage (minimum of 12 years and/or 150,000 miles for this vehicle category), idle time/engine hours, maintenance cost analysis, reliability and downtime, safety issues, obsolescence, and mission suitability.

The tentative request for FY 2027 includes the replacement of the following:

- Unit 726 = 2013 Ford F150 4x2 extended cab truck (age = 13 years) with 167,747 miles as of February 2026 and over 12,820 engine hours (equate to 320,500 miles). The replacement criteria are age, mileage, and engine hours. This unit was purchased for $24,863. In FYs 2024-2026, maintenance costs totaled over $6,200.
- Unit 843 = 2016 Ford F150 4x2 super cab compact truck (age = 10 years) with 150,000 miles as of February 2026 and over 10,224 engine hours (equate to 255,600

miles). The purchase price was $23,374. The replacement criteria are mileage and engine hours. In FYs 2024-2026, maintenance costs totaled over $11,300.

- Unit 547 = 2007 Ford F150 4x4 super crew cab truck (age= 19 years) with 70,000 miles as of February 2026 and over 5,616 engine hours (equate to 140,400 miles). The replacement criteria are age, mileage, and engine hours. This unit was purchased for $26,665. In FYs 2024-2026, maintenance costs totaled over $7,600.

The above is subject to change based on prioritization of need pursuant to the Policy (e.g. in the case of an alternate vehicle taking priority in the replacement framework due to mechanical failure, downtime, etc.).

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 2027 Annual Action Plan:

- N/A – General Capital Maintenance/Investment

Description: This request is for the replacement of Public Works Department vehicles in accordance with the City's Fleet Maintenance and Replacement Policy ("Policy"). Vehicle replacement requests for the upcoming budget year meet the established criteria within the Vehicle Replacement Framework section of the Policy while all other years are based on a forecast of vehicles meeting the established criteria (e.g. based on forecasted utilization rates, etc.).

The vehicles identified below will be recommended for replacement based on the Vehicle Replacement Framework within the Policy which includes multiple criteria such as age/mileage (minimum of 12 years and/or 150,000 miles for this vehicle category), idle time/engine hours, maintenance cost analysis, reliability and downtime, safety issues, obsolescence, and mission suitability.

The tentative request for FY 2027 includes the replacement of the following:

- Unit 714 = 2012 F-250 4x4 crew cab truck (age = 14 years) with 51,433 miles as of February 2026 and over 5,092 engine hours (equate to 127,300 miles). The replacement criteria are age, engine hours, and maintenance/repair issues. This vehicle was purchased for $54,900. The truck has an existing oil leak and various body damage. In FYs 2024-2026, maintenance costs totaled over $8,000, resulting in 60 days out of service. The department will research make/model options to reduce the size of vehicle purchased for more cost effective and fuel-efficient models instead of an F-250 unit. This unit was previously utilized as a plow truck; however, with the purchase of new plows, it would be more efficient to have a smaller unit as a replacement for the construction management team.

The above is subject to change based on prioritization of need pursuant to the Policy (e.g. in the case of an alternate vehicle taking priority in the replacement framework due to mechanical failure, downtime, etc.).

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) $85,000

Fiscal Year 2027 Annual Action Plan:

- N/A – General Capital Maintenance/Investment

Description: This request is for the replacement of Public Works Department vehicles in accordance with the City's Fleet Maintenance and Replacement Policy ("Policy"). Vehicle replacement requests for the upcoming budget year meet the established criteria within the Vehicle Replacement Framework section of the Policy while all other years are based on a forecast of vehicles meeting the established criteria (e.g. based on forecasted utilization rates, etc.).

The vehicles identified below will be recommended for replacement based on the Vehicle Replacement Framework within the Policy which includes multiple criteria such as age/mileage (minimum of 12 years and/or 150,000 miles for this vehicle category), idle time/engine hours, maintenance cost analysis, reliability and downtime, safety issues, obsolescence, and mission suitability.

The tentative request for FY 2027 includes the replacement of the following:

- Unit 544 = 2007 F-350 enclosed bed truck (age = 19 years) with 99,654 miles as of February 2026. Engine hours are not readily accessible from this vehicle year/make/model. The replacement criteria are age and maintenance/repair needs. This truck was purchased for $54,900. The truck has known cooling system issues that have attempted to be repaired; although unsuccessful. The unit does not have a working AC unit/heater. In FYs 2025-2026, maintenance costs totaled over $2,300. This unit has become a backup unit for crews due to its inefficient/uncomfortable work environment.

The above is subject to change based on prioritization of need pursuant to the Policy (e.g. in the case of an alternate vehicle taking priority in the replacement framework due to mechanical failure, downtime, etc.).

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 Truck; Qty: 2 (Fleet Replacement) **$200,000**

Fiscal Year 2027 Annual Action Plan:

- N/A – General Capital Maintenance/Investment

Description: This request is for the replacement of Public Works Department vehicles in accordance with the City's Fleet Maintenance and Replacement Policy ("Policy"). Vehicle replacement requests for the upcoming budget year meet the established criteria within the Vehicle Replacement Framework section of the Policy while all other years are based on a forecast of vehicles meeting the established criteria (e.g. based on forecasted utilization rates, etc.).

The vehicles identified below will be recommended for replacement based on the Vehicle Replacement Framework within the Policy which includes multiple criteria such as age/mileage (minimum of 15 years and/or 150,000 miles for this vehicle category), idle time, maintenance cost analysis, reliability and downtime, safety issues, obsolescence, and mission suitability.

The tentative request for FY 2027 includes the replacement of the following:

- Unit 128 = 2000 F-550 sign truck (age = 26 years) with 61,437 miles as of February 2026. Engine hours are not readily accessible from this vehicle year/make/model. The replacement criteria are age and reliability. This unit has a faulty battery cut off switch and still needs to be jump-started every time to start. This unit is 26 years old, which makes parts harder to find and can lead to longer down times. In FYs 2024-2026, maintenance costs totaled over $1,200. The department will research make/model options to reduce the size of vehicle purchased for more cost effective and fuel-efficient models instead of an F-550 unit.
- Unit 474 = 2005 F-550 dump truck (age = 21 years) with 49,799 miles as of February 2026. Engine hours are not readily accessible from this vehicle year/make/model. The replacement criteria are age, maintenance/repair issues, and down time. This truck was purchased in 2005 for $23,000. From FYs 2024-2026, maintenance and repair exceeded 50% of the cost of the unit, totaling $15,224. This unit was down for 44 days having its head gaskets replaced in FY 2024, totaling 56 days in the last 3 years.

The above is subject to change based on prioritization of need pursuant to the Policy (e.g. in the case of an alternate vehicle taking priority in the replacement framework due to mechanical failure, downtime, etc.).

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.

Trailers; Qty: 1 (Equipment Replacement) **$30,000**

Fiscal Year 2027 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.

The tentative request for FY 2027 includes the replacement of the following:

- Unit 175= 2000 24' 20-ton trailer with air brake (age = 26 years).

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.

Asphalt Paver (Equipment Replacement/Upgrade) **$240,000 (TSPLOST 2)**

Fiscal Year 2027 Annual Action Plan:

- Infrastructure and Facilities Maintenance

Description: This request is for the replacement of a Rubber Tire 2000 CAT 416C backhoe/loader with an asphalt paver. The existing backhoe/loader has traditionally been used to dig holes, haul dirt, move materials, lift heavy objects, remove debris from roadways and job sites, and load materials into dump trucks. However, Public Works has increasingly relied on other equipment to perform these functions.

Given current operational needs, the department is requesting to replace the backhoe/loader with an asphalt paver to better support ongoing asphalt repair and paving activities throughout the City. An asphalt paver would provide greater efficiency and effectiveness in maintaining roadways and infrastructure and would be a more beneficial asset to meet the department's current and future needs.

This project is an allowable use of TSPLOST 2 funds.

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. Operational costs consist of maintenance, fuel, etc. and are currently budgeted.

Winter Weather Equipment Storage **$45,000**

Fiscal Year 2027 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 2027 request is for Winter Weather Equipment. We have purchased four (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 method 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 take at least three people and a piece of equipment.
- The spreaders have received damage due to dragging the ground and using 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.

Facility Condition Assessment (Phase 1) Implementation **$1,150,000 (capital)**
Fiscal Year 2027 Annual Action Plan: **$2,275,000 (financing)**

- Infrastructure and Facilities Maintenance

Description: In Fall 2024, the City of Alpharetta partnered with McKinstry to conduct a comprehensive Facility Condition Assessment (FCA) of 60 city-owned buildings. This effort surveyed over 4,040 individual assets with the goal of understanding current infrastructure conditions, anticipating capital needs, and setting the foundation for long-term asset management. The assessment offers a clear, data-driven path to proactive maintenance planning and highlights opportunities for efficiency through a potential Energy Savings Performance Contract (ESPC).

The assessment project goes beyond a one-time report. McKinstry deployed the Reveal Capital Planning Tool, a cloud-based dashboard that centralizes the entire asset inventory and allows city staff to:

- Prioritize investments using condition, cost, risk, and lifecycle data.
- Simulate funding scenarios with a dynamic budget planning module.
- Update capital forecasts in real time as assets are replaced or repaired.

- Drill down to individual equipment details across all 60 facilities

Staff are actively using the Reveal Capital Planning Tool, and upcoming FY 2027 CIP reflects these values.

McKinstry has identified $3.8 million in facility repairs/improvements for items that have reached (or are approaching) the end of their useful life and are in need of replacement (the "Phase 1" project). These assets include HVAC, thermostats, lighting, fixtures, building envelope, etc. Replacement of these items is forecast to generate over $4.9 million in energy savings over their average useful lives (approx. 20-years). Staff is requesting to move forward with the ESPC which involves a guaranty of energy savings from the vendor.

Details include:

- ESPC Phase 1 Project Costs: $3,760,000
- Funding Options:
    - Capital/One-Time Funding = $1,485,000
        - $185,000 (rebates/credits identified by McKinstry)
        - $150,000 (existing FY 2026 Appropriations)
        - $1,150,000 (FY 2027 capital funding request)
    - Capital Lease Funding = $2,275,000 ($180,000 lease payment in year 1)
        - Staff is targeting a 15-year term (max available; assets avg 20-year life) and expects the capital lease payment to be fully offset by the guaranteed energy savings with a net gain of $515,000 in energy savings over a 20-year term (factoring in lease interest expense). Specifically, the forecasted lease payment in year 1 (FY 2028) is estimated at $180,000 and will be fully offset through reductions in utility expenses (primarily electricity) with an associated guarantee of those savings by McKinstry through ESPC.

Operating Budget Impact: The project will decrease future operating costs by identifying deficient equipment and identifying needs for energy-saving practices related to facilities.

Police Headquarters (Facility Maintenance/Improvements) $200,000

Fiscal Year 2027 Annual Action Plan:

- Safe and Welcoming Community

Description: This request is for renovations, repairs, and upgrades to the Police Headquarters. The building has seen a staffing increase and is starting to show its age.

FY 2027 funding will be for the remodeling of all bathrooms within the Police Headquarters. The current bathrooms at Police Headquarters are original to the building's construction and need upgrading/remodeling due to aged, deteriorated counters, sinks, partitions, floors, and fixtures. The remodel would not include 911 bathrooms; these were included as part of the 2017 Police Headquarters expansion. This request does include replacements and upgrades to interior/exterior finishes, plumbing upgrades, electrical upgrades, doors, windows, etc. based on the 2025 McKinstry facility condition assessment.

Operating Budget Impact: This program decreases facility maintenance costs due to decline in repairs.

Fire Facilities (Facility Maintenance/Improvements) $40,000

Fiscal Year 2027 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 many years.

Tentative improvements in FY 2027, subject to available funding, include the following for Station 84: new flooring, exterior door and frame replacements, replacement ceiling fans, replacement appliances. Improvements will be funded within other stations as well if residual funding is available.

Operating Budget Impact: This program decreases maintenance and utilities costs (increased energy efficiency).

Fire Facilities (Roof Repairs/Replacements and Wall Restoration) $90,000

Fiscal Year 2027 Annual Action Plan:

- Infrastructure and Facilities Maintenance

Description: This request is for roof repair/rehab/replacement at multiple Fire facilities.

The FY 2027 request is for the replacement of the shingled roof segments at Fire Stations 85 and 86. Fire Stations 85 and 86 were constructed with asphalt shingle roofs with an expected lifespan of 20 to 25 years. Recently, both roofs have had multiple leaks repaired and have started showing signs of age and deterioration. Currently, the age of the existing roofs is 20 years for both Fire Station 85 and Fire Station 86. Since both roofs are asphalt shingle roofs and are both showing signs of age with current condition and leaks, it is recommended to replace both roofs with a 50-year architectural shingle roof.

Operating Budget Impact: This program decreases facility maintenance and utilities costs (increased energy efficiency).

City Hall (Facility Maintenance/Improvements) $35,000

Fiscal Year 2027 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 2027 funding will go towards upgrades to cabinetry, interior painting, and interior/exterior wood repair and re-staining.

Operating Budget Impact: This program decreases facility maintenance costs.

Recreation and Park Facilities (Facility Maintenance/Improvements) $50,000

Fiscal Year 2027 Annual Action Plan:

- 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.

FY 2027 funding priorities include:

- Repairs to Log Cabin – Removing rotten rear elevation logs, then replacing them with block foundation with a matching stone exterior. Light power washing of the exterior and applying a clear coat with TWP stain. The TWP stain protects the wood from UV damage, moisture, mold, etc., enhances and preserves the natural wood appearance, and repels water and resist surface damage.

Operating Budget Impact: Facility maintenance costs to decrease due to decline in repairs.

Parking Garages (Facility Maintenance/Improvements) $125,000

Fiscal Year 2027 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 2027 funding will cover the following repairs noted in the 10-year plan and any unrepaired issues identified in inspections.

- City Center Garage
  - Replace bearing pads and raise affected DT beams.
  - Repairing standing water problems in the southern stairwell. This may require adding supplemental floor drains in locations of excessive ponding.
  - 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 is 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 decrease due to decline in repairs.

HVAC Replacements (Facility Maintenance/Improvements) $165,000

Fiscal Year 2027 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 2027 replacements include multiple units at the Wills Park Recreation Center (units over 20 and 25 years old). The request also includes funding to tackle unexpected HVAC equipment failures requiring repair/replacement.

Operating Budget Impact: This program decreases maintenance and utilities costs (increased energy efficiency).

Generator Replacements (Facility Maintenance/Improvements) $100,000

Fiscal Year 2027 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 2027 request is for replacement of the generators at 1475 Mid Broadwell Road (Fire Station 85) and 3275 Kimball Bridge Road (Fire Station 86). Both units are in excess of 19-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.

Design Services (Public Works) $40,000

Fiscal Year 2027 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.

Recreation, Parks & Cultural Services

Park Repairs/Improvements $200,000

Fiscal Year 2027 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 2026 funds were used for:

- Brooke Street Park - irrigation installation.
- Multiple Parks – sidewalk repairs/replacements.

This account is crucial to the Department's ability to respond to the needs and repairs as they arise throughout the year.

FY 2027 funding will be targeted at the following improvements:

- Wills Park ball field fence replacement ($50,000): The fence replacement provides improved public safety, addresses safety concerns, helps to preserve existing city facilities, equipment, and infrastructure, etc.
- Park concrete/sidewalk repairs and replacement ($75,000): 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.
- Laser grading of softball fields ($75,000): The laser grading provides improved player safety, enhanced drainage, reduced game cancellations and improved playability and performance.

Operating Budget Impact: Routine replacement capital - operating costs to decrease due to decline in repairs.

Park Security Repairs and Improvements $60,000

Fiscal Year 2027 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 Police 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 the Police team.

The FY 2027 funding request, coupled with existing appropriations, will fund:

- Park security camera installation (phase 2) ($60,000) to add security cameras in strategic locations. This project will enhance public safety, deter vandalism and criminal activity, support law enforcement response, and protect City assets. The additional cameras will improve overall monitoring of high-use and vulnerable areas within the park system.
- This request provides funding for the repair, maintenance, and potential replacement of emergency call boxes located along the Greenway. The City currently maintains (25) call boxes, the majority of which were originally installed in 1997–1998. An additional eight (8) units were installed in 2018.

  Ongoing maintenance includes annual battery replacements for all units. Batteries cost approximately $104 each, with labor billed at approximately $120 per hour. Annual battery replacement and related maintenance costs range between $5,000 and $10,000.

  Due to the age of many existing units, replacement may be necessary. The cost of a new call box is approximately $10,000 per unit.

  In April 2026, the Information Technology Department and the Recreation, Parks & Cultural Services Department will meet to evaluate replacement and upgrade options for all call boxes, including those along the Greenway. Funding requested will support both immediate maintenance needs and anticipated system upgrades or replacements.
- If funding is available, then work will include installation, repair, and replacement of automatic locks on restroom doors throughout the park system. In recent years, the homeless population has been residing in outside park restrooms. By adding/maintaining the automatic locks, it will address this ongoing issue.

Operating Budget Impact: Routine replacement capital - operating costs to decrease due to decline in repairs.

Park Trail Maintenance **$25,000**

Fiscal Year 2027 Annual Action Plan:

- Recreation, Parks, and Culture

Description: Park Trail Maintenance (not Greenway Trail) represents resurfacing of park system trails (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 FY 2027 request includes funding for the surface restoration of the 0.2-mile concrete trail at Cogburn Road Park. The original trail was added in 2007. The work will include milling and repouring the surface. In addition to the work at Cogburn Road Park, available funds will be used for minor asphalt/trail mix/concrete trail repairs after fallen trees or tree root intrusions/lifting.

Operating Budget Impact: Routine replacement capital - operating costs decrease due to decline in repairs.

Wood Light Pole/LED Replacement Initiative **$450,000 (2022 Parks Bond)**

Fiscal Year 2027 Annual Action Plan:

- Safe and Welcoming Community
- Recreation, Parks, and Culture
- Infrastructure and Facilities Maintenance

Description: The City's athletic fields include a mixture of wooden and concrete light poles. The wooden poles (46 in total) 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.

During FY 2026, the City issued an RFP for replacement of the wooden poles, as well as replacement light fixtures (LED) on all poles (wooden and otherwise), at North Park which is funded partially through a Land/Water Conservation Fund Grant. This initiative will be completed during FY 2026 and will result in replacement of 24 of the City's current 46 wooden light pole inventory.

All remaining wooden light poles (22) are located at Wills Park (installed in the early 1970s) and contain 110 light fixtures as follows:

- Field #1 = 6 wooden poles with 23 fixtures.
- Field #2 = 4 wooden poles with 18 fixtures.
- Fields #1 and 2 = 1 wooden pole with 6 fixtures and 1 concrete pole with 6 fixtures.
- Field #3 = 4 wooden poles with 10 fixtures.
- Field #4 = 7 wooden poles with 47 fixtures.

The FY 2026 capital budget included an appropriation for replacement of the wooden light poles and fixtures for Wills Park Field 1. This budget request will provide funding to replace the wooden light poles and remaining fixtures for Wills Park Field 2-4. All fields will be competitively bid together to obtain the most competitive pricing. This project was originally anticipated (FY 2026 CIP) to be funded in phases through FY 2028 but is being advanced due to competitive market pricing currently available, as highlighted in the recent North Park lighting replacement RFP.

Background on light fixtures: 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.

Funding is provided through the 2022 Parks Bond Fund (investment earnings above arbitrage reserve).

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.

Playground Equipment Replacement $50,000

Fiscal Year 2027 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.

The FY 2027 funding request will support the replacement and upgrade of aging and damaged playground amenities at Cogburn Road Park. These improvements will enhance safety through updated equipment, improved borders, and drainage enhancements, while also increasing accessibility, durability, and long-term usability for children and families.

Operating Budget Impact: Routine replacement capital - operating costs decrease due to decline in repairs.

Park Shade Structure and Awning Replacements $30,000

Fiscal Year 2027 Annual Action Plan:

- Safe and Welcoming Community
- Recreation, Parks, and Culture
- Infrastructure and Facilities Maintenance

Description: This request is for the replacement of shade structures and dugout covers throughout the park system. Shade structures/dugout covers reduce exposure to harmful ultraviolet rays, provide protection from the elements, keep the area cooler, protect the equipment, and increase the comfort level for participants and visitors. The shades will be replaced as they begin to fade or tear, improving the functionality and esthetics.

The FY 2027 funding request is for the replacement of the existing shade fabric as well as the painting of the support post for Wills Park: two (2) at Tennis Courts, five (5) at Fields 1-4, and one (1) at the T-Ball fields.

Operating Budget Impact: Maintenance costs to decrease due to decline in repairs.

Athletic Court Resurfacing **$300,000**

Fiscal Year 2027 Annual Action Plan:

- Safe and Welcoming Community
- Recreation, Parks, and Culture
- Infrastructure and Facilities Maintenance

Description: This request supports the recurring maintenance and repair of the City's outdoor athletic courts. The tennis, pickleball, and basketball courts are among the park's most heavily used amenities, serving hundreds of participants each day. For player safety and optimal play conditions, industry standards recommend resurfacing or re-coating athletic courts on a five (5) year cycle.

The FY 2027 funding request is for the replacement of court surfacing at the Wills Park Tennis Center ($300,000). The existing court surfaces have deteriorated beyond the point where routine re-coating is effective. Based on evaluations from court maintenance vendors, asphalt milling, repair, and full surface replacement are recommended.

Operating Budget Impact: Routine replacement capital - operating costs decrease due to a decline in repairs.

Fountain and Pool Repairs (new to CIP) **$75,000**

Fiscal Year 2027 Annual Action Plan:

- N/A – General Capital Maintenance/Investment

Description: This capital request is for the replacement of critical components and pumps serving the City Center, Town Green, and Pocket Park fountains, as well as the Wills Park Pool.

The FY2027 funding request will support repairs to the Town Green Fountain and ongoing maintenance of other City fountains, as well as the Wills Park Pool, to ensure continued reliable operation and functionality.

Recently, one of the pool's water features required replacement due to age and wear. As additional features continue to age, further maintenance and repairs will be necessary. In addition, the pool's chlorine pumps are critical to daily operations and subject to failure over time; timely replacement is essential to maintaining proper water quality and keeping the pool operational.

Operating Budget Impact: This project is expected to have minimal operating impact. Replacing aging pumps and components will reduce the likelihood of equipment failures, emergency repairs, and unplanned downtime. The upgrades may result in modest reductions in maintenance costs and staff time while improving system reliability and extending the useful life of the fountains and pool assets.

Alpha Loop Maintenance and Repair (new to CIP) **$50,000**

Fiscal Year 2027 Annual Action Plan:

- The Alpha Loop and Greenway
- Recreation, Parks, and Culture

Description: As the Alpha Loop continues to serve as a key component of the City's park system, ongoing infrastructure repairs and enhancements are necessary to address normal wear associated with age and heavy public use. The Alpha Lopp is almost five years old. Anticipated needs include concrete repairs, lighting repairs, electrical repairs at crosswalk locations, drainage improvements, and supplemental landscaping.

For example, approximately 200 feet north of the Neon Garden Bridge, recurring drainage and erosion issues cause soil washout along the sidewalk during even minor rain events, creating muddy conditions and potential safety hazards for pedestrians.

Proactively addressing these maintenance items will reduce long-term repair costs, enhance public safety, and preserve the aesthetic quality of the corridor. Additionally, the department continues to receive requests for new amenities along the Alpha Loop, reflecting its growing popularity and importance to the community.

Operating Budget Impact: Proactive repairs will help minimize unplanned maintenance, reduce long-term operating costs, and support public safety and corridor appearance.

Tree Maintenance, Planting, and Removal in Parks **$125,000**

Fiscal Year 2027 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. That said, staff have several other accounts they can leverage of tree maintenance/removal including Greenway maintenance, which allows for the $125,000 request included herein.

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.

General Equipment Replacement (Recreation) $62,500

Fiscal Year 2027 Annual Action Plan:

- N/A – General Capital Maintenance/Investment

Description: This request is for the replacement of one 2013 John Deere 6X4 Gator and one 2014 Kubota RTV. Replacement is requested due to age, hours of use, and estimated repair cost.

This equipment is utilized daily in support of ongoing operations, resulting in rapid accumulation of usage hours and/or mileage. Due to the frequency and intensity of use, the units have reached a high number of operating hours/miles.

As a general rule, once equipment exceeds approximately 5,000 operating hours, repair and maintenance costs increase significantly. At this stage, components experience greater wear and tear, breakdowns become more frequent, and downtime impacts productivity and service delivery. Continuing to invest in repairs beyond this threshold is no longer cost-effective and can lead to operational disruptions.

- 2013 John Deere 6X4 Gator, RP0619, is used by the Equestrian Staff. Depending on hours of use, the effective life is 10 years. This unit has 4,298 hours. During FY 2025 – FY 2026, repairs have cost more than $2,400.
- 2014 Kubota RTV, RP7541, is used by Greenway staff. Depending on hours of use, the effective life is 10 – 12 years. This unit has 7,813 hours. During FY 2025 – FY 2026, repairs have cost more than $5,015.

Replacing this equipment at this time will reduce escalating maintenance expenses, improve reliability, and ensure continued efficient service delivery.

Operating Budget Impact: Routine replacement capital - operating costs to decrease due to decline in repairs.

Alpharetta Public Arts Initiative (Outdoor On-Loan Sculptures) $45,000

Fiscal Year 2027 Annual Action Plan:

- Downtown Alpharetta
- Communications that Connect
- Economic Development
- 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 new exhibit will start being installed in FY 2027 and go through FY 2029. Staff and Arts Alpharetta are currently in the process of curating the next round of sculptures.

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. provide 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 2027-2029, 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 in the Parks **$20,000**

Fiscal Year 2027 Annual Action Plan:

- Communications that Connect
- Recreation, Parks, and Culture

Description: The City of Alpharetta has invested a great deal of money into the Parks System. With the last two bond referendums, the City has been able to purchase additional parkland for new parks and 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, and Brooke Street Park).

This program supports the City's vision of promoting and supporting Arts & Culture through Public Art. This request will allow for the strategic placement of public art in locations that are frequently visited and enjoyed by Alpharetta citizens. Our first priority

is Wills Park and the new spine walkway. Next would be Webb Bridge Park and the Alpharetta Greenway. Future opportunities include crosswalk murals, sculptures, retaining wall murals, dog park entrances, park gateway entrances, or other art installations that might enhance the quality of life for Alpharetta residents and visitors alike.

Examples include: The relocation of the "Torqued Chroma" sculpture to Webb Bridge Park by the new soccer fields, meeting the goal of the placement of more art on the east side of Alpharetta, the Park Bond Projects and the Alpharetta Greenway.

For FY 2027, the projects include updating the "Circle of Friends" sculpture at the East Gateway Entrance of the new Wills Park Spine and a Mural on the new wall at Wacky World in Wills Park.

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.

The goal of the capital account is to accrue funds over several years to support a project or to provide matching funds for an organization or grant. This allows city staff to plan effectively and coordinate public art with ongoing citywide development.

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 Fund by Developers (City Property) **$10,000**

Fiscal Year 2027 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.

Once sufficient funding is accumulated in the account, this will allow for 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 for City Projects **$25,000**

Fiscal Year 2027 Annual Action Plan:

- Communications that Connect
- Recreation, Parks, and Culture

Description: Working closely with the Economic Development and Community Development Departments, 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 2026 to February 2027. 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.

For FY 2027, the projects include the Alpha Loop Tunnel Mural, the wall near Webb Bridge Park, and/or the wall at Kimball Bridge Road bridge.

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.

The goal of the capital account is to accrue funds over several years to support a project or to provide matching funds for an organization or grant. This allows city staff to plan effectively and coordinate public art with ongoing citywide development.

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.).

Haynes Bridge Road Park Restroom **$500,000 (Parks Impact Fees)**
(Impact Fees of $459,500; General Sources of $40,500)

Fiscal Year 2027 Annual Action Plan:

- Safe and Welcoming Community
- Recreation, Parks, and Culture
- Infrastructure and Facilities Maintenance

Description: Currently, at 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 lines 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. Funding is proposed through Impact Fees (Parks) of $459,500 (91.91% is impact fee eligible) and $40,500 through general sources (Capital Project Fund).

Operating Budget Impact: Maintenance (including janitorial) and utility costs are estimated at a minimum of $1,000 annually.

Marconi Drive Park Restroom **$500,000 (Parks Impact Fees)**
(Impact Fees of $459,500; General Sources of $40,500)

Fiscal Year 2027 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 $500,000 including sewer and water connections as well as design. Funding is proposed through Impact Fees (Parks) of $459,500 (91.91% is impact fee eligible) and $40,500 through general sources (Capital Project Fund).

Operating Budget Impact: Maintenance (including janitorial) and utility costs are estimated at a minimum of $1,000 annually.

Marietta-Roswell St. Corner Park **$250,000 (Parks Impact Fees)**

Fiscal Year 2027 Annual Action Plan:

- The Alpha Loop and Greenway
- Downtown Alpharetta
- Recreation, Parks, and Culture

Description: This funding is for construction of a passive park and Alpha Loop connection at the city-owned land at 114 Roswell Street. Design was funded as part of the FY 2026 capital budget.

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 proposes 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. Funding for construction will be provided through impact fees (100% allowable use; Park/Walking Trail).

Operating Budget Impact: Maintenance costs are estimated at $3,600 annually for lawn maintenance services.

Outdoor Electrical Connections for Roswell Steet and Canton Street $50,000 (Holiday Lighting) – new to CIP ($11,400 operations/$50,000 capital)

Fiscal Year 2027 Annual Action Plan:

- Safe and Welcoming Community
- Recreation, Parks, and Culture
- Infrastructure and Facilities Maintenance

Description: This request is for the installation of twenty-five (25) permanent outdoor electrical service connections in designated tree wells within the City's public right-of-way along Roswell Street and Canton Street. Each installation will include underground conduit, wiring, weather-resistant electrical components, and code-compliant connections designed for long-term outdoor use.

Installing permanent electrical service will:

- Improve safety by avoiding temporary wiring and surface cords.
- Enhance reliability and consistency of holiday displays.
- Support expanded seasonal programming and special events.

- Preserve streetscape aesthetics through concealed infrastructure.

The electrical service will support seasonal holiday decor, promoting community engagement and downtown vibrancy.

In conjunction with this capital request, there is an operating initiative ($11,500 annually) to expand the installation, removal, and storage of holiday lighting to the Roswell Street and Canton Street area. This will enhance the Downtown Alpharetta experience during the holiday season by implementing a cohesive, high-quality outdoor holiday lighting program along Roswell Street and Canton Street. The initiative aims to increase foot traffic, support local businesses, reinforce Alpharetta's brand as a premier destination, and create a safe, festive public area. Improved ambient lighting enhances visibility and perceived safety during evening hours. By expanding the holiday lighting to Roswell Street and Canton Street, it reinforces Alpharetta's downtown identity with a consistent, photo-worthy streetscape.

Alpha Loop Electrical Installation (new to CIP) **$25,000**

Fiscal Year 2027 Annual Action Plan:

- The Alpha Loop and Greenway
- Safe and Welcoming Community
- Recreation, Parks, and Culture

Description: This request provides funding for the permanent installation of electrical service along the Alpha Loop from Northwinds Parkway to Old Milton Parkway. The Alpha Loop is a highly visible public corridor and a key community amenity and economic development asset.

The project will include installation of underground conduit and wiring, weather-resistant electrical components, and code-compliant connections designed for long-term outdoor use. Permanent electrical service will enhance safety and support seasonal lighting and special events.

The inaugural Lights on the Loop event was held in December 2024, presented by the Alpharetta Convention & Visitors Bureau and the Alpha Loop Foundation. The event was highly successful and generated strong interest in continuing it annually. Installing permanent electrical infrastructure will support the long-term sustainability and growth of this event and similar activations along the Alpha Loop.

Operating Budget Impact: Maintenance and energy costs are estimated at a minimum of $500 annually.

Design Services (Recreation, Parks & Cultural Services) **$10,000**

Fiscal Year 2027 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.

Detail (Unfunded Capital Initiatives)

Human Resources

HR Office Improvements **$70,000**

Fiscal Year 2027 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 accommodation 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.

Police

911- 24 Hour Console Chair Replacement **$32,000 (911 Fund)**

Fiscal Year 2027 Annual Action Plan:

- Safe and Welcoming Community

Description: The Alpharetta Emergency Communications Center (AECC) requests funding to replace the operational chairs used at all 911 consoles. The current chairs are nearing the end of their functional life cycle, have experienced significant wear, and no longer provide the ergonomic support required for 24/7/365 emergency communications operations. As a result, staff are experiencing increased discomfort, reduced posture support, and a higher frequency of minor equipment repairs, all of which negatively impact both employee wellness and operational readiness.

911 communications chairs are specialized, heavy-duty, ergonomically engineered equipment specifically designed for continuous multi-shift use. Unlike conventional office chairs, public safety console seating must meet durability standards for prolonged usage, adjustable multi-user configurations, and compliance with occupational health and safety requirements for critical-task environments.

Quotes received to date range from $30,000 to $32,000 for a full replacement set. As this request is intended for FY 2027, cost projections must include expected inflation, supply chain variability, and vendor price adjustments typical for specialized public safety

equipment. Accordingly, the estimated project cost has been adjusted upward to ensure adequate funding.

Failure to replace these chairs will result in continued equipment degradation, increased maintenance costs, elevated staff discomfort and fatigue, and potential injury claims that could exceed the cost of proactive replacement. Reliable, supportive seating is foundational to sustained dispatcher performance and the delivery of high-quality emergency communications services to the public.

This project ensures AECC remains aligned with industry standards for ergonomics, employee safety, and operational efficiency.

This project includes the replacement of nine (9) 24/7-rated public safety dispatch chairs. Of these, six (6) chairs will be standard-duty ergonomic dispatch models, and three (3) chairs will be upgraded, heavy-duty "extended-size" models designed to safely and comfortably accommodate larger body types. All chairs selected will be rated for continuous 24/7/365 multi-operator use, meet occupational ergonomics requirements, and include full adjustability for a wide range of dispatcher body sizes and postures.

Funding would be provided through the 911 Fund but, due to the current subsidy requirement, the source of funding would be from the municipalities served (e.g. City of Alpharetta).

Operating Budget Impact: There are no ongoing operational costs anticipated beyond routine cleaning and normal warranty-covered maintenance.

Fire

Fire Station Renovations/Improvements **$3,500,000**

Fiscal Year 2027 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, directions were 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 have 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 revised capital budget for FS 81 totals $3.4 million (design, construction, furniture/fixtures/equipment, project management services). This project is anticipated to begin construction during FY 2026.

- **Current Status**
  The request for FY 2027 includes funding for Fire Station 83 improvements totaling $3.5 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, as of Spring 2026, were fully allocated to FS 81 improvements).

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

Stormwater **$1,500,000 (unfunded)**

Fiscal Year 2027 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 are 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 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 Alpha Loop offline detention, Wills Park stream restoration, Northwinds Culvert Design/Construction, multiple on- call stormwater improvement task orders, and drainage Improvements in Clairmonte subdivision. The contractual pipe un-clogging and structure repair will be throughout the city based on inspection results.

Annual funding requests are approximately $3-4 million based on forecasted needs over a 10+ year project horizon. That said, current funding levels within the Stormwater account total more than $3.2 million (as of January 2026) and the FY 2027 funding allocation was adjusted to $1.5 million. This is the companion unfunded request for the remaining $1.5 million needed to augment the annual stormwater funding.

Operating Budget Impact: This program decreases maintenance costs as flooding and erosion will be reduced.

Tandem Dump Truck; Qty: 1 (Fleet Replacement) $200,000

Fiscal Year 2027 Annual Action Plan:

- N/A – General Capital Maintenance/Investment

Description: This request is for the replacement of Public Works Department vehicles in accordance with the City's Fleet Maintenance and Replacement Policy ("Policy"). Vehicle replacement requests for the upcoming budget year meet the established criteria within the Vehicle Replacement Framework section of the Policy while all other years are based on a forecast of vehicles meeting the established criteria (e.g. based on forecasted utilization rates, etc.).

The vehicle identified below will be recommended for replacement based on the Vehicle Replacement Framework within the Policy which includes multiple criteria such as age/mileage (minimum of 15 years and/or 150,000 miles for this vehicle category), idle time/engine hours, maintenance cost analysis, reliability and downtime, safety issues, obsolescence, and mission suitability.

The tentative request for FY 2027 includes the replacement of the following:

- Unit 70 = 1995 Ford LT9000 Dump (age = 21 years) with 43,670 miles as of February 2026. Engine hours are not readily accessible from this vehicle year/make/model. The replacement criteria are age, reliability, and difficulty in obtaining parts for necessary maintenance and repairs. This unit was purchased for $43,081. In FYs 2025-2026, the department has spent $9,233 on maintenance and repairs.

The above is subject to change based on prioritization of need pursuant to the Policy (e.g. in the case of an alternate vehicle taking priority in the replacement framework due to mechanical failure, downtime, etc.).

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.

City Hall Generator and Enclosure $1,300,000

Fiscal Year 2027 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 allow 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. Design and permitting is estimated at $50,000.

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 2027 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.

Construction Manager - Infrastructure (new position; +1 FTE) **$55,000**
($141,400 operations/$55,000 capital)

2027 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 pay grade 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 $55,000 and include funding for a vehicle purchase (and upfitting). There is a companion operating initiative request to fund the personnel/operational costs. Personnel costs are estimated at $133,900 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.

Facility Operations Manager (new position; +1 FTE) $71,500
($141,400 operations/$71,500 capital)

2027 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 pay grade 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, maintaining the software system associated with the facility assessment, and overseeing 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 $71,500 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 $133,900 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) **$88,000**
($363,700 operations/$88,000 capital)

2027 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 (1) Tech I.

Capital costs are estimated at $88,000 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 $353,700 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.

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 2026) and do not represent full funding of departmental capital project requests. Please refer to Appendix A for the detailed 5-Year CIP.

FY 2027-2031 Capital Improvement Plan

June 1, 2026

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total
Sources						
General Fund (Annual Appropriation)	$ 670,345	$ 683,752	$ 697,427	$ 711,376	$ 725,603	$ 3,488,503
General Fund (Fund Balance)	5,661,572	7,083,155	7,548,450	7,776,576	8,313,669	36,383,422
Capital Project Fund (Tree Bank)	-	150,000	75,000	75,000	75,000	375,000
	$ 6,331,917	$ 7,916,907	$ 8,320,877	$ 8,562,952	$ 9,114,272	$ 40,246,925
Other Funds (Investment Earnings) - not incl. TSPLOST	$ 500,000	$ 480,000	$ 480,000	$ 480,000	$ 480,000	$ 2,420,000
Other Funds (Fund Balance) - not incl. TSPLOST	3,950,000	1,100,000	-	-	-	5,050,000
Impact Fees	2,500,000	-	-	-	-	2,500,000
Hotel Fund (TPD; Wayfinding Monuments)	-	125,000	600,000	-	-	725,000
TSPLOST 1 and 2 (TSPLOST, Investment Earnings)	19,589,099	-	-	-	-	19,589,099
TSPLOST 3 (forecast)	-	60,888,767	-	10,745,076	-	71,633,843
	$ 26,539,099	$ 62,593,767	$ 1,080,000	$ 11,225,076	$ 480,000	$ 101,917,942
Capital Lease						
Capital Lease (ESPC): City Facility Preventative Maintenance Assessment and Implementation	$ 2,275,000	$ -	$ -	$ -	$ -	$ 2,275,000
Fire Extrication Equipment Replacements	-	179,000	-	-	-	179,000
Portable (Handheld) Radios Replacement	-	-	1,766,000	-	-	1,766,000
Mobile (Vehicle) Radio Replacements	-	-	600,000	-	-	600,000
Fleet Replacement: Fire Apparatus Replacements	-	-	-	800,000	-	800,000
Heart Monitor & AEDs Replacements	-	-	-	-	700,000	700,000
Grant/Contribution						
LMIG (Milling and Resurfacing)	731,300	753,200	775,800	799,100	823,100	3,882,500
LRA (Milling and Resurfacing)	838,403	-	-	-	-	838,403
	$ 3,844,703	$ 932,200	$ 3,141,800	$ 1,599,100	$ 1,523,100	$ 11,040,903
Total Sources	**$ 36,715,719**	**$ 71,442,874**	**$ 12,542,677**	**$ 21,387,128**	**$ 11,117,372**	**$ 153,205,770**

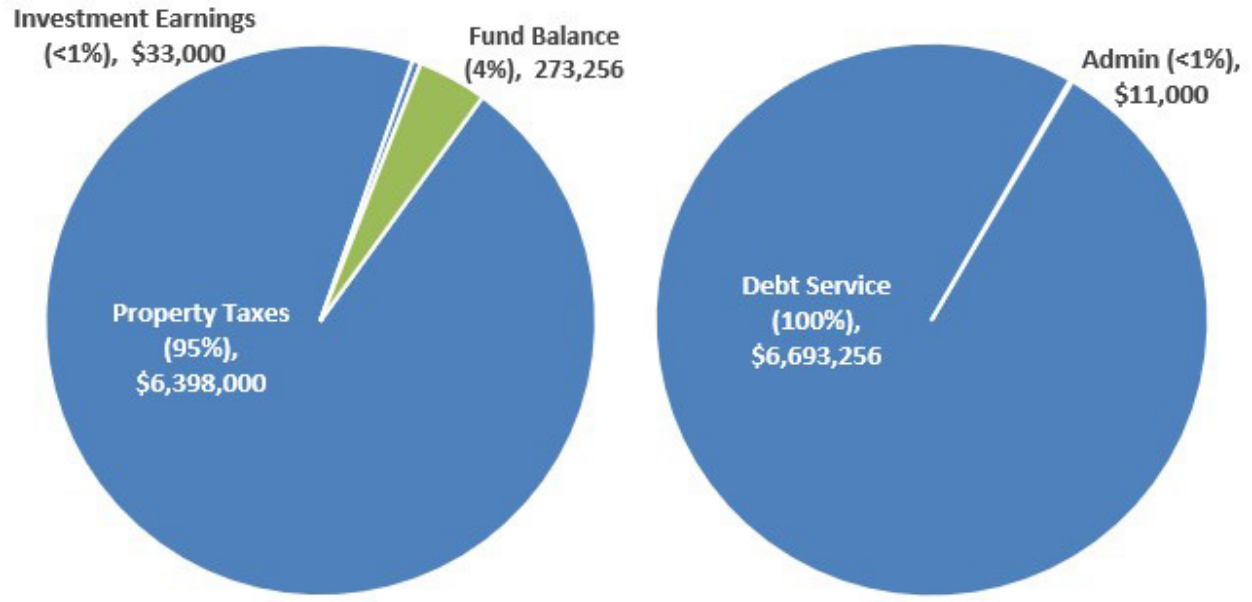
	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total
Uses (by Department)						
Economic Development	$ 100,000	$ 100,000	$ 200,000	$ 100,000	$ 100,000	$ 600,000
Information Technology	567,800	955,800	614,000	422,300	1,270,800	3,830,700
Police	1,556,249	2,185,000	4,636,000	2,355,000	2,446,000	13,178,249
Fire	-	600,750	441,838	1,262,804	1,107,195	3,412,587
Public Works	13,226,300	65,816,467	4,067,300	15,371,776	3,236,900	101,718,743
Recreation, Parks & Cultural Services	2,862,500	1,388,000	1,682,000	1,643,000	2,445,000	10,020,500
Community Development	-	361,200	752,500	154,900	458,800	1,727,400
Total Uses	**$ 18,312,849**	**$ 71,407,217**	**$ 12,393,638**	**$ 21,309,780**	**$ 11,064,695**	**$ 134,488,179**
Non-Allocated (Sources-Uses)	**$ 18,402,870**	**$ 35,657**	**$ 149,039**	**$ 77,348**	**$ 52,677**	**$ 18,717,591**
Total Uses + Non-Allocated	**$ 36,715,719**	**$ 71,442,874**	**$ 12,542,677**	**$ 21,387,128**	**$ 11,117,372**	**$ 153,205,770**

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 2027 Budget: $6,704,256



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 2027.

GENERAL OBLIGATION (GO) BONDS	$
GO Bonds, Series 2016	$ 46,190,000
GO Refunding Bonds, Series 2020	16,165,000
GO Bonds, Series 2022	24,500,000
Total GO Debt	$ 86,855,000

DEVELOPMENT AUTHORITY	$
Revenue Bonds, Series 2013[14]	$ 1,770,000
Revenue Bonds, Series 2016[13]	20,215,000
Total Development Authority Debt	$ 21,985,000

[14] 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 in. 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 buildout (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.

DEBT SERVICE FUND SUMMARY

The Public portion of City Center includes a 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 2027 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 in. 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 2027 are budgeted at $8.5 million with the following forecast: 2028 - 2041[15]: $8.8 million (annual average); 2042-2046[16] totaling $1.6 million (annual average). These figures include City and Development Authority obligations and span multiple Funds.

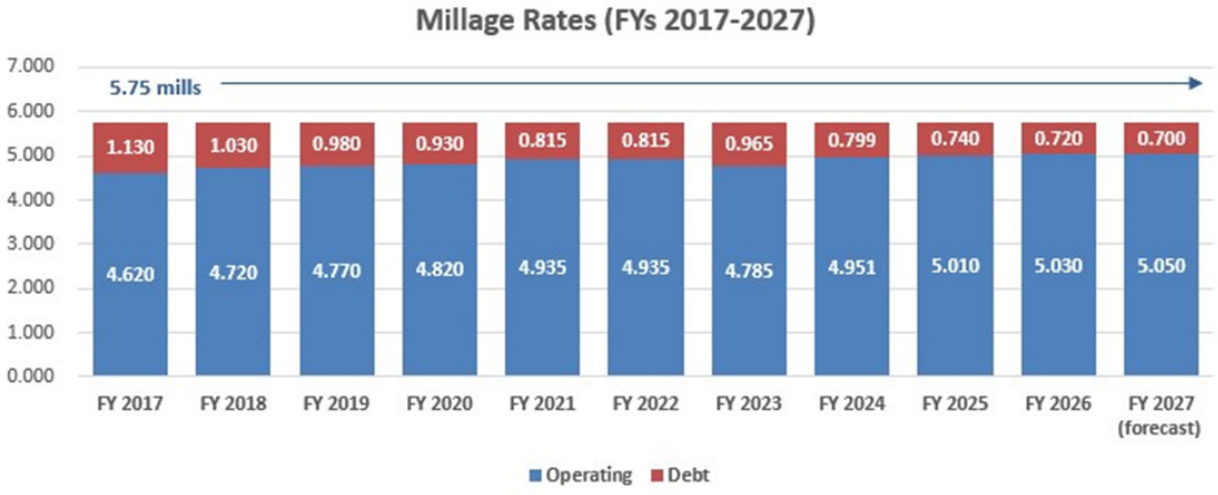
[15] Represents the final maturity of the Series 2016 Alpharetta Parks and Transportation Bonds and the Series 2016 Development Authority Revenue Bonds.

[16] 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 2027.



The FY 2027 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 2026 to a total of 0.700 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 -$180,000.
- The portion of the millage rate funding operations and capital investment (General Fund) is estimated to increase 0.020 mills compared to FY 2026 to a total of 5.050 mills. The increase in tax revenue associated with the operations millage shift is estimated at +$145,000 and has been allocated towards operating initiatives and capital funding. 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 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	-	-	$ -
	$ 86,855,000.00	**$ 25,540,162.50**	**$ 112,395,162.50**

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 2027 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 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	-	-	$ -
	$ 21,985,000.00	**$ 5,582,262.50**	**$ 27,567,262.50**

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 2026, the debt margin is estimated at $852 million with currently outstanding general obligation debt representing 10% of capacity.

City Of Alpharetta
Legal Debt Margin (last five fiscal years)

	2026*	2025	2024	2023	2022
Debt limit	$ 941,929,521	$ 890,756,854	$ 852,897,473	$ 747,366,776	$ 683,511,318
Total net debt applicable to limit	89,538,991	94,483,873	98,569,941	102,601,142	106,876,818
Legal Debt Margin	**$ 852,390,530**	**$ 796,272,981**	**$ 754,327,532**	**$ 644,765,634**	**$ 576,634,500**
Total net debt applicable to the limit as a percentage of debt limit	10%	11%	12%	14%	16%

Legal Debt Margin Calculation for Fiscal Year 2026

Taxable Assessed Value	$ 9,235,882,700
Add back: Exemptions	183,412,509
Total assessed value	*9,419,295,209*
Debt limit (10% of total assessed value)	$ 941,929,521
Debt applicable to limit:	
General obligation bonds	90,395,000
Less: Amount set aside for repayment of general obligation debt	(856,009)
Total net debt applicable to limit	*$ 89,538,991*
Legal Debt Margin	**$ 852,390,530**

Source: City of Alpharetta Finance Department

** FY 2026 data represents estimates.*

DEBT SERVICE FUND SUMMARY

Statement of Budgetary Comparisons

Debt Service Fund
Finance Department

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended Budget	FY 2027 Recommended Budget	FY 2028 Forecast	FY 2029 Forecast
REVENUES							
Property Taxes							
Current Year	$ 6,778,913	$ 6,247,147	$ 6,174,534	$ 6,150,000	$ 6,370,000	$ 6,530,000	$ 6,610,000
Delinquent	114,423	69,520	79,819	17,000	20,000	20,000	20,000
Penalties/Interest	10,842	13,062	19,972	3,000	3,000	3,000	3,000
Motor Vehicle	12,664	9,635	21,370	6,000	5,000	4,000	3,000
Investment Earnings	114,853	158,317	152,438	50,546	33,000	24,000	20,000
Other							
Fund Balance	-	-	-	1,286,906	273,256	148,106	123,656
TOTAL	**$ 7,031,694**	**$ 6,497,681**	**$ 6,448,133**	**$ 7,513,452**	**$ 6,704,256**	**$ 6,729,106**	**$ 6,779,656**
EXPENDITURES							
Maintenance & Operations:							
Professional Services	$ 7,700	$ 15,525	$ 5,175	$ 11,000	$ 11,000	$ 11,000	$ 11,000
subtotal	*$ 7,700*	*$ 15,525*	*$ 5,175*	*$ 11,000*	*$ 11,000*	*$ 11,000*	*$ 11,000*
Debt Service							
General Obligation Bonds							
Series 2014 (refunding)	$ 1,913,129	$ 1,907,296	$ 1,895,644	$ 1,893,290	$ -	-	-
Series 2016	1,925,188	1,925,588	1,925,188	1,923,988	1,921,988	1,925,588	1,948,888
Series 2020 (refunding)	1,116,750	1,129,250	1,150,500	1,160,000	3,138,250	3,156,750	3,183,500
Series 2022	1,635,390	1,633,268	1,636,768	1,633,268	1,633,018	1,635,768	1,636,268
subtotal	*$ 6,590,457*	*$ 6,595,401*	*$ 6,608,099*	*$ 6,610,546*	*$ 6,693,256*	*$ 6,718,106*	*$ 6,768,656*
Non-Allocated							
Reserve	$ -	$ -	$ -	$ 891,906	$ -	$ -	$ -
subtotal	*$ -*	*$ -*	*$ -*	*$ 891,906*	*$ -*	*$ -*	*$ -*
TOTAL	**$ 6,598,157**	**$ 6,610,926**	**$ 6,613,274**	$ 7,513,452	**$ 6,704,256**	**$ 6,729,106**	**$ 6,779,656**

DEBT SERVICE FUND SUMMARY

Statement of Revenues, Expenditures, and changes in Fund Balance

Debt Service Fund
Finance Department

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended Budget	FY 2027 Recommended Budget	FY 2028 Forecast	FY 2029 Forecast
Beginning Fund Balance:	$ 1,095,855	$ 1,529,393	$ 1,416,149	$ 1,251,009	$ 856,009	$ 582,753	$ 434,647
REVENUES BY CATEGORY							
Property Taxes (incl. Motor Vehicles)	$ 6,916,841	$ 6,339,364	$ 6,295,696	$ 6,176,000	$ 6,398,000	$ 6,557,000	$ 6,636,000
Investment Earnings	114,853	158,317	152,438	50,546	33,000	24,000	20,000
Other	-	-	-	-	-	-	-
TOTAL	**$ 7,031,694**	**$ 6,497,681**	**$ 6,448,133**	**$ 6,226,546**	**$ 6,431,000**	**$ 6,581,000**	**$ 6,656,000**
EXPENDITURES BY FUNCTION							
Professional Services	$ 7,700	$ 15,525	$ 5,175	$ 11,000	$ 11,000	$ 11,000	$ 11,000
Debt Service/Refunding	6,590,457	6,595,401	6,608,099	6,610,546	6,693,256	6,718,106	6,768,656
TOTAL	**$ 6,598,157**	**$ 6,610,926**	**$ 6,613,274**	**$ 6,621,546**	**$ 6,704,256**	**$ 6,729,106**	**$ 6,779,656**
ACFR Rounding Adjustments	$ -	$ 1	$ 1	$ -	$ -	$ -	$ -
Ending Fund Balance: (1)	$ 1,529,393	$ 1,416,149	$ 1,251,009	$ 856,009	$ 582,753	$ 434,647	$ 310,991
Changes in Fund Balance (actual/est.)	$ 433,538	$ (113,244)	$ (165,140)	$ (395,000)	$ (273,256)	$ (148,106)	$ (123,656)

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 2027 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**

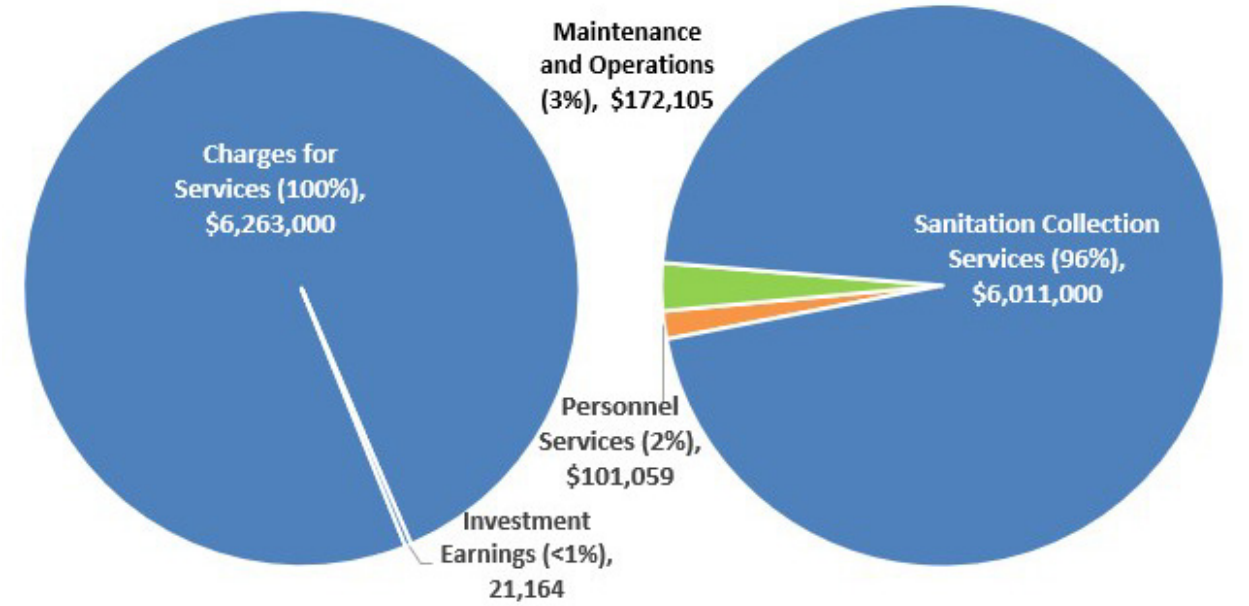
  This statement provides a detailed comparison of revenues and expenditures across multiple fiscal years. Revenues are presented by source, and expenditures are presented by use.

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

  This statement provides a historical comparison of revenues and expenditures for fiscal years 2023-2027 as well as a forecast for fiscal years 2028-2029. 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 2027 Budget: $6,284,164



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).

Services are provided on a user-charge basis and managed through a contract with a private sanitation hauler (Republic Services). The Finance Department manages the Solid Waste Program including billing, collection, and customer service functions. Commercial solid waste customers are authorized to contract commercial solid waste collection and disposal services from any contractor that has obtained a solid waste collection permit from the city.

Trends

The FY 2027 Budget for the Solid Waste Fund totals $6.3 million and represents an increase of 1%, or $86,596, compared to FY 2026 due primarily to contractual cost growth for our private sanitation hauler of 4% annually coupled with forecasted growth in the service base which is partially offset through an elimination of downtown sanitation services ($150,000 budget in FY 2026; dumpster locations downtown were transitioned in January 2026 to private restaurant operators through a permit process and said operators now pay for trash service directly with the carriers).

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 is flat, or +$254, due to multiple factors including:

- 3% performance-based merit program, coupled with targeted market-based compensation adjustments (2%, where applicable), scheduled for July 1, 2026.
- Market growth in group insurance costs (e.g. health, dental, vision), pension costs, etc., changes in staff benefit options (e.g. employee-only vs family coverage, etc.), and adjustments in the monetary value of employee service awards which had not changed in over 15 years (e.g., 5-year service award increased from $50 to $125).
- The above is offset through staff turnover and associated changes in salary, benefit elections, etc.

Authorized personnel total 1.0 FTE and represent the following:

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	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 1%, or $86,342, due primarily to contractual cost growth for our private sanitation hauler of 4% annually coupled with forecasted growth in the service base and offset through the elimination of downtown sanitation services as previously discussed.



Statement of Budgetary Comparisons

Solid Waste Fund

Finance Department

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended Budget	FY 2027 Recommended Budget	FY 2028 Forecast	FY 2029 Forecast
REVENUES							
Charges for Services:							
Collection Fees	$ 5,110,565	$ 5,394,125	$ 5,716,024	$ 6,059,000	$ 6,218,000	$ 6,404,540	$ 6,660,722
Commercial Hauler Fees	22,731	21,868	19,478	26,000	20,000	20,600	21,218
Penalties and Interest	35,045	35,253	35,890	20,000	25,000	25,750	26,523
Investment Earnings	15,066	47,253	65,485	17,568	21,164	23,280	25,608
Other							
Miscellaneous	1,405	(175)	-	-	-	-	-
General Fund Subsidy	-	-	-	75,000	-	-	-
TOTAL	**$ 5,184,812**	**$ 5,498,325**	**$ 5,836,878**	**$ 6,197,568**	**$ 6,284,164**	**$ 6,474,170**	**$ 6,734,071**
EXPENDITURES							
Personnel Services:							
Salaries	$ 38,462	$ 53,081	$ 58,060	$ 60,521	$ 58,511	$ 60,266	$ 62,074
Overtime	-	258	-	500	-	-	-
Group Insurance	21,363	20,537	20,353	23,258	26,651	27,717	28,826
FICA	2,681	3,908	4,120	4,668	4,476	4,610	4,749
Pension (401A Cont./Match)	5,441	7,709	8,287	9,015	8,709	8,970	9,239
Miscellaneous	2,376	2,692	2,847	2,843	2,712	2,793	2,877
subtotal	*$ 70,322*	*$ 88,185*	*$ 93,667*	*$ 100,805*	*$ 101,059*	*$ 104,357*	*$ 107,765*
Maintenance & Operations:							
Professional Services (e.g. haulers)	$ 5,156,260	$ 5,289,016	$ 5,630,760	$ 6,005,400	$ 6,091,400	$ 6,274,142	$ 6,462,366
Miscellaneous	63,265	116,713	58,239	91,363	91,705	93,998	96,348
subtotal	*$ 5,219,526*	*$ 5,405,729*	*$ 5,688,999*	*$ 6,096,763*	*$ 6,183,105*	*$ 6,368,140*	*$ 6,558,714*
Non-Allocated							
Reserve	$ -	$ -	$ -	$ -	$ -	$ 1,673	$ 67,591
subtotal	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ 1,673*	*$ 67,591*
TOTAL	**$ 5,289,848**	**$ 5,493,914**	**$ 5,782,666**	**$ 6,197,568**	**$ 6,284,164**	**$ 6,474,170**	**$ 6,734,070**

ENTERPRISE FUND SUMMARY

Statement of Revenues, Expenditures, and changes in Fund Balance

Solid Waste Fund

Finance Department

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended Budget	FY 2027 Recommended Budget	FY 2028 Forecast	FY 2029 Forecast
Beginning Fund Balance:	$ 115,975	$ 10,939	$ 15,349	$ 69,560	$ 69,560	$ 69,560	$ 71,234
REVENUES BY CATEGORY							
Charges for Services	$ 5,168,342	$ 5,451,247	$ 5,771,392	$ 6,105,000	$ 6,263,000	6,450,890	6,708,462
Investment Earnings	15,066	47,253	65,485	17,568	21,164	23,280	25,608
Other	1,405	(175)	-	75,000	-	-	-
TOTAL	**$ 5,184,812**	**$ 5,498,325**	**$ 5,836,878**	**$ 6,197,568**	**$ 6,284,164**	**$ 6,474,170**	**$ 6,734,071**
EXPENDITURES BY FUNCTION							
Solid Waste Operations	$ 5,289,848	$ 5,493,914	$ 5,782,666	$ 6,197,568	$ 6,284,164	$ 6,472,497	$ 6,666,479
TOTAL	**$ 5,289,848**	**$ 5,493,914**	**$ 5,782,666**	**$ 6,197,568**	**$ 6,284,164**	**$ 6,472,497**	**$ 6,666,479**
ACFR Rounding Adjustments	$ (1)	$ (1)	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance: (1),(2)	$ 10,939	$ 15,349	$ 69,560	$ 69,560	$ 69,560	$ 71,234	$ 138,825
Changes in Fund Balance (actual/est.)	$ (105,036)	$ 4,410	$ 54,211	$ -	$ -	$ 1,673	$ 67,592

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 FY 2023 was 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 2027 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**

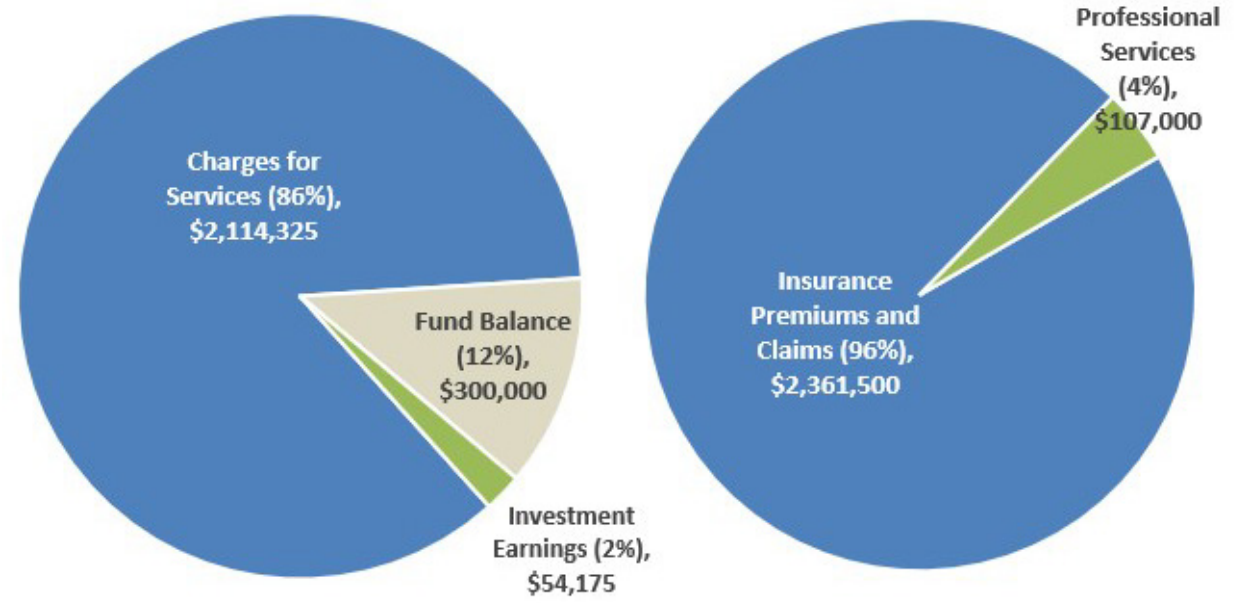
  This statement provides a detailed comparison of revenues and expenditures across multiple fiscal years. Revenues are presented by source, and expenditures are presented by use.

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

  This statement provides a historical comparison of revenues and expenditures for fiscal years 2023-2027 as well as a forecast for fiscal years 2028-2029. 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.

Risk Management Fund Summary

FY 2027 Budget: $2,468,500



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 2027 Budget for the Risk Management Fund totals $2.5 million and represents a decrease of -41%, or -$1.7 million, compared to FY 2026. The main driver of this variance is the non-allocated reserve (i.e., available fund balance) budgeted in FY 2026[17]. After adjusting for the non-allocated reserve, the true operational budget change is 8% compared with 2026 and reflective of insurance premium and claims funding fluctuations.

[17] 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 2027 will occur subsequent to adoption of the budget.

Statement of Budgetary Comparisons

Risk Management Fund

Finance Department

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended Budget	FY 2027 Recommended Budget	FY 2028 Forecast	FY 2029 Forecast
REVENUES							
Charges for Services:							
Risk Management Allocations	$ 855,000	$ 832,136	$ 820,436	$ 891,079	$ 907,825	$ 944,138	$ 981,904
Insurance Premium Funding	823,300	928,885	966,800	1,060,500	1,206,500	1,254,760	1,304,950
Investment Earnings	54,868	122,202	120,591	60,921	54,175	26,110	26,881
Other							
Insurance Proceeds	210,549	212,067	153,475	-	-	-	-
Fund Balance	-	-	-	2,154,322	300,000	331,342	333,674
TOTAL	**$ 1,943,717**	**$ 2,095,290**	**$ 2,061,302**	**$ 4,166,822**	**$ 2,468,500**	**$ 2,556,350**	**$ 2,647,409**
EXPENDITURES							
Maintenance & Operations:							
Professional Services	$ 75,694	$ 75,989	$ 75,277	$ 92,000	$ 107,000	$ 109,140	$ 111,323
Insurance Premiums							
Vehicle	245,445	289,590	369,846	410,000	447,000	464,880	483,475
Property/Equipment	108,596	116,780	124,257	202,416	223,000	231,920	241,197
Condo	62,950	43,614	51,681	48,000	58,000	60,320	62,733
Fine Art	3,201	3,425	3,665	4,000	4,500	4,680	4,867
General Liability	57,118	63,158	80,330	98,120	104,000	108,160	112,486
Law Enforcement Liability	81,694	143,466	150,032	160,808	170,000	176,800	183,872
Public Entity Liability	58,486	93,798	100,160	111,074	120,000	124,800	129,792
Workers Comp Excess	141,502	165,870	188,062	212,262	225,000	234,000	243,360
Criminal Liability	4,748	4,748	4,513	5,000	5,000	5,200	5,408
Cyber Liability	78,156	65,704	72,910	73,003	85,000	88,400	91,936
Umbrella Liability	69,472	89,758	27,690	40,000	45,000	46,800	48,672
Medical Services (PS Custody)	3,594	1,024	23,720	20,000	20,000	20,600	21,218
Claims/Judgments	264,190	768,437	835,176	846,432	855,000	880,650	907,070
subtotal	*$ 1,254,846*	*$ 1,925,361*	*$ 2,107,319*	*$ 2,323,115*	*$ 2,468,500*	*$ 2,556,350*	*$ 2,647,409*
Non-Allocated							
Reserve	$ -	$ -	$ -	$ 1,843,707	$ -	$ -	$ -
subtotal	*$ -*	*$ -*	*$ -*	*$ 1,843,707*	*$ -*	*$ -*	*$ -*
TOTAL	**$ 1,254,846**	**$ 1,925,361**	**$ 2,107,319**	**$ 4,166,822**	**$ 2,468,500**	**$ 2,556,350**	**$ 2,647,409**

Statement of Revenues, Expenditures, and changes in Fund Balance

Risk Management Fund

Finance Department

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended Budget	FY 2027 Recommended Budget	FY 2028 Forecast	FY 2029 Forecast
Beginning Fund Balance:	$ 1,341,541	$ 2,030,413	$ 2,200,341	$ 2,154,324	$ 1,843,709	$ 1,543,709	$ 1,212,367
REVENUES BY CATEGORY							
Charges for Services	$ 1,678,300	$ 1,761,021	$ 1,787,236	$ 1,951,579	$ 2,114,325	$ 2,198,898	$ 2,286,854
Investment Earnings	54,868	122,202	120,591	60,921	54,175	26,110	26,881
Other	210,549	212,067	153,475	-	-	-	-
TOTAL	**$ 1,943,717**	**$ 2,095,290**	**$ 2,061,302**	**$ 2,012,500**	**$ 2,168,500**	**$ 2,225,008**	**$ 2,313,735**
EXPENDITURES BY USE							
Insurance Premiums/Claims	$ 1,179,152	$ 1,849,372	$ 2,032,042	$ 2,231,115	$ 2,361,500	$ 2,447,210	$ 2,536,086
Professional Services	75,694	75,989	75,277	92,000	107,000	109,140	111,323
TOTAL	**$ 1,254,846**	**$ 1,925,361**	**$ 2,107,319**	**$ 2,323,115**	**$ 2,468,500**	**$ 2,556,350**	**$ 2,647,409**
ACFR Rounding Adjustments	$ 1	$ (1)	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance: (1),(2)	$ 2,030,413	$ 2,200,341	$ 2,154,324	$ 1,843,709	$ 1,543,709	$ 1,212,367	$ 878,694
Changes in Fund Balance (actual/est.)	$ 688,872	$ 169,928	$ (46,017)	$ (310,615)	$ (300,000)	$ (331,342)	$ (333,673)

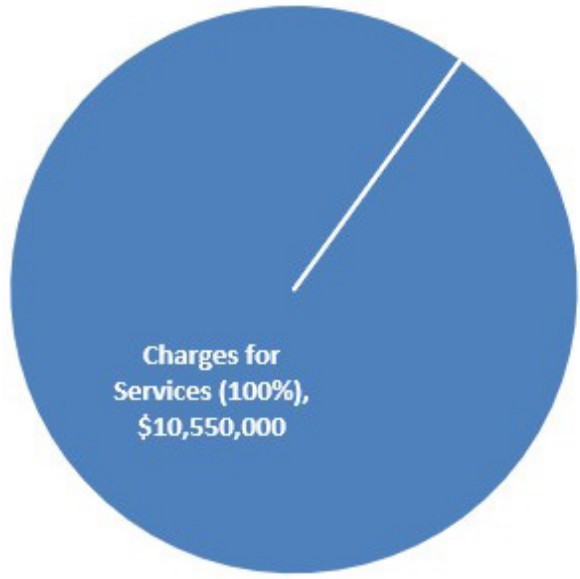
Notes:

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

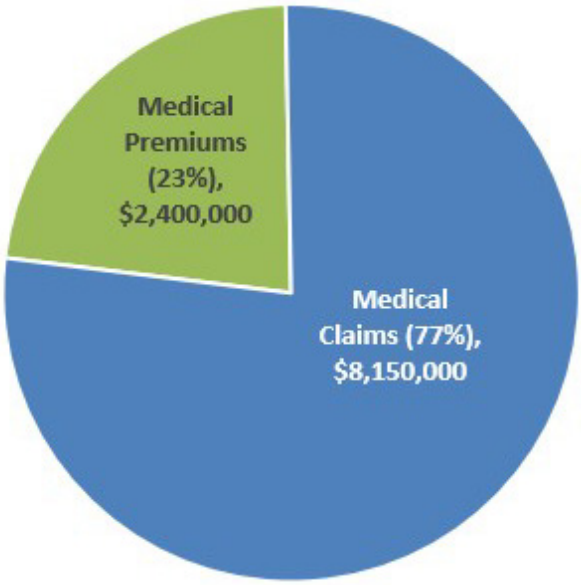
(2) Available Fund Balance was used in FY 2025 and is forecasted to be used in FYs 2026-2029 to supplement insurance premiums and claims/judgements.

Medical Insurance Fund Summary

FY 2027 Budget: $10,550,000



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 2027 Budget totals $10.6 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 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended Budget	FY 2027 Recommended Budget	FY 2028 Forecast	FY 2029 Forecast
REVENUES							
Charges for Services:							
Medical Insurance Premiums							
Employer Contribution	$ 7,327,558	$ 7,269,126	$ 7,812,849	$ 9,100,000	$ 9,500,000	$ 9,880,000	$ 10,275,200
Employee Contribution	736,897	744,969	784,484	950,000	1,050,000	1,092,000	1,135,680
Other							
Fund Balance	-	-	-	91,269	-	-	-
TOTAL	**$ 8,064,455**	**$ 8,014,095**	**$ 8,597,333**	**$ 10,141,269**	**$ 10,550,000**	**$ 10,972,000**	**$ 11,410,880**
EXPENDITURES							
Maintenance & Operations:							
Medical Premiums	$ 1,879,540	$ 2,084,735	$ 2,262,854	$ 2,300,000	$ 2,400,000	$ 2,496,000	$ 2,595,840
Medical Claims	6,068,704	5,941,927	6,306,251	7,750,000	8,150,000	8,476,000	8,815,040
subtotal	*$ 7,948,244*	*$ 8,026,662*	*$ 8,569,105*	*$ 10,050,000*	*$ 10,550,000*	*$ 10,972,000*	*$ 11,410,880*
Non-Allocated							
Reserve	$ -	$ -	$ -	$ 91,269	$ -	$ -	$ -
subtotal	*$ -*	*$ -*	*$ -*	*$ 91,269*	*$ -*	*$ -*	*$ -*
TOTAL	**$ 7,948,244**	**$ 8,026,662**	**$ 8,569,105**	**$ 10,141,269**	**$ 10,550,000**	**$ 10,972,000**	**$ 11,410,880**

Statement of Revenues, Expenditures, and changes in Fund Balance

Medical Insurance Fund

Finance Department

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended Budget	FY 2027 Recommended Budget	FY 2028 Forecast	FY 2029 Forecast
Beginning Fund Balance:	$ (40,603)	$ 75,608	$ 63,041	$ 91,269	$ 91,269	$ 91,269	$ 91,269
REVENUES BY CATEGORY							
Charges for Services	$ 8,064,455	$ 8,014,095	$ 8,597,333	$ 10,050,000	$ 10,550,000	$ 10,972,000	$ 11,410,880
TOTAL	**$ 8,064,455**	**$ 8,014,095**	**$ 8,597,333**	**$ 10,050,000**	**$ 10,550,000**	**$ 10,972,000**	**$ 11,410,880**
EXPENDITURES BY USE							
Medical Premiums/Claims	$ 7,948,244	$ 8,026,662	$ 8,569,105	$ 10,050,000	$ 10,550,000	$ 10,972,000	$ 11,410,880
TOTAL	**$ 7,948,244**	**$ 8,026,662**	**$ 8,569,105**	**$ 10,050,000**	**$ 10,550,000**	**$ 10,972,000**	**$ 11,410,880**
ACFR Rounding Adjustments	$ -	$ (1)	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance: (1)	$ 75,608	$ 63,041	$ 91,269	$ 91,269	$ 91,269	$ 91,269	$ 91,269
Changes in Fund Balance (actual/est.)	$ 116,211	$ (12,568)	$ 28,228	$ -	$ -	$ -	$ -

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 2027 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.

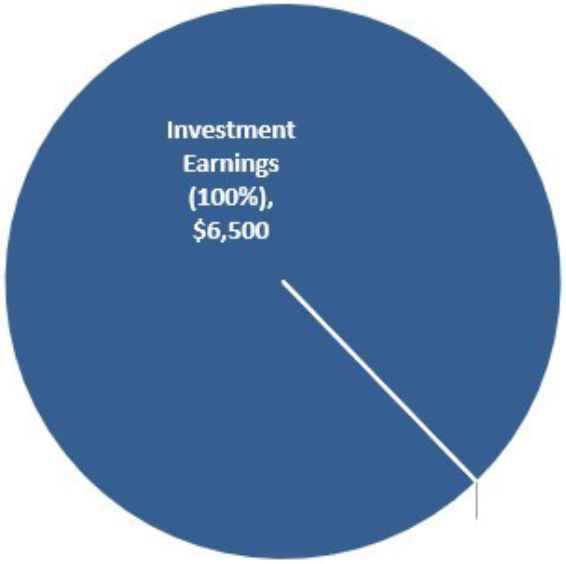
- **Statement of Revenues, Expenditures, and changes in Fund Balances**

  This statement provides a historical comparison of revenues and expenditures for fiscal years 2023-2027 as well as a forecast for fiscal years 2028-2029. 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.

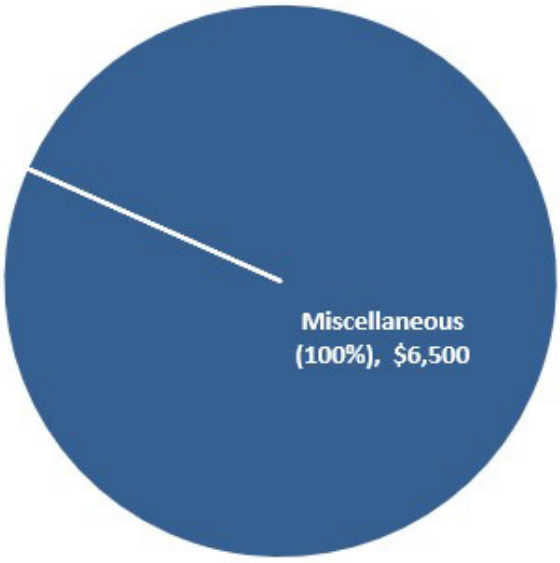
THE CITY OF ALPHARETTA GEORGIA

Other Post Employment Benefit (OPEB) Plan Trust Fund Summary

FY 2027 Budget: $6,500



Revenues by Source



Expenditures by Use

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

Please note, 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.

OPEB related funding for FY 2027 is funded through anticipated utilization of fund balance (existing resources). Specifically, the Actuarially Determined Contribution for 2027 is $0; hence the utilization of fund balance to cover premium expenses in 2027.

Statement of Budgetary Comparisons

OPEB Plan Trust Fund

Finance Department

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended Budget	FY 2027 Recommended Budget	FY 2028 Forecast	FY 2029 Forecast
REVENUES							
Investment Earnings	$ 218,138	$ 430,865	$ 6,424	$ -	$ 6,500	$ 6,500	$ 6,500
Other							
OPEB Health Benefit Funding							
Employer Contribution	13,008	-	-	-	-	-	-
Miscellaneous Revenue	21,965	-	-	-	-	-	-
Fund Balance	-	-	-	398,752	-	-	-
TOTAL	**$ 253,111**	**$ 430,865**	**$ 6,424**	**$ 398,752**	**$ 6,500**	**$ 6,500**	**$ 6,500**
EXPENDITURES							
Maintenance & Operations:							
OPEB Health Benefit	$ 47,545	$ 46,754	$ 39,983	$ -	$ -	$ -	$ -
Miscellaneous	23,331	17,228	18,492	-	6,500	6,500	6,500
subtotal	*$ 70,876*	*$ 63,982*	*$ 58,475*	*$ -*	*$ 6,500*	*$ 6,500*	*$ 6,500*
Other							
Transfer to OPEB Health Reimbursement Fund	$ -	$ 1,475,506	$ 216,579	$ -	$ -	$ -	$ -
subtotal	*$ -*	*$ 1,475,506*	*$ 216,579*	*$ -*	*$ -*	*$ -*	*$ -*
Non-Allocated							
Reserve	$ -	$ -	$ -	$ 398,752	$ -	$ -	$ -
subtotal	*$ -*	*$ -*	*$ -*	*$ 398,752*	*$ -*	*$ -*	*$ -*
TOTAL	**$ 70,876**	**$ 1,539,488**	**$ 275,054**	**$ 398,752**	**$ 6,500**	**$ 6,500**	**$ 6,500**

Statement of Revenues, Expenditures, and changes in Fund Balance

OPEB Plan Trust Fund

Finance Department

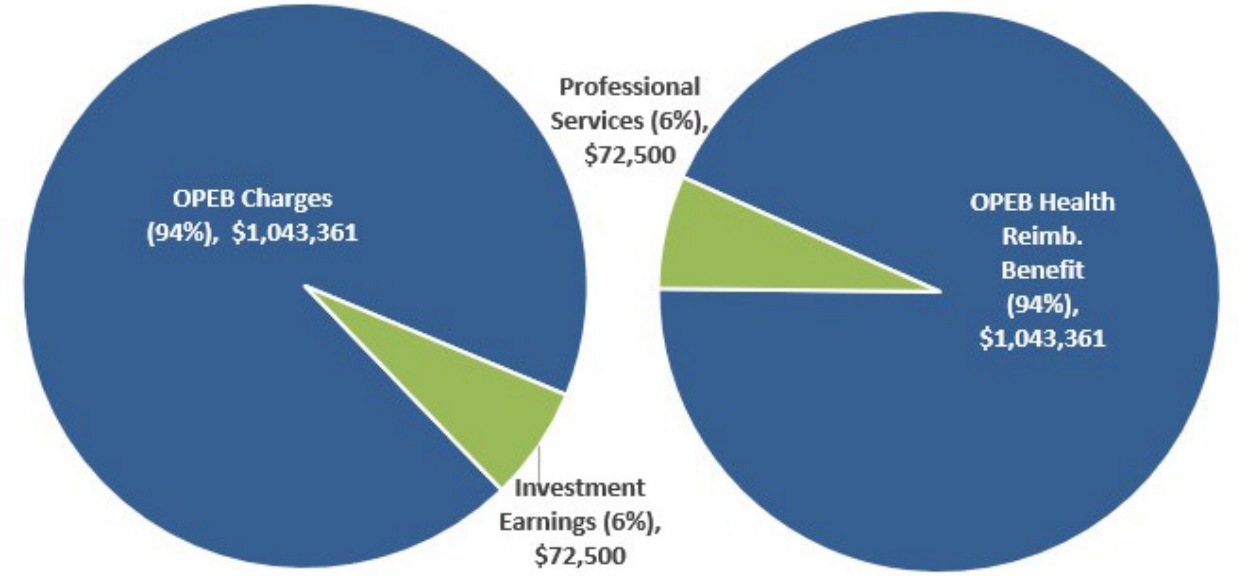
	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended Budget	FY 2027 Recommended Budget	FY 2028 Forecast	FY 2029 Forecast
Beginning Fund Balance:	$1,593,770	$ 1,776,006	$ 667,382	$ 398,752	$ 398,752	$ 398,752	$ 398,752
REVENUES BY CATEGORY							
OPEB Health Benefit Funding	$ 13,008	$ -	$ -	$ -	$ -	$ -	$ -
Investment Earnings	218,138	430,865	6,424	-	6,500	6,500	6,500
Other	21,965	-	-	-	-	-	-
TOTAL	**$ 253,111**	**$ 430,865**	**$ 6,424**	**$ -**	**$ 6,500**	**$ 6,500**	**$ 6,500**
EXPENDITURES BY USE							
OPEB Health Benefit	$ 47,545	$ 46,754	$ 39,983	$ -	$ -	$ -	$ -
Miscellaneous (Professional Services)	23,331	17,228	18,492	-	6,500	6,500	6,500
TOTAL	**$ 70,876**	**$ 63,982**	**$ 58,475**	**$ -**	**$ 6,500**	**$ 6,500**	**$ 6,500**
OTHER							
Transfer to OPEB Health Reimbursement Fund	$ -	$ 1,475,506	$ 216,579	$ -	$ -	$ -	$ -
subtotal	*$ -*	*$ 1,475,506*	*$ 216,579*	*$ -*	*$ -*	*$ -*	*$ -*
ACFR Rounding Adjustments	$ 1	$ (1)	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance: (1)	$1,776,006	$ 667,382	$ 398,752	$ 398,752	$ 398,752	$ 398,752	$ 398,752
Changes in Fund Balance (actual/est.)	$ 182,236	$(1,108,624)	$ (268,630)	$ -	$ -	$ -	$ -

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.

Other Post Employment Benefit (OPEB) Retirement Reimbursement Plan Trust Fund Summary

FY 2027 Budget: $1,115,861



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 ($1 million citywide for FY 2027) and require a minimum 15-year vesting (maximum benefit achieved at 25-years[18]) which assists in not only recruitment, but also in retention of our most valuable assets, our employees.

[18] 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 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended Budget	FY 2027 Recommended Budget	FY 2028 Forecast	FY 2029 Forecast
REVENUES							
Investment Earnings	$ 704,445	$ 943,053	$ 1,355,813	$ 55,500	$ 72,500	$ 74,675	$ 76,915
Other							
OPEB Health Reimbursement Funding							
Employer Contribution	686,459	926,297	988,436	977,678	1,043,361	1,074,662	1,106,902
Transfer-In							
OPEB Health Fund	-	1,475,506	216,579	-	-	-	-
Fund Balance	-	-	-	8,106,439	-	-	-
TOTAL	**$ 1,390,904**	**$ 3,344,856**	**$ 2,560,828**	**$ 9,139,617**	**$ 1,115,861**	**$ 1,149,337**	**$ 1,183,817**
EXPENDITURES							
Maintenance & Operations:							
OPEB Reimbursement Benefit	$ 118,012	$ 163,978	$ 5,285	$ 977,678	$ 1,043,361	$ 1,074,662	$ 1,106,902
Miscellaneous	76,620	84,109	64,501	55,500	72,500	74,675	76,915
subtotal	*$ 194,632*	*$ 248,088*	*$ 69,786*	*$ 1,033,178*	*$ 1,115,861*	*$ 1,149,337*	*$ 1,183,817*
Non-Allocated							
Reserve	$ -	$ -	$ -	$ 8,106,439	$ -	$ -	$ -
subtotal	*$ -*	*$ -*	*$ -*	*$ 8,106,439*	*$ -*	*$ -*	*$ -*
TOTAL	**$ 194,632**	**$ 248,088**	**$ 69,786**	**$ 9,139,617**	**$ 1,115,861**	**$ 1,149,337**	**$ 1,183,817**

Statement of Revenues, Expenditures, and changes in Fund Balance

OPEB Health Reimbursement Fund

Finance Department

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended Budget	FY 2027 Recommended Budget	FY 2028 Forecast	FY 2029 Forecast
Beginning Fund Balance:	$ 4,025,890	$ 5,222,162	$ 8,318,930	$10,809,971	$ 10,809,971	$10,809,971	$10,809,971
REVENUES BY CATEGORY							
OPEB Health Reimb. Benefit Funding	$ 686,459	$ 926,297	$ 988,436	$ 977,678	$ 1,043,361	$ 1,074,662	$ 1,106,902
Investment Earnings	704,445	943,053	1,355,813	55,500	72,500	74,675	76,915
TOTAL	**$ 1,390,904**	**$ 3,344,856**	**$ 2,560,828**	**$ 1,033,178**	**$ 1,115,861**	**$ 1,149,337**	**$ 1,183,817**
EXPENDITURES BY USE							
OPEB Health Reimb. Benefit	$ 118,012	$ 163,978	$ 5,285	$ 977,678	$ 1,043,361	$ 1,074,662	$ 1,106,902
Miscellaneous (Professional Services)	76,620	84,109	64,501	55,500	72,500	74,675	76,915
TOTAL	**$ 194,632**	**$ 248,088**	**$ 69,786**	**$ 1,033,178**	**$ 1,115,861**	**$ 1,149,337**	**$ 1,183,817**
ACFR Adjustments	$ -	$ -	$ (1)	$ -	$ -	$ -	$ -
Ending Fund Balance: (1)	$ 5,222,162	$ 8,318,930	$10,809,971	$10,809,971	$ 10,809,971	$10,809,971	$10,809,971
Changes in Fund Balance (actual/est.)	$ 1,196,272	$ 3,096,768	$ 2,491,040	$ -	$ -	$ -	$ -

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 herein. 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 2027) and do not represent full funding of departmental capital project requests.

Capital investments for Fiscal Year 2027 are appropriated as part of the FY 2027 Budget. These appropriations are detailed within the *Capital Project Fund Summaries* section of this document.

Capital plans for Fiscal Years 2028 through 2031 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 2027–2031 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 2027 capital requests that are presently unfunded are anticipated to receive funding during the later years of the plan (FY 2028–2031).

THE CITY OF
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APPENDIX A (DETAILED 5-YEAR CIP)

5-Year CIP Summary

FY 2027-2031 Capital Improvement Plan

June 1, 2026

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total
Sources						
General Fund (Annual Appropriation)	$ 670,345	$ 683,752	$ 697,427	$ 711,376	$ 725,603	$ 3,488,503
General Fund (Fund Balance)	5,661,572	7,083,155	7,548,450	7,776,576	8,313,669	36,383,422
Capital Project Fund (Tree Bank)	-	150,000	75,000	75,000	75,000	375,000
	$ 6,331,917	$ 7,916,907	$ 8,320,877	$ 8,562,952	$ 9,114,272	$ 40,246,925
Other Funds (Investment Earnings) - not incl. TSPLOST	$ 500,000	$ 480,000	$ 480,000	$ 480,000	$ 480,000	$ 2,420,000
Other Funds (Fund Balance) - not incl. TSPLOST	3,950,000	1,100,000	-	-	-	5,050,000
Impact Fees	2,500,000	-	-	-	-	2,500,000
Hotel Fund (TPD; Wayfinding Monuments)	-	125,000	600,000	-	-	725,000
TSPLOST 1 and 2 (TSPLOST, Investment Earnings)	19,589,099	-	-	-	-	19,589,099
TSPLOST 3 (forecast)	-	60,888,767	-	10,745,076	-	71,633,843
	$ 26,539,099	$ 62,593,767	$ 1,080,000	$ 11,225,076	$ 480,000	$ 101,917,942
Capital Lease						
Capital Lease (ESPC): City Facility Preventative Maintenance Assessment and Implementation	$ 2,275,000	$ -	$ -	$ -	$ -	$ 2,275,000
Fire Extrication Equipment Replacements	-	179,000	-	-	-	179,000
Portable (Handheld) Radios Replacement	-	-	1,766,000	-	-	1,766,000
Mobile (Vehicle) Radio Replacements	-	-	600,000	-	-	600,000
Fleet Replacement: Fire Apparatus Replacements	-	-	-	800,000	-	800,000
Heart Monitor & AEDs Replacements	-	-	-	-	700,000	700,000
Grant/Contribution						
LMIG (Milling and Resurfacing)	731,300	753,200	775,800	799,100	823,100	3,882,500
LRA (Milling and Resurfacing)	838,403	-	-	-	-	838,403
	$ 3,844,703	$ 932,200	$ 3,141,800	$ 1,599,100	$ 1,523,100	$ 11,040,903
Total Sources	**$ 36,715,719**	**$ 71,442,874**	**$ 12,542,677**	**$ 21,387,128**	**$ 11,117,372**	**$ 153,205,770**

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total
Uses (by Department)						
Economic Development	$ 100,000	$ 100,000	$ 200,000	$ 100,000	$ 100,000	$ 600,000
Information Technology	567,800	955,800	614,000	422,300	1,270,800	3,830,700
Police	1,556,249	2,185,000	4,636,000	2,355,000	2,446,000	13,178,249
Fire	-	600,750	441,838	1,262,804	1,107,195	3,412,587
Public Works	13,226,300	65,816,467	4,067,300	15,371,776	3,236,900	101,718,743
Recreation, Parks & Cultural Services	2,862,500	1,388,000	1,682,000	1,643,000	2,445,000	10,020,500
Community Development	-	361,200	752,500	154,900	458,800	1,727,400
Total Uses	**$ 18,312,849**	**$ 71,407,217**	**$ 12,393,638**	**$ 21,309,780**	**$ 11,064,695**	**$ 134,488,179**
Non-Allocated (Sources-Uses)	**$ 18,402,870**	**$ 35,657**	**$ 149,039**	**$ 77,348**	**$ 52,677**	**$ 18,717,591**
Total Uses + Non-Allocated	**$ 36,715,719**	**$ 71,442,874**	**$ 12,542,677**	**$ 21,387,128**	**$ 11,117,372**	**$ 153,205,770**

APPENDIX A (DETAILED 5-YEAR CIP)

5-Year CIP Detail

FY 2027-2031 Capital Improvement Plan

June 1, 2026

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total
Sources						
General Fund (Annual Appropriation)	$ 670,345	$ 683,752	$ 697,427	$ 711,376	$ 725,603	$ 3,488,503
General Fund (Fund Balance)	5,661,572	7,083,155	7,548,450	7,776,576	8,313,669	36,383,422
Capital Project Fund (Tree Bank)	-	150,000	75,000	75,000	75,000	375,000
	$ 6,331,917	$ 7,916,907	$ 8,320,877	$ 8,562,952	$ 9,114,272	$ 40,246,925
Other Funds (Investment Earnings) - not incl. TSPLOST	$ 500,000	$ 480,000	$ 480,000	$ 480,000	$ 480,000	$ 2,420,000
Other Funds (Fund Balance) - not incl. TSPLOST	3,950,000	1,100,000	-	-	-	5,050,000
Impact Fees	2,500,000	-	-	-	-	2,500,000
Hotel Fund (TPD; Wayfinding Monuments)	-	125,000	600,000	-	-	725,000
TSPLOST 1 and 2 (TSPLOST, Investment Earnings)	19,589,099	-	-	-	-	19,589,099
TSPLOST 3 (forecast)	-	60,888,767	-	10,745,076	-	71,633,843
	$ 26,539,099	$ 62,593,767	$ 1,080,000	$ 11,225,076	$ 480,000	$ 101,917,942
Capital Lease						
Capital Lease (ESPC): City Facility Preventative Maintenance Assessment and Implementation	$ 2,275,000	$ -	$ -	$ -	$ -	$ 2,275,000
Fire Extrication Equipment Replacements	-	179,000	-	-	-	179,000
Portable (Handheld) Radios Replacement	-	-	1,766,000	-	-	1,766,000
Mobile (Vehicle) Radio Replacements	-	-	600,000	-	-	600,000
Fleet Replacement: Fire Apparatus Replacements	-	-	-	800,000	-	800,000
Heart Monitor & AEDs Replacements	-	-	-	-	700,000	700,000
Grant/Contribution						
LMIG (Milling and Resurfacing)	731,300	753,200	775,800	799,100	823,100	3,882,500
LRA (Milling and Resurfacing)	838,403	-	-	-	-	838,403
	$ 3,844,703	$ 932,200	$ 3,141,800	$ 1,599,100	$ 1,523,100	$ 11,040,903
Total Sources	**$ 36,715,719**	**$ 71,442,874**	**$ 12,542,677**	**$ 21,387,128**	**$ 11,117,372**	**$ 153,205,770**

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total	Add'l CIP Requests (Funding TBD; 2027-2031)
Uses (by Department)							
Economic Development							
Economic Development Toolbox	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 500,000	$ -
Economic Development Strategic Plan	-	-	100,000	-	-	100,000	-
	$ 100,000	$ 100,000	$ 200,000	$ 100,000	$ 100,000	$ 600,000	$ -
Information Technology							
Technology Replacements (all City Departments)	$ 397,800	$ 405,800	$ 414,000	$ 422,300	$ 430,800	$ 2,070,700	$ -
Citywide Network Devices Replacement	-	350,000	200,000	-	-	550,000	-
City Council A/V Equipment Replacement	-	200,000	-	-	-	200,000	-
Data Center Server Replacement (all City Departments)	-	-	-	-	600,000	600,000	-
(2) Telephony VOIP Network Switches Replacement	-	-	-	-	100,000	100,000	-
(2) Wireless Access Points	-	-	-	-	140,000	140,000	-
Data Center Auxiliary A/C Replacement	45,000	-	-	-	-	45,000	-
AI Strategy (study)	125,000	-	-	-	-	125,000	
	$ 567,800	$ 955,800	$ 614,000	$ 422,300	$ 1,270,800	$ 3,830,700	$ -
Human Resources							
HR Office Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ 70,000
	$ -	$ -	$ -	$ -	$ -	$ -	$ 70,000

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		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total	Add'l CIP Requests (Funding TBD; 2027-2031)
Uses (by Department)								
Police								
	Police (Fleet Replacement)	$ 1,481,249	$ 2,110,000	$ 2,195,000	$ 2,280,000	$ 2,371,000	$ 10,437,249	$ -
	Portable (Handheld) Radios (Equipment Replacement)	-	-	1,766,000	-	-	1,766,000	-
	Mobile (Vehicle) Radios (Equipment Replacement)	-	-	600,000	-	-	600,000	-
	Citywide Camera Infrastructure	75,000	75,000	75,000	75,000	75,000	375,000	-
	911 - 24 Hour Console Chair Replacement	-	-	-	-	-	-	32,000
		$ 1,556,249	$ 2,185,000	$ 4,636,000	$ 2,355,000	$ 2,446,000	$ 13,178,249	$ 32,000
Fire								
	Fire (Fleet Replacement)	$ -	$ 421,750	$ 441,838	$ 462,804	$ 407,195	$ 1,733,587	$ -
	Fire Apparatus (Fleet Replacement; Capital Lease)	-	-	-	800,000	-	800,000	-
	Fire Extrication Equipment (Replacement; Capital Lease)	-	179,000	-	-	-	179,000	-
	Heart Monitor (Equipment Replacement; Capital Lease)	-	-	-	-	700,000	700,000	-
	Fire Station Renovations/Improvements	-	-	-	-	-	-	19,334,000
		$ -	$ 600,750	$ 441,838	$ 1,262,804	$ 1,107,195	$ 3,412,587	$ 19,334,000
Public Works								
	Milling and Resurfacing	$ 4,731,300	$ 22,587,467	775,800	799,100	823,100	$ 29,716,767	$ -
	Pavement Resurfacing and Preservation for Parks Locations	-	-	600,000	-	-	600,000	-
	Roadway Pavement Rating and Sidewalk Analysis	-	-	-	450,000	-	450,000	-
	Traffic Striping and Signage	320,000	1,970,000	-	-	-	2,290,000	-
	Signalized Intersection Maintenance (incl. Traffic Control Equipment)	210,000	1,200,000	-	-	-	1,410,000	-
	Bridge and Guardrail Maintenance	250,000	1,366,500	-	-	-	1,616,500	-
	Traffic Calming Improvements	50,000	250,000	-	-	-	300,000	-
	Traffic Signal Pole Maintenance	150,000	750,000	-	-	-	900,000	-
	Streetlight Maintenance	-	498,000	-	-	-	498,000	-
	Traffic Responsive System Maintenance	-	400,000	-	-	-	400,000	-
	Sidewalk and Brick Paver Maintenance and Repair	750,000	2,250,000	-	-	-	3,000,000	-
	Tree Planting and Landscape Improvements	-	180,000	185,000	190,000	195,000	750,000	-
(1)	Stormwater	1,500,000	1,000,000	1,000,000	1,000,000	1,500,000	6,000,000	14,230,000
	Department Pool Vehicles (Fleet Replacement)	95,000	-	40,000	-	-	135,000	-
	F-150 Truck (Fleet Replacement)	220,000	70,000	150,000	150,000	130,000	720,000	-
	F-250 Crew Cab Service Truck (Fleet Replacement)	80,000	-	-	-	90,000	170,000	-
	F-350 Crew Cab Service Bed Truck (Fleet Replacement)	85,000	-	-	-	-	85,000	-
	F-450 Crew Cab Dump Truck (Fleet Replacement)	-	90,000	-	-	-	90,000	-
	F-550 Crew Cab Dump Truck (Fleet Replacement)	200,000	250,000	125,000	125,000	-	700,000	-
(2)	F-750 Trucks (Fleet Replacement)	-	-	270,000	-	-	270,000	-
(2)	Tandem Dump Truck (Fleet Replacement)	-	-	-	400,000	-	400,000	-
	Trailers (Equipment Replacement)	30,000	35,000	40,000	-	-	105,000	-
	Variable Message Boards (Equipment Replacement)	-	54,000	-	-	-	54,000	-
	Asphalt Paver (Equipment Replacement/Upgrade)	240,000	-	-	-	-	240,000	-
	General Equipment Replacement (Public Works)	-	145,000	-	-	-	145,000	-
	Winter Weather Equipment Storage	45,000	-	-	-	-	45,000	-
	City Facility Preventative Maintenance Assessment and Implementation	3,425,000	150,000	150,000	150,000	150,000	4,025,000	-
	Police Headquarters (Facility Maintenance/Improvements)	200,000	160,000	160,000	160,000	-	680,000	-
	Fire Facilities (Facility Maintenance/Improvements)	40,000	40,000	50,000	40,000	30,000	200,000	-

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	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total	Add'l CIP Requests (Funding TBD; 2027-2031)
Uses (by Department)							
Public Works *continued*							
Fire Facilities (Roof Repairs/Replacements and Wall Restoration)	90,000	160,000	80,000	-	-	330,000	-
City Hall (Facility Maintenance/Improvements)	35,000	35,500	36,500	37,600	38,800	183,400	-
City Hall (Roof Repairs/Replacements and Wall Restoration)	-	275,000	-	-	-	275,000	-
Recreation Facilities (Facility Maintenance/Improvements)	50,000	50,000	50,000	50,000	-	200,000	-
Recreation Facilities (Roof Repairs/Replacements and Wall Restoration)	-	-	-	800,000	-	800,000	-
(2) Public Works Headquarters (Facility Maintenance/Improvements)	-	80,000	80,000	-	80,000	240,000	-
Public Works Headquarters (Roof Repairs/Replacements and Wall Restoration)	-	1,200,000	75,000	-	-	1,275,000	-
Parking Garages (Facility Maintenance/Improvements)	125,000	50,000	50,000	125,000	50,000	400,000	-
HVAC Replacements (Facility Maintenance/Improvements)	165,000	100,000	100,000	100,000	100,000	565,000	-
Generator Replacements (Facility Maintenance/Improvements)	100,000	-	-	-	-	100,000	-
City Hall (New Generator and Enclosure)	-	-	-	-	-	-	1,300,000
Alpharetta Community Center (New Generator)	-	-	-	-	-	-	375,000
Police Headquarters (Parking Maintenance/Expansion)	-	-	-	-	-	-	620,000
Alpharetta Arts Center (Parking Expansion)	-	-	-	-	-	-	950,000
City Center Decorative Sign Posts	-	-	-	-	-	-	140,000
Streetlight Expansion	-	370,000	-	-	-	370,000	-
Brookside Pkwy Corridor Enhancements (TSPLOST 3)	-	4,000,000	-	-	-	4,000,000	-
Charlotte Drive Mini-Roundabout (design/temporary install)	-	-	-	-	-	-	25,000
Charlotte Dr Mini-Roundabout (TSPLOST 3)	-	-	-	500,000	-	500,000	-
Clubhouse at Douglas Intersection Improvements (TSPLOST 3)	-	750,000	-	-	-	750,000	-
Douglas Rd (Traffic Calming; Design)	-	-	-	-	-	-	200,000
Encore Pkwy 2-Way Bike Lane	-	-	-	-	-	-	1,500,000
Haynes Bridge Rd Widening (Mansell Rd to city limits)	-	-	-	-	-	-	8,000,000
Haynes Bridge Rd at Mansell Road Improvements (TSPLOST 3)	-	-	-	2,500,000	-	2,500,000	-
Haynes Bridge Rd Lane Diet and Linear Park (OMP to Rainwater)	-	-	-	-	-	-	6,750,000
Hembree Rd Corridor Improvements (TSPLOST 3)	-	3,500,000	-	-	-	3,500,000	-
Henderson Pkwy Traffic Calming (study)	-	-	-	-	-	-	50,000
Hopewell Rd at Vaughan Dr (TSPLOST 2; Roundabout)	-	-	-	-	-	-	1,500,000
Kimball Bridge Rd Widening (Northwinds Pkwy to Westside Pkwy)	-	-	-	-	-	-	7,250,000
Mansell Rd Improvements (GA 400 to Old Roswell Rd; TSPLOST 3)	-	3,250,000	-	-	-	3,250,000	-
Mayfield Rd at Canton St Intersection Improvements (Design)	-	-	-	-	-	-	80,000
Mayfield Rd at Providence Rd (TSPLOST 2; Roundabout)	-	-	-	-	-	-	2,000,000
Mayfield Rd Improvements (Foe Killer Creek to Canton St)	-	-	-	-	-	-	5,000,000

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	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total	Add'l CIP Requests (Funding TBD; 2027-2031)
Uses (by Department)							
Public Works *continued*							
Milton Ave at Canton/Roswell St Intersection Improvements (Design)	-	-	-	-	-	-	50,000
Milton Ave Streetscape (TSPLOST 2)	-	-	-	-	-	-	3,935,740
Roswell St/Old Roswell St Intersection Improvements (Design)	-	-	-	-	-	-	50,000
Southlake Dr (Traffic Calming)	-	-	-	-	-	-	2,000,000
Traffic Calming (multiple locations)	-	-	-	-	-	-	5,000,000
Waters Rd (Traffic Calming)	-	-	-	-	-	-	2,000,000
Windward Pkwy at Clubhouse Dr Intersection Improvements (Design)	-	-	-	-	-	-	50,000
Roundabout Studies	-	-	-	-	-	-	100,000
Alpha Loop - Various Sections and Intersection Crossings (TSPLOST 3)	-	-	-	5,000,000	-	5,000,000	-
Northwinds Pkwy Alpha Loop (TSPLOST 3)	-	3,500,000	-	-	-	3,500,000	-
Westside Pkwy Alpha Loop	-	-	-	-	-	-	6,000,000
Big Creek Greenway Boardwalk	-	-	-	-	-	-	7,500,000
Academy St Sidewalk Improvements (north side of Presbyterian Church to FS 81; TSPLOST 3)	-	6,000,000	-	-	-	6,000,000	-
Canton St Sidewalk (Mayfield Rd to Vaughan Dr; TSPLOST 3)	-	-	-	-	-	-	9,500,000
Canton St Sidewalk (Mayfield Rd and Canton St Ext.)	-	-	-	-	-	-	2,800,000
Kimball Bridge Rd Sidewalk (North Side of Northwinds Pkwy to Westside Pkwy; TSPLOST 3)	-	5,000,000	-	-	-	5,000,000	-
Kimball Bridge Rd Sidewalk (Waters Rd to City Limits)	-	-	-	-	-	-	8,000,000
Milton Ave Sidewalk (TSPLOST 3)	-	-	-	2,745,076	-	2,745,076	-
Providence Road (Sidewalk Improvements)	-	-	-	-	-	-	1,300,000
Waters Road (Sidewalk Improvements)	-	-	-	-	-	-	1,200,000
Wills Drive (Sidewalk Improvements)	-	-	-	-	-	-	190,000
Wills Road Sidewalk Gap	-	-	-	-	-	-	380,000
Windward Parkway Sidewalk (TSPLOST 3)	-	4,000,000	-	-	-	4,000,000	-
Jayne Ellen Curb and Gutter	-	-	-	-	-	-	750,000
Public Works (Design Services)	40,000	50,000	50,000	50,000	50,000	240,000	-
Operating Initiative - Infrastructure Crew (new position; +4 FTE): Vehicle Purchase	-	-	-	-	-	-	88,000
Operating Initiative - Facility Operations Manager (new position; +1 FTE): Vehicle Purchase	-	-	-	-	-	-	71,500
Operating Initiative - Construction Manager - Infrastructure (new position; +1 FTE): Vehicle Purchase	-	-	-	-	-	-	55,000
	$ 13,226,300	$ 65,816,467	$ 4,067,300	$ 15,371,776	$ 3,236,900	$ 101,718,743	$ 100,990,240
Recreation, Parks & Cultural Services							
Park Repairs and Improvements	$ 200,000	$ 200,000	$ 150,000	$ 15,000	$ 50,000	$ 615,000	$ -
Park Security Repairs & Improvements (security cameras, etc.)	60,000	23,000	60,000	23,000	-	166,000	-
Park Trail Maintenance	25,000	-	-	100,000	-	125,000	-
Wood Lightpole/LED Replacement Initiative	450,000	-	-	-	-	450,000	-
(2) Playground Equipment Replacement	50,000	-	425,000	-	575,000	1,050,000	-
Park Shade Structure & Awning Replacements	30,000	30,000	30,000	40,000	10,000	140,000	-
Athletic Court Resurfacing	300,000	75,000	50,000	75,000	-	500,000	-
Fountain and Pool Repairs	75,000	100,000	50,000	50,000	50,000	325,000	-
(1) Synthetic Turf Field Replacement	-	-	-	500,000	1,000,000	1,500,000	500,000
Alpha Loop Maintenance and Repair	50,000	50,000	50,000			150,000	-
(1) Greenway Improvements/Repairs	-	350,000	250,000	225,000	150,000	975,000	375,000

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	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total	Add'l CIP Requests (Funding TBD; 2027-2031)
Uses (by Department)							
Recreation, Parks & Cultural Services *continued*							
Tree Maintenance, Planting and Removal in Parks	125,000	225,000	225,000	225,000	225,000	1,025,000	-
Recreation (Fleet Replacement)	-	120,000	210,000	180,000	220,000	730,000	-
General Equipment Replacement (Recreation)	62,500	90,000	57,000	85,000	40,000	334,500	-
Alpharetta Public Arts (Outdoor On-Loan Sculpture	45,000	45,000	45,000	45,000	45,000	225,000	-
Public Art in the Parks	20,000	20,000	20,000	20,000	20,000	100,000	-
Public Art Fund by Developers - City Property	10,000	10,000	10,000	10,000	10,000	50,000	-
Public Art for City Projects	25,000	25,000	25,000	25,000	25,000	125,000	-
Haynes Bridge Road Park Restroom	500,000	-	-	-	-	500,000	-
Marconi Drive Park Restroom	500,000	-	-	-	-	500,000	-
Marietta-Roswell St. Corner Park	250,000	-	-	-	-	250,000	-
Outdoor Electrical Connections for Roswell Street and Canton Street (Holiday Lighting)	50,000	-	-	-	-	50,000	-
Alpha Loop Electrical Installation	25,000	-	-	-	-	25,000	-
Recreation (Design Services)	10,000	25,000	25,000	25,000	25,000	110,000	-
	$ 2,862,500	$ 1,388,000	$ 1,682,000	$ 1,643,000	$ 2,445,000	$ 10,020,500	$ 875,000
Community Development							
Community Development (Fleet Replacement)	$ -	$ 170,000	$ 85,000	$ 86,000	$ 88,000	$ 429,000	$ -
North Point District Thresholds (monuments)	-	125,000	-	-	-	125,000	-
(1) Alpharetta Entry Monuments	-	-	600,000	-	-	600,000	600,000
North Fulton Comprehensive Transportation Plan (NFCTP) Updates	-	-	-	-	75,000	75,000	-
Impact Fee Program & Capital Improvement Element (CIE)Updates	-	-	-	-	75,500	75,500	-
Comprehensive Plan Updates	-	-	-	-	150,000	150,000	-
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
Old Milton Parkway at Brookside Parkway (Intersection Upgrades)	-	-	-	-	-	-	300,000
Brookside Parkway Road Diet and Streetscape (Phase II)	-	-	-	-	-	-	8,600,000
South Main Street Park Entrances	-	-	-	-	-	-	100,000
South Main Street Reclaiming of Right of Way Remnants	-	-	-	-	-	-	850,000
Community Development (Design Services)	-	66,200	67,500	68,900	70,300	272,900	-
	$ -	$ 361,200	$ 752,500	$ 154,900	$ 458,800	$ 1,727,400	$ 12,600,000
General Government							
Matching Funds for City Grants	$ -	$ -	$ -	$ -	$ -	$ -	$ 600,000
	$ -	$ -	$ -	$ -	$ -	$ -	$ 600,000
Total Uses	**$ 18,312,849**	**$ 71,407,217**	**$ 12,393,638**	**$ 21,309,780**	**$ 11,064,695**	**$ 134,488,179**	**$ 134,501,240**
Non-Allocated (Sources-Uses)	**$ 18,402,870**	**$ 35,657**	**$ 149,039**	**$ 77,348**	**$ 52,677**	**$ 18,717,591**	**$ -**
Total Uses + Non-Allocated	**$ 36,715,719**	**$ 71,442,874**	**$ 12,542,677**	**$ 21,387,128**	**$ 11,117,372**	**$ 153,205,770**	**$ 134,501,240**

(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 31 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 leisure and individual travelers 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 31 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 2027 Adopted Budget

Occupancy Tax Revenues	$	4,156,250
Interest Income		1,600
Accumulated Surplus		650,000
TOTAL REVENUE	**$**	**4,807,850**
Salary & Benefits	$	1,798,640
Accounting & Legal Fees		28,000
Advertising		
Georgia/Metro Atlanta Ads		243,625
National/Regional Ads		556,000
Business License		500
Computer Equipment		18,200
Business Development		
Ameris Bank Amphitheatre		173,000
Conference Center		500,000
Computer Software/Maintenance		98,150
Research		15,000
Contingency Fund		185,883
Insurance		6,500
Meeting Expenses		48,300
Membership Dues		59,536
Subscriptions		650
Office Equipment/Leases		10,000
Office Rent (utilities, cleaning, security)		120,096
Office Supplies/Furniture		23,000
Postage/Shipping		18,000
Premiums/Gifts		35,000
Printing/Production		157,750
Taxes/Leased Equipment		1,200
Public Relations		205,400
Sponsorships/Bid Fees		328,000
Telephone/ISP		36,000
Tradeshows/Conference/Professional Development		137,820
Staff Development		3,600
TOTAL EXPENSES	**$**	**4,807,850**

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[19].

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.

[19] 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.
- 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 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's 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 expenditure 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 on 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[20].

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

[20] 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 the fiscal year. Purchases encumbered in the current year, but not received until the following year, must be charged against a department's subsequent year's 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 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 benefiting 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 provide for available resources to pay obligations.

Section IV: Capital Project Improvement Plan Policies

The city will prepare a five-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.

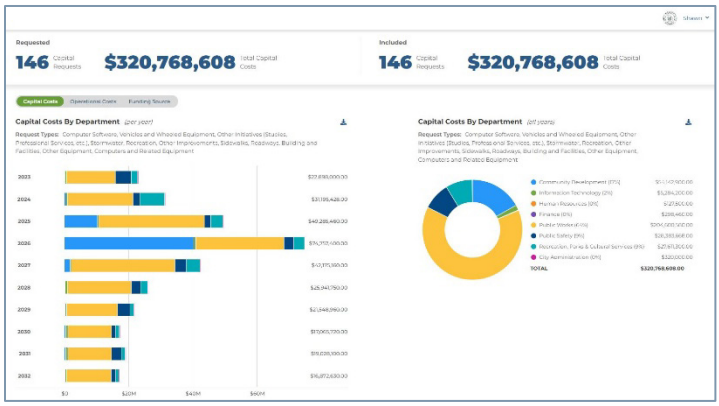
Major capital projects will be budgeted in the Capital Improvement Fund along with all identified funding resources. With the involvement of the responsible departments, the Finance Department will prepare the capital budget in conjunction with the operating budget.

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

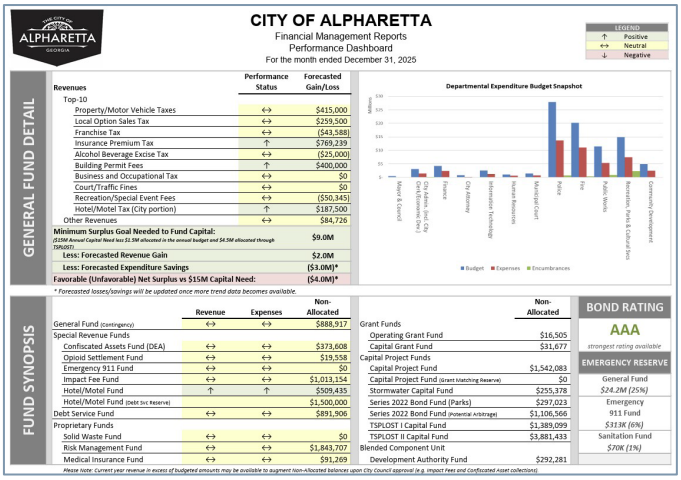
Each department, in conjunction with the Mayor and City Council, will identify potential capital projects throughout the year. All identified projects will be added to the CIP document, regardless of available funding. These needed projects will provide a method of tracking and planning for future needs 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 5-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.



The graphic above 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 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 in 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

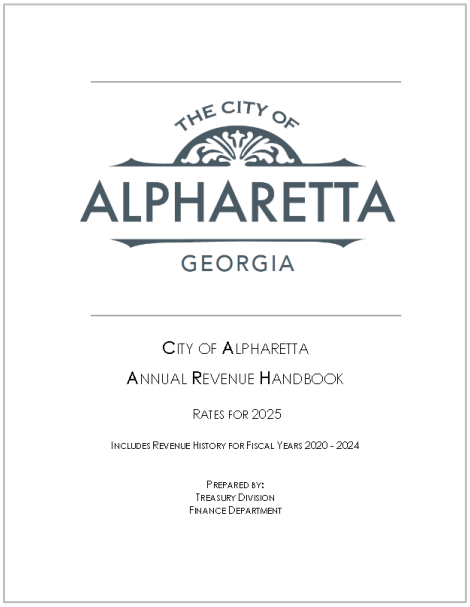
The city shall seek alternative funding sources whenever possible to reduce the required revenue from non-exchange transactions (e.g., property taxes). Such alternative sources include private and public grants, federal or state assistance, and public and private contributions.

E. Revenue Collection

The city will follow an aggressive policy of collecting revenues, consistent with state and federal laws. This policy includes charging 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.


THE CITY OF
ALPHARETTA
GEORGIA

CITY OF ALPHARETTA
ANNUAL REVENUE HANDBOOK
RATES FOR 2025
INCLUDES REVENUE HISTORY FOR FISCAL YEARS 2020 - 2024
PREPARED BY:
TREASURY DIVISION
FINANCE DEPARTMENT

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 expenditure increases 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 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 in 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 from the sale of the assets.

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 about 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 the 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 advertising 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.
- 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 of distribution 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 about 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 the 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 advertising

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.

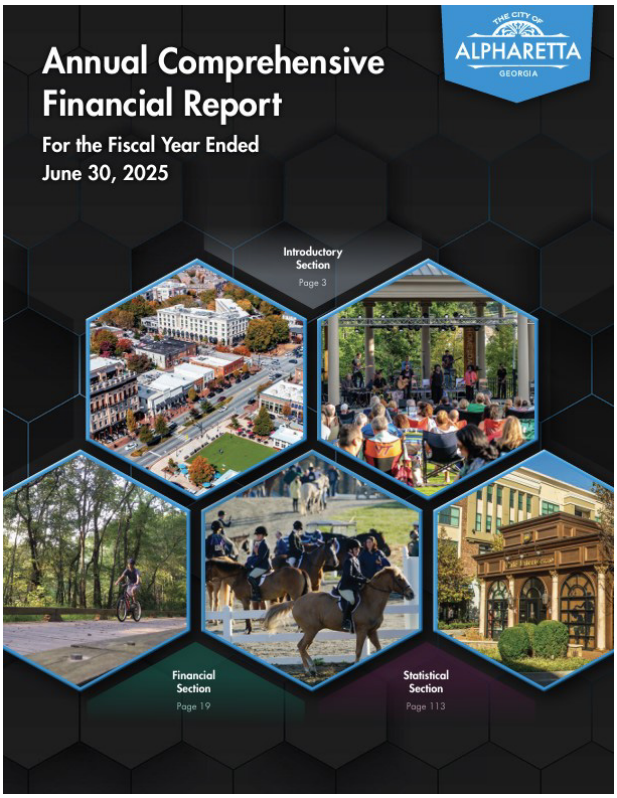
F. Malfeasance and Embezzlement

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 use as a basis for future financial decisions.

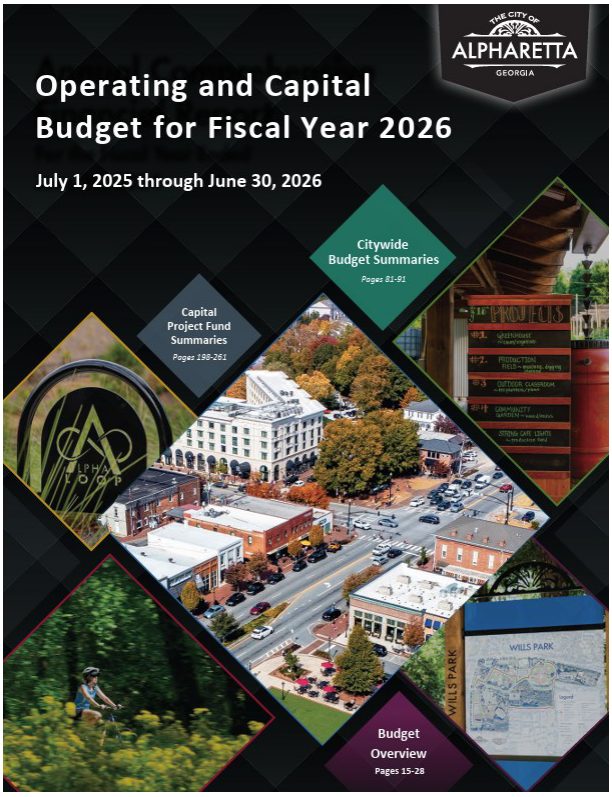
A. Annual Comprehensive Financial Report (ACFR)[21]



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 of effectively communicating the complete financial affairs of the city to all interested readers.

[21] Available for download from the City's website: https://www.alpharetta.ga.us/346/Audited-Financial-Statements.



B. Annual Budget Document[22]

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[23]

To provide citizens with financial information that is easily disseminated, the Finance Department shall coordinate the publication of an annual report to the citizens (e.g., a popular report).

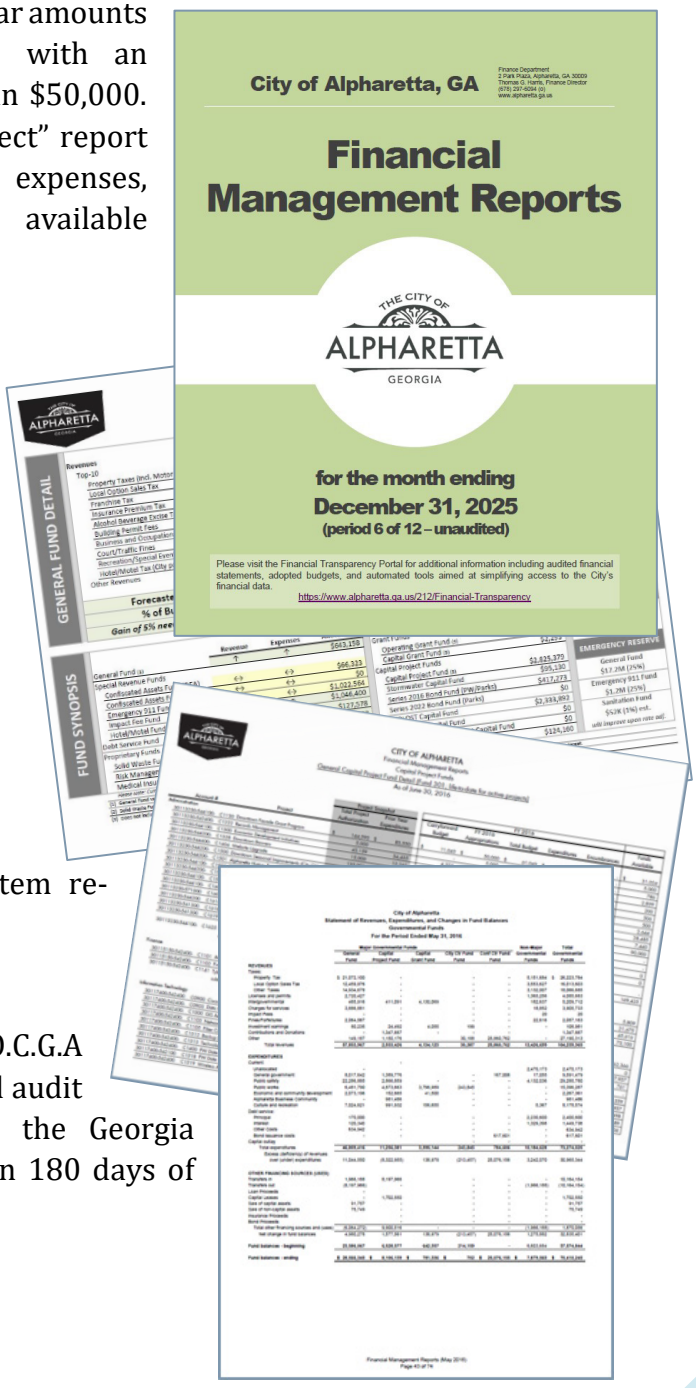
This report is in addition to the ACFR and shall be in conformance with GAAP and follow the recommendations of the GFOA's "Popular Annual Financial Report" (PAFR) program guidelines. The city shall submit the Annual Citizen's Report to the PAFR program to determine if it is eligible to receive the award.



[22] Available for download from the City's website: https://www.alpharetta.ga.us/343/Annual-Operating-Capital-Budget.
[23] Available for download from the City's website: https://www.alpharetta.ga.us/341/Annual-Citizens-Reports.

D. Financial Reporting to the City Council[24]

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's 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 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.

[24] 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 exists:

- 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.
- 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 (Economic Development)



ALPHARETTA
GEORGIA, USA

THE CITY OF ALPHARETTA
ECONOMIC DEVELOPMENT

WELCOME

Reflecting on 2025 in Georgia's Connected City.



As Mayor, I am proud to share the 2025 Economic Development Year in Review, which highlights a year of strong momentum, strategic investment, and continued progress in the City of Alpharetta.

Over the past year, Alpharetta has remained firmly committed to being a business-friendly city while maintaining the high standards of quality, safety, and character that define our community. From new business relocations and strategic expansions to transformative real estate development and infrastructure improvements, Alpharetta continued to grow with purpose. Investments in transportation, parks, trails, and public art have further enriched our shared spaces and enhanced the experience for residents and visitors alike.

Those of us fortunate enough to live here know that Alpharetta strikes a rare and delicate balance—being a great place to raise a family and an exceptional place to build a business. Our safe neighborhoods, outstanding schools, and vibrant quality of life are complemented by a dynamic ecosystem of innovation, supported by world-class infrastructure and a highly educated workforce.

I would like to thank our business community for their continued investment and confidence in Alpharetta, as well as our City Council for their leadership and vision. I also extend my appreciation to our City staff and community partners whose collaboration and dedication make this progress possible. I invite you to explore this year in review and discover why Alpharetta continues to be a premier destination for business investment and top talent.



Mayor Jim Gilvin, City of Alpharetta

COUNCIL MEMBERS



T. KIRK DRISKELL
City Council, Post 1



KATIE REEVES
City Council, Post 2



DOUGLAS J. DERITO
City Council, Post 3



JOHN HIPES
City Council, Post 4



FERGAL M. BRADY
City Council, Post 5



DAN MERKEL
City Council, Post 6
Mayor Pro Tem

CITY LEADERSHIP



CHRIS LAGERBLOOM
City Administrator



JOHN ROBINSON
Assistant City Administrator

INTRODUCTION

2025 Economic Development Year in Review

This publication, produced by the City of Alpharetta's Economic Development Department, highlights the dynamic growth and progress our community experienced throughout 2025.

From major business investments and transformative real estate developments to vibrant placemaking initiatives, enhanced transportation infrastructure, and a thriving tourism sector, Alpharetta continues to evolve as a premier destination to live, work, and visit. Join us as we reflect on a year of momentum, innovation, and connection-driven success.

ABOUT ALPHARETTA

Alpharetta is more than just a place on the map — it's a city defined by connections.

As Georgia's Connected City, Alpharetta seamlessly links people, places, and possibilities. Families flourish in vibrant neighborhoods, entrepreneurs launch the next big idea, and global companies expand into new markets. Alpharetta connects people to what matters most. It offers the safety and warmth of a small town, paired with the amenities, culture, and sophistication of a modern metro hub. It's a place where innovation thrives, businesses grow, and talent wants to live. With strategic access to Metro Atlanta and global markets, Alpharetta is a city where connection drives success.

Learn more about what makes Alpharetta a premier location for business and top talent at www.ConnectedAlpharetta.com.

ECONOMIC DEVELOPMENT DEPARTMENT

The Economic Development Department exists to enhance the quality of life in the City of Alpharetta by attracting and retaining high-quality business investments that strengthen the local economy, expand the tax base, and create meaningful employment opportunities. The department focuses on strategies to support the retention and expansion of existing businesses, recruit new businesses in targeted sectors, foster small business development and entrepreneurship, and promote thriving commercial districts throughout the city.

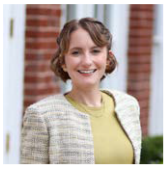
Whether you're a business looking to grow, expand, or locate in the city, our team is here to help. Contact us to learn how we can support your business growth and investment in Alpharetta.



Charlie Jewell
Director of Economic Development
Email: cjewell@alpharetta.ga.us
Phone: (678) 297-6264



Diana Romano
Program Manager
Email: dromano@alpharetta.ga.us
Phone: (678) 297-6024



Mandy York
Marketing Coordinator
Email: myork@alpharetta.ga.us
Phone: (678) 297-6196

COMMUNITY ACCOLADES

As a thoughtfully designed, thriving community, Alpharetta, Georgia, consistently earns top marks for business excellence, innovation, and quality of life. 2025 wasn't any different!

NICHE.COM

#2 BEST SUBURBS TO LIVE IN GEORGIA

#2 BEST PLACES TO RAISE A FAMILY IN GEORGIA

#4 PLACES WITH THE BEST PUBLIC SCHOOLS IN GEORGIA

#12 BEST SUBURBS FOR YOUNG PROFESSIONALS IN GEORGIA

#18 BEST SUBURBS TO LIVE IN AMERICA

U.S. NEWS & WORLD REPORT

#2 BEST PLACES TO LIVE IN GEORGIA

#24 BEST PLACES TO LIVE IN THE UNITED STATES

TRAVEL + LEISURE

#2 BEST PLACES TO LIVE IN GEORGIA

BUSINESS FACILITIES

#6 METRO AREA FOR CORPORATE HEADQUARTERS

AMERIFREIGHT

#2 BEST PLACES TO LIVE IN GEORGIA



BUSINESS INVESTMENT

Home to more than 5,000 thriving businesses, Alpharetta continues to stand out as a leading destination for innovation, entrepreneurship, and economic growth. Its economy is powered by strong industry clusters in Technology, Life Sciences and Healthcare, Corporate Headquarters and Business Services, and Advanced Manufacturing and Precision Production. With a business-friendly atmosphere, a highly educated workforce, premium commercial real estate, and seamless access to Metro Atlanta, Alpharetta offers a strategic edge for companies of all sizes.

In 2025, the City sustained its momentum, welcoming new business investments that fueled corporate relocations and expansions, generated quality jobs, and empowered the growth of small businesses and startups across the community.

$32.3 M CAPITAL INVESTMENT[1]

789 NEW JOBS ANNOUNCED[1]

3 NEW COMPANY RELOCATIONS TO THE CITY[1]

4 EXISTING COMPANY EXPANSIONS[1]

404 NEW BUSINESS LICENSES[2]

[1] *The Economic Development Department tracks known and confirmed companies that have announced new locations or expansions within the City of Alpharetta. This information may be sourced through a variety of channels, including direct communication with companies, company announcements, media coverage, and coordination with state and regional economic development partners.*

[2] *Data sourced from City of Alpharetta Finance Department business license forms.*

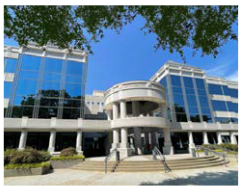
10

FEATURED COMPANY ANNOUNCEMENTS



UPS ADDS HUNDREDS OF JOBS TO ALPHARETTA OFFICE

In July 2025, UPS, a global leader in logistics and package delivery, significantly expanded its Alpharetta footprint by relocating the majority of 500 employees from Sandy Springs to its location in Alpharetta at 12380 Morris Road.



EQUIFAX INVESTS $25 MILLION IN ALPHARETTA CAMPUS

In September 2025, the City of Alpharetta announced that Equifax, a globa data, analytics, and technology company, is investing $25 million to expand its Alpharetta campus in Windward Tech District, creating additional space for nearly 250 new jobs.



PAJUNK EXPANDS U.S. HEADQUARTERS IN ALPHARETTA

In October 2025, PAJUNK, a global leader in medical device manufacturing, completed a major expansion of its U.S. headquarters in Alpharetta's Windward Tech District. The company invested over $5 million in renovations, adding 30,000 square feet to its state-of-the-art manufacturing facility and creating 20 new jobs.



5Q RELOCATES HEADQUARTERS TO ALPHARETTA

In October 2025, 5Q, a leading IT and cybersecurity firm serving the commercial real estate industry, relocated its headquarters to Alpharetta. The company's new 12,000 square foot office in Founders Park will be a centralized base for its 40-50 regional employees.



ANSELL OPENS FIRST AXIS INNOVATION CENTER

In October 2025, Ansell Limited, a global leader in safety solutions and an integrated manufacturer of personal protection equipment, opened its first Ansell Xperience & Innovation Studion (AXIS) in Alpharetta's Great Oaks area. The company invested $1.6 million in renovations and relocated 45 employees.



EY LAUNCHES GROUNDBREAKING AI LAB IN ALPHARETTA

In December 2025, EY, a multinational professional services organization, announced the launch of its new physical AI platform and the opening of the EY.ai Lab at its US technology hub in Sanctuary Park.



SMALL BUSINESS

Alpharetta's small business community continues to be a cornerstone of the city's economic vitality and cultural identity. In 2025, the Greater North Fulton Chamber hosted **27 ribbon cuttings** for new small businesses in Alpharetta, reflecting a dynamic entrepreneurial spirit and a supportive environment for innovation. From cozy cafés and chef-driven restaurants to unique boutiques and local artisans at the farmers market, Alpharetta remains a thriving hub where small businesses flourish and enrich the community.

NOTABLE RETAIL & RESTAURANT OPENINGS

BUSINESS NAME	AREA	OPENED
Cooper's Hawk Winery & Restaurant	North Point	February 2025
Just Love Coffee Alpharetta	Windward	May 2025
Edo Japanese Cuisine	North Point	May 2025
Eddie V's Prime Seafood	Northwinds	October 2025
Taste the Flavor Brunch Bar	Windward	October 2025
Curry Pizza House x Hidden Tap	Windward	October 2025
Dave's Hot Chicken	Downtown	October 2025
Abbey Hall Interiors Shoppe	Downtown	November 2025
Boden	Avalon	November 2025

LOOKING TO EXPAND OR RELOCATE YOUR BUSINESS IN ALPHARETTA?

Contact **Charlie Jewell,** *City of Alpharetta Director of Economic Development.*
Email: cjewell@alpharetta.ga.us
Phone: (678) 297-6264
Website: connectedalpharetta.com



REAL ESTATE DEVELOPMENT

Alpharetta continues to set the standard for premier real estate, offering everything from charming single-family homes and luxury condominiums to vibrant mixed-use communities and Class A office spaces. The City's Community Development team partners closely with developers to ensure every project reflects the quality, character, and thoughtful design that define Alpharetta's built environment.

In 2025, the city welcomed a wave of dynamic real estate activity, including innovative mixed-use developments and high-end residential communities — each contributing to Alpharetta's reputation as a top-tier destination to live, work, and invest.

1,130 BUILDING PERMITS ISSUED

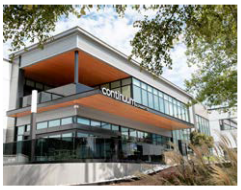
93,478 SF OF NEW COMMERCIAL SPACE PERMITTED

361 NEW RESIDENTIAL UNITS PERMITTED

$322.2 M VALUATION OF COMMERCIAL OR RESIDENTIAL PROJECTS RECEIVING A CERTIFICATE OF OCCUPANCY

Data sourced from commercial and residential projects permitted through the City of Alpharetta Community Development Department.

DEVELOPMENT IN THE PIPELINE



CONTINUUM DEVELOPMENT

Continuum is a 51.86-acre mixed-use development at the corner of Windward Parkway and Westside Parkway consisting of 1,325,299 SF of office, 73,800 SF of retail/restaurant, 98 for-sale townhomes, and 280 for-rent units. Phase 1, redevelopment of an existing 510,000 SF office building, was completed in August 2025 and is now leasing.

DEVELOPMENT PHASE: Phase 1 complete. Phase 2 broke ground in October 2025.



THE GATHERING

The Gathering is a 24.75-acre mixed-use development under construction at the corner of Haynes Bridge Road and Morrison Parkway. It will feature single-family homes and townhomes by Brock Built alongside 'The Shoppes' by Lincoln Property Company, a Napa Valley-inspired retail destination offering shopping, dining, and lifestyle experiences.

DEVELOPMENT PHASE: Under construction with target completion in Q4 2026.



BROOKSIDE

The Brookside area is undergoing major redevelopment with two transformative projects. Brookside Reserve, by Providence Group, will feature 160 condos. Also, Portman Holdings will convert the Brookside 1 & 2 office buildings into Brookside Village, a mixed-use hub with 335 rental units, 75 for-sale townhomes, 130,000 SF of office space, and 60,000 SF of retail.

DEVELOPMENT PHASE: Brookside Reserve: under construction. Brookside Village: approved, construction beginning in 2026.



FERN LEAF PARK

Fern Leaf Park is a 19-acre residential redevelopment by Empire Communities, transforming the former site of Harry's Farmers Market at Upper Hembree and Harris Roads into a 149-lot subdivision. The community will feature single-family detached homes, community green space, a swimming pool, clubhouse, and pickleball courts.

DEVELOPMENT PHASE: Construction expected to begin early 2026.



116-126 NORTH MAIN STREET

Construction has begun on a mixed-use development by Market District at 116 and 126 North Main Street in Downtown Alpharetta. The project includes 32,000 SF of office, 4,000 SF of retail, 8,000 SF of restaurant, and 4 for-sale condominium units.

DEVELOPMENT PHASE: Under construction.



PLACEMAKING

Alpharetta's dynamic community serves as a bridge connecting global businesses to innovation and opportunity, while linking families to top-tier schools, scenic trails, vibrant parks, and a rich cultural landscape. This seamless integration of economic vitality and exceptional livability has earned Alpharetta its reputation as one of the most desirable places to live and work in the nation.

In 2025, the City deepened its commitment to placemaking through strategic investments in trail expansions, transformative park renovations, and inspiring public art installations—each enhancing the character, connectivity, and charm of Alpharetta's public spaces and commercial centers.

$21.2 M ENCUMBERED FOR PARK & TRAILS PROJECTS[1]

21 NEW PUBLIC MURALS & SCULPTURES[2]

7 NEW MURALS & SCULPTURES THROUGH PRIVATE DEVELOPMENT[2]

[1] *Data sourced from the City of Alpharetta Public Works Department. The number includes projects at Wills Park, Old Rucker Park, Union Hill Park, and Farmhouse Park as well as Alpha Loop construction.*

[2] *Data sourced from the City of Alpharetta Recreation, Parks & Culture Department.*



NEW ALPHA LOOP MURALS

In the summer of 2025, two new murals, ***Ripple*** and ***Dusk to Dawn***, were installed along the Alpha Loop through a partnership between the Alpha Loop Foundation and the City of Alpharetta. Created by artist **Alice Stone-Collins**, these works of public art serve to elevate artistic expression, enrich the visual landscape, and inspire imagination among all who traverse the trail.

WANT MORE INFORMATION ON PLACEMAKING INITIATIVES IN ALPHARETTA?

Contact **Morgan Rodgers**, *City of Alpharetta Recreation, Parks & Cultural Services Director*
Email: mrojers@alpharetta.ga.us
Phone: (678) 297-6103
Website: alpharetta.ga.us/169/Recreation-Parks-Culture

FEATURED PROJECTS



ENCORE GREENWAY PARK

Encore Greenway Park, a $1.93 million CID investment at North Point and Encore Parkways, will link the Alpha Loop to the Big Creek Greenway. This City of Alpharetta and True North 400 project broke ground in March 2025 and will improve trail connectivity for North Point's residents, workers, and visitors. In 2025, the City also approved $10 million to design the Alpha Link, connecting the trails from Haynes Bridge Road to Encore Parkway.



WILLS PARK IMPROVEMENTS

The City of Alpharetta began Wills Park improvements in Fall 2025. The project will include replacing Wacky World Playground and nearby restrooms, renovating Waggy World Dog Park, constructing gateway entries, a continuous concrete walking path, a cross-tie flume adjacent to the Lion's Club Pavilion, expanded parking and stormwater enhancements. The playground is expected to reopen Spring 2026.



AGRICULTURE EDUCATION CENTER

In September 2025, the Apharetta Community Agriculture Program launched a fundraising campaign for the building of their Agriculture & Sustainability Education Center at Old Rucker Farm. This center will provide educational learning, agricultural workshops, and community progams for all ages.



THE SPOTLIGHT COMMUNITY STAGE

The City of Alpharetta partnered with North Point Mall to create The Spotlight Community Stage, a community space that can seat up to 150 people for shows, events, theater, music, and classes. The Spotlight was officially opened in May 2025.



TRANSPORTATION

Alpharetta's commitment to high-quality infrastructure ensures that getting around the city is safe, efficient, and seamless. With a focus on mobility and connectivity, the City continues to invest in transportation systems that support both daily life and long-term growth.

In 2025, a major regional project to expand the SR 400 Express Lanes was launched by the Georgia Department of Transportation (GDOT) and its private partners. At the same time, the City of Alpharetta advanced local projects aimed at enhancing roadways, bike lanes, sidewalks, and street lighting. Together, these efforts are building a transportation network that supports Alpharetta's vibrant community and growing economy.

SR 400 EXPRESS LANES EXPANSION

In 2025, a major milestone was achieved with the approval of the SR 400 Express Lanes Project. The U.S. Department of Transportation authorized a $3.89 billion loan to expand four express lanes along a 16-mile stretch of Georgia SR 400, from MARTA's North Springs Station to north of McFarland Parkway. This public-private partnership is designed to enhance regional mobility, ease congestion, and strengthen Alpharetta's economic infrastructure. Cleanup began in September 2025, with heavy construction set for late 2026 and lane openings expected in 2031.

4 EXPRESS LANES TO BE ADDED

16 MILES OF EXPANDED EXPRESS LANES

3 PROPOSED BUS RAPID TRANSIT STATIONS IN ALPHARETTA

$11B COMBINED CAPITAL INVESTMENT

MCGINNIS FERRY ROAD INTERCHANGE

Over $82 MM is being invested to add a second SR400 interchange to the Windward District. The full diamond interchange being constructed at McGinnis Ferry Road will add northbound and southbound auxillary lanes on SR 400 South to Windward Parkway and North to McFarland Parkway ramps of the existing McGinnis Ferry Road bridge. Significant progress was made in 2025 and the project is anticipated to be complete in April 2026.

Project information, data, and concept rendering sourced from Georgia Department of Transportation.

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TRAVEL & TOURISM

With over 300 vibrant food and drink establishments, a dynamic entertainment scene spanning from the Ameris Bank Amphitheatre to Helium Comedy Club, and the ever-buzzing Avalon—Metro Atlanta's premier shopping and lifestyle hub—Alpharetta captivates visitors from across the country. Annual signature events like Taste of Alpharetta and the Wire & Wood Songwriters Festival draw in thousands of guests,reinforcing the City's reputation as a cultural, musical, and culinary hotspot.

In 2025, visitors flocked to Alpharetta, filled its hotels, and experienced its attractions. From business travelers to weekend explorers, Alpharetta delivered unforgettable experiences that fueled both economic growth and community pride.

5.7 M VISITORS TO THE CITY THAT STAYED 2+ DAYS[1]

36 CONCERTS HELD AT AMERIS BANK AMPHITHEATER[2]

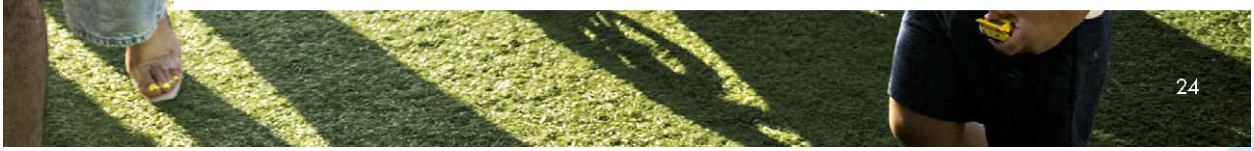
591 OTHER LIVE MUSIC EVENTS HOSTED IN THE CITY[3]

965,960 HOTEL ROOMS BOOKED[3]

[1] *Data sourced from Georgia Power through Datafy based on January-December 2025.*

[2] *Data sourced from Live Nation.*

[3] *Data sourced from the Alpharetta Visitors & Convention Bureau. Numbers are approximations based on November 2024-October 2025 trends.*



Appendix E (Millage Rate Ordinance)

ORDINANCE NUMBER: 905

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, 2026, AND ENDING JUNE 30, 2027; 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 2026-2027 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 2026 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 $5.050 on forty percent (40%) of each $1,000.00 of taxable property.

(b) For the purpose of retiring outstanding General Obligation bonds, $0.700 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 15th day of June 2026.

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 T. Kirk Driskell

Council Member Katie Reeves

Council Member Douglas J. DeRito

Council Member John Hipes

Council Member Bergal M. Brady

Attest:
sufficiency:

Grace Orehosky, Acting City Clerk

Approved as to form and legal

Molly Esswein, City Attorney

First Reading: 01/01/2026

Second Reading: 01/15/2026

Page **2** of **2**

Appendix F (Budget Ordinance)

ORDINANCE NUMBER: 906

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, 2026, AND ENDING ON JUNE 30, 2027, 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 2026-2027 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 2026-2027 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 2026-2027 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 2025-2026 shall carry forward into the 2026-2027 fiscal year for the same purpose. If the project is complete, the unexpended appropriations shall carry forward into the 2026-2027 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 2025-2026, if applicable, shall carry forward into the 2026-2027 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, 2026.

SO ORDAINED, this 15th day of June 2026.

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~~ T. Kirk Driskell

Council Member Katie Reeves

Council Member Douglas J. DeRito

Council Member John Hipes

Council Member Fergal M. Brady

Attest:
sufficiency:

Grace Orehosky, Acting City Clerk

Approved as to form and legal

Molly Esswein, City Attorney

First Reading: 06/01/2026

Second Reading: 06/15/2026

Exhibit A - Legel Level of Control (excerpt from FY 2027 Operating and Capital Budget)

CITYWIDE BUDGET SUMMARIES

Consolidated Summary (Revenues by Source/Expenditures by Department)

		Special Revenue Funds			Capital Project Funds			
	General Fund	E911 Fund	Impact Fee Fund	Hotel/Motel Fund	Capital Projects Fund	Stormwater Capital Fund	2022 Parks Bond Fund	TSPLOST 1 Capital Fund
REVENUES:								
Property Taxes	$ 40,173,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Local Option Sales Taxes/TSPLOST	23,075,000	-	-	-	-	-	-	-
Other Taxes	21,810,200	850	-	9,500,000	-	-	-	-
Licenses and Permits	3,670,500	-	-	-	-	-	-	-
Intergovernmental Revenue	207,260	1,050,000	-	-	-	-	-	-
Charges for Services	5,644,400	3,360,000	-	-	-	-	-	-
Fines and Forfeitures	2,205,500	-	-	-	-	-	-	-
Interest Earnings	900,000	-	-	40,000	400,000	100,000	-	300,000
Other/Miscellaneous	256,567	-	-	-	-	-	-	-
subtotal	$ 97,942,427	$ 4,410,850	$ -	$ 9,540,000	$ 400,000	$ 100,000	$ -	$ 300,000
Other Financing Sources								
Interfund Transfer from General Fund	$ -	$ 794,996	$ -	$ -	$ 4,931,917	$ 1,400,000	$ -	$ -
Interfund Transfer from Hotel/Motel Fund	3,562,500	-	-	-	-	-	-	-
Budgeted Fund Balance	5,661,572	-	2,500,000	500,000	3,500,000	-	450,000	1,939,099
subtotal	$ 9,224,072	$ 794,996	$ 2,500,000	$ 500,000	$ 8,431,917	$ 1,400,000	$ 450,000	$ 1,939,099
Total Revenues	**$ 107,166,499**	**$ 5,205,846**	**$ 2,500,000**	**$ 10,040,000**	**$ 8,831,917**	**$ 1,500,000**	**$ 450,000**	**$ 2,239,099**
EXPENDITURES:								
Mayor and City Council	$ 506,145	$ -	$ -	$ -	$ -	$ -	$ -	$ -
City Administration/City Clerk/Econ. Dev.	3,227,523	-	-	-	100,000	-	-	-
Finance	4,561,407	-	-	-	-	-	-	-
Legal Services	775,000	-	-	-	-	-	-	-
Information Technology	2,934,680	-	-	-	567,800	-	-	-
Human Resources	1,194,219	-	-	-	-	-	-	-
Municipal Court	1,454,654	-	-	-	-	-	-	-
Police	27,944,849	5,205,846	-	-	1,556,249	-	-	-
Fire	22,059,645	-	-	-	-	-	-	-
Public Works	12,184,410	-	-	-	2,750,000	1,500,000	-	-
Recreation, Parks and Cultural Services	15,280,078	-	1,169,000	-	1,243,500	-	450,000	-
Community Development	5,170,161	-	-	-	-	-	-	-
Non-Allocated (Reserve)	-	-	-	-	-	-	-	-
Non-Departmental	-	-	-	5,500	-	-	-	-
Insurance Premiums (Risk Fund)	1,206,500	-	-	-	-	-	-	-
Alpharetta Convention and Visitors Bureau	-	-	-	4,156,250	-	-	-	-
POAB Remittance (SB 285)	111,000	-	-	-	-	-	-	-
Bond Debt Service (Principal and Interest)*	289,315	-	-	1,476,713	-	-	-	-
Contingency	1,000,000	-	-	-	-	-	-	-
Non-Allocated (Reserve)	140,000	-	1,331,000	839,037	2,614,368	-	-	2,239,099
subtotal	$ 100,039,586	$ 5,205,846	$ 2,500,000	$ 6,477,500	$ 8,831,917	$ 1,500,000	$ 450,000	$ 2,239,099
Other Financing Uses								
Interfund Transfer to General Fund	$ -	$ -	$ -	$ 3,562,500	$ -	$ -	$ -	$ -
Interfund Transfer to 911 Fund	794,996	-	-	-	-	-	-	-
Interfund Transfer to Capital Funds	6,331,917	-	-	-	-	-	-	-
subtotal	$ 7,126,913	$ -	$ -	$ 3,562,500	$ -	$ -	$ -	$ -
Total Expenditures	**$ 107,166,499**	**$ 5,205,846**	**$ 2,500,000**	**$ 10,040,000**	**$ 8,831,917**	**$ 1,500,000**	**$ 450,000**	**$ 2,239,099**

** Not including Capital Lease debt service which is programmed into the appropriate Departmental budget above (Police and Fire).*

Exhibit A - Legel Level of Control (excerpt from FY 2027 Operating and Capital Budget)

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 Plan Trust Fund	OPEB Reimb. Fund	TOTAL
REVENUES:								
Property Taxes	$ -	$ 6,398,000	$ -	$ -	$ -	$ -	$ -	$ 46,571,000
Local Option Sales Taxes/TSPLOST	9,000,000	-	-	-	-	-	-	32,075,000
Other Taxes	-	-	-	-	-	-	-	31,311,050
Licenses and Permits	-	-	-	-	-	-	-	3,670,500
Intergovernmental Revenue	-	-	-	-	-	-	-	1,257,260
Charges for Services	-	-	6,263,000	2,114,325	10,550,000	-	-	27,931,725
Fines and Forfeitures	-	-	-	-	-	-	-	2,205,500
Interest Earnings	750,000	33,000	21,164	54,175	-	6,500	72,500	2,677,339
Other/Miscellaneous	-	-	-	-	-	-	1,043,361	1,299,928
subtotal	$ 9,750,000	$ 6,431,000	$ 6,284,164	$ 2,168,500	$ 10,550,000	$ 6,500	$ 1,115,861	$ 148,999,302
Other Financing Sources								
Interfund Transfer from General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,126,913
Interfund Transfer from Hotel/Motel Fund	-	-	-	-	-	-	-	3,562,500
Budgeted Fund Balance	7,600,000	273,256	-	300,000	-	-	-	22,723,927
subtotal	$ 7,600,000	$ 273,256	$ -	$ 300,000	$ -	$ -	$ -	$ 33,413,340
Total Revenues	**$ 17,350,000**	**$ 6,704,256**	**$ 6,284,164**	**$ 2,468,500**	**$ 10,550,000**	**$ 6,500**	**$ 1,115,861**	**$ 182,412,642**
EXPENDITURES:								
Mayor and City Council	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 506,145
City Administration/City Clerk/Econ. Dev.	-	-	-	-	-	-	-	3,327,523
Finance	-	-	6,284,164	2,468,500	10,550,000	-	-	23,864,071
Legal Services	-	-	-	-	-	-	-	775,000
Information Technology	-	-	-	-	-	-	-	3,502,480
Human Resources	-	-	-	-	-	-	-	1,194,219
Municipal Court	-	-	-	-	-	-	-	1,454,654
Police	-	-	-	-	-	-	-	34,706,944
Fire	-	-	-	-	-	-	-	22,059,645
Public Works	5,131,597	-	-	-	-	-	-	21,566,007
Recreation, Parks and Cultural Services	-	-	-	-	-	-	-	18,142,578
Community Development	-	-	-	-	-	-	-	5,170,161
Non-Allocated (Reserve)	-	-	-	-	-	-	-	-
Non-Departmental	-	11,000	-	-	-	6,500	1,115,861	1,138,861
Insurance Premiums (Risk Fund)	-	-	-	-	-	-	-	1,206,500
Alpharetta Convention and Visitors Bureau	-	-	-	-	-	-	-	4,156,250
POAB Remittance (SB 285)	-	-	-	-	-	-	-	111,000
Bond Debt Service (Principal and Interest)*	-	6,693,256	-	-	-	-	-	8,459,284
Contingency	-	-	-	-	-	-	-	1,000,000
Non-Allocated (Reserve)	12,218,403	-	-	-	-	-	-	19,381,907
subtotal	$ 17,350,000	$ 6,704,256	$ 6,284,164	$ 2,468,500	$ 10,550,000	$ 6,500	$ 1,115,861	$ 171,723,229
Other Financing Uses								
Interfund Transfer to General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,562,500
Interfund Transfer to 911 Fund	-	-	-	-	-	-	-	794,996
Interfund Transfer to Capital Funds	-	-	-	-	-	-	-	6,331,917
subtotal	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 10,689,413
Total Expenditures	**$ 17,350,000**	**$ 6,704,256**	**$ 6,284,164**	**$ 2,468,500**	**$ 10,550,000**	**$ 6,500**	**$ 1,115,861**	**$ 182,412,642**

** Not including Capital Lease debt service which is programmed into the appropriate Departmental budget above (Police and Fire).*

Exhibit A - Legel Level of Control (excerpt from FY 2027 Operating and Capital Budget)

CAPITAL PROJECT FUND SUMMARIES

FY 2027 Recommended Capital Project Listing

The following section provides both a (1) summary list of Staff Recommended Capital Initiatives for FY 2027 and is followed by (2) a detailed narrative of each capital initiative.

FY 2027 Capital Source & Use Detail	Capital Project Fund	Stormwater Capital Fund	2022 Parks Bond Fund	TSPLOST 1 Capital Fund	TSPLOST 2 Capital Fund	Impact Fee Fund (Parks)	Subtotal	Other Sources (grants, etc.)	Total
Sources									
Available Fund Balance	$ 3,500,000	$ -	$ 450,000	$ 1,939,099	$ 7,600,000	$ 2,500,000	$ 15,989,099	$ -	$ 15,989,099
General Fund									
Annual Capital Appropriation	670,345	-	-	-	-	-	670,345	-	670,345
Available Fund Balance	4,261,572	1,400,000	-	-	-	-	5,661,572	-	5,661,572
TSPLOST Collections	-	-	-	-	9,000,000	-	9,000,000	-	9,000,000
Investment Earnings	400,000	100,000	-	300,000	750,000	-	1,550,000	-	1,550,000
Other									
Local Maintenance Improvement Grant (LMIG); Milling and Resurfacing	-	-	-	-	-	-	-	731,300	731,300
Local Roads Assistance Grant (LRA); Milling and Resurfacing	-	-	-	-	-	-	-	838,403	838,403
Capital Leases	-	-	-	-	-	-	-	2,275,000	2,275,000
Total Sources	**$ 8,831,917**	**$ 1,500,000**	**$ 450,000**	**$ 2,239,099**	**$ 17,350,000**	**$ 2,500,000**	**$ 32,871,016**	**$ 3,844,703**	**$ 36,715,719**
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 Auxiliary A/C Replacement	45,000	-	-	-	-	-	45,000	-	45,000
AI Strategy (study)	125,000	-	-	-	-	-	125,000	-	125,000
	$ 567,800	$ -	$ -	$ -	$ -	$ -	$ 567,800	$ -	$ 567,800
Police									
Police (Fleet Replacement)	$ 1,481,249	$ -	$ -	$ -	$ -	$ -	$ 1,481,249	$ -	$ 1,481,249
Citywide Camera Infrastructure	75,000	-	-	-	-	-	75,000	-	75,000
	$ 1,556,249	$ -	$ -	$ -	$ -	$ -	$ 1,556,249	$ -	$ 1,556,249

Exhibit A - Legel Level of Control (excerpt from FY 2027 Operating and Capital Budget)

CAPITAL PROJECT FUND SUMMARIES

FY 2027 Capital Source & Use Detail	Capital Project Fund	Stormwater Capital Fund	2022 Parks Bond Fund	TSPLOST 1 Capital Fund	TSPLOST 2 Capital Fund	Impact Fee Fund (Parks)	Subtotal	Other Sources (grants, etc.)	Total
Uses									
Capital/One-Time Initiatives									
Public Works									
Milling and Resurfacing	$ -	$ -	$ -	$ -	$ 3,161,597	$ -	$ 3,161,597	$ 1,569,703	$ 4,731,300
Traffic Striping and Signage	-	-	-	-	320,000	-	320,000	-	320,000
Signalized Intersection Maintenance (incl. Traffic Control Equipment)	-	-	-	-	210,000	-	210,000	-	210,000
Bridge and Guardrail Maintenance	-	-	-	-	250,000	-	250,000	-	250,000
Traffic Calming Improvements	-	-	-	-	50,000	-	50,000	-	50,000
Traffic Signal Pole Maintenance	-	-	-	-	150,000	-	150,000	-	150,000
Sidewalk and Brick Paver Maintenance and Repair	-	-	-	-	750,000	-	750,000	-	750,000
Stormwater	-	1,500,000	-	-	-	-	1,500,000	-	1,500,000
Department Pool Vehicles (Fleet Replacement)	95,000	-	-	-	-	-	95,000	-	95,000
F-150 Truck (Fleet Replacement)	220,000	-	-	-	-	-	220,000	-	220,000
F-250 Crew Cab Service Truck (Fleet Replacement)	80,000	-	-	-	-	-	80,000	-	80,000
F-350 Crew Cab Service Bed Truck (Fleet Replacement)	85,000	-	-	-	-	-	85,000	-	85,000
F-550 Crew Cab Dump Truck (Fleet Replacement)	200,000	-	-	-	-	-	200,000	-	200,000
Trailers (Equipment Replacement)	30,000	-	-	-	-	-	30,000	-	30,000
Asphalt Paver (Equipment Replacement/Upgrade)	-	-	-	-	240,000	-	240,000	-	240,000
Winter Weather Equipment Storage	45,000	-	-	-	-	-	45,000	-	45,000
Facility Condition Assessment (Phase 1) Implementation	1,150,000	-	-	-	-	-	1,150,000	2,275,000	3,425,000
Police Headquarters (Facility Maintenance/Improvements)	200,000	-	-	-	-		200,000	-	200,000
Fire Facilities (Facility Maintenance/Improvements)	40,000	-	-	-	-	-	40,000	-	40,000
Fire Facilities (Roof Repairs/Replacements and Wall Restoration)	90,000	-	-	-	-	-	90,000	-	90,000
City Hall (Facility Maintenance/Improvements)	35,000	-	-	-	-	-	35,000	-	35,000
Recreation Facilities (Facility Maintenance/Improvements)	50,000	-	-	-	-	-	50,000	-	50,000
Parking Garages (Facility Maintenance/Improvements)	125,000	-	-	-	-	-	125,000	-	125,000

Exhibit A - Legel Level of Control (excerpt from FY 2027 Operating and Capital Budget)

CAPITAL PROJECT FUND SUMMARIES

FY 2027 Capital Source & Use Detail	Capital Project Fund	Stormwater Capital Fund	2022 Parks Bond Fund	TSPLOST 1 Capital Fund	TSPLOST 2 Capital Fund	Impact Fee Fund (Parks)	Subtotal	Other Sources (grants, etc.)	Total
Uses									
Capital/One-Time Initiatives									
Public Works *continued*									
HVAC Replacements (Facility Maintenance/Improvements)	165,000	-	-	-	-	-	165,000	-	165,000
Generator Replacements (Facility Maintenance/ Improvements)	100,000	-	-	-	-	-	100,000	-	100,000
Public Works (Design Services)	40,000	-	-	-	-	-	40,000	-	40,000
	$ 2,750,000	$ 1,500,000	$ -	$ -	$ 5,131,597	$ -	$ 9,381,597	$ 3,844,703	$ 13,226,300
Recreation, Parks & Cultural Services									
Park Repairs and Improvements	$ 200,000	$ -	$ -	$ -	$ -	$ -	$ 200,000	$ -	$ 200,000
Park Security Repairs & Improvements (security cameras, etc.)	60,000	-	-	-	-	-	60,000	-	60,000
Park Trail Maintenance	25,000	-	-	-	-	-	25,000	-	25,000
Wood Lightpole/LED Replacement Initiative	-	-	450,000	-	-	-	450,000	-	450,000
Playground Equipment Replacement	50,000	-	-	-	-	-	50,000	-	50,000
Park Shade Structure & Awning Replacements	30,000	-	-	-	-	-	30,000	-	30,000
Athletic Court Resurfacing	300,000	-	-	-	-	-	300,000	-	300,000
Fountain and Pool Repairs (new to CIP)	75,000	-	-	-	-	-	75,000	-	75,000
Alpha Loop Maintenance and Repair (new to CIP)	50,000	-	-	-	-	-	50,000	-	50,000
Tree Maintenance, Planting and Removal in Parks	125,000	-	-	-	-	-	125,000	-	125,000
General Equipment Replacement (Recreation)	62,500	-	-	-	-	-	62,500	-	62,500
Alpharetta Public Arts (Outdoor On-Loan Sculpture Exhibit)	45,000	-	-	-	-	-	45,000	-	45,000
Public Art in the Parks	20,000	-	-	-	-	-	20,000	-	20,000
Public Art Fund by Developers - City Property	10,000	-	-	-	-	-	10,000	-	10,000
Public Art for City Projects	25,000	-	-	-	-	-	25,000	-	25,000
Haynes Bridge Road Park Restroom (Greenway)	40,500	-	-	-	-	459,500	500,000	-	500,000
Marconi Drive Park Restroom (Greenway)	40,500	-	-	-	-	459,500	500,000	-	500,000
Marietta-Roswell St. Corner Park	-	-	-	-	-	250,000	250,000	-	250,000

Exhibit A - Legel Level of Control (excerpt from FY 2027 Operating and Capital Budget)

CAPITAL PROJECT FUND SUMMARIES

FY 2027 Capital Source & Use Detail	Capital Project Fund	Stormwater Capital Fund	2022 Parks Bond Fund	TSPLOST 1 Capital Fund	TSPLOST 2 Capital Fund	Impact Fee Fund (Parks)	Subtotal	Other Sources (grants, etc.)	Total
Uses									
Capital/One-Time Initiatives									
Recreation, Parks & Cultural Services *continued*									
Outdoor Electrical Connections for Roswell Street and Canton Street (Holiday Lighting) - new to CIP	50,000	-	-	-	-	-	50,000	-	50,000
Alpha Loop Electrical Installation - new to CIP	25,000	-	-	-	-	-	25,000	-	25,000
Recreation (Design Services)	10,000	-	-	-	-	-	10,000	-	10,000
	$ 1,243,500	$ -	$ 450,000	$ -	$ -	$ 1,169,000	$ 2,862,500	$ -	$ 2,862,500
Total Uses	**$ 6,217,549**	**$ 1,500,000**	**$ 450,000**	**$ -**	**$ 5,131,597**	**$ 1,169,000**	**$ 14,468,146**	**$ 3,844,703**	**$ 18,312,849**
Non-Allocated (Future Capital/One-Time Initiatives)	**$ 2,614,368**	**$ -**	**$ -**	**$ 2,239,099**	**$ 12,218,403**	**$ 1,331,000**	**$ 18,402,870**		

Budgeted as part of the FY 2027 Budget.

Budgeted once received.

Fiscal Year 2027 Annual Action Plan

The City Council Retreat during January 2026 set forth priorities to guide the construction of the FY 2027 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 2027 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

Appendix G (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.

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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.
Audit:	An independent examination of a city's financial records, transactions, and internal controls to verify accuracy, compliance with laws and regulations, and proper stewardship of public funds
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.

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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.

APPENDIX G (GLOSSARY OF TERMS)

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.
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.

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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 emergencies, revenue shortfalls, and unanticipated 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.
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.

Full-Time-Equivalent (FTE):	A standardized unit of measurement used to represent the total workload of one full-time employee over a defined period, typically a year. It expresses staffing levels by converting the combined hours worked by all employees [full-time (1.0 FTE) and part-time (0.5 FTE)] into the equivalent number of full-time positions
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.
Governmental Fund:	This fund is an accounting segregation 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
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.

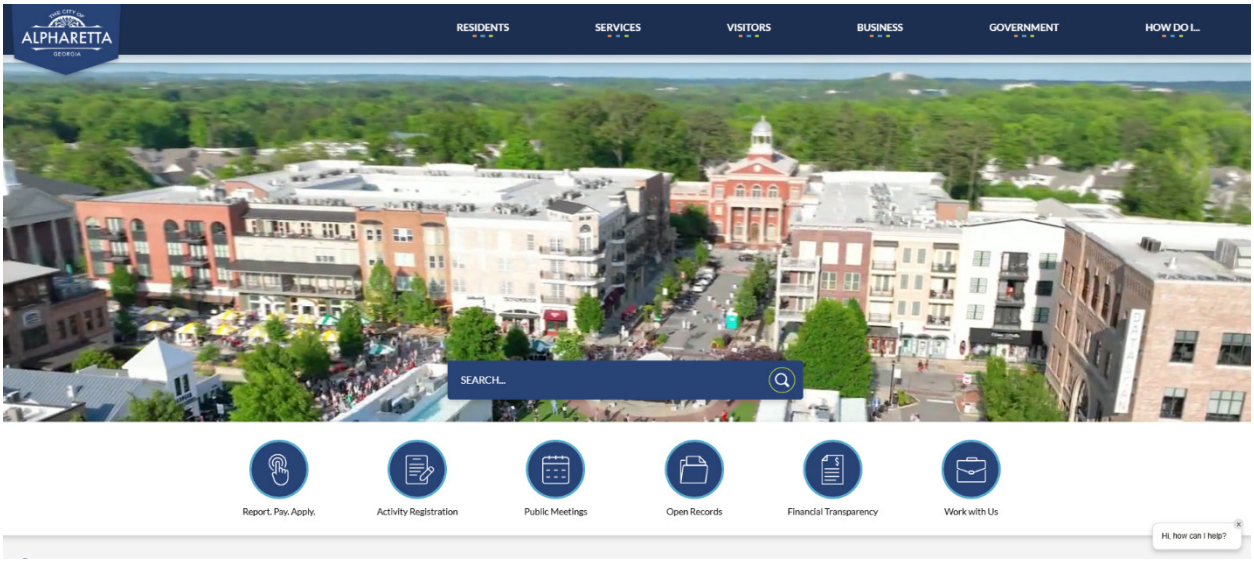
Millage Rate:	The amount of property tax stated in terms of a unit of the tax base; for example, each mill generates $1.00 of tax for every $1,000 of taxable assessed valuation on real or personal property. The millage rate is the total number of mills assessed against this value.
Mission:	The reason 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.

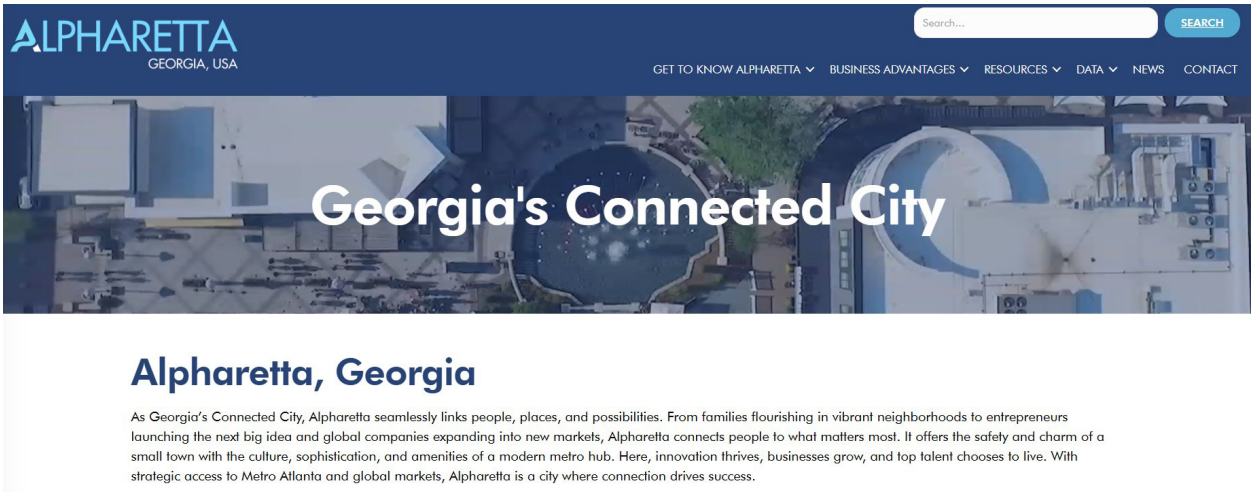
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Reserve:	An account to indicate that a portion of funds have been legally restricted for a specific purpose, or not available for appropriation and subsequent spending. A reserve for working capital is a budgetary reserve set aside for cash flow needs, 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.
Working Capital:	A financial metric that represents the difference between an organization's current assets and current liabilities. It measures the short-term liquidity and operational efficiency of an entity, indicating its capacity to meet near-term obligations using readily available resources.

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