



CITY COUNCIL PLANNING RETREAT DAY #1 JANUARY 17, 2025

BARNESLEY RESORT
SAYLOR HALL MEETING ROOM
597 BARNESLEY GARDENS ROAD, NW
ADAIRSVILLE, GEORGIA 30103
10:00 AM

1. **CALL TO ORDER**
2. **ROLL CALL**
3. **PLANNING RETREAT DAY #1 ANNOUNCEMENTS**
 - A. The Mayor, City Council, and City Staff will have a working lunch today in the Saylor Hall meeting room beginning at 12:00 pm.
4. **FISCAL YEAR 2025 CITY COUNCIL PRIORITIES**
 - A. Performance Update
5. **CITY COUNCIL DISCUSSION, VISIONING, AND PRIORITY SETTING**
 - A. *The following topics were identified prior to the retreat, however, there is a significant likelihood that other priorities of the Mayor and Council will and may be discussed as they are identified during the retreat.*

TOPICS OF DISCUSSION MAY INCLUDE THE FOLLOWING ITEMS:

 1. Fiscal Year 2024 Financial Review
 2. Fiscal Year 2025 Financial Status and Mid Year Budget Discussion
 3. Fiscal Year 2026 Financial Projections
 4. Funding Our Future
 5. Arts and Alpharetta
 6. Tax Allocation Districts and Special Service Districts (if time permits)
 7. In the event that the above topics are discussed and additional time remains, the Mayor and Council may discuss topics identified on the City Council Planning Retreat Day #2 Agenda for January 18, 2025.
6. **PLANNING RETREAT DAY #1 ADJOURNMENT**



STAFF REPORT

Department: Administration
Submitted By: Suzanne Swain
Meeting Date: January 17, 2025

AGENDA ITEM:

Performance Update

STAFF RECOMMENDATION:

This item is for presentation and discussion purposes only.

BUDGET & PROCUREMENT:

BUDGETED ITEM: NO

FISCAL IMPACT: NO

INCLUDED IN CURRENT FY CPTL BUDGET: NO

INCLUDED IN CURRENT FY OPRT. BUDGET: NO

TOTAL PROJECT COST:

APPROPRIATIONS:

<u>ACCOUNT TITLE/NUMBER</u>	<u>DOLLAR AMOUNT</u>
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EXTERNAL FUNDING SOURCES:

<u>ACCOUNT TITLE/NUMBER</u>	<u>DOLLAR AMOUNT</u>
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ITEM DESCRIPTION:

The city uses ClearPoint Strategies software to track the performance of the Council's Priorities and Annual Action plan. The attached report represents a dashboard of the initiatives' statuses for the 2025 Fiscal Year.

ALTERNATIVES:

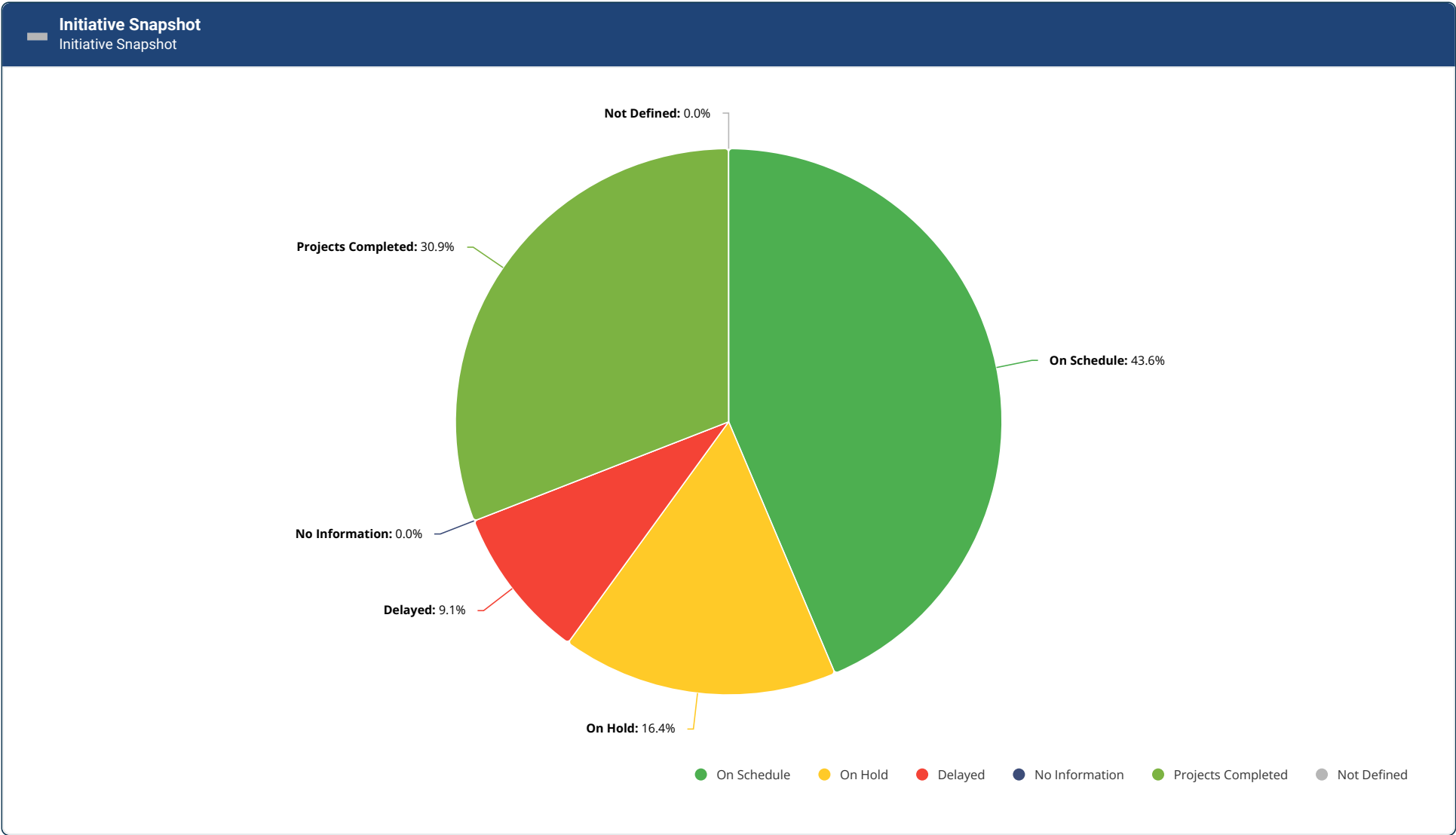
ATTACHMENTS:

1. Performance Dashboard



Dashboard Overview

This dashboard serves to show our performance across the annual action plan. Included are a status snapshot across our key projects, completed milestones, overdue milestones, a gantt chart, project/milestone progress updates, and a key measures dashboard. Click into any item to get more information.



Objectives	Initiatives	Owner
➡ 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.	📈 North Point Parkway - Mansell to Haynes Bridge	 Pete Sewczwicz (Public Works)
	📈 North Point Infrastructure Framework Plan, Building on the recommendations of the LCI and North Point Placemaking Plan, provide a framework of public streets, public space, trails and green infrastructure to guide high-value, sustainable redevelopment of auto-centric properties in the North Point area.	 George Doyle (Community Development)
➡ 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..	➡ Sustainable Infrastructure Initiative	 George Doyle (Community Development)
✅ To Support North Point Redevelopment, We Dissolved Tax Allocation District and Will Evaluate New Tax Opportunities	✅ Tax Allocation Project	 Dawn Crowley (Community Development)
➡ We enjoy the benefits of a safe community and we are driven to protect everything within our borders.	✅ Security Enhancement Project	 Pete Sewczwicz (Public Works)
	➡ Assess parks, facilities, events, and programs to maintain low risk for injury	 Morgan Rodgers (Recreation, Parks, and Cultural Services)
	📈 Improve Park and Community Wayfinding Signage	 Morgan Rodgers (Recreation, Parks, and Cultural Services)
	➡ Providing Visible and Accessible Staff in Downtown District and Parks	 Morgan Rodgers (Recreation, Parks, and Cultural Services)
📈 We value and support our Public Safety Department and recognize their essential role in keeping our city safe. We are committed to providing them with the necessary resources to fulfill their duties effectively.	📈 Creation of ARTIC to enhance public safety response	 Jamie Roush (Public Safety)
✅ We will evaluate our community paramedic program and quantify results, make changes, and look for ways to provide new services.	✅ Community Paramedic Personnel and Equipment	 Jim Darling (Public Safety Fire)
➡ Our City is mobile. Extending the Alpha Loop remains an important focus of our transportation network.	📈 Roswell Street and Marietta Street Intersection Improvement	 Pete Sewczwicz (Public Works)
	✅ Alpha Loop - OMP to Northwinds	 Pete Sewczwicz (Public Works)
🟡 We are driven to connect the Alpha Loop with the Greenway through the design and construction of the Alpha Link.	✅ Big Creek Greenway Elevated Trail Replacement	 Pete Sewczwicz (Public Works)
	📈 Encore Park and Greenway	 Pete Sewczwicz (Public Works)

Objectives	Initiatives	Owner
➡ Safety is fundamental to a vibrant downtown. We understand the importance of our image and remain driven to provide a safe environment.	🟡 Alpha Link	 Pete Sewczwicz (Public Works)
	📈 Roswell Street and Marietta Street Intersection Improvement	 Pete Sewczwicz (Public Works)
	✅ Pedestrian Safety Barrier at City Center	 Pete Sewczwicz (Public Works)
	📈 Cumming Street Sidewalk	 Pete Sewczwicz (Public Works)
	🟡 Safety Measures along Academy Street between SR 9 and Park Plaza	 Pete Sewczwicz (Public Works)
	🔴 Stormwater Improvements on Log Cabin Site	 Pete Sewczwicz (Public Works)
	🟡 Canton Street Improvements	 Pete Sewczwicz (Public Works)
➡ 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.	📈 Downtown Parking Management	 George Doyle (Community Development)
➡ 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.	➡ Improve the cleanliness and aesthetics of the Downtown Core	 Morgan Rodgers (Recreation, Parks, and Cultural Services)
✅ Through talented communicators, we will improve communication across all areas of our organization, including internal communications, and implement an effective crisis communications plan.	✅ A communication plan is a living, breathing document used to align public information activities with the goals, objectives, and key communication messages of the organization. The plan prioritizes needs, identifies audiences, determines the message and how it is delivered, and measures whether or not the effort was successful.	 James Drinkard (City Administration)
✅ We will consider utilizing staff augmentation services to strengthen our communication strategy and create a more comprehensive approach.	✅ Evaluation of staffing led to placement of the city's first communications manager instead of augmentation services.	 Chris Lagerbloom (City Administration)
	➡ For an internal communication team comprised of one member from each department to assist in identifying internal communication needs and opportunities and assist in the timely dissemination of accurate information to department employees.	 Chris Lagerbloom (City Administration)
	➡ Increase the frequency and quality of information sharing among members of the senior staff Leadership Team.	 Chris Lagerbloom (City Administration)

Objectives	Initiatives	Owner
➔ 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.	✅ Waters Road Park	 Pete Sewczwicz (Public Works)
	✅ Mid-Broadwell Road Park	 Pete Sewczwicz (Public Works)
	❌ Union Hill Park	 Pete Sewczwicz (Public Works)
	🟡 Old Rucker Park	 Pete Sewczwicz (Public Works)
	🟡 Farmhouse Heritage Park	 Morgan Rodgers (Recreation, Parks, and Cultural Services)
✅ We will pursue a new sanitary sewer connection at Webb Bridge Park's busiest public restroom, reducing future maintenance needs.	✅ Webb Bridge Park Sewer Connection	 Pete Sewczwicz (Public Works)
➔ We will continue partnering with the equestrian community to complete arena projects at Wills Park.	❌ Wills Park - Equestrian	 Pete Sewczwicz (Public Works)
➔ Managing stormwater is important in our City, and we will continue investing in projects in areas with the highest impact opportunities.	❌ Stormwater Improvements on Log Cabin Site	 Pete Sewczwicz (Public Works)
	🟡 Canton Street Improvements	 Pete Sewczwicz (Public Works)
	📈 Windward Drainage Improvement	 Pete Sewczwicz (Public Works)
	📈 Stormwater Strength Weakness Opportunities (SWOT)	 Pete Sewczwicz (Public Works)
➔ 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.	📈 Dryden Road Extension - Tradewinds Ripple Effect	 Pete Sewczwicz (Public Works)
	🟡 Kimball Bridge Road Widening - The Gap	 Pete Sewczwicz (Public Works)
	📈 Old Milton Parkway Widening	 Pete Sewczwicz (Public Works)
	🟡 McGinnis Ferry Road Widening	 Pete Sewczwicz (Public Works)

Objectives	Initiatives	Owner
➡ 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.	✅ Alpha Loop - OMP to Northwinds	 Pete Sewczwicz (Public Works)
	🟡 Alpha Link	 Pete Sewczwicz (Public Works)
	🟡 Webb Bridge Road - Morris to North Point	 Pete Sewczwicz (Public Works)
	📈 Webb Bridge Road - North Point to Greenway	 Pete Sewczwicz (Public Works)
	📈 Webb Bridge Road - Greenway to Webb Bridge Way	 Pete Sewczwicz (Public Works)
	📉 Webb Bridge Road - Webb Bridge Way to Webb Bridge Park/City Limits	 Pete Sewczwicz (Public Works)
➡ 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.	➡ Improve amenities such as bus shelters, seating, and lighting at transit stops to encourage and support the use of public transit.	 George Doyle (Community Development)
📈 Our highly talented staff works tirelessly to serve our community. We're committed to recruiting, retaining, and rewarding our public servants to ensure we continue to attract and retain top talent. By investing in our staff, we can build a stronger, more effective team that provides top-quality services to our community.	📈 Implementation of Learning and Management System (LMS)	 Cris Randall (Human Resources)
	📈 Development of Employee Training Curriculum	 Cris Randall (Human Resources)
	📈 Training Curriculum/Materials Development and Delivery	 Cris Randall (Human Resources)
	📈 Conduct Training for All Newly Hired Employees: Active Shooter, Talent Management Partnership, Recruitment, and Retention for Supervisors	 Cris Randall (Human Resources)
📈 We strive to be an employer of choice that attracts and retains the best talent. Our employees are our greatest asset, and we are devoted to providing them with a rewarding work environment. We will continue to implement a market competitive compensation system that ensures employees are well-compensated and supported.	📈 Evaluation Of Paid Leave Policies	 Cris Randall (Human Resources)
	📈 Annual Market Compensation and Internal Equity Evaluation for All City Classifications	 Cris Randall (Human Resources)
➡ 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.	➡ Redevelop Areas	 George Doyle (Community Development)

Objectives	Initiatives	Owner
➔ 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.	✓ Secure the services of a professional lobbying organization to advocate for the City's with respect to federal grant and funding opportunities and important legislative and policy issues.	 Ryan Thomas (City Administration)
➔ We will continue to pursue grants to fund projects and initiatives that benefit our city, creating opportunities for growth and development.	✓ Grants Management Software and Grant Professional Firm to assist with finding and managing grants	 Lauren Shapiro (City Administration)
➔ We enjoy the benefits of a safe community, and we are driven to protect everything within our borders	➔ Crime and Disorder Statistic Review	 Jim Cheatham (Public Safety Police)



STAFF REPORT

Department: Finance
Submitted By: Shawn Mitchell
Meeting Date: January 17, 2025

AGENDA ITEM:

Fiscal Year 2024 Financial Review

STAFF RECOMMENDATION:

This item is for presentation and discussion purposes only.

BUDGET & PROCUREMENT:

BUDGETED ITEM: NO

FISCAL IMPACT: NO

INCLUDED IN CURRENT FY CPTL BUDGET: NO

INCLUDED IN CURRENT FY OPRT. BUDGET: NO

TOTAL PROJECT COST:

APPROPRIATIONS:

<u>ACCOUNT TITLE/NUMBER</u>	<u>DOLLAR AMOUNT</u>
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EXTERNAL FUNDING SOURCES:

<u>ACCOUNT TITLE/NUMBER</u>	<u>DOLLAR AMOUNT</u>
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ITEM DESCRIPTION:

The Finance Director will provide an overview of the City's General Fund operations for the fiscal year ended June 30, 2024. This information is sourced from the City's Annual Comprehensive Financial Report which is publicly available for viewing/download on our Financial Transparency Website and attached hereto.

ALTERNATIVES:

ATTACHMENTS:

1. City of Alpharetta Georgia 2024 Annual Comprehensive Financial Report



CITY OF ALPHARETTA, GEORGIA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
JUNE 30, 2024

Prepared By:
Thomas G. Harris, CPA
Director of Finance

Submitted By:
Chris Lagerbloom
City Administrator



INTRODUCTORY SECTION

**CITY OF ALPHARETTA, GEORGIA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

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ANNUAL COMPREHENSIVE FINANCIAL REPORT
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2 PARK PLAZA
ALPHARETTA, GA 30009
PHONE: 678.297.6000
WWW.ALPHARETTA.GA.US

December 26, 2024

TO THE HONORABLE MAYOR, MEMBERS OF THE CITY COUNCIL, CITIZENS,
BUSINESSES, AND STAKEHOLDERS OF THE CITY OF ALPHARETTA:

State law requires that every general-purpose local government publish within six months of the close of each fiscal year a complete set of audited financial statements. This report is published to fulfill that requirement for the fiscal year ended June 30, 2024. Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal controls established for this purpose. Since the cost of internal controls should not exceed anticipated benefits, the objective is to provide reasonable rather than absolute assurance that the financial statements are free of any material misstatements.

Mauldin & Jenkins, LLC, have issued an unmodified ("clean") opinion on the City of Alpharetta's financial statements for the year ended June 30, 2024. The independent auditor's report is located at the front of the financial section of this report.

Management's discussion and analysis ("MD&A") immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

OUR HISTORY

From the North Georgia Mountains to the Chattahoochee River along a Cherokee Indian trail, a tiny village named New Prospect Camp Ground 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.

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 66,127. Population growth has been fueled in part by the City's strong economic base as well as the annexation of surrounding communities.

MAYOR
JIM GILVIN

MAYOR PRO TEM
DAN MERKEL

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

CITY ADMINISTRATOR
CHRIS LAGERBLOOM

GOVERNMENT PROFILE

The 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 city-wide 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 created a legally separate entity, the Development Authority of Alpharetta, to assist with, among other things, capital funding. Financial information for the Development Authority has been included within this document and additional information can be found in the Notes to the Financial Statements in Note I(A).

BUDGET BASIS AND STRUCTURE

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 legally adopts annual budgets for all Governmental Funds (with the exception of the Capital Project Funds which are adopted on a project-length basis) Proprietary, and Fiduciary Funds. The City's fiscal year runs from July 1st through June 30th.

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 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. The legal level-of-control (i.e., the spending level at which expenditures may not legally exceed appropriations) resides at the department level within a given fund. As such, reallocation of appropriations between line-items is acceptable within a given department (with a few exceptions). Budget amendments that increase overall departmental appropriations (excluding grant/ donation appropriations) or cross departments must be approved in advance by the City Council. These amendments are typically brought for consideration by City Council during the mid-year budget review process.

2025 CITY COUNCIL PRIORITIES AND ANNUAL ACTION PLAN

The City Council conducts a strategic planning retreat annually in January to set strategic priorities over the coming year and guide operational decisions. The January 2024 City Council Retreat set forth priorities to guide the construction of the FY 2025 budget including operations and capital investment. These priorities were condensed into an 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.

STRATEGIC FINANCIAL PLANNING

The City Council, City Administration, and City departments have displayed impressive financial stewardship over the years through an established philosophy of budgetary evaluation. This philosophy entails reviewing the needs of the City relative to the standard that services and associated costs should not be appropriated unless they are justified as strategic priorities of the organization (e.g., Annual Action Plan items). This philosophy is a foundation of our budget process as evidenced by the Finance Department's direction to departments that base operating budgets should be submitted in line with the City's revenue trends and forecasted service delivery needs.

The City's budget is in the midst of multiple disruptive economic pressures. As quickly as the COVID-19 pandemic and its associated social distancing measures drove a decline in economic activity, the corresponding phase of post-lockdown economic activity coupled with Federal stimulus resulted in a spike of economic growth that is still impacting the labor force through wage growth and staffing availability (both through our staff as well as labor-intensive contracts such as landscape maintenance, janitorial, etc.) and other market-based inflationary cost pressures (e.g., fuel, steel, concrete, wood, etc.). In an effort to slow inflation, the Federal Reserve's monetary policy actions have resulted in increased interest rate targets (e.g. mortgage rates, commercial borrowing rates, etc.) that is slowing economic growth. This slowing of economic activity has impacted many of the City's revenue streams including LOST, building permits, intangibles taxes, etc.

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

Alpharetta's financial planning is focused on City Council priorities (including the 2025 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.

Proactive fiscal management has positioned us to approach the challenges more effectively in the FY 2025 Budget resulting from the inflationary (e.g., labor costs) and market-based cost pressures (e.g., steel, concrete, wood, etc.). The issue of sustainability also is addressed through a diversification of revenue sources. While property taxes do represent the largest single source of revenue, significant discussion is centered on how to further diversify the City's revenue base and lessen reliance on property taxes. Existing revenue sources are evaluated on a periodic basis to ensure the underlying rate is reasonable and justifiable. Examples of revenue sources that are reevaluated periodically include all user fee-based revenue sources (i.e., permits, licenses, recreation fees, etc.).

The City has historically acknowledged the need to provide a taxation rate commensurate with the government's level of service while ensuring tax relief through efficient and effective management practices. The City levied a millage rate of 5.75 mills (General Fund – 4.951 mills; debt service – 0.799 mills) in fiscal year 2024 which was flat with fiscal year 2023. For fiscal year 2025, the City maintained the millage rate at 5.75 mills (General Fund – 5.010 mills; debt service – 0.740 mills). The city's competitive tax rate, coupled with a substantial Homestead Exemption, goes to great lengths in keeping Alpharetta not only an affordable place to live, but also strategically positions us relative to neighboring areas.

The City offers multiple homestead exemptions which is estimated to save our homeowners over \$10 million annually and include:

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

In order to promote economic development, the City grants tax abatements that ultimately increase the tax base and result in greater property tax revenue, sales taxes, and other occupational taxes and related fees.

At the end of the current fiscal year, total fund balance for the General Fund was \$37,984,828 which is a decrease of \$4,580,777 from the prior year. This balance represents approximately 40% of 2025 budgeted operating expenditures. Approximately 26% of total fund balance, or \$9,447,780, constitutes assigned fund balance for 2025 fiscal year expenditures.

Approximately 75% of total fund balance, or \$28,537,048, constitutes unassigned fund balance. This balance represents approximately 29% of 2025 budgeted operating expenditures. By ordinance, the City has mandated that such balance not be less than 16% of budgeted operating expenditures. This requirement allows the City to maintain an adequate reserve to cover unforeseen emergencies and/or revenue shortfalls. Historically, the City has set the minimum for the emergency reserve at a level in excess of the ordinance requirement. For fiscal year end 2024, the emergency reserve requirement totals 25% which equates to \$23,520,000. The surplus after such emergency reserve and other allowances will enable the City to fund onetime future capital in the amount of \$5,017,048 as part of the annual budget to be developed for fiscal year 2026.

These fund balances have resulted from the use of prudent fiscal policies and conservative budget practices and help to ensure the City's long-term financial stability.

RELEVANT FINANCIAL POLICIES

Throughout the year, the Finance Department administers the governing council's approved Financial Management Program, which outlines the policy within which the government's finances are maintained. These policies address fund balances; the use of one-time revenues; issuance of debt; purchasing and procurement; cash and investment management; and accounting practices. In totality, these policies formulate the core criteria for which internal evaluations occur. On an annual basis the criteria establishing the Financial Management Program are reviewed in order to maintain relativity to the changing financial needs of the government.

MAJOR INITIATIVES COMPLETED DURING FISCAL YEAR 2024

The City continued its aggressive infrastructure/facility maintenance plan including funding the milling and resurfacing of multiple city streets, traffic signal system replacement, traffic control system replacement, sidewalk repair, facility roof repair and replacement, tree planting and landscape improvements, park facility renovations, etc. as well as multiple drainage and stormwater repair/improvement projects.

As the City's economic development efforts continue to fuel growth, the need to ensure vehicular and pedestrian safety is tantamount. 2024 saw multiple vehicular/pedestrian safety project designs completed that will be bid out for construction starting in 2025/2026 including Cumming Street sidewalk improvements (Cricket Lane to west of the creek), construction of four Windward Parkway pedestrian bridges, Roswell Street pedestrian safety improvements, etc.

The city's focus on quality of life culminated in multiple recreational improvements including a new AlphaLoop segment (Old Milton Parkway to Northwinds Parkway), completion of the new Mid-Broadwell Park, completion of the new Waters Road Park, completion of the new Webb Bridge Park dog park, enhancements to the tennis/pickleball courts at North Park, replacement of the playground at Webb Zone (Webb Bridge Park), etc.

MAJOR INITIATIVES PLANNED FOR FISCAL YEAR 2025

The City's capital plan for FY 2025 totals \$26.2 million and includes recommended capital initiatives totaling \$22.5 million with an additional \$3.7 million set aside for future capital investment. Specific initiatives include:

- Transportation (\$11.5 million) – Initiatives funded include: infrastructure maintenance initiatives (milling and resurfacing of streets, signal system, striping, traffic calming, landscaping, etc.); technology improvements for the Traffic Control Center; continued maintenance of our bridge infrastructure; grant funding for North Point Parkway roadway improvements, year 2 of 3 funding for landscape improvements along the SR9 corridor currently under construction, construction of two bus shelters downtown, multiple signage improvement projects including design funding for Alpharetta Entry Monuments and construction funding for downtown wayfinding signage and gateway signage improvements for the South Main District and Brookside Park.
- Drainage/Stormwater (\$2 million) – Initiatives funded include: storm-water system inspections and maintenance; pipe repair and replacement; design of drainage control measures; etc.
- Facility (\$4.6 million) - Initiatives funded include: Fire Station 81 facility renovations; 2972 Webb Bridge Road renovations; parking garage maintenance; roof re- placements for the Public Works Headquarters and wall restoration at the Alpharetta Community Center; HVAC replacements across multiple facilities; citywide facility maintenance assessment; etc.
- Recreation (\$1.2 million) - Initiatives funded include: general park enhancements (fence replacement and repair, signage, new benches, and trash cans, etc.); greenway improvements/repairs, soccer field fencing enhancements at Innovation Academy; wood light pole/LED Replacements; playground equipment replacement (Webb Zone); multiple cultural arts initiatives including public art exhibits; etc.
- Fleet/Equipment/Technology Replacement (\$3.3 million) – Initiatives funded include: replacement of fleet that balances the maximization of public investment in terms of years and mileage while ensuring fleet assets are reliable and functional to ensure continued service capabilities to our customers (public safety, public works, etc.); equipment aimed at maintaining an efficient (general technology replacement for city staff) environment including equipment for new operating initiatives approved in 2025 (e.g. fleet for new positions); etc.

These investments illustrate our commitment to ensuring quality of life enhancements to the business and residential community.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada ("GFOA") awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Alpharetta for its Annual Comprehensive Financial Report ("ACFR") for the fiscal year ended June 30, 2023. This program recognizes those governments that go beyond the minimum requirements of generally accepted accounting principles to prepare ACFR's that represent the spirit of transparency and full disclosure. This award is valid for a period of one year only. We believe that our current ACFR continues to conform to program requirements and we are submitting it to GFOA to determine its eligibility for another award. The City also received the GFOA Popular Annual Financial Reporting Award ("PAFR") for our annual citizens' report for the fiscal year ended June 30, 2023.

This program recognizes those governments that produce high quality popular annual financial reports specifically designed to be readily accessible and easily understandable to the general public and other interested parties without a background in public finance. This award is valid for a period of one year only. We believe that our current PAFR continues to conform to program requirements and we are submitting it to GFOA to determine its eligibility for another award.

Last but certainly not least, the City also received the GFOA's Distinguished Budget Presentation Award for its annual budget narrative for the fiscal year ended June 30, 2023. This program recognizes those governments that prepare budget documents of the very highest quality that reflect both the guidelines established by the National Advisory Council on State and Local Budgeting and the GFOA's recommended practices on budgeting. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements and have submitted it to GFOA to determine its eligibility for another award.

The preparation of this report would not have been possible without the efficient and dedicated services of the entire staff of the Department of Finance. I would like to express my appreciation to all members of the department who assisted and contributed to the preparation of this report. Credit also must be given to the mayor, governing council, and city administrator for their unfailing support for maintaining the highest standards of professionalism in the management of the City's finances.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Thomas G. Harris". The signature is written in a cursive, flowing style.

Thomas G. Harris Director of Finance



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**City of Alpharetta
Georgia**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2023

Christopher P. Morill

Executive Director/CEO

CITY OF ALPHARETTA, GEORGIA
LIST OF ELECTED AND APPOINTED OFFICIALS
JUNE 30, 2024

Elected Officials

Mayor Jim Gilvin

Council Member – Post 1 Donald Mitchell

Council Member – Post 2 Brian Will

Council Member – Post 3 Douglas J. DeRito

Council Member – Post 4 John Hipes

Council Member – Post 5 Fergal M. Brady

Council Member – Post 6 Dan Merkel

Appointed Officials

City Administrator Chris Lagerbloom

City Attorney Molly Esswein

City Clerk Lauren Shapiro

Finance Director Thomas G. Harris

Assistant City Administrator James Drinkard

Public Works Director Pete Sewczwicz

Information Technology Director Adam Montgomery

Recreation, Parks & Cultural Services Director.... Morgan Rodgers

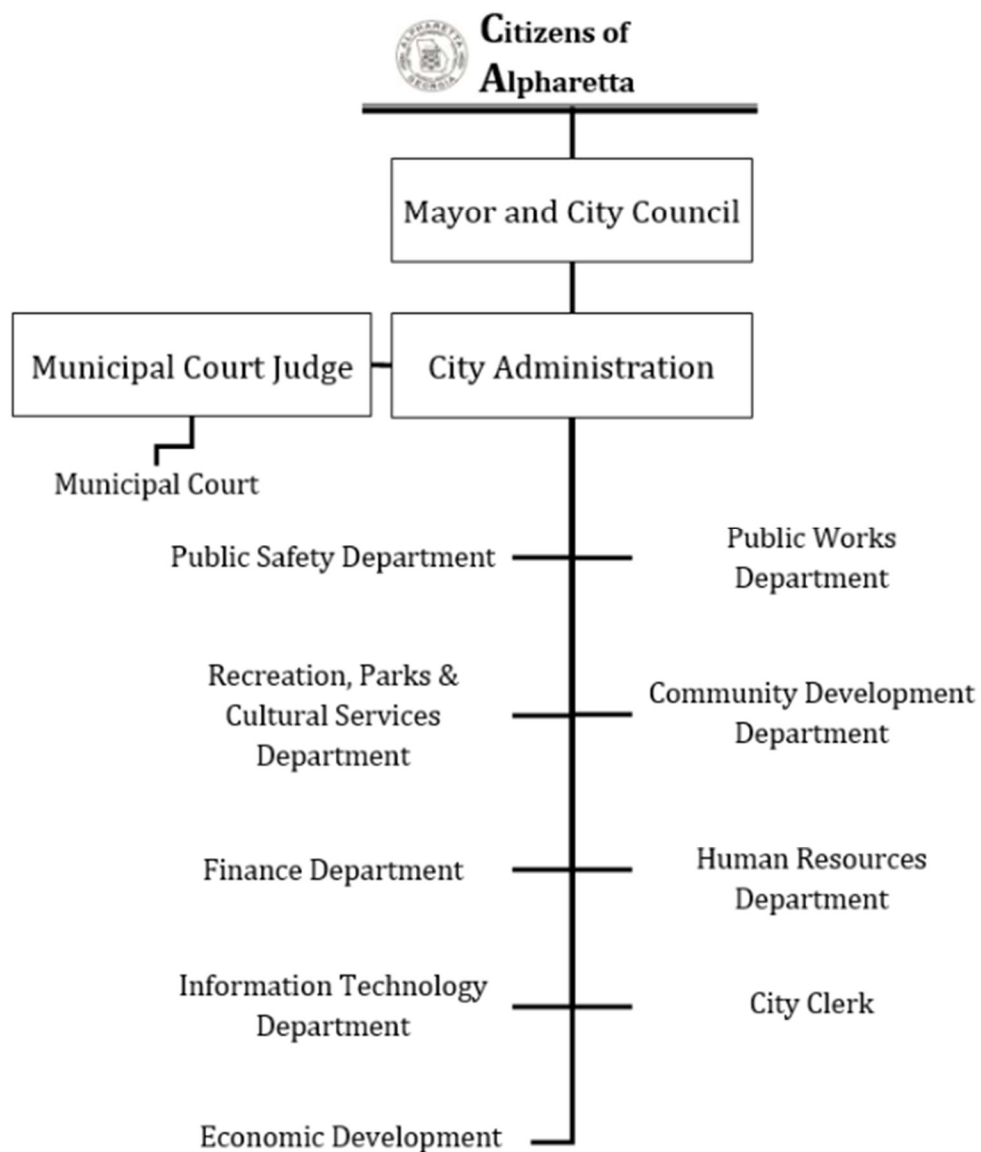
Chief Clerk of the Municipal Court Brooke Lappin

Public Safety Director John Robison

Community Development Director Kathi Cook

Municipal Judge David Will

Organizational Structure



FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

**Honorable Mayor and Members
Of the City Council
City of Alpharetta, Georgia**

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the **City of Alpharetta, Georgia** (the "City"), as of and for the fiscal year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As discussed in Note V, the City implemented Governmental Accounting Standards Board (GASB) Statement No. 100, *Accounting Changes and Error Corrections*, as of July 1, 2023. This standard significantly changed the accounting for changes in accounting principles, changes in accounting estimates, changes to or within the financial reporting entity, and error corrections. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.

-
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
 - Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedule of changes in the City's net OPEB liability (asset) and related ratios, the schedule of contributions – OPEB Plan, schedule of investment returns – OPEB Plan, schedule of changes in the City's net pension liability and related ratios, schedule of City contributions – retirement plan, schedule of pension investment returns – retirement plan, and the General Fund – budgetary comparison schedule – GAAP basis, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management, and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual fund financial statements and schedules, and the schedules of projects constructed with transportation special purpose local option sales tax proceeds as required by the Official Code of Georgia 48-8-121 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements.

The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the combining and individual fund financial statements and schedules and the schedules of projects constructed with transportation special purpose local option sales tax proceeds are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with the *Government Auditing Standards*, we have also issued our report dated December 26, 2024 on our consideration of the City of Alpharetta, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of the audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Mauldin & Jenkins, LLC

Atlanta, Georgia
December 26, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the City of Alpharetta (City), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities for the fiscal year ended June 30, 2024. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found in the beginning of this report. All amounts, unless otherwise indicated, are expressed in whole dollars.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of the City exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$369,051,308 (total net position). Of this amount \$35,633,436 (unrestricted net position) may be used to meet the ongoing obligations of the government.
- The City's total net position increased by \$20,073,494.
- As of the close of the current fiscal year, the City of Alpharetta's governmental funds reported combined ending fund balances of \$143,470,249, a decrease of \$1,715,811 from the prior year.
- At the end of the current fiscal year, unassigned fund balance in the General Fund was \$28,537,048 which represents approximately 31% of 2025 budgeted expenditures. By ordinance, the City has mandated that such balance not be less than 16% of budgeted expenditures. This requirement allows the City to maintain an adequate reserve to cover unforeseen emergencies and/or revenue shortfalls. Historically, when budgeting, the City has set the minimum for the emergency reserve at a level in excess of the ordinance requirement. For fiscal year end 2024, the emergency reserve requirement totals 25% which equates to \$23,520,000. The surplus after such emergency reserve and other allowances will enable the City to fund one-time future capital in the amount of \$5,017,048, part of the annual budget to be developed for fiscal year 2026.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the City of Alpharetta's basic financial statements. The City's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains required supplementary information in addition to the basic financial statements.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private sector business.

The statement of net position presents information on the total of the City's assets and deferred outflows of resources and the total of liabilities and deferred inflows of resources, with the difference between them reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government, public safety, public works, community development, and culture and recreation. Business-type activities include a solid waste collection operation.

The government-wide financial statements contain not only the City (known as the primary government), but also a legally separate authority for which the City is financially accountable. Financial information on this component unit is reported separately from the financial information presented for the primary government itself.

The government-wide financial statements can be found on pages 15 - 17 of this report.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

The focus of governmental funds is narrower than that of the government-wide financial statements. It is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains eighteen individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Capital Projects Fund, 2017 T-SPLOST Fund, 2022 Bond Construction Fund, Grant Capital Fund, and the 2022 T-SPLOST Fund, all of which are considered major funds. Data from the other twelve governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements later in this document.

The basic governmental fund financial statements can be found on pages 16 through 18 of this report.

Proprietary funds. The City maintains two types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses an enterprise fund to account for its solid waste collection operation. Internal service funds are an accounting device used to accumulate and allocate costs internally among the various functions of a government. The City uses internal service funds to account for risk management and medical insurance. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the solid waste activities and for risk management and medical insurance internal service funds.

The basic proprietary fund financial statements can be found on pages 21 through 23 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of these funds are not available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The Fiduciary fund financial statements provide separate information for the pension and other postemployee benefit trust activities.

The basic fiduciary fund financial statements can be found on pages 24 and 25 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 26 through 75 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City of Alpharetta pertaining to the City's pension and other postemployment benefits to its employees. In addition, a budgetary comparison schedule for the General Fund is presented on a generally accepted accounting principal basis in this section. This schedule is intended to demonstrate the government's compliance with the legally adopted and amended budgets. Required supplementary information can be found on pages 76 through 83 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 84 through 104 of this report.

CITY OF ALPHARETTA'S NET POSITION

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Current and other assets	\$ 159,838,062	\$ 163,261,381	\$ 2,062,843	\$ 1,926,900	\$ 161,900,905	\$ 165,188,281
Capital assets	379,117,009	358,488,619	-	-	379,117,009	358,488,619
Total Assets	538,955,071	521,750,000	2,062,843	1,926,900	541,017,914	523,676,900
Deferred outflows of resources	9,778,851	12,548,722	-	-	9,778,851	12,548,722
Total deferred outflows of resources	9,778,851	12,548,722	-	-	9,778,851	12,548,722
Current liabilities	10,611,601	12,138,971	2,047,177	1,915,373	12,658,778	14,054,344
Long-term liabilities	163,474,845	167,182,190	317	588	163,475,162	167,182,778
Total Liabilities	174,086,446	179,321,161	2,047,494	1,915,961	176,133,940	181,237,122
Deferred inflows of resources	5,611,517	6,010,685	-	-	5,611,517	6,010,685
Total deferred inflows of resources	5,611,517	6,010,685	-	-	5,611,517	6,010,685
Net Position:						
Net investment in capital assets	275,040,666	249,955,561	-	-	275,040,666	249,955,561
Restricted	58,377,206	62,516,068	-	-	58,377,206	62,516,068
Unrestricted	35,618,087	36,495,247	15,349	10,939	35,633,436	36,506,186
Total Net Position	\$ 369,035,959	\$ 348,966,876	\$ 15,349	\$ 10,939	\$ 369,051,308	\$ 348,977,815

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City of Alpharetta, assets plus deferred outflows of resources exceeded liabilities plus deferred inflows of resources by \$369,051,308 at the close of the most recent fiscal year. The largest portion of the City's net position (74%) reflects its net investment in capital assets (i.e., land, buildings, infrastructure, machinery, and equipment less any outstanding related debt used to acquire those assets). The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City's net position (17%) represents resources that are subject to external restrictions on how they may be used. At the close of fiscal year 2023, the City's restricted net position was \$58,377,206 representing \$53,521,997 obligated for capital projects, \$1,339,073 restricted for tourism, \$1,416,149 restricted for the repayment of general obligation bond debt, \$378,953 restricted for law enforcement activities, \$1,611,470 for emergency telephone activities, and \$109,564 for OPEB.

The remaining balance in unrestricted net position of \$35,633,436 (9%) may be used to meet the City's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the City is able to report positive balances in all three categories of net position, both for the Government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

CITY OF ALPHARETTA'S CHANGES IN NET POSITION

	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
Program revenues:						
Charges for services	\$ 17,202,368	\$ 17,522,255	\$ 5,451,071	\$ 5,169,746	\$ 22,653,439	\$ 22,692,001
Operating grants	426,485	226,068	-	-	426,485	226,068
Capital contributions	8,412,954	13,627,626	-	-	8,412,954	13,627,626
General revenues:						
Property taxes	41,557,308	38,665,089	-	-	41,557,308	38,665,089
Sales taxes	36,913,778	36,059,503	-	-	36,913,778	36,059,503
Other taxes	27,199,280	26,993,079	-	-	27,199,280	26,993,079
Interest	4,822,432	2,922,453	47,253	15,066	4,869,685	2,937,519
Other	-	26,769	-	-	-	26,769
Total revenues	<u>136,534,605</u>	<u>136,042,842</u>	<u>5,498,324</u>	<u>5,184,812</u>	<u>142,032,929</u>	<u>141,227,654</u>
Expenses:						
General government	17,814,765	15,037,785	-	-	17,814,765	15,037,785
Public safety	43,429,926	40,533,076	-	-	43,429,926	40,533,076
Public works	32,591,504	33,044,657	-	-	32,591,504	33,044,657
Community development	9,180,681	8,549,533	-	-	9,180,681	8,549,533
Culture and recreation	10,141,328	9,393,984	-	-	10,141,328	9,393,984
Interest	3,307,318	3,561,463	-	-	3,307,318	3,561,463
Solid waste	-	-	5,493,913	5,289,849	5,493,913	5,289,849
Total expenses	<u>116,465,522</u>	<u>110,120,498</u>	<u>5,493,913</u>	<u>5,289,849</u>	<u>121,959,435</u>	<u>115,410,347</u>
Increase (decrease) in net position	20,069,083	25,922,344	4,411	(105,037)	20,073,494	25,817,307
Net Position, beginning of year	<u>348,966,876</u>	<u>323,044,532</u>	<u>10,938</u>	<u>115,975</u>	<u>348,977,814</u>	<u>323,160,507</u>
Net Position, end of year	<u>\$ 369,035,959</u>	<u>\$ 348,966,876</u>	<u>\$ 15,349</u>	<u>\$ 10,938</u>	<u>\$ 369,051,308</u>	<u>\$ 348,977,814</u>

Governmental activities. Governmental activities increased the City's net position by \$20,069,083 (compared to an increase of \$25,922,344 in the prior year) accounting for almost all of the increase in the net position of the City (business-type activities had an increase in net position of \$4,411). Key elements of this change from year to year are as follows:

- Total governmental program revenues decreased by \$5,334,142 primarily due to a decrease in capital grants and contributions of \$5,214,672 and a decrease in charges for services for \$319,887 offset by an increase in operating grants of \$200,417.
- Total general revenues increased by \$5,825,905 from the prior year primarily due to an increase in property taxes, sales taxes, and investment earnings resulting from stable financial conditions in the overall economy.
- Total expenses of the governmental activities increased by \$6,345,024. Public safety increased by \$2.9 million, general government increased by \$2.8 million, culture and recreation increased by \$.7 million, and community development by \$.6 million. This is offset by a decrease in public works expense of \$.4 million and interest of \$.3 million.

Business-type activities. Business-type activities increased the City of Alpharetta's net position by \$4,411 as stated earlier.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, the City of Alpharetta uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of fiscal year 2024, the City reported governmental funds combined ending fund balance of \$143,470,249 a decrease of \$1,715,811 from the prior year. Approximately 20% of this balance or \$27,982,484 constitutes unassigned fund balance.

The remainder of the fund balance is categorized as restricted or assigned. Restricted fund balance consists of amounts restricted for capital projects of \$80,477,921, law enforcement of \$378,953, emergency telephone activities of \$1,611,470, tourism of \$1,399,073, and debt service of \$1,416,149. Assigned fund balance consists of amounts assigned for grant projects of \$167,269, capital projects of \$20,364,173, economic development \$284,977, and 2024 fiscal year expenditures of \$9,447,780.

General Fund. The General Fund is the chief operating fund of the City. At the end of the current fiscal year, total fund balance of the General Fund was \$37,984,828. which is a decrease of \$4,580,777 from the prior year. In terms of liquidity, total fund balance represents approximately 45% of 2024 budgeted expenditures.

Approximately 75% of total fund balance, or \$28,537,048 constitutes unassigned fund balance. This balance represents approximately 34% of 2024 budgeted expenditures. By ordinance, the City has mandated that such balance not be less than 16% of budgeted expenditures. This requirement allows the City to maintain an adequate reserve to cover unforeseen emergencies and/ or revenue shortfalls. Historically, when budgeting, the City has set the minimum for the emergency reserve at a level in excess of the ordinance requirement. For fiscal year end 2024, the emergency reserve requirement totals 25% which equates to \$23,520,000. The surplus after such emergency reserve and other allowances will enable the City to fund one-time future capital in the amount of \$5,017,048 as part of the annual budget to be developed for fiscal year 2026.

The fund balance of the City's General Fund decreased during fiscal year 2024 by \$4,580,777. Revenues exceeded expenditures by \$7,547,026; however, net transfers out were \$13,039,871 offset in part by proceeds from sale of capital assets of \$66,099 and SBITA issuance of \$845,969. Council approved the utilization of prior year fund balance for capital projects (\$9,477,780).

Other significant variances are explained below:

- From a year-to-year operational perspective, total revenues increased by \$3,582,978 primarily due to increases in property tax proceeds.
- Revenues of \$87,673,807 exceeded amounts budgeted by \$487,356. Specific revenue variances include the following: property taxes (\$609,561 greater than budget); investment earnings (\$1,148,420 greater than budget); charges for services (\$330,856 less than budget); licenses and permits (\$236,779 less than budget); and fines and forfeitures (\$621,935 less than budget).
- Total expenditures increased by \$7,819,721 from the prior year primarily due to the following growth drivers: (1) general salary growth; (2) increases in healthcare costs; and (3) increases in overtime, seasonal/temporary salaries, and general benefits.

- Expenditures came in well under budget, at \$80,126,781. With \$4,825,717 of the budgetary appropriation unspent. Management continues to work with department heads to ensure only necessary purchases are made, and to ensure all departments do not exceed budget appropriations, which creates a budget conscious atmosphere throughout the City.

Capital Project Fund. Annually, City Council approves a capital program as part of the budget process. Funding for these projects comes primarily from available fund balance of the General Fund. The Capital Project Fund accounts for these activities. During the year, \$12,392,818 was transferred to this fund from the General Fund, while expenditures amounted to \$11,907,506. The above along with \$2,651,507 in additional revenue, increased fund balance by \$3,136,819 to \$14,350,685 at year end as compared to \$11,213,866 at end of the prior year.

2017 T-SPLOST Capital Fund. During fiscal year 2024, the 2017 TSPLOST Capital Fund generated \$1,887,131 in investment income. Current expenditures amounted to \$5,577,262. The net amount resulted in a decrease in fund balance of \$3,690,131 from \$35,292,261 to an ending fund balance of \$31,602,130.

2022 Bond Construction Fund. This fund is a capital project fund used to account for proceeds from issuance of 2022 General Obligation Bonds for the acquisition and construction of parks and greenways. Capital outlay expenditures in the amount of \$2,607,951 offset by investment earnings of \$1,540,005 resulted in a fund balance restricted for capital projects in the amount of \$27,383,447 at year end.

2022 T-SPLOST Capital Fund. During fiscal year 2024, the 2022 TSPLOST Capital Fund received \$14,910,165 in sales tax proceeds and generated \$788,558 in investment income for a total revenue amount of \$15,698,723. Current expenditures amounted to \$13,618,427. The net amount resulted in an increase in fund balance of \$2,080,296 from \$13,545,438 to an ending fund balance of \$15,625,734.

Grant Capital Fund. During fiscal year 2024, the Grant Capital Fund generated \$1,604,966 in intergovernmental revenue and \$4,580 in investment income. Current expenditures amounted to \$1,811,303. The net amount resulted in a decrease in fund balance of \$201,757 from -\$352,807 to an ending fund balance of -\$554,564.

Proprietary funds. The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. The City accounts for business-type activities in the Solid Waste enterprise fund. The City utilizes governmental activities internal service funds to account for risk management services and medical insurance.

Solid Waste Fund. Unrestricted net position of the Solid Waste Fund at the end of the year amounted to \$15,349. The total increase in net position for the Solid Waste Fund was \$4,411 compared to a \$105,036 decrease in the prior year. Total operating revenue increased by \$281,325 to \$5,451,071. Investment earnings increased by \$32,187 compared to \$12,878 decrease in the prior year. Total expenses increased by \$204,065 to \$5,493,913.

Risk Management Fund. The Risk Management Fund is an internal service fund created to account for the risk management costs incurred by the City. Unrestricted net position of the risk management fund increased in the amount of \$169,928 from \$2,030,413 to \$2,200,341 as compared to a prior year increase in the amount of \$688,872. Total operating revenues increased by \$84,238 to \$1,973,087 while total operating expenses increased by \$670,516 to \$1,925,362. Investment earnings increased by \$92,938.

Medical Insurance Fund. The Medical Insurance Fund is an internal service fund created to account for the amounts charged to the City and its employees to pay for the medical insurance plan. The City's medical insurance plan is a fully insured medical plan that is funded through the carrier as a shared

return minimum premium arrangement. Funding to the medical insurance fund is based on the City's maximum exposure on the policy. Expenses reflect actual claims and administrative costs. Charges for services and investment earnings amounted to \$8,014,095 and operating expenses amounted to \$8,026,662 resulting in a decrease in net position of \$12,567 (as compared to an increase of \$116,211 in the prior year) yielding a net position of \$63,041 at year end.

GENERAL FUND BUDGETARY HIGHLIGHTS

The City employs an annual mid-year budget process in order to realign appropriations made during the annual budget process with significant unexpected trends. This process ensures adjustments facilitating appropriations are aligned with expected resources. Additionally, the ordinance adopting the City's budget allows the Finance Director to amend the budget to: (1) reflect grant appropriations and expenditures upon receipt of an executed grant award document and/or intergovernmental agreement; and (2) reflect donation/contribution revenues and expenditures upon receipt of donation/contribution. Differences between the original budget and final amended budget are summarized as follows:

- During the year, there was an increase in total budgeted revenues in the amount of \$2,379,842 which consisted in part of increases of \$1,795,000 for property taxes, \$287,570 for business taxes, and \$274,088 for charges for services. Total budgeted expenditures increased by \$469,639 from the beginning of the year primarily consisting of an increase to total principal payments of 332,541.
- Property taxes were \$609,561 more than budgeted, business taxes were \$326,550 more than budgeted, and investment earnings were \$1,148,420 more than budgeted. However, fines and forfeitures were \$621,935 less than budgeted. The net result of all the revenue variances was that actual total revenues exceeded final budget total revenues by \$487,356.
- Total actual expenditures were \$4,825,717 less than final budgeted total expenditures. Management continues to work with department heads to ensure only necessary purchases are made and to ensure departments do not exceed budget appropriations, which generates a budget conscious atmosphere throughout the City. Among departments with larger favorable variances in expenditures were General Government which expended \$1,553,589 less than final budget, Public Safety which expended \$1,558,494 less than final budget, and Public Works which expended \$765,844 less than final budget.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. The City of Alpharetta's investment in capital assets for its governmental activities as of June 30, 2024, amounts to \$379,117,009 (net of accumulated depreciation). This investment in capital assets includes land and permanent improvements, buildings, improvements other than buildings, machinery and equipment, and infrastructure (park facilities, roads, highways, and bridges).

Larger additions to Capital Assets include:

- Additions to construction in progress for AlphaLoop (\$9,700,423)
- Additions to construction in progress for Webb Bridge Road Improvements (\$6,663,129)
- Additions for Water Road Park (\$1,031,795)
- Additions to construction in progress for Hexagon CAD Implementation (\$705,488)
- Additions to construction in progress for GA 400 Bridges (\$691,428)

CITY OF ALPHARETTA'S CAPITAL ASSETS

(Net of Accumulated Depreciation)

	Governmental Activities	
	2024	2023
Land and permanent improvements	\$ 100,800,778	\$ 99,956,713
Buildings	56,270,174	57,374,963
Improvements	13,173,827	13,902,350
Machinery and equipment	11,547,650	9,298,445
Infrastructure	160,193,741	147,927,916
Subscription assets	622,567	301,553
Construction in progress	36,508,272	29,726,679
Total	<u>\$ 379,117,009</u>	<u>\$ 358,488,619</u>

Long-term debt. At the end of the fiscal year 2024, the City's total outstanding debt was \$131,214,182. Total outstanding debt consists of \$124,631,043 of bonds, \$5,974,675 of financed purchases payable, and \$608,464 of SBITAs.

The City's total debt decreased by \$5,587,504 during the 2024 fiscal year (includes bond debt and capital leases). The City currently has an uninsured "AAA" rating from Standard & Poor's and an "Aaa" rating from Moody's for its general obligation debt. Keys to such elite ratings are a result of strong and proactive administration; effective debt management policies with moderate to low debt ratios; a vibrant and diverse economy; and a strong track record of managing the financial positions supported by sufficient reserves established policies that guide management practices. State statutes limit the amount of general obligation debt a governmental entity may issue to ten percent of its total assessed valuation, less current debt issued. The City's outstanding obligation debt is significantly less than the legal debt limitation of \$852,897,473

CITY OF ALPHARETTA'S OUTSTANDING DEBT

	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
Bonds Payable	\$ 117,850,000	\$ 122,065,000	\$ -	\$ -	\$ 117,850,000	\$ 122,065,000
Plus: Premiums	6,781,043	7,696,469	-	-	\$ 6,781,043	\$ 7,696,469
Financed purchases	5,974,675	6,924,983	-	-	\$ 5,974,675	\$ 6,924,983
SBITAs	608,464	115,214	-	-	\$ 608,464	\$ 115,214
Net pension liability	27,168,981	25,587,464	-	-	\$ 27,168,981	\$ 25,587,464
Claims and judgements	2,127,226	1,952,004	-	-	\$ 2,127,226	\$ 1,952,004
Compensated absences	2,964,456	2,841,056	317	588	\$ 2,964,773	\$ 2,841,644
Total Outstanding Debt	<u>\$ 163,474,845</u>	<u>\$ 167,182,190</u>	<u>\$ 317</u>	<u>\$ 588</u>	<u>\$ 163,475,162</u>	<u>\$ 167,182,778</u>

Additional information on the City's long-term debt can be found in Note IV.F on pages 53 through 58 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The City of Alpharetta, like many cities in our region and throughout the world, is in the midst of multiple disruptive economic pressures. As quickly as the COVID-19 pandemic and its associated social distancing measures drove a decline in economic activity, the current phase of post-lockdown economic activity coupled with federal stimulus has resulted in a spike of economic growth. This strong economic growth can be witnessed in our revenue trends as well as our expenditure trends which seek to meet a spiking service demand from our customers while also covering unprecedented inflationary (e.g., labor costs) and market-based cost pressures (e.g., steel, concrete, wood, asphalt, etc.).

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

Alpharetta's 2025 budget is focused on City Council priorities (2023 Annual Action Plan) and responding to market conditions in a prudent manner including maintaining a competitive compensation package for our staff and keeping up with market prices from private service providers. Highlights include:

- Tax-burden reductions for our homeowners in excess of \$10 million through our annual homestead exemption offerings.
- Maintenance of the City's millage rate at 5.750 mills (flat with FY 2024) including funding \$2 million for expanded service levels for our citizenry, business owners, and stakeholders and funding \$4 million from General Fund operations for capital investment (e.g., milling and resurfacing of City streets).
- As detailed above, the FY 2025 budget includes funding totaling \$2 million for expanded service levels within multiple departments.
- Capital investment focused on maintaining and improving city infrastructure and assets (\$22.5 million when including potential grant sources) while reserving sufficient funds to provide flexibility for future prioritized capital investment (\$3.7 million).
- Continuation of the same high service levels our citizenry, business owners, and stakeholders expect from our city.

BASIC FINANCIAL STATEMENTS

CITY OF ALPHARETTA, GEORGIA

STATEMENT OF NET POSITION JUNE 30, 2024

ASSETS	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Cash and cash equivalents	\$ 98,876,318	\$ 1,109,549	\$ 99,985,867
Investments	23,895,217	531,745	24,426,962
Receivables, net of allowance for uncollectibles	8,778,879	421,549	9,200,428
Prepaid items	468,076	-	468,076
Restricted cash equivalents	27,710,008	-	27,710,008
Net OPEB asset	109,564	-	109,564
Capital assets, non-depreciable	137,309,050	-	137,309,050
Capital assets, depreciable, net of accumulated depreciation	241,807,959	-	241,807,959
Total assets	538,955,071	2,062,843	541,017,914
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charges on refunding	118,573	-	118,573
Pension related items	9,584,865	-	9,584,865
OPEB related items	75,413	-	75,413
Total deferred outflows of resources	9,778,851	-	9,778,851
LIABILITIES			
Accounts payable and other current liabilities	9,111,046	469,448	9,580,494
Unearned revenue	912,515	1,577,729	2,490,244
Interest payable	588,040	-	588,040
Noncurrent liabilities:			
Bonds payable, due within one year	4,405,000	-	4,405,000
Bonds payable, due in more than one year	120,226,043	-	120,226,043
Financed purchases payable, due within one year	880,940	-	880,940
Financed purchases payable, due in more than one year	5,093,735	-	5,093,735
SBITAs, due within one year	326,559	-	326,559
SBITAs, due in more than one year	281,905	-	281,905
Net pension liability, due in more than one year	27,168,981	-	27,168,981
Other noncurrent liabilities, due within one year	4,168,511	317	4,168,828
Other noncurrent liabilities, due in more than one year	923,171	-	923,171
Total liabilities	174,086,446	2,047,494	176,133,940
DEFERRED INFLOWS OF RESOURCES			
Pension related items	5,013,322	-	5,013,322
OPEB related items	598,195	-	598,195
Total deferred inflows of resources	5,611,517	-	5,611,517
NET POSITION			
Net investment in capital assets	275,040,666	-	275,040,666
Restricted for:			
Capital projects	53,521,997	-	53,521,997
Tourism	1,339,073	-	1,339,073
Debt service	1,416,149	-	1,416,149
Law enforcement	378,953	-	378,953
Emergency telephone activities	1,611,470	-	1,611,470
OPEB	109,564	-	109,564
Unrestricted	35,618,087	15,349	35,633,436
Total net position	\$ 369,035,959	\$ 15,349	\$ 369,051,308

The accompanying notes are an integral part of these financial statements.

CITY OF ALPHARETTA, GEORGIA

STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government	\$ 17,814,765	\$ 776,990	\$ 115,126	\$ -
Public safety	43,429,926	7,876,945	95,569	-
Public works	32,591,504	-	71,642	7,244,291
Community development	9,180,681	5,979,622	1,500	1,168,663
Culture and recreation	10,141,328	2,568,811	142,648	-
Interest on long-term debt	3,307,318	-	-	-
Total governmental activities	116,465,522	17,202,368	426,485	8,412,954
Business-type activities:				
Solid waste	5,493,913	5,451,071	-	-
Total business-type activities	5,493,913	5,451,071	-	-
Total primary government	\$ 121,959,435	\$ 22,653,439	\$ 426,485	\$ 8,412,954

General revenues:

Property taxes

Sales taxes

Franchise taxes

Hotel/Motel occupancy taxes

Business taxes

Other taxes

Unrestricted investment earnings

Total general revenues

Change in net position

Net position, beginning of year

Net position, end of year

The accompanying notes are an integral part of these financial statements.

**Net (Expenses) Revenues and
Changes in Net Position**

Primary Government

Governmental Activities	Business-Type Activities	Total
\$ (16,922,649)	\$ -	\$ (16,922,649)
(35,457,412)	-	(35,457,412)
(25,275,571)	-	(25,275,571)
(2,030,896)	-	(2,030,896)
(7,429,869)	-	(7,429,869)
(3,307,318)	-	(3,307,318)
<u>(90,423,715)</u>	<u>-</u>	<u>(90,423,715)</u>
 -	 (42,842)	 (42,842)
<u>-</u>	<u>(42,842)</u>	<u>(42,842)</u>
<u>\$ (90,423,715)</u>	<u>\$ (42,842)</u>	<u>\$ (90,466,557)</u>
\$ 41,557,308	\$ -	\$ 41,557,308
36,913,778	-	36,913,778
6,657,758	-	6,657,758
9,114,797	-	9,114,797
7,804,120	-	7,804,120
3,622,605	-	3,622,605
4,822,432	47,253	4,869,685
<u>110,492,798</u>	<u>47,253</u>	<u>110,540,051</u>
20,069,083	4,411	20,073,494
348,966,876	10,938	348,977,814
<u>\$ 369,035,959</u>	<u>\$ 15,349</u>	<u>\$ 369,051,308</u>

CITY OF ALPHARETTA, GEORGIA

BALANCE SHEET GOVERNMENTAL FUNDS JUNE 30, 2024

			2017						
	General	Capital	T-SPLOST	Grant	2022 Bond	2022	Nonmajor	Total	
ASSETS		Project	Capital Fund	Capital Fund	Construction Fund	T-SPLOST	Governmental	Governmental	
						Fund	Funds	Funds	
Cash and cash equivalents	\$ 25,999,037	\$ 10,701,168	\$ 33,196,552	\$ 385,656	\$ -	\$ 14,902,309	\$ 11,382,955	\$ 96,567,677	
Investments	12,259,988	5,002,459	-	451,859	-	-	5,136,673	22,850,979	
Taxes receivable, net	3,383,764	-	-	-	-	-	1,021,605	4,405,369	
Accounts receivable, net	419,027	50,000	-	-	-	-	586,364	1,055,391	
Intergovernmental receivables	5,460	23,342	-	546,164	-	1,273,509	271,173	2,119,648	
Due from other funds	796,377	-	-	-	-	-	-	796,377	
Restricted cash equivalents	-	-	-	-	27,710,008	-	-	27,710,008	
Total assets	<u>\$ 42,863,653</u>	<u>\$ 15,776,969</u>	<u>\$ 33,196,552</u>	<u>\$ 1,383,679</u>	<u>\$ 27,710,008</u>	<u>\$ 16,175,818</u>	<u>\$ 18,398,770</u>	<u>\$ 155,505,449</u>	
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES									
LIABILITIES									
Accounts payable	\$ 3,166,999	\$ 1,188,852	\$ 1,396,547	\$ 13,611	\$ 326,561	307,877	\$ 719,248	\$ 7,119,695	
Retainage payable	-	174,090	197,875	33,817	-	241,700	43,260	690,742	
Accrued liabilities	1,037,414	-	-	-	-	507	101,946	1,139,867	
Unearned revenue	-	-	-	912,515	-	-	-	912,515	
Due to other funds	-	-	-	458,221	-	-	338,156	796,377	
Total liabilities	<u>4,204,413</u>	<u>1,362,942</u>	<u>1,594,422</u>	<u>1,418,164</u>	<u>326,561</u>	<u>550,084</u>	<u>1,202,610</u>	<u>10,659,196</u>	
DEFERRED INFLOWS OF RESOURCES									
Unavailable revenue - property taxes	554,961	-	-	-	-	-	93,262	648,223	
Unavailable revenue - other	119,451	63,342	-	520,079	-	-	24,909	727,781	
Total deferred inflows of resources	<u>674,412</u>	<u>63,342</u>	<u>-</u>	<u>520,079</u>	<u>-</u>	<u>-</u>	<u>118,171</u>	<u>1,376,004</u>	
FUND BALANCES									
Restricted for:									
Capital projects	-	262,939	31,602,130	-	27,383,447	15,625,734	5,603,671	80,477,921	
Law enforcement	-	-	-	-	-	-	378,953	378,953	
Emergency telephone activities	-	-	-	-	-	-	1,611,470	1,611,470	
Tourism	-	-	-	-	-	-	1,339,073	1,339,073	
Debt service	-	-	-	-	-	-	1,416,149	1,416,149	
Assigned for:									
Grant projects	-	-	-	-	-	-	167,269	167,269	
Capital projects	-	14,087,746	-	-	-	-	6,276,427	20,364,173	
Economic development	-	-	-	-	-	-	284,977	284,977	
Fiscal year 2025 budget	9,447,780	-	-	-	-	-	-	9,447,780	
Unassigned	<u>28,537,048</u>	<u>-</u>	<u>-</u>	<u>(554,564)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,982,484</u>	
Total fund balances	<u>37,984,828</u>	<u>14,350,685</u>	<u>31,602,130</u>	<u>(554,564)</u>	<u>27,383,447</u>	<u>15,625,734</u>	<u>17,077,989</u>	<u>143,470,249</u>	
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 42,863,653</u>	<u>\$ 15,776,969</u>	<u>\$ 33,196,552</u>	<u>\$ 1,383,679</u>	<u>\$ 27,710,008</u>	<u>\$ 16,175,818</u>	<u>\$ 18,398,770</u>		

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not current financial resources, and therefore, are not reported in the governmental funds.

379,117,009

Other long-term assets are not available to pay for current-period expenditures, and therefore, are deferred inflows in the governmental funds.

1,376,004

Internal service funds are used by the City to charge costs to other funds. The assets and liabilities are included in the government activities.

2,263,382

Long-term liabilities are not due and payable in the current period, and therefore, are not reported in the governmental funds.

(134,648,105)

Prepaid items are costs applicable to future periods, and therefore, are not reported in governmental funds.

468,076

Net pension liability is not due and payable in the current period, and is therefore, not reported in governmental funds, along with deferred inflows/outflows to the Plan.

(22,597,438)

Net OPEB asset is not collectible in the current period and, is therefore, not reported in governmental funds, along with deferred inflows/outflows to the Plan.

(413,218)

Net position of governmental activities

\$ 369,035,959

The accompanying notes are an integral part of these financial statements.

CITY OF ALPHARETTA, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

			2017	(Previously Nonmajor)		2022	(Previously Major)			
	General	Capital Project	T-SPLOST Capital Fund	Grant Capital Fund	2022 Bond Construction Fund	T-SPLOST Fund	American Rescue Plan Fund	Nonmajor Governmental Funds	Total Governmental Funds	
Revenues										
Taxes:										
Property taxes	\$ 35,011,561	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,339,364	\$ 41,350,925	
Sales and use taxes	22,003,613	-	-	-	-	14,910,165	-	-	36,913,778	
Other taxes	18,084,483	-	-	-	-	-	-	9,114,797	27,199,280	
Licenses and permits	3,157,721	-	-	-	-	-	-	-	3,157,721	
Charges for services	4,633,332	-	-	-	-	-	-	3,583,128	8,216,460	
Impact fees	-	-	-	-	-	-	-	1,698,494	1,698,494	
Fines and forfeitures	2,521,315	-	-	-	-	-	-	137,283	2,658,598	
Intergovernmental	157,509	760,022	-	1,604,966	-	-	-	3,788,308	6,310,805	
Contributions and donations	215,063	1,168,663	-	-	-	-	-	115,579	1,499,305	
Investment earnings (losses)	1,798,420	722,822	1,887,131	4,580	1,540,005	788,558	-	761,185	7,502,701	
Other revenues	90,790	-	-	-	-	-	-	181,583	272,373	
Total revenues	87,673,807	2,651,507	1,887,131	1,609,546	1,540,005	15,698,723	-	25,719,721	136,780,440	
Expenditures										
Current:										
General government	13,026,019	-	-	-	-	-	-	210,368	13,236,387	
Public safety	37,673,367	-	-	-	-	-	-	5,606,399	43,279,766	
Public works	10,007,383	-	-	-	-	-	-	10,800	10,018,183	
Community development	4,625,939	-	-	-	-	-	-	4,099,459	8,725,398	
Culture and recreation	13,393,039	-	-	-	-	-	-	96,425	13,489,464	
Capital outlay	-	11,907,506	5,577,262	1,811,303	2,607,951	13,618,427	-	5,426,779	40,949,228	
Debt service:										
Principal	1,193,840	-	-	-	-	-	-	4,324,187	5,518,027	
Interest and fiscal charges	207,194	-	-	-	-	-	-	3,984,672	4,191,866	
Total expenditures	80,126,781	11,907,506	5,577,262	1,811,303	2,607,951	13,618,427	-	23,759,089	139,408,319	
Excess (deficiency) of revenues over expenditures	7,547,026	(9,255,999)	(3,690,131)	(201,757)	(1,067,946)	2,080,296	-	1,960,632	(2,627,879)	
Other financing sources (uses):										
Proceeds from sale of capital assets	66,099	-	-	-	-	-	-	-	66,099	
Issuance of SBITA	845,969	-	-	-	-	-	-	-	845,969	
Transfers in	3,418,049	12,392,818	-	-	-	-	-	6,803,761	22,614,628	
Transfers out	(16,457,920)	-	-	-	-	-	-	(6,156,708)	(22,614,628)	
Total other financing sources (uses)	(12,127,803)	12,392,818	-	-	-	-	-	647,053	912,068	
Net change in fund balances	(4,580,777)	3,136,819	(3,690,131)	(201,757)	(1,067,946)	2,080,296	-	2,607,685	(1,715,811)	
Fund balances, beginning of year	42,565,605	11,213,866	35,292,261	-	28,451,393	13,545,438	-	14,117,497	145,186,060	
Adjustment - change to reporting entity	-	-	-	(352,807)	-	-	-	352,807	-	
Fund balances, beginning of year, as adjusted	42,565,605	11,213,866	35,292,261	(352,807)	28,451,393	13,545,438	-	14,470,304	145,186,060	
Fund balances, end of year	\$ 37,984,828	\$ 14,350,685	\$ 31,602,130	\$ (554,564)	\$ 27,383,447	\$ 15,625,734	\$ -	\$ 17,077,989	\$ 143,470,249	

The accompanying notes are an integral part of these financial statements.

**CITY OF ALPHARETTA, GEORGIA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds	\$	(1,715,811)
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Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation and amortization expense. This is the amount by which capital outlays exceeded depreciation and amortization in the current period.		20,906,263
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The net effect of various miscellaneous transactions involving capital assets (i.e. sales and disposals) is to decrease net position.		(277,873)
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Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds.		(245,835)
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The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction; however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.		5,528,198
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Internal service funds are used by management to charge the costs of insurance plans and workers' compensation insurance to individual funds. The net expense of the internal service funds is reported with governmental activities.		157,361
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Prepaid items are costs applicable to future periods and, therefore, are not reported in the governmental funds.		160,480
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Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		(4,443,700)
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Change in net position - governmental activities	\$	20,069,083
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The accompanying notes are an integral part of these financial statements.

CITY OF ALPHARETTA, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2024

	Business-Type Activities Enterprise Fund	Governmental Activities
ASSETS	Solid Waste Fund	Internal Service Funds
CURRENT ASSETS		
Cash and cash equivalents	\$ 1,109,549	\$ 2,308,641
Investments	531,745	1,044,238
Accounts receivable, net of allowance for uncollectibles	421,549	1,198,471
Total assets	<u>2,062,843</u>	<u>4,551,350</u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable	468,696	160,742
Accrued salaries	752	-
Unearned revenue	1,577,729	-
Compensated absences payable	317	-
Claims payable, due within one year	<u>-</u>	<u>1,678,368</u>
Total current liabilities	<u>2,047,494</u>	<u>1,839,110</u>
NONCURRENT LIABILITIES		
Claims payable, due in more than one year	<u>-</u>	<u>448,858</u>
Total noncurrent liabilities	<u>-</u>	<u>448,858</u>
Total liabilities	<u>2,047,494</u>	<u>2,287,968</u>
NET POSITION		
Unrestricted	15,349	2,263,382
Total net position	<u>\$ 15,349</u>	<u>\$ 2,263,382</u>

The accompanying notes are an integral part of these financial statements.

**CITY OF ALPHARETTA, GEORGIA
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	Business-Type Activities Enterprise Fund	Governmental Activities
	Solid Waste Fund	Internal Service Funds
OPERATING REVENUES		
Charges for services:		
Refuse collection charges	\$ 5,334,991	\$ -
Charges for service	-	9,775,116
Miscellaneous revenue	116,080	212,066
Total operating revenues	<u>5,451,071</u>	<u>9,987,182</u>
OPERATING EXPENSES		
Administration	5,493,913	77,014
Claims and judgements	-	6,710,364
Premiums	-	3,164,646
Total operating expenses	<u>5,493,913</u>	<u>9,952,024</u>
Operating income (loss)	(42,842)	35,158
NON-OPERATING REVENUES		
Investment earnings	47,253	122,203
Total non-operating revenues	<u>47,253</u>	<u>122,203</u>
Change in net position	4,411	157,361
NET POSITION, beginning of year	<u>10,938</u>	<u>2,106,021</u>
NET POSITION, end of year	<u><u>\$ 15,349</u></u>	<u><u>\$ 2,263,382</u></u>

The accompanying notes are an integral part of these financial statements.

CITY OF ALPHARETTA, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Business-type Activities Enterprise Fund	Governmental Activities
	Solid Waste Fund	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers and users	\$ 5,442,070	\$ 9,156,492
Payments to vendors/suppliers	(5,376,248)	(3,006,873)
Payments on claims	-	(6,612,156)
Payments to employees	(86,813)	-
Net cash used in operating activities	(20,991)	(462,537)
CASH FLOWS FROM INVESTING ACTIVITIES		
Sale of investments	(28,744)	(144,268)
Purchase of investments	-	128,702
Interest and dividends received	47,253	122,203
Net cash provided by investing activities	18,509	106,637
Decrease in cash and cash equivalents	(2,482)	(355,900)
Cash and cash equivalents, beginning of year	1,112,031	2,664,541
Cash and cash equivalents, end of year	<u>\$ 1,109,549</u>	<u>\$ 2,308,641</u>
Reconciliation of operating income (loss) to net cash used in operating activities:		
Operating income (loss)	\$ (42,842)	\$ 35,158
Adjustments to reconcile operating income (loss) to net cash used in operating activities:		
Increase in accounts receivable	(109,682)	-
Increase in due from other funds	-	(830,690)
Increase in accounts payable	30,901	157,773
Increase in other accrued liabilities	100,903	-
Decrease in compensated absence	(271)	-
Increase in claims payable	-	175,222
Net cash used in operating activities	<u>\$ (20,991)</u>	<u>\$ (462,537)</u>

The accompanying notes are an integral part of these financial statements.

CITY OF ALPHARETTA, GEORGIA
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2024

ASSETS	Fiduciary Funds
Cash	\$ 2,010,831
Accounts receivable	338,427
Investments:	
U.S. Treasuries	8,245,948
U.S. Agencies	8,692,838
Corporate and Foreign Agencies	8,622,794
Common Equity Securities	80,270,629
Equity Mutual Funds	804,765
Exchange Traded Funds	113,743
Total assets	109,099,975
LIABILITIES	
Accounts payable	497,558
Total liabilities	497,558
NET POSITION	
Restricted for:	
Pensions	99,613,405
Postemployment benefits other than pensions	8,989,012
Net position restricted for retiree benefits	\$ 108,602,417

The accompanying notes are an integral part of these financial statements.

CITY OF ALPHARETTA, GEORGIA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Fiduciary Funds
ADDITIONS	
Contributions:	
Employee contributions	\$ 311,026
Employer contributions	4,250,682
Total contributions	4,561,708
Investment income:	
Net appreciation of fair value of investments	8,823,005
Interest and dividends	2,560,347
Less investment expense	(108,412)
Net investment income	11,274,940
Total additions	15,836,648
DEDUCTIONS	
Benefit payments	4,829,712
Administrative expenses	687,868
Total deductions	5,517,580
Change in net position	10,319,068
NET POSITION RESTRICTED FOR RETIREE BENEFITS	
Beginning of year	98,283,349
End of year	\$ 108,602,417

The accompanying notes are an integral part of these financial statements.

CITY OF ALPHARETTA, GEORGIA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting entity

The City of Alpharetta (the “City”), which was founded in 1858, operates under a charter adopted July 1, 1981, as a municipal corporation governed by an elected mayor and a six-member council. The government provides such services as police protection, fire and rescue services, parks and recreation amenities, sanitation services, and public works. The accompanying financial statements present the City and its component unit, an entity for which the City is considered to be financially accountable.

Blended component unit. The Development Authority of Alpharetta (the “Authority”) promotes the industrial and economic development of the City. The Authority is legally separate from the City; however, the City appoints all of the Authority’s Board members, and the City is obligated to fund a significant portion of the debt of the Authority through intergovernmental agreements. Separate financial statements for the Development Authority are not prepared.

B. Government-wide and fund financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component unit. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

NOTES TO FINANCIAL STATEMENTS

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Government-wide and fund financial statements (Continued)

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. Measurement focus, basis of accounting, and financial statement presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized in the fiscal year for which they are levied. As such, property tax revenues are recognized in the current fiscal year for the previous tax year's levy. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within sixty days of the end of the current fiscal year. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Debt service expenditures as well as expenditures related to compensated absences, claims and judgments, and other long-term liabilities are recorded only when payment is due.

Property taxes received up to sixty days after fiscal year end, local option sales tax, franchise taxes, intergovernmental revenues, and other various taxes coupled with licenses, and interest associated with the current fiscal year are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal year. All other revenue items are considered to be measurable and available only when cash is received by the City.

The City reports the following major governmental funds:

The **General Fund** is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The **Capital Project Fund** accounts for the acquisition of capital expenditures greater than \$25,000 funded by sources other than general obligation bond proceeds from governmental funds.

NOTES TO FINANCIAL STATEMENTS

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement focus, basis of accounting, and financial statement presentation (Continued)

The **2017 Transportation Special Purpose Local Option Sales Tax (T-SPLOST) Fund** is used to account for the proceeds of the transportation special purpose local option sales tax for the various improvement projects as approved by voter referendum.

The **Grant Capital Fund** is used to track capital projects as they relate to proceeds from grants awarded to the City. Matching funds, which are the City's responsibility, are recorded within this fund.

The **2022 Bond Construction Fund** is used to account for the 2022 General Obligation Bond proceeds for the acquisition and construction of parks, greenways, and the acquisition and construction of roads, streets, and bridges.

The **2022 Transportation Special Purpose Local Option Sales Tax (T-SPLOST) Fund** is used to account for the proceeds of the transportation special purpose local option sales tax for the various improvement projects as approved by voter referendum.

The City reports the following major proprietary fund:

The **Solid Waste Fund** accounts for the activities associated with the collection of residential garbage, including recyclables, non-recyclables, and yard waste. Activity is rendered on a user charge basis.

The City also reports the following fund types:

The **Special Revenue Funds** account for specific revenues, such as confiscations/forfeitures, hotel/motel tax revenues, impact fee revenues, various grants and contributions, development authority operations, and charges for operation of the City's Emergency 911 system, all of which are legally restricted or committed to expenditures for particular purposes.

The **Debt Service Fund** accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

The **Capital Project Funds** account for the capital projects expenditures as they relate to proceeds from capital grants, transportation special purpose local option sales tax, 2016 General Obligation Bonds, and transfers from other funds of the City.

The **Internal Service Funds** account for operations that provide services to other departments or agencies of the City on a cost reimbursement basis. The City uses the internal service funds to account for risk management and medical insurance.

NOTES TO FINANCIAL STATEMENTS

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement focus, basis of accounting, and financial statement presentation (Continued)

The **Pension and Other Employee Benefit Trust Funds** are used to account for the accumulation of resources to be used for retirement annuity payments and employer portion of retiree health insurance premiums, at appropriate amounts and times in the future. Resources are contributed by the City at rates determined by actuarial computations as well as by employees for one of the plans.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. However, any interfund services provided and used are not eliminated as this process would distort the direct costs and program revenues reported in the various functions.

Amounts reported as program revenues include: 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's enterprise fund are charges to customers for sales and services. Operating expenses for the enterprise fund consist of administrative expenses. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Assets, deferred outflows of resources, liabilities, deferred inflows of resources, and equity

1. Cash, cash equivalents, and investments

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

State statutes authorize the City to invest in obligations issued by the United States Government, obligations fully insured or guaranteed by the U.S. Government or by a government agency of the United States, obligations of any corporation of the U.S. Government, prime bankers' acceptances, the Georgia local government investment pool, repurchase agreements, and obligations of other political subdivisions of the state.

NOTES TO FINANCIAL STATEMENTS

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Assets, deferred outflows of resources, liabilities, deferred inflows of resources, and equity (Continued)

1. Cash, cash equivalents, and investments (Continued)

Investments for the City are reported at fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates. The City limits investments through policy to obligations issued by the United States Government, obligations fully insured or guaranteed by the U.S. Government or by a government agency of the United States, and obligations of any corporation of the U.S. Government.

2. Receivables and payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

All property tax receivables are shown net of an allowance for uncollectibles. Property taxes are levied on assessed property values as of January 1. The levy date is the date that the millage rate is set by the City Council and occurs on or about June 15. Tax notices are then mailed on or about October 1 of each year and are due 60 days from the billing date. The billings are considered past due if the payment is not rendered within the 60-day period after the respective tax billing date, at which time penalties and interest are assessed. Delinquent tax payments subject the property to lien. The City bills and collects its own property taxes.

3. Prepaid items

Certain payments to vendors reflect costs applicable to future accounting periods. These payments are accounted for using the purchases method and are recognized as expenditures in the fund financial statements when payment is made and are recognized as prepaid items in the government-wide financial statements.

NOTES TO FINANCIAL STATEMENTS

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Assets, deferred outflows of resources, liabilities, deferred inflows of resources, and equity (Continued)

4. *Restricted assets*

Proceeds of the 2022 Series Bond Construction Issue are classified as restricted assets on the balance sheet because they are maintained in a separate bank account and their use is limited by applicable bond covenants. The “bond construction” account is used to report those proceeds that are restricted for use in the construction of voter approved projects.

5. *Capital assets*

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of three years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed.

The City reports all infrastructure assets that it currently owns and has a responsibility for maintaining on a network and subsystem basis. Accordingly, the amounts spent for the construction or acquisition of infrastructure assets are capitalized and reported in the government-wide financial statements regardless of their amount. As the City constructs or acquires additional capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or extend its useful life beyond the original estimate. In the case of donations, the City values these capital assets at the estimated acquisition value of the item at the date of its donation.

Property, plant, and equipment of the primary government are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	5 - 50
Improvements other than buildings	7 - 45
Infrastructure	5 - 100
Machinery and equipment	5 – 20
SBITAs	3

Estimated useful lives are adjusted by category according to asset longevity to ensure classes of assets are not fully depreciated and still in use.

NOTES TO FINANCIAL STATEMENTS

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Assets, deferred outflows of resources, liabilities, deferred inflows of resources, and equity (Continued)

6. *Subscription-Based Information Technology Arrangements*

The City has entered into noncancelable long-term subscription-based information technology arrangements (SBITA) for various software programs. The City recognizes a right-to-use subscription asset and corresponding subscription liability in the government-wide financial statements.

At the commencement of the subscription term, the City measures the subscription liability at the present value of minimum payments required to be paid during the subscription term. The right-to-use subscription asset is initially measured as the sum of the initial subscription liability amount plus payments made to the vendor before commencement of the subscription term and capitalizable implementation costs, less any incentives received from the vendor at or before commencement.

The City's SBITA activities, other than making subscription payments, are accounted for as follows:

Preliminary project stage activities include evaluating alternatives, determining the needed technology, and vendor selection are expensed as incurred.

Initial implementation stage activities include all ancillary charges necessary to place the subscription asset into service and are capitalized in addition to the subscription asset.

Operation and additional implementation stage activities such as maintenance and support are expensed as incurred.

Key estimates and judgments related to the City's subscription assets and liabilities include how the City determines (1) the discount rate it uses to discount the expected subscription payments to present value, (2) lease term, and (3) subscription payments:

The City uses the interest rate charged by the vendor as the discount rate. When the interest rate charged by the vendor is not specified, the City generally uses its estimated incremental borrowing rate as the discount rate.

The lease term includes the noncancellable period of the subscription term. Subscription payments included in the measurement of the subscription assets and liabilities are composed of fixed payments due to the vendor over the subscription term.

The City monitors changes in circumstances that would require a remeasurement of its subscription assets and liabilities and will remeasure them if changes occur that are expected to significantly affect the reported amount of subscription assets and liabilities.

NOTES TO FINANCIAL STATEMENTS

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, deferred outflows of resources, liabilities, deferred inflows of resources, and equity (Continued)

7. *Deferred outflows/inflows of resources*

In addition to liabilities, the financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has one item that qualifies for reporting in this category. The item occurs only in the governmental funds and is reported as unavailable revenues from property taxes and other sources. These deferred inflows are unavailable and will be recognized as an inflow of resources in the period in which the amounts become available.

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until then. A deferred charge on refunding is reported as a deferred outflow of resources in the government-wide statement of net position for governmental activities. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the remaining life of the refunded debt or the refunding debt.

The City has deferred inflows and outflows related to the recording of changes in its net pension and net OPEB liability (asset). Certain changes in the net pension and net OPEB liability (asset) are recognized as plan expense over time instead of all being recognized in the year of occurrence. Experience gains or losses result from periodic studies by the City's actuary which adjust the net pension liability and net OPEB liability (asset) for actual experience for certain trend information that was previously assumed, for example the assumed dates of retirement of Plan members. These experience gains or losses are recorded as deferred outflows of resources or deferred inflows of resources and are amortized into plan expense over the expected remaining service lives of Plan members. Changes in actuarial assumptions which adjust the net pension liability and the net OPEB liability (asset) are also recorded as deferred outflows of resources or deferred inflows of resources and are amortized into plan expense over the expected remaining service lives of Plan members. The difference between projected investment return on plan investments and actual return on those investments is also deferred and amortized against plan expense over a five-year period.

NOTES TO FINANCIAL STATEMENTS

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

H. Assets, deferred outflows of resources, liabilities, deferred inflows of resources, and equity (Continued)

8. *Compensated absences*

It is the City's policy to permit employees to accumulate earned but unused paid time off benefits. All paid time off pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

9. *Long-term obligations*

In the government-wide financial statements and the proprietary fund in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed in the year of issuance.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

10. *Pensions*

The City of Alpharetta's Pension Plan (the "Plan") uses a single fiduciary fund to maintain its financial records. The fiduciary fund is accounted for on a flow of economic resources measurement focus. Revenues are recognized when earned and expenses are recognized at the time they are incurred. Employer contributions are recognized when due and employee contributions are recognized when due as deductions from the employees' payroll. Benefit payments are recognized when due and payable in accordance with the terms of the Plan. Contribution refunds are recognized when due and payable in accordance with the terms of the Plan and City procedures for termination.

NOTES TO FINANCIAL STATEMENTS

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Assets, deferred outflows of resources, liabilities, deferred inflows of resources, and equity (Continued)

11. OPEB

The City of Alpharetta's Postemployment Healthcare Benefits Plan (the "PHCB Plan") uses separate fiduciary funds to maintain the financial records of the OPEB Health Benefit Plan and the Retirement Reimbursement Plan. The fiduciary fund is accounted for on a flow of economic resources measurement focus. Revenues are recognized when earned and expenses are recognized at the time they are incurred. Employer contributions are recognized when due and employee contributions are recognized when due as deductions from the employees' payroll. Benefit payments are recognized when due and payable in accordance with the terms of the PHCB Plan. Contribution refunds are recognized when due and payable in accordance with the terms of the PHCB Plan and City procedures for termination.

12. Fund equity

Fund equity at the governmental fund financial reporting level is classified as "fund balance." Fund equity for all other reporting is classified as "net position."

Fund Balance – Generally, fund balance represents the difference between the assets, liabilities, and deferred inflows of resources under the current financial resources measurement focus of accounting. In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purpose for which amounts in those funds can be spent.

Fund balances are classified as follows:

Nonspendable – Fund balances are reported as nonspendable when amounts cannot be spent because they are either (a) not in spendable form (i.e., items that are not expected to be converted to cash) or (b) legally or contractually required to be maintained intact.

Restricted – Fund balances are reported as restricted when there are limitations imposed on their use either through enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors, laws, or regulations of other governments.

Committed – Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by a formal vote of the City Council. Only the City Council may modify or rescind the commitment. The City's Council would effectively commit fund balance through the approval of an ordinance; however, there are no commitments as of the fiscal year ended June 30, 2024.

NOTES TO FINANCIAL STATEMENTS

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Assets, deferred outflows of resources, liabilities, deferred inflows of resources, and equity (Continued)

12. Fund equity (Continued)

Assigned – Fund balances are reported as assigned when amounts are constrained by the City's intent to be used for specific purposes but are neither restricted nor committed. Pursuant to the ordinance passed by the Council adopting the fund balance policy, the Council retains the authority to assign fund balances for specific purposes.

Unassigned – Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The City reports positive unassigned fund balance only in the General Fund. The City, by ordinance, has created a minimum fund balance policy to be no less than 16% of the next fiscal year's budgeted expenditures, in order to maintain adequate reserves to cover unforeseen emergencies and/or revenue shortfalls. Current budgetary practice has been to reserve at least 21% for such purposes or an amount equal to 2.5 months of operating expenditures.

Flow Assumptions – When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, it is the City's policy to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance, it is the City's policy to use fund balance in the following order: (1) Committed, (2) Assigned, and (3) Unassigned.

Net Position – Net position represents the difference between assets, deferred outflows of resources, deferred inflows of resources, and liabilities in reporting which utilizes the economic resources measurement focus. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used (i.e., the amount that the City has spent) for the acquisition, construction or improvement of those assets. Net position is reported as restricted using the same definition as used for restricted fund balance as described in the section above. All other net position is reported as unrestricted.

The City applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

13. Management estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amount of assets, deferred outflows of resources, deferred inflows of resources, and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenditures/expenses during the period. Actual results could differ from those estimates.

NOTES TO FINANCIAL STATEMENTS

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position

The governmental fund balance sheet includes a reconciliation between fund balance – total governmental funds and net position – governmental activities as reported in the government-wide statement of net position. One element of that reconciliation explains that “long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.” The details of this \$134,648,105 difference are as follows:

Bonds payable	\$ (117,850,000)
Plus: Issuance premium	(6,781,043)
Deferred charge on refunding	118,573
Financed purchases payable	(5,974,675)
Subscription-based information technology arrangements	(608,464)
Accrued interest payable	(588,040)
Compensated absences	<u>(2,964,456)</u>
Net adjustment to reduce <i>fund balance - total governmental funds</i> to arrive at <i>net position - governmental activities</i>	<u><u>\$ (134,648,105)</u></u>

Another element of that reconciliation explains that “Net pension liability is not due and payable in the current period and is therefore not reported in governmental funds, along with related amounts.” The details of this \$22,597,438 difference are as follows:

Net pension liability	\$ (27,168,981)
Deferred outflows of resources:	
Difference between expected and actual experience	7,323,972
Assumption changes in plan	789,346
Net difference between projected and actual investment earnings - pensions	1,471,547
Deferred inflows of resources:	
Difference between expected and actual experience	(2,391,692)
Assumption changes in plan	<u>(2,621,630)</u>
Net adjustment to reduce <i>fund balance - total governmental funds</i> to arrive at <i>net position - governmental activities</i>	<u><u>\$ (22,597,438)</u></u>

NOTES TO FINANCIAL STATEMENTS

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (Continued)

A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position (Continued)

Another element of that reconciliation explains that “Net OPEB liability (asset) is not due and payable in the current period and is therefore not reported in governmental funds, along with related amounts.” The details of this \$413,218 difference are as follows:

Net OPEB asset	\$	109,564
Deferred outflows of resources:		
Difference between expected and actual experience		24,096
Assumption changes in plan		51,317
Deferred inflow of resources:		
Difference between expected and actual experience		(108,949)
Assumption changes in plan		(133,986)
Net difference between projected and actual investment earnings - OPEB		<u>(355,260)</u>
Net adjustment to reduce <i>fund balance - total governmental funds</i> to arrive at <i>net position - governmental activities</i>	\$	<u><u>(413,218)</u></u>

B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balance and the government-wide statement of activities

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances – total governmental funds and change in net position of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains that “Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation and amortization expense.” The details of this \$20,906,263 difference are as follows:

Capital outlay	\$	31,243,782
Depreciation and amortization expense		<u>(10,337,519)</u>
Net adjustment to increase <i>net changes in fund balances - total governmental funds</i> to arrive at <i>change in net position of governmental activities</i>	\$	<u><u>20,906,263</u></u>

NOTES TO FINANCIAL STATEMENTS

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (Continued)

B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balance and the government-wide statement of activities (Continued)

Another element of that reconciliation states that “The net effect of various miscellaneous transactions involving capital assets (i.e., sales and disposals) is to reduce net position.” The details of this \$277,873 difference are as follows:

In the statement of activities, only the gain or loss on the sale of capital assets is reported. However, in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balance by the net book value of the capital assets sold.

\$ (277,873)

Net adjustment to reduce *net changes in fund balances - total governmental funds* to arrive at *change in net position of governmental activities*

\$ (277,873)

Another element of that reconciliation states that “Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.” The details of this \$4,443,700 difference are as follows:

Compensated absences	\$ 123,400
Accrued interest	(28,408)
OPEB expense	708,791
Pension expense	<u>3,639,917</u>

Net adjustment to increase *net changes in fund balances - total governmental funds* to arrive at *change in net position of governmental activities*

\$ 4,443,700

NOTES TO FINANCIAL STATEMENTS

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (Continued)

B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balance and the government-wide statement of activities (Continued)

Another element of that reconciliation states that “The issuance of long-term debt (e.g., bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.” The details of this \$5,528,198 difference are as follows:

Principal repayments:	
Bonds payable	\$ 4,215,000
Financed purchase payable	950,308
Subscription-based information technology arrangements	352,719
Issuance of SBITA	(845,969)
Amortization of deferred gain on refunding	71,969
Amortization of deferred charges on refunding	(131,255)
Amortization of bond premium	915,426
Net adjustment to increase <i>net changes in fund balances - total governmental funds</i> to arrive at <i>change in net position of governmental activities</i>	<u>\$ 5,528,198</u>

III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds except the capital projects fund, which adopts a project-length budget. All annual appropriations lapse at fiscal year end.

The appropriated budget is prepared by fund, department, and function. The City’s department heads may make transfers of appropriations within departmental accounts of a specific fund. Transfers of appropriations between departments require the approval of the Council. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the department level, within the fund.

The Council made supplemental budgetary appropriations during a mid-year review process. These changes are reflected in the budget and actual comparison schedules.

NOTES TO FINANCIAL STATEMENTS

III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (CONTINUED)

A. Budgetary information (Continued)

The technology department of the General Fund had an excess of actual expenditures over appropriations in the amount of \$518,993 for the fiscal year ended June 30, 2024. The debt service fund had an excess of actual expenditures over appropriations of \$7,525 for the fiscal year ended June 30, 2024. These over expenditures were funded by actual revenues in excess of budgeted amounts.

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at fiscal year end are not reported as reservations of fund balances and do not constitute expenditures or liabilities in governmental funds, except for the capital projects funds, because the commitments will be honored during the subsequent fiscal year from newly appropriated funds during the budget process.

B. Deficit Fund Balance

The Grant Capital Fund has a deficit fund balance of \$554,564 at June 30, 2024. This deficit will be eliminated next year by recognition of grant revenues and transfers from other funds.

IV. DETAILED NOTES ON ALL FUNDS

A. Cash, cash equivalents, and investments

Primary government

In accordance with the City's Cash and Investment Management Policies, safety of principal is the foremost objective of the investment program. As a result, credit risk and investment rate risk are aggressively mitigated. To the extent possible, the City shall attempt to match investments with anticipated cash flow requirements. Any investment exceeding a five (5) year maturity must be disclosed to the City Council in writing.

As a means of limiting exposure to credit risk, the risk of loss due to the failure of the security issuer or backer, the Government limits investments to obligations of the U.S. Government or obligations explicitly guaranteed by the U.S. Government and those deposit-type items which can be collateralized at 110% of the face value. Additionally, investments held outside the pension plan must have a credit rating issued by a nationally recognized statistical rating organization (NRSROs) which is in the top category, i.e. "A3" or better from Moody's and "A-" or better from Standard & Poor's. All investments met these requirements.

NOTES TO FINANCIAL STATEMENTS

IV. DETAILED NOTES ON ALL FUNDS (Continued)

A. Cash, cash equivalents, and investments (Continued)

As of June 30, 2024, the City of Alpharetta had the following cash equivalents and investments:

Investment	Fitch / Standards & Poor Rating	Weighted Average Maturity	Fair Value
Georgia Fund 1	AAAf	33 days	\$ 118,473,924
U.S. Treasuries	AA+	2.8 years	24,109,736
Fidelity Money Market	NA	-	191,191
Deposits with Financial Institution	NA	-	9,347,986
Total			<u>\$ 152,122,837</u>
As reported in the Statement of Net Position			
Cash and Cash Equivalents			\$ 99,985,867
Restricted Cash and Cash Equivalents			27,710,008
Investments			24,426,962
Total			<u>\$ 152,122,837</u>

The investment in Georgia Fund 1 is reported as a cash equivalent.

Fair Value Measurements. The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. The City has the following recurring fair value measurements as of June 30, 2024:

Investment	Level 1	Level 2	Level 3	Fair Value
Investments by Fair Value Level				
Fidelity Treasury Money Market				
Mutual Fund	\$ 191,191	\$ -	\$ -	\$ 191,191
U.S. Treasuries	24,109,736	-	-	24,109,736
Total Investments by Fair Value Level	<u>\$ 24,300,927</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,300,927</u>

The Fidelity Treasury money market mutual fund and the United States treasuries classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those investments.

The Georgia Fund 1 is an investment pool which does not meet the criteria of GASB Statement No. 79 and is thus valued at fair value in accordance with GASB Statement No. 31. As a result, the City does not disclose investment in the Georgia Fund 1 within the fair value hierarchy.

NOTES TO FINANCIAL STATEMENTS

IV. DETAILED NOTES ON ALL FUNDS (Continued)

A. Cash, cash equivalents, and investments (Continued)

Through the structuring of the investment portfolio so that securities mature to meet cash requirements for ongoing operations, the City reduces exposure to interest rate risk. Interest rate risk, the risk that the market value of securities in the portfolio will fall due to changes in general interest rates, is also managed through the City's objective to hold investments until maturity. Meaning, the yield received on the life of the security for invested funds is greater than funds that are not invested due to an anticipated improvement to economic conditions.

The City's investment policy limits investments from any one issuer to no more than 5% of the total investment portfolio, excluding investments explicitly guaranteed by the U.S. Government. Thus, the City's concentration of investments into any single issuer is managed by expanding the exposure of the investment portfolio to multiple issuers.

The local government investment pool, "Georgia Fund 1," created by OCGA 36-83-8, is a stable asset value investment pool, which follows Fitch's criteria for AAAf rated money market funds and is regulated by the Georgia Office of the State Treasurer. The pool's primary objectives are safety of capital, investment income, liquidity and diversification while maintaining principal (\$1 per share value). The asset value is calculated weekly to ensure stability. The pool distributes earnings (net of management fees) on a monthly basis and determines participants' shares sold and redeemed based on \$1 per share. The pool also adjusts the value of its investments to fair market value as of year end and the City's investment in the Georgia Fund 1 is reported at fair value. The City considers amounts held in Georgia Fund 1 as cash equivalents for financial statement presentation.

Custodial Credit Risk – Deposits: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. State statutes require all deposits to be collateralized by depository insurance or pledged securities. Amounts that exceed standard depository insurance limits are required to be collateralized either (1) individually by the financial institutions through pledged obligations of the U.S. Government, obligations backed by the full faith and credit of the U.S. Government, obligations of the State of Georgia or other states, or obligations of counties, municipalities, or public authorities of the State of Georgia, or (2) participation in the State of Georgia Secure Deposit Program. As of June 30, 2024, all of the City's bank balances were insured or collateralized as defined by GASB and state statutes.

NOTES TO FINANCIAL STATEMENTS

IV. DETAILED NOTES ON ALL FUNDS (Continued)

A. Cash, cash equivalents, and investments (Continued)

Pension Plan Trust Fund

The Pension Trust Fund's policy on authorized investments, including the proper asset allocation and benchmarking criteria, is established via an Investment Policy Statement (IPS) which is amended from time to time by the Board of Trustees. As permitted by state statutes, subject to certain limitations therein and within the IPS, the IPS generally authorizes the Pension Plan Trust Fund to invest in the following investments: cash and cash equivalents (including money market funds and stable value funds); investment grade domestic and international fixed-income securities (government and corporate entity obligations, asset-backed securities, commercial paper or similar fixed-income contracts); domestic and international equities (up to 75%); real estate investment trusts (REITs); and certain alternative investments (up to 5%). The Pension Plan Trust Fund may also invest in mutual funds, commingled funds, collective investment funds, common trusts, and group trusts as allowed by Georgia law.

The City's Pension Plan Trust Fund's policy specifies a target asset allocation mix to guide the pursuit of an optimal level of risk in relation to obtaining the long-term average annual return target of 7.50%. This asset allocation mix is as follows: Total Fixed-Income targeted at 30%, with an acceptable range of 25% to 40%; Domestic Equities targeted at 50%, with an acceptable range of 36% to 63%, International Equities targeted at 15%, with an acceptable range of 7.50% to 22.50%, Alternatives (Private Real Estate) targeted at 5%, with an acceptable range of 0% to 5%.

As of June 30, 2024, the Pension Plan Trust Fund had \$99,436,986 invested in the following types of investments:

Investment	Fair Value	S&P Rating	Average Maturity
Money Market Funds	\$ 1,803,070	NR	-
U.S. Treasuries	7,654,145	NR	3.462
U.S Government Agencies	8,692,838	NR	3.385
Corporate Bonds - Domestic	5,638,349	BBB- to A	2.026
Corporate Bonds - Foreign	683,647	BBB- to AA	0.140
Corporate Bonds - Variable	795,775	BBB- to A	0.203
Common Equity Securities	73,262,388	NR	-
Mutual Funds - ETF Equity	102,009	NR	-
Mutual Funds	804,765	NR	-
Total	<u>\$ 99,436,986</u>		

NOTES TO FINANCIAL STATEMENTS

IV. DETAILED NOTES ON ALL FUNDS (Continued)

A. Cash, cash equivalents, and investments (Continued)

Pension Plan Trust Fund (Continued)

Credit Risk: It is the Plan's policy to invest in the asset classes identified above by using open-ended mutual funds, exchange traded funds, or separately managed accounts. Domestic bonds are limited to those with ratings that meet or exceed investment grade as defined by Moody's, S&P, or Fitch. U.S. Government Treasuries and Agency bonds are not classified by credit quality. Mutual funds invested in equities are also not classified by credit quality.

Concentration: On June 30, 2024, the Pension Plan Trust Fund did not have any debt or equity investments in any one organization, other than those issued by the U.S. Government, which represented greater than 5% of Plan fiduciary net position.

Interest Rate Risk: The Pension Plan Trust Fund holds assets to collateralize the pension promises. The projected benefits extend out over 50+ years. The investment policy considers the duration of the assets and liabilities when managing interest rate risk in the bond portfolio. However, no formal policy to address potential fair value losses from rising interest rates has been adopted by the Board of Trustees.

Fair Value Measurements. The Plan has the following recurring fair value measurements, broken into the fair value hierarchy, as of June 30, 2024:

Investment	Level 1	Level 2	Level 3	Fair Value
Investments by Fair Value Level				
U.S. Treasuries	\$ -	\$ 7,654,145	\$ -	\$ 7,654,145
Money Market Funds	1,803,070	-	-	1,803,070
U.S. Government Agencies	-	8,692,838	-	8,692,838
Common Equity Securities	73,262,388	-	-	73,262,388
Mutual Funds	804,765	-	-	804,765
Mutual Funds - ETF Equity	102,009	-	-	102,009
Corporate and Foreign Bonds	-	7,117,771	-	7,117,771
Total Investments by Fair Value Level	<u>\$ 75,972,232</u>	<u>\$ 23,464,754</u>	<u>\$ -</u>	<u>\$ 99,436,986</u>

Debt and equity securities classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. Debt and equity securities classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices. Equity investments classified in Level 3 are valued using discounted cash flow techniques.

NOTES TO FINANCIAL STATEMENTS

IV. DETAILED NOTES ON ALL FUNDS (Continued)

A. Cash, cash equivalents, and investments (Continued)

Pension Plan Trust Fund (Continued)

Rate of Return: For the fiscal year ended June 30, 2024, the annual money-weighted rate of return on the Pension Trust Fund investments, net of investment expenses, was 10.91%. Over the trailing 3-year period through June 30, 2024, the Pension Fund's annualized money-weighted rate of return has averaged 2.40% net of investment expenses. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

OPEB Plan Trust Fund

The OPEB Plan Trust Fund's policy on authorized investments, including the proper asset allocation and benchmarking criteria, is established via an Investment Policy Statement (IPS) which is amended from time to time by the Board of Trustees. As permitted by state statutes, subject to certain limitations therein and within the IPS, the IPS generally authorizes the OPEB Trust Fund to invest in the following investments: cash and cash equivalents (including money market funds and stable value funds); investment grade domestic and international fixed-income securities (government and corporate entity obligations, asset-backed securities, commercial paper or similar fixed-income contracts); domestic and international equities (up to 75%); real estate investment trusts (REITs); and certain alternative investments (up to 5%). The OPEB Trust Fund may also invest in mutual funds, commingled funds, collective investment funds, common trusts, and group trusts as allowed by Georgia law.

The City's Retiree Health Benefit Plan's policy specifies a target asset allocation mix to guide the pursuit of an optimal level of risk in relation to obtaining the long-term average annual return target of 7.50%. This asset allocation mix is as follows: Total Fixed-Income targeted at 35%, with an acceptable range of 25% to 40%; Domestic Equities targeted at 50%, with an acceptable range of 35% to 65%, International Equities targeted at 15%, with an acceptable range of 10% to 25%.

As of June 30, 2024, the OPEB Plan Trust Fund had \$763,272 invested in the following types of investments:

Investment	Fair Value	S&P Rating	Average Maturity
Money Market Funds	\$ 49,122	NR	-
U.S. Treasuries	57,269	NR	2.099
Corporate Bonds - Domestic	139,080	BBB- to A	2.110
Corporate Bonds - Variable	26,848	BBB+ to A+	3.294
Common Equity Securities	490,013	NR	-
Mutual Funds - ETF Equity	940	NR	-
Total	<u>\$ 763,272</u>		

NOTES TO FINANCIAL STATEMENTS

IV. DETAILED NOTES ON ALL FUNDS (Continued)

A. Cash, cash equivalents, and investments (Continued)

OPEB Plan Trust Fund (Continued)

Credit Risk: It is the Plan's policy to invest in the asset classes identified above by using open-ended mutual funds, exchange traded funds, or separately managed accounts. Domestic bonds are limited to those with ratings that meet or exceed investment grade as defined by Moody's, S&P, or Fitch. U.S. Government Treasuries and Agency bonds are not classified by credit quality. Mutual funds invested in equities are also not classified by credit quality.

Concentration: On June 30, 2024, the OPEB Plan Trust Fund did not have any debt or equity investments in any one organization, other than those issued by the U.S. Government, which represented greater than 5% of OPEB Plan fiduciary net position.

Interest Rate Risk: The OPEB Plan Trust Fund holds assets to collateralize the OPEB promises. The projected benefits extend out over 50+ years. The investment policy considers the duration of the assets and liabilities when managing interest rate risk in the bond portfolio. However, no formal policy to address potential fair value losses from rising interest rates has been adopted by the Board of Trustees.

Fair Value Measurements. The Plan has the following recurring fair value measurements, broken into the fair value hierarchy, as of June 30, 2024:

Investment	Level 1	Level 2	Level 3	Fair Value
Investments by Fair Value Level				
U.S. Treasuries	\$ -	\$ 57,269	\$ -	\$ 57,269
Money Market Funds	49,122	-	-	49,122
Common Equity Securities	490,013	-	-	490,013
Mutual Funds - ETF Equity	940	-	-	940
Corporate and Foreign Bonds	-	165,928	-	165,928
Total Investments by Fair Value Level	<u>\$ 540,075</u>	<u>\$ 223,197</u>	<u>\$ -</u>	<u>\$ 763,272</u>

Debt and equity securities classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. Debt and equity securities classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices. Alternative and equity investments classified in Level 3 are valued using discounted cash flow techniques.

Rate of Return: For the fiscal year ended June 30, 2024, the annual money-weighted rate of return on the Retiree Health Benefit Plan's investments, net of investment expenses, was 25.27%. Over the trailing 3-year period through June 30, 2024, the Health Benefit Plan Fund's annualized money-weighted rate of return has averaged 6.64% net of investment expenses. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

NOTES TO FINANCIAL STATEMENTS

IV. DETAILED NOTES ON ALL FUNDS (Continued)

A. Cash, cash equivalents, and investments (Continued)

OPEB Retirement Reimbursement Plan Fund

The OPEB Retirement Reimbursement Trust Fund's policy on authorized investments, including the proper asset allocation and benchmarking criteria, is established via an Investment Policy Statement (IPS) which is amended from time to time by the Board of Trustees. As permitted by state statutes, subject to certain limitations therein and within the IPS, the IPS generally authorizes the OPEB Retirement Reimbursement Trust Fund to invest in the following investments: cash and cash equivalents (including money market funds and stable value funds); investment grade domestic and international fixed-income securities (government and corporate entity obligations, asset-backed securities, commercial paper or similar fixed-income contracts); domestic and international equities (up to 75%); real estate investment trusts (REITs); and certain alternative investments (up to 5%). The OPEB Retirement Reimbursement Trust Fund may also invest in mutual funds, commingled funds, collective investment funds, common trusts, and group trusts as allowed by Georgia law.

The City's Retiree Health Reimbursement Plan's policy specifies a target asset allocation mix to guide the pursuit of an optimal level of risk in relation to obtaining the long-term average annual return target of 7.50%. This asset allocation mix is as follows: Total Fixed-Income targeted at 35%, with an acceptable range of 25% to 40%; Domestic Equities targeted at 50%, with an acceptable range of 35% to 65%; International Equities targeted at 15%, with an acceptable range of 10% to 25%.

As of June 30, 2024, the OPEB Retirement Reimbursement Plan Trust Fund had \$8,561,290 invested in the following types of investments:

Investment	Fair Value	S&P Rating	Average Maturity
Money Market Funds	\$ 158,639	NR	-
U.S. Treasuries	534,534	NR	2.045
Corporate Bonds - Domestic	1,084,328	BBB- to A-	2.034
Corporate Bonds - Variable	254,767	BBB+ to A+	3.326
Common Equity Securities	6,518,228	NR	-
Mutual Funds - ETF Equity	10,794	NR	-
Total	<u>\$ 8,561,290</u>		

Credit Risk: It is the Plan's policy to invest in the asset classes identified above by using open-ended mutual funds, exchange traded funds, or separately managed accounts. Domestic bonds are limited to those with ratings that meet or exceed investment grade as defined by Moody's, S&P, or Fitch. U.S. Government Treasuries and Agency bonds are not classified by credit quality. Mutual funds invested in equities are also not classified by credit quality.

NOTES TO FINANCIAL STATEMENTS

IV. DETAILED NOTES ON ALL FUNDS (Continued)

A. Cash, cash equivalents, and investments (Continued)

OPEB Retirement Reimbursement Plan Fund (Continued)

Concentration: On June 30, 2024, the OPEB Plan Retirement Reimbursement Plan Trust Fund did not have any debt or equity investments in any one organization, other than those issued by the U.S. Government, which represented greater than 5% of OPEB Retirement Reimbursement Plan fiduciary net position.

Fair Value Measurements. The OPEB Retirement Reimbursement Plan has the following recurring fair value measurements, broken into the fair value hierarchy, as of June 30, 2024:

Investment	Level 1	Level 2	Level 3	Fair Value
Investments by Fair Value Level				
U.S. Treasuries	\$ -	\$ 534,534	\$ -	\$ 534,534
Money Market Funds	158,639	-	-	158,639
Common Equity Securities	6,518,228	-	-	6,518,228
Mutual Funds - ETF Equity	10,794	-	-	10,794
Corporate and Foreign Bonds	-	1,339,095	-	1,339,095
Total Investments by Fair Value Level	<u>\$ 6,687,661</u>	<u>\$ 1,873,629</u>	<u>\$ -</u>	<u>\$ 8,561,290</u>

Debt and equity securities classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. Debt and equity securities classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

Rate of Return: For the fiscal year ended June 30, 2024, the annual money-weighted rate of return on the Retiree Health Reimbursement Plan's investments, net of investment expenses, was 16.62%. Over the trailing 3 year period through June 30, 2024, the Health Reimbursement Plan Fund's annualized money-weighted rate of return has averaged 6.33% net of investment expenses. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

NOTES TO FINANCIAL STATEMENTS

IV. DETAILED NOTES ON ALL FUNDS (Continued)

B. Receivables

Receivables as of fiscal year end for the City's individual major funds and nonmajor funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	General	Capital Projects	2022 T-SPLOST	Grant Capital	Nonmajor	Solid Waste	Internal Service
Receivables							
Taxes	\$ 3,705,313	\$ -	\$ -	\$ -	\$ 1,084,629	\$ -	\$ -
Accounts	906,367	50,000	-	-	586,364	561,919	1,198,471
Intergovernmental	5,460	23,342	1,273,509	546,164	271,173	-	-
Gross receivables	4,617,140	73,342	1,273,509	546,164	1,942,166	561,919	1,198,471
Less allowance for uncollectibles	(808,889)	-	-	-	(63,024)	(140,370)	-
Total	<u>\$ 3,808,251</u>	<u>\$ 73,342</u>	<u>\$ 1,273,509</u>	<u>\$ 546,164</u>	<u>\$ 1,879,142</u>	<u>\$ 421,549</u>	<u>\$ 1,198,471</u>

C. Capital assets

Capital asset activity for the fiscal year ended June 30, 2024 was as follows:

Primary Government

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Governmental activities:					
Capital assets, not being depreciated:					
Land and permanent improvements	\$ 99,956,713	\$ 844,065	\$ -	\$ -	\$ 100,800,778
Construction in progress	29,726,679	25,397,775	(191,698)	(18,424,484)	36,508,272
Total assets, not being depreciated	<u>129,683,392</u>	<u>26,241,840</u>	<u>(191,698)</u>	<u>(18,424,484)</u>	<u>137,309,050</u>
Capital assets, being depreciated:					
Improvements	41,861,195	86,656	-	237,421	42,185,272
Infrastructure	255,816,802	199,432	-	16,688,873	272,705,107
Buildings	85,472,043	-	-	852,561	86,324,604
SBITAs	452,329	845,969	(276,565)	-	1,021,733
Machinery and equipment	30,487,406	3,869,885	(1,502,154)	645,629	33,500,766
Total assets, being depreciated	<u>414,089,775</u>	<u>5,001,942</u>	<u>(1,778,719)</u>	<u>18,424,484</u>	<u>435,737,482</u>
Less accumulated depreciation for:					
Improvements	(27,958,845)	(1,052,600)	-	-	(29,011,445)
Infrastructure	(107,888,886)	(4,622,480)	-	-	(112,511,366)
Buildings	(28,097,080)	(1,957,350)	-	-	(30,054,430)
SBITAs	(150,776)	(524,955)	276,565	-	(399,166)
Machinery and equipment	(21,188,961)	(2,180,134)	1,415,979	-	(21,953,116)
Total accumulated depreciation	<u>(185,284,548)</u>	<u>(10,337,519)</u>	<u>1,692,544</u>	<u>-</u>	<u>(193,929,523)</u>
Total assets, being depreciated, net	<u>228,805,227</u>	<u>(5,335,577)</u>	<u>(86,175)</u>	<u>18,424,484</u>	<u>241,807,959</u>
Governmental activities capital assets, net	<u>\$ 358,488,619</u>	<u>\$ 20,906,263</u>	<u>\$ (277,873)</u>	<u>\$ -</u>	<u>\$ 379,117,009</u>

NOTES TO FINANCIAL STATEMENTS

IV. DETAILED NOTES ON ALL FUNDS (Continued)

C. Capital assets (Continued)

Depreciation expense was charged to functions/programs of the City as follows:

Governmental activities:	
General government	\$ 4,340,059
Public safety	2,207,102
Public works	2,002,068
Culture and recreation	1,532,568
Community development	255,722
	<u>10,337,519</u>
Total depreciation expense - governmental activities	<u>\$ 10,337,519</u>

Construction commitments

The City has active construction projects as of June 30, 2024. The projects include street construction in areas with high congestion and commute times, sidewalks and pedestrian pathways in areas previously void of such amenities, park improvements, and the construction of general administration facilities. At fiscal year end, the City's commitments with contractors include:

<u>Project</u>	<u>Spent to Date</u>	<u>Remaining Commitment</u>
Park, recreation, and art improvements	\$ 6,393,688	\$ 1,768,493
Sidewalk and pedestrian projects	11,975,120	143,972
Street and transportation improvements	70,077,554	25,652,189
Public safety facilities	98,413	2,438
Machinery, equipment, and technology	17,614,335	3,176,582
General administrative facilities	283,045	13,088
Total	<u>\$ 106,442,155</u>	<u>\$ 30,756,762</u>

The projects above are being financed primarily through the Capital Projects Fund, the Stormwater Capital Fund, the American Rescue Plan Fund, the Grant Capital Fund, the 2022 Bond Construction Fund, and the 2017 and 2022 TSPLOST Funds.

NOTES TO FINANCIAL STATEMENTS

IV. DETAILED NOTES ON ALL FUNDS (Continued)

D. Subscription-based information technology arrangements

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental activities				
Subscription assets:				
Subscription assets, being amortized				
Software subscriptions	\$ 452,329	\$ 845,969	\$ (276,565)	\$ 1,021,733
Total subscription assets	<u>452,329</u>	<u>845,969</u>	<u>(276,565)</u>	<u>1,021,733</u>
Less accumulated amortization				
Software subscriptions	(150,776)	(524,955)	276,565	(399,166)
Total accumulated amortization	<u>(150,776)</u>	<u>(524,955)</u>	<u>276,565</u>	<u>(399,166)</u>
Total subscription assets	<u>\$ 301,553</u>	<u>\$ 321,014</u>	<u>\$ -</u>	<u>\$ 622,567</u>

Amortization expense of \$524,955 was charged to the general government function.

E. Interfund receivables, payables, and transfers

The composition of due to/from other fund balances as of June 30, 2024, is as follows:

Receivable fund	Payable fund	Amount
General Fund	Grant Capital Fund	\$ 458,221
General Fund	Nonmajor Governmental Funds	338,156
		<u>\$ 796,377</u>

These balances result from the time lag between the dates that: 1) interfund goods and services are provided or reimbursable expenditures occur, 2) transactions are recorded in the accounting system, and 3) payments between funds are made.

Interfund transfers for the fiscal year ended June 30, 2024:

Transfers in	Transfers out	Amount
General Fund	Nonmajor Governmental Funds	\$ 3,418,049
Capital Project Fund	General Fund	12,392,818
Nonmajor Governmental Funds	General Fund	4,065,102
Nonmajor Governmental Funds	Nonmajor Governmental Funds	2,738,659
		<u>\$ 22,614,628</u>

Transfers are used to: 1) move revenues from the Hotel/Motel Fund to the General Fund to pay a portion of the debt service associated with the construction of the convention center, 2) move unrestricted General Fund revenues to finance local match requirements for various grants that the City must account for in other funds, and 3) move revenues from the General Fund to the various capital projects funds to fund various projects within the funds.

NOTES TO FINANCIAL STATEMENTS

IV. DETAILED NOTES ON ALL FUNDS (Continued)

F. Long-term debt

General Obligation Bonds

The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. The general obligation bonds issued are for governmental activities. The original amount of general obligation bonds issued as of June 30, 2024 is \$113,660,000.

In 2014, the City issued \$17,695,000 of general obligation refunding bonds for the purpose of partially paying the outstanding balance of the 2006 general obligation bonds. The 2014 Series were issued with an interest rate of 2.34% and a maturity date of May 1, 2026. The bonds are payable on May 1 and November 1, serially to fiscal year 2026.

The reacquisition price exceeded the net carrying amount of the old debt by \$1,706,316. This amount is being amortized over the remaining life of the refunded debt. The current balance of the deferred charge resulting from the reacquisition price exceeding the net carrying amount of the old debt is \$393,765. The advance refunding was undertaken to reduce total debt service payments by \$960,303 and resulted in an economic gain and a present value of cash flow savings of \$846,536. The bonds were called and paid in full in November 2016 and there are no outstanding balances at June 30, 2024.

In 2016, the City issued \$50,855,000 of general obligation bonds for the purpose of: (i) financing the acquisition and construction of improvements, expansions and extension to roads, streets, and bridges (the "Transportation Projects"), (ii) financing the acquisition, construction, and renovations for parks, recreation and cultural facilities, sidewalks and greenways, and (iii) paying all or a portion of the costs of issuance. The 2016 Series were issued with interest rates of 2.00% - 5.00% and a maturity of May 1, 2041. The bonds are payable on May 1 and November 1.

In 2020, the City issued \$17,775,000 of general obligation bonds for the purpose of: (i) refunding a portion of the \$29,000,000 in original aggregate principal amount of the City of Alpharetta, Georgia General Obligation Bonds, Series 2012 maturing in the years 2021 through and including 2032 and (ii) paying all or a portion of the costs of issuance incident thereto. The 2020 Series were issued with interest rates of 3.00% - 5.00% and a maturity of May 1, 2032. The bonds are payable on May 1 and November 1.

The net carrying amount of the old debt exceeds the reacquisition price by \$503,781. This amount is being amortized over the remaining life of the refunding debt. The current balance of the deferred gain resulting from the net carrying amount of the old debt exceeding the reacquisition price is \$0. The current refunding was undertaken to reduce total debt service payments by \$4,711,528 and resulted in an economic gain and a present value of cash flow savings of \$3,316,612. The bonds were called and paid in full in April 2020 and there are no outstanding balances at June 30, 2024.

NOTES TO FINANCIAL STATEMENTS

IV. DETAILED NOTES ON ALL FUNDS (Continued)

F. Long-term debt (Continued)

General Obligation Bonds (Continued)

In 2022, the City issued \$27,335,000 of general obligation bonds for the purpose of: (i) financing the acquisition, construction, and renovations for parks, recreation and cultural facilities, sidewalks and greenways, and (ii) paying all or a portion of the costs of issuance incident thereto. The 2022 Series were issued with interest rates of 3.00% - 5.00% and a maturity of May 1, 2046. The bonds are payable on May 1 and November 1.

General obligation bonds are direct obligations and pledge the full faith and credit of the City. These bonds generally are issued as 25-year serial bonds with equal amounts of principal maturing each year. General obligation bonds currently outstanding are as follows:

Purpose	Maturity	Interest Rates	Amount
Partial Refunding of Series 2006 Bonds	May 2026	2.34%	\$ 3,660,000
Road, Parks and Recreation Improvements	May 2041	2.0 - 5.0%	47,270,000
Refunding of Series 2012	May 2032	3.0 - 5.0%	16,810,000
Road, Parks and Recreation Improvements	May 2046	3.0 - 5.0%	26,075,000
			<u>\$ 93,815,000</u>

Annual debt service requirements to maturity for general obligation bonds are as follows:

Fiscal Year Ending June 30,	Governmental Activities		
	Principal	Interest	Total
2025	\$ 3,420,000	\$ 3,188,099	\$ 6,608,099
2026	3,540,000	3,070,545	6,610,545
2027	6,745,000	2,948,255	9,693,255
2028	3,940,000	2,778,105	6,718,105
2029	4,170,000	2,598,655	6,768,655
2030-2034	24,955,000	9,559,950	34,514,950
2035-2039	30,145,000	5,849,308	35,994,308
2040-2044	16,775,000	1,664,590	18,439,590
2045-2046	3,125,000	141,300	3,266,300
Total	<u>\$ 96,815,000</u>	<u>\$ 31,798,807</u>	<u>\$ 128,613,807</u>

NOTES TO FINANCIAL STATEMENTS

IV. DETAILED NOTES ON ALL FUNDS (Continued)

F. Long-term debt (Continued)

Revenue Bonds

During fiscal year 2013, the Development Authority of Alpharetta issued \$4,130,000 of revenue bonds to finance the construction of an educational facility in the City of Alpharetta for Gwinnett Technical College. The 2013 Series were issued with interest rates from 2% to 3.5% and a maturity date of May 1, 2033. The bonds are payable on May 1 and November 1, serially to fiscal year 2033. As of June 30, 2024, the outstanding amount on the bond is \$2,210,000.

During fiscal year 2016, the Development Authority of Alpharetta issued \$24,720,000 of revenue bonds to finance the construction of a conference center. The 2016 Series were issued with interest rates from 2% to 5.0% and a maturity date of May 1, 2041. The bonds are payable on May 1 and November 1, serially to fiscal year 2041. As of June 30, 2024, the outstanding amount on the bond is \$21,825,000.

The annual requirements to amortize the Development Authority's revenue bonds outstanding as of June 30, 2024 are as follows:

<u>Fiscal Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 985,000	\$ 719,190	\$ 1,704,190
2026	1,065,000	674,778	1,739,778
2027	1,140,000	626,028	1,766,028
2028	1,195,000	600,640	1,795,640
2029	1,255,000	573,802	1,828,802
2030-2034	6,970,000	2,340,743	9,310,743
2035-2039	7,735,000	1,273,650	9,008,650
2040-2041	3,690,000	167,400	3,857,400
Total	<u>\$ 24,035,000</u>	<u>\$ 6,976,231</u>	<u>\$ 31,011,231</u>

Financed Purchases – Direct Borrowing

The City has entered into various agreements for equipment that qualifies as financed purchases (titles transfer at the end of the agreements). Following is a description of these agreements.

In 2016, the City entered into a financed purchase agreement for financing the acquisition of a new fire truck. The financed purchase agreement bears interest of 2.43%. The term for the fire truck is 10 years and matures in November 2024.

In 2017, the City entered into three (3) financed purchase agreements for financing the acquisition of three new fire trucks. The financed purchase agreements bear interest of 2.08% - 2.93% and mature in November 2025, November 2026, and November 2029.

NOTES TO FINANCIAL STATEMENTS

IV. DETAILED NOTES ON ALL FUNDS (Continued)

F. Long-term debt (Continued)

Financed Purchases – Direct Borrowing (Continued)

In 2018, the City entered into a financed purchase agreement for financing the acquisition of mobile radios for public safety employees. The financed agreement bears interest of 2.73% and matured in November 2023.

In 2020, the City entered into a financed purchase agreement for financing the acquisition of a scorpion sculpture. The agreement bears interest of 2% and matured in October 2023.

In 2021, the City entered into a financed purchase agreement for financing the acquisition of an aerial ladder fire truck. The financed purchase agreement for the truck bears interest of 1.80% and matures in December 2033.

In 2022, the City entered into a financed purchase agreement for financing the acquisition of heart monitors and AED replacements, mobile radios, and fire extrication equipment. The financed purchase agreement for the heart monitors and AED replacements bears interest of 0.95% and matures in May 2026. The financed purchase agreement for the mobile radios bears interest of 2.49% and matures in July 2028. The financed purchase agreement for the fire extrication equipment bears interest of 1.31% and matures in May 2026.

In 2023, the City entered into a financed purchase agreement for financing the acquisition of three (3) fire trucks. The agreement bears interest of 4.21% and matures in November 2034.

The City's total financed purchase debt service requirements to maturity are as follows:

<u>Fiscal Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 880,940	\$ 122,856	\$ 1,003,796
2026	893,674	111,434	1,005,108
2027	757,844	98,280	856,124
2028	631,932	95,614	727,546
2029	648,501	79,046	727,547
2030-2034	1,884,778	202,496	2,087,274
2035	277,006	5,658	282,664
Total	<u>\$ 5,974,675</u>	<u>\$ 715,384</u>	<u>\$ 6,690,059</u>

NOTES TO FINANCIAL STATEMENTS

IV. DETAILED NOTES ON ALL FUNDS (Continued)

F. Long-term debt (Continued)

Financed Purchases – Direct Borrowing (Continued)

As of June 30, 2024, the City had \$9,884,720 of machinery and equipment under financed purchase agreements with accumulated depreciation of \$4,023,661. The amortization expense of \$554,301 for the financed purchases is included in depreciation expense.

Subscription-Based Information Technology Arrangements (SBITAs)

In July 2022, the City entered into a contract for the use of GIS tools software with a term of 3 years. An initial liability was recorded in the amount of \$175,764. As of June 30, 2024, the value of the liability is \$52,975. The City is required to make annual fixed payments of \$62,000. The imputed interest rate is 3.3%.

In July 2023, the City entered into a contract for the use of Microsoft software with a term of 3 years. An initial liability was recorded in the amount of \$845,969. As of June 30, 2024, the value of the liability is \$555,489. The City is required to make annual fixed payments of \$290,072. The imputed interest rate is 3.30%.

Principal and interest requirements to maturity for the SBITAs as of June 30, 2024 are as follows:

<u>Fiscal Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 326,559	\$ 18,932	\$ 345,491
2026	281,905	8,574	290,479
	<u>\$ 608,464</u>	<u>\$ 27,506</u>	<u>\$ 635,970</u>

NOTES TO FINANCIAL STATEMENTS

IV. DETAILED NOTES ON ALL FUNDS (Continued)

F. Long-term debt (Continued)

Changes in Long-term Liabilities

Long-term liability activity for the fiscal year ended June 30, 2024, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Bonds payable:					
General obligation bonds	\$ 97,110,000	\$ -	\$ (3,295,000)	\$ 93,815,000	\$ 3,420,000
Plus issuance premium	7,020,535	-	(849,445)	6,171,090	-
Net bonds payable	104,130,535	-	(4,144,445)	99,986,090	3,420,000
Revenue bonds payable	24,955,000	-	(920,000)	24,035,000	985,000
Plus issuance premium	675,934	-	(65,981)	609,953	-
Net bonds payable	25,630,934	-	(985,981)	24,644,953	985,000
Financed purchases payable	6,924,983	-	(950,308)	5,974,675	880,940
SBITAs	115,214	845,969	(352,719)	608,464	326,559
Net pension liability	25,587,464	14,638,030	(13,056,513)	27,168,981	-
Claims and judgments	1,952,004	6,470,927	(6,295,705)	2,127,226	1,678,368
Compensated absences	2,841,056	5,740,771	(5,617,371)	2,964,456	2,490,143
Governmental activity					
Long-term liabilities	<u>\$ 167,182,190</u>	<u>\$ 27,695,697</u>	<u>\$ (31,403,042)</u>	<u>\$ 163,474,845</u>	<u>\$ 9,781,010</u>

For governmental activities, compensated absences and the net pension liability are predominately liquidated by the General Fund and Emergency 911 fund and claims and judgments are liquidated by the Risk Management Fund and the Health Insurance Fund.

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Business-type activities:					
Compensated absences	\$ 588	\$ 5,670	\$ (5,941)	\$ 317	\$ 317
Business-type activity					
Long-term liabilities	<u>\$ 588</u>	<u>\$ 5,670</u>	<u>\$ (5,941)</u>	<u>\$ 317</u>	<u>\$ 317</u>

For business-type activities 100% of the compensated absences are considered due within one fiscal year, as the employee in the fund typically uses all vacation within a one-year period.

Legal Debt Margin

The City is subject to a debt limit that is 10% of the total assessed value. At June 30, 2024, that amount was \$852,897,473. As of June 30, 2024, the total outstanding debt applicable to the debt limit was \$98,569,941 which is 11.56% of the total debt limit.

NOTES TO FINANCIAL STATEMENTS

V. OTHER INFORMATION

A. Risk management

The City is exposed to various risks of loss related to tort; theft of, damage to, and destruction of assets; errors and omission; and natural disasters for which the City carries commercial insurance. There have been no significant reductions in insurance coverage in the prior year and settled claims have not exceeded coverage in any of the past three fiscal years. The City previously established a limited risk management program for workers' compensation.

Liabilities are reported when it is probable that a loss has occurred, and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNRs). The result of the process to estimate the claims liability is not an exact amount as it depends on many complex factors, such as inflation, changes in legal doctrines, and damage award. Accordingly, claims are reevaluated periodically to consider the effects of inflation, recent claim settlement trends (including frequency and amount of payouts), and other economic and social factors. The estimate of the claims liability also includes amounts for incremental claim adjustment expenses related to specific claims and other claim adjustment expenses regardless of whether allocated to specific claims. Estimated recoveries, for example from salvage or subrogation, are another component of the claims liability estimate. Workers' compensation claims exceeding \$300,000 per incident and \$1,000,000 in the aggregate are also insured through a private insurance carrier, whereas liability claims below this threshold are paid directly by the City. It is the City's intention to maintain an equity balance equivalent to cover the unpaid claims.

Changes in the balances of risk management claims liabilities during the past two fiscal years are as follows:

	Fiscal Year Ended June 30, 2024	Fiscal Year Ended June 30, 2023
Unpaid claims, beginning of fiscal year	\$ 856,230	\$ 965,141
Claims incurred	529,000	477,000
Claims paid	(523,193)	(585,911)
Unpaid claims, end of fiscal year	<u>\$ 862,037</u>	<u>\$ 856,230</u>

Effective July 1, 2015, the City elected to change their medical insurance policy to a Shared Returns – Minimum Premium policy. Under the policy, the City is responsible for making minimum premium payments set to cover the costs for the plan administration, commissions, and insurance protection. Additionally, the City is responsible for any claims which are filed each month up to a certain maximum or cap based on the specific plan terms. The monthly cap varies each month based on number of covered employees and the selected coverage. The plan is administered by Cigna and the claims are paid through an imprest bank account which is funded by the City. The changes in the medical claims liability is as follows:

NOTES TO FINANCIAL STATEMENTS

V. OTHER INFORMATION (Continued)

A. Risk management (Continued)

	Fiscal Year Ended June 30, 2024	Fiscal Year Ended June 30, 2023
Unpaid claims, beginning of fiscal year	\$ 1,095,774	\$ 1,237,718
Claims incurred	5,941,927	6,068,704
Claims paid	(5,772,512)	(6,210,648)
Unpaid claims, end of fiscal year	<u>\$ 1,265,189</u>	<u>\$ 1,095,774</u>

B. Contingent liabilities

Amounts received or receivable from grant agencies are subject to audit and adjustments by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the City expects such amounts, if any, to be immaterial.

The City is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the City's counsel the resolution of these matters will not have a material adverse effect on the financial condition of the City.

The City has the following encumbrances at year end for which expenditures will be incurred in the subsequent fiscal year:

Capital Projects Fund	\$ 5,188,567
2017 T-SPLOST Fund	17,772,890
2022 Bond Construction Fund	701,974
Grant Capital Fund	33,509
2022 T-SPLOST Fund	5,082,361
Nonmajor governmental funds	2,001,966

C. Related organizations

The Alpharetta Convention and Visitors Bureau is also a separate legal entity from the City incorporated to promote tourism within the City of Alpharetta. The Mayor and Council appoint four of the ten directors to this entity. The City does not control the operations of the corporation and is not entitled to or otherwise have access to the bureau's economic resources. Separate financial statements are available by contacting the Alpharetta Convention and Visitors Bureau's administrative offices.

Alpharetta Convention and Visitors Bureau
178 S. Main Street, Suite 200
Alpharetta, Georgia 30009
(678) 297-2811

NOTES TO FINANCIAL STATEMENTS

V. OTHER INFORMATION (Continued)

C. Related organizations (Continued)

Under Georgia law, the City, in conjunction with other cities around the Metropolitan Atlanta, Georgia area, is a member of the Atlanta Regional Commission (ARC) and is required to pay annual dues thereto, which the City of Atlanta has paid on behalf of the City of Alpharetta since the 2004 fiscal year. Membership in ARC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34, which provides for the organization structure of ARC. ARC Board membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39.1 provides that the member Governments are liable for any debts or obligations of the ARC. Separate financial statements may be obtained from ARC, 40 Courtland Street NE, Atlanta, Georgia 30303.

The cities of Alpharetta, Milton, Roswell, and Sandy Springs have created the North Fulton Regional Radio System Authority (the "Authority"), which was established by Georgia House Bill 526. The Authority will provide an interoperable, high quality, reliable and uninterrupted communication signal for public safety and public services within the area in which the Authority has operational capability.

The Authority's Board membership includes the City Manager or City Administrator, or his or her designee, from each participating city.

The Authority was created by the cities contributing a predetermined capital amount necessary to fund the construction and equipping of the radio system. In accordance with GASB Statement No. 14, *The Financial Reporting Entity*, the Authority was determined to be a joint venture; however, the City does not have an equity interest in the joint venture. Of the estimated \$16 million required to initially capitalize the Authority, the City of Alpharetta is responsible for approximately \$3.7 million pursuant to the intergovernmental agreement between the cities. For the fiscal year ended June 30, 2024, the City of Alpharetta contributed \$616,124 to the Authority. Separate financial statements may be obtained from the City of Sandy Springs, who has been contracted by the Authority to serve as the accountants, at 1 Galambos Way, Sandy Springs, Georgia 30328.

D. Retirement plans

1. Defined Benefit Pension Plan – Combined Plan

Plan Administration. The City of Alpharetta maintains a single-employer defined benefit pension plan, comprised of the City of Alpharetta Regular Defined Benefit Pension Plan (the "Regular Plan") and the City of Alpharetta Enhanced Defined Benefit Pension Plan (the "Enhanced Plan" or in combination the "Plans"), for the employees of the City of Alpharetta. For all reporting, funding, accounting and actuarial purposes, the Plans have been merged into a single plan, The City of Alpharetta Combined Defined Benefit Plan (the "Combined Plan") effective July 1, 2011 whereby the Plan assets are accumulated in aggregate and may legally be used to pay any benefits to any of the combined Plan members or beneficiaries. The Combined Plan is administered by a Board of Trustees, who has executed trust agreements with a financial institution to hold, manage, invest, and distribute

NOTES TO FINANCIAL STATEMENTS

V. OTHER INFORMATION (Continued)

D. Retirement plans (Continued)

1. *Defined Benefit Pension Plan – Combined Plan (Continued)*

contributions in accordance with the provisions of the Plans. The Board of Trustees consists of five members, the City Administrator, City Council member liaison to the Finance Department, the Finance Director, the City Attorney, and the Mayor's designee. Benefit provisions are established and may be amended by the City Council. Annual contributions are determined through an actuarial valuation of the Combined Plan and are approved by City Council as part of the annual budgeting process. The Plans are closed to new entrants. The Regular Plan is funded by the City only while the Enhanced Plan is funded by both the City and the Plan participants.

The Combined Plan covers all full-time City employees and City officials. Employees become eligible to participate in the Combined Plan after one year of employment and are fully vested after five years of employment. Benefit provisions are established by a resolution of City Council. The Combined Plan provides retirement and death benefits to Plan members and beneficiaries. The Combined Plan does not issue separate stand-alone financial reports.

Plan Membership. At January 1, 2024, the date of the most recent actuarial valuation, there were 526 participants consisting of the following:

Retirees and beneficiaries currently receiving benefits	204
Vested terminated employees not yet receiving benefits	158
Active employees	164
	<u>526</u>

Benefits. The Plan provides retirement, disability, and death benefits. Retirement benefits for plan members are calculated as 2% of final average earnings per year of credited service. Participants who elected the enhanced formula and who are making employee contributions will receive an additional 0.5% of final average earnings multiplied by the years of credited service after December 31, 2007. A participant's late retirement benefit is equal to the accrued benefit using all service and earnings as of termination. Plan members with 5 years of continuous service are eligible to retire at age 55. The participant may receive a monthly benefit equal to the benefit accrued at early retirement date reduced 3% for each year the payment date precedes the normal retirement date. Regular plan members who terminate on or after age 55 with the sum of age and vesting service equal to at least 80, public service plan members employed on July 1, 1999 who terminate on or after age 55 with at least 5 years of vesting service, and public service plan members not employed on July 1, 1999 who terminate on or after age 55 with at least 10 years of vesting service are eligible for unreduced early retirement. Death benefits are calculated as if the participant terminated on his date of death, survived until his date of retirement, elected a 50% joint and survivor benefit and died the next day. An unmarried participant will not be eligible for any pre-retirement death benefits. If a member terminates employment prior to completing ten years of continuous service, he or she shall be entitled to a refund of his or her accumulated contributions with interest.

NOTES TO FINANCIAL STATEMENTS

V. OTHER INFORMATION (Continued)

D. Retirement plans (Continued)

1. Defined Benefit Pension Plan – Combined Plan (Continued)

Contributions. For the Regular Plan, only the City makes contributions. For the Enhanced Plan, both the City and the Employees (at 2.5% of payroll) make contributions to the Plan. For fiscal year 2024, employees contributed \$311,026 to the Enhanced Plan. The City is required to contribute at an actuarially determined rate: the contribution rate for 2024 was 21.78% of payroll for the Combined Plan. The annual required contributions for the current fiscal year were determined as part of the January 1, 2024 actuarial valuations using the projected unit credit method. The actuarial assumptions included (a) a rate of return on the investments of present and future assets of 7.5% per year, compounded annually and net of investment expenses and (b) projected salary increases of 2.10% - 4.20% per year, adjusted for employee age, which includes 2.5% for inflation.

Financial statements. As of June 30, 2024, the Combined Plan's statement of fiduciary net position was as follows:

<u>Assets</u>	
Cash	\$ 1,803,070
Accounts receivable	297,734
Investments	
U.S. Treasuries	7,654,145
U.S. Agencies	8,692,838
Corporate and foreign bonds	7,117,771
Common equity securities	73,262,388
Mutual funds	804,765
Mutual funds - ETF equity	102,009
Total assets	<u>99,734,720</u>
<u>Liabilities</u>	
Accounts payable	<u>121,315</u>
<u>Fiduciary net position</u>	
Restricted for pension benefits	<u>\$ 99,613,405</u>

NOTES TO FINANCIAL STATEMENTS

V. OTHER INFORMATION (Continued)

D. Retirement plans (Continued)

1. Defined Benefit Pension Plan – Combined Plan (Continued)

For the fiscal year ended June 30, 2024, the Combined Plan's statement of changes in fiduciary net position was as follows:

<u>Additions</u>	
Contributions	
Employee	\$ 311,026
Employer	3,324,385
Total contributions	<u>3,635,411</u>
Investment earnings	
Net appreciation of fair value	7,644,817
Interest and dividends	2,364,617
Less investment expense	<u>(84,185)</u>
Net investment income	<u>9,925,249</u>
<u>Deductions</u>	
Benefit payments	4,621,680
Administrative expenses	610,756
Total deductions	<u>5,232,436</u>
Change in net position	8,328,224
Fiduciary net position - beginning	91,285,181
Fiduciary net position - ending	<u><u>\$ 99,613,405</u></u>

Actuarial assumptions. The total pension liability was determined by an actuarial valuation as of January 1, 2024 with update procedures performed by the actuary to rollforward to the total pension liability measured as of June 30, 2024. The following actuarial assumptions applied to all periods included in the measurement:

Inflation	2.5%
Salary increases, including inflation	4.20% - under 30 years old
	3.90% - ages 30-34
	3.50% - ages 35-59
	2.60% - ages 60-64
	2.10% - ages 65+
Investment rate of return	7.5%, including inflation, net of investment expense

Mortality rates were based upon the PRI-2012 Employee Tables with the Retiree and Contingent Survivor Tables for annuitants projected forward with Scale MP-2021 for all years.

The actuarial assumptions used in the January 1, 2024 valuation were based on the results of the most recent experience study which was performed in April 2015, taking into account ten years of data experience.

NOTES TO FINANCIAL STATEMENTS

V. OTHER INFORMATION (Continued)

D. Retirement plans (Continued)

1. Defined Benefit Pension Plan – Combined Plan (Continued)

The long-term expected rate of return on pension plan investments was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2024 are: Equities – 50%, International Equities – 15%, Fixed-Income – 30%, and Alternatives – 5%.

Discount Rate. The discount rate used to measure the total pension liability was 7.5%. The projection of cash flows used to determine the discount rate assumed that Plan member contributions will be made at the current contribution rate and that City contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current Plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in the Net Pension Liability of the City. The changes in the components of the net pension liability of the City for the fiscal year ended June 30, 2024, were as follows:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at 6/30/23	\$ 116,872,645	\$ 91,285,181	\$ 25,587,464
Changes for the fiscal year:			
Service cost	1,275,907	-	1,275,907
Interest	9,030,642	-	9,030,642
Differences between expected and actual experience	4,224,872	-	4,224,872
Assumption changes	-	-	-
Contributions - employer	-	3,324,385	(3,324,385)
Contributions - employee	-	311,026	(311,026)
Net investment income	-	9,421,102	(9,421,102)
Benefit payments, including refunds of employee contributions	(4,621,680)	(4,621,680)	-
Administrative expense	-	(106,609)	106,609
Net Changes	9,909,741	8,328,224	1,581,517
Balances at 6/30/2024	\$ 126,782,386	\$ 99,613,405	\$ 27,168,981

The Plan's fiduciary net position as a percentage of the total pension liability

78.6%

NOTES TO FINANCIAL STATEMENTS

V. OTHER INFORMATION (Continued)

D. Retirement plans (Continued)

1. Defined Benefit Pension Plan – Combined Plan (Continued)

The required schedule of changes in the City's net pension liability and related ratios immediately following the notes to the financial statements presents multiyear trend information about whether the value of plan assets is increasing or decreasing over time relative to the total pension liability.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate. The following table presents the net pension liability of the City, calculated using the discount rate of 7.5%, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.5%) or 1-percentage-point higher (8.5%) than the current rate:

1% decrease (6.5%)	Discount Rate (7.5%)	1% increase (8.5%)
<u> </u>	<u> </u>	<u> </u>
\$ 44,426,346	\$ 27,168,981	\$ 12,749,390

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

For the fiscal year ended June 30, 2024, the City recognized pension expense of \$6,964,302. At June 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
	<u> </u>	<u> </u>
Differences between expected and actual experience	\$ 7,323,972	\$ 2,391,692
Changes in assumptions	789,346	2,621,630
Net difference between projected and actual earnings on pension plan investments	<u>1,471,547</u>	<u>-</u>
Total	<u>\$ 9,584,865</u>	<u>\$ 5,013,322</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending June 30:	
2025	\$ 1,980,507
2026	4,056,962
2027	(1,036,530)
2028	<u>(429,396)</u>
	<u>\$ 4,571,543</u>

NOTES TO FINANCIAL STATEMENTS

V. OTHER INFORMATION (Continued)

D. Retirement plans (Continued)

1. *Defined Contribution Plan*

Plan description and funding requirements. The City maintains a supplemental retirement plan for all employees entitled to the deferred compensation plan, a single-employer, defined contribution plan. Both full-time and part-time employees of the City are eligible to participate. This Plan is administered by Transamerica as a 401(a) and 457 Plan, as defined by the Internal Revenue Service. At June 30, 2024, there were 429 employees and 354 participants. Plan provisions and contribution requirements are established and may be amended by the City Council (the "Board").

Employees may elect to contribute a portion of their pay, not to exceed the IRS guidelines, into the 457 Plan. Upon completion of one year of employment for full-time employees and three years of employment for part-time employees, the City will match the employee's contribution, up to 5% of the employee's annual salary, into the 401(a) Plan. Additionally, the City is required to contribute 10% of the annual salary of all employees hired subsequent to June 30, 2009. The City Council has the ability to amend the Plan provisions. For the fiscal year ended June 30, 2024, the City's contribution to the 401(a) Plan was \$3,634,919. The amount contributed by employees into the 457 Plan was \$3,302,533.

E. Other postemployment benefits

1. *Defined Benefit Plan*

Plan Administration and benefits. The City of Alpharetta Retiree Benefit Plan (the "COARBP") is a single employer defined benefit postretirement health care plan. Through June 30, 2011, the Plan operated on a "pay-as-you-go" basis. The City reports in the financial statements the "costs" associated with the future participation of retirees in this benefit. The Plan does not issue a separate stand-alone financial report. The Plan is administered by a Board of Trustees, who has executed trust agreements with a financial institution to hold, manage, invest, and distribute contributions in accordance with the provisions of the Plan. Benefit provisions are established and may be amended by the City Council.

Plan membership. Membership of the COARBP Plan consisted of the following at July 1, 2024, the date of the latest actuarial valuation:

Active participants	-
Retirees and beneficiaries currently receiving benefits	4
Total	<u>4</u>

NOTES TO FINANCIAL STATEMENTS

V. OTHER INFORMATION (Continued)

E. Other postemployment benefits (Continued)

1. Defined Benefit Plan (Continued)

Contributions. The City Council has the authority to establish and amend the contribution requirements of plan members. The Council establishes rates based on an actuarially determined rate. For the year ended June 30, 2024, the City's average contribution rate was -% of covered payroll. Plan members are not required to contribute to the plan. The City's contribution is dependent on the employee's number of years of creditable service. Retirees pay 100% of the blended premium afforded to the City. The Council may amend the benefit provisions.

Financial statements. As of June 30, 2024, the City of Alpharetta Retiree Benefit Plan's statement of fiduciary net position was as follows:

<u>Assets</u>	
Cash	\$ 49,122
Accounts receivable	17,141
Investments	
U.S. Treasuries	57,269
Corporate and foreign bonds	165,928
Common equity securities	490,013
Mutual funds - ETF equity	940
Total assets	<u>780,413</u>
<u>Liabilities</u>	
Accounts payable	<u>113,031</u>
<u>Fiduciary net position</u>	
Restricted for pension benefits	<u>\$ 667,382</u>

NOTES TO FINANCIAL STATEMENTS

V. OTHER INFORMATION (Continued)

E. Other postemployment benefits (Continued)

1. Defined Benefit Plan (Continued)

For the fiscal year ended June 30, 2024, the City of Alpharetta Retiree Benefit Plan's statement of changes in fiduciary net position was as follows:

<u>Additions</u>	
Contributions	
Employer	\$ -
Other	-
Total contributions	<u>-</u>
Investment earnings	
Net appreciation of fair value	386,965
Interest and dividends	43,900
Less investment expense	<u>(7,375)</u>
Net investment income	<u>423,490</u>
<u>Deductions</u>	
Benefit payments	46,754
Administrative expenses	9,854
Transfers	<u>1,475,506</u>
Total deductions	<u>1,532,114</u>
Change in net position	(1,108,624)
Fiduciary net position - beginning	<u>1,776,006</u>
Fiduciary net position - ending	<u><u>\$ 667,382</u></u>

Benefits. Eligible retirees are offered the same health and prescription drug coverage as active employees. The City provides an implicit rate plan, whereby eligible retirees who retire and receive a pension are entitled to continue to purchase health insurance coverage from the City until age 65, at the same rate as active employees.

Net OPEB Liability (Asset) of the City

Changes in Net OPEB Liability (asset) of the City. The City's Net OPEB liability (asset) was measured as of June 30, 2024, and the total OPEB liability used to calculate the Net OPEB liability (asset) was determined by an actuarial valuation as of July 1, 2024 with the actuary using standard techniques to rollforward the liability to the measurement date.

NOTES TO FINANCIAL STATEMENTS

V. OTHER INFORMATION (Continued)

E. Other postemployment benefits (Continued)

1. Defined Benefit Plan (Continued)

Actuarial assumptions. The total OPEB liability was determined by an actuarial valuation as of July 1, 2024, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate:	3.50%
Long-term expected rate of return on OPEB investments	3.5%, net of investment expense, including inflation
Healthcare Cost Trend Rate:	7.0% per annum, gradually decreasing to 3.50%
Inflation Rate:	2.50%
Salary increase:	2.10%-4.20% plus merit

The total OPEB liability was rolled forward to June 30, 2024, utilizing update procedures incorporating the actuarial assumptions.

Mortality rates for pre-retirement were based on the RP-2014 Employee Tables for males and females; projected to be fully generational with MP-2017 Mortality Improvement Scale. Postretirement mortality rates were based on the RP-2014 Healthy Annuitant Tables for males and females; projected to be fully generational with MP-2017 Mortality Improvement Scale.

The actuarial assumptions used in the July 1, 2023 valuation were based on the results of an actuarial experience study for the period ended December 31, 2005. The population is too small to justify a statistically significant result.

The long-term expected rate of return on COARBP investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the major target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of June 30, are presented previously.

NOTES TO FINANCIAL STATEMENTS

V. OTHER INFORMATION (Continued)

E. Other postemployment benefits (Continued)

1. Defined Benefit Plan (Continued)

Discount rate. The discount rate used to measure the total OPEB liability was 3.50%. The projection of cash flows used to determine the discount rate assumed that the City will contribute at rates equal to the actuarially determined contribution rates. Based on those assumptions, the COARBP's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on COARBP investments was applied to all periods of projected benefit payments to determine the total OPEB liability. The discount rate of 3.50% has remained consistent with the discount rate utilized to determine the total OPEB liability as of the beginning of the measurement period.

The components of the net OPEB liability (asset) of the City at June 30, 2024 were as follows:

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (Asset) (a) - (b)
Balances at 6/30/23	\$ 1,210,668	\$ 1,776,006	\$ (565,338)
Changes for the Fiscal Year:			
Service cost	-	-	-
Interest	41,555	-	41,555
Differences between expected and actual experience	(92,467)	-	(92,467)
Changes of assumptions	450,803	-	450,803
Changes of benefit terms	(1,005,987)	-	(1,005,987)
Contributions - employer	-	-	-
Net investment income	-	428,889	(428,889)
Benefit payments, including refunds of employee contributions	(46,754)	(46,754)	-
Administrative expense	-	(15,253)	15,253
Other	-	(1,475,506)	1,475,506
Net Changes	(652,850)	(1,108,624)	455,774
Balances at 6/30/2024	\$ 557,818	\$ 667,382	\$ (109,564)

NOTES TO FINANCIAL STATEMENTS

V. OTHER INFORMATION (Continued)

E. Other postemployment benefits (Continued)

1. Defined Benefit Plan (Continued)

Net OPEB Liability (Asset) of the City

The required schedule of changes in the City's net OPEB liability (asset) and related ratios immediately following the notes to the financial statements presents multiyear trend information about whether the value of plan assets is increasing or decreasing over time relative to the total OPEB liability.

Sensitivity of the Net OPEB Liability (Asset) to Changes in the Discount Rate. The following presents the net OPEB liability (asset) of the City, as well as what the City's net OPEB liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (3.5% decreasing to 2.5%) or 1-percentage-point higher (3.5% increasing to 4.5%) than the current discount rate:

	1% Decrease (2.50%)	Discount Rate (3.50%)	1% Increase (4.50%)
Net OPEB liability (asset)	\$ (106,604)	\$ (109,564)	\$ (112,370)

Sensitivity of the Net OPEB Liability (Asset) to Changes in the Healthcare Cost Trend Rates. The following presents the net OPEB liability (asset) of the City, as well as what the City's net OPEB liability (asset) would be if it were to calculate healthcare cost trend rates that are 1-percentage-point lower (6.0% decreasing to 5.0%) or 1-percentage-point higher (8.0% increasing to 9.0%) than the current healthcare cost trend rates:

	1% Decrease	Current rates	1% Increase
Net OPEB liability (asset)	\$ (111,830)	\$ (109,564)	\$ (107,227)

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revisions as results are compared to past expectations and new estimates are made about the future. Actuarial calculations reflect a long-term perspective. Calculations are based on the substantive plan in effect as of June 30, 2024 and the current sharing pattern of costs between employer and employee.

NOTES TO FINANCIAL STATEMENTS

V. OTHER INFORMATION (Continued)

E. Other postemployment benefits (Continued)

1. Defined Benefit Plan (Continued)

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB. For the year ended June 30, 2024, the City recognized OPEB expense of \$708,791. At June 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 24,096	\$ 108,949
Change of assumptions	51,317	133,986
Net differences between expected and actual earnings on OPEB plan investments	-	355,260
Total	<u>\$ 75,413</u>	<u>\$ 598,195</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ending June 30:	
2025	\$ (145,674)
2026	(69,920)
2027	(132,600)
2028	(105,626)
2029	(28,148)
Thereafter	<u>(40,814)</u>
Total	<u>\$ (522,782)</u>

2. Defined Contribution Plan

Plan Description and Funding Requirements. In the fiscal year 2019, the City created the OPEB Reimbursement Fund to account for the new retiree reimbursement benefit. Only full-time employees of the City are eligible to participate. Plan provisions and contribution requirements are established and may be amended by the City Council (the "Board").

NOTES TO FINANCIAL STATEMENTS

V. OTHER INFORMATION (Continued)

E. Other postemployment benefits (Continued)

2. *Defined Contribution Plan (Continued)*

Full-time employees who terminate employment with a minimum of 15 years of service and reach the age of 55 will be eligible to receive a monthly health reimbursement benefit as periodically determined by the Board of Trustees. The monthly benefit is available to the participant to cover eligible medical expenses (of the participant or the participant's spouse or dependent) as defined under Section 213(d) of the IRS Code. The City funds this benefit at an amount equal to 2.5% of all employees' annual regular wages. The City Council has the ability to amend the Plan provisions. For the fiscal year ended June 30, 2024, the City's contribution to the plan was \$926,297 (2.5% of the gross wages).

F. Hotel/Motel Lodging Tax

The City imposes a hotel/motel tax on lodging facilities within the City of Alpharetta. The tax is currently assessed at a rate of 8%. Revenues were \$9,114,797 for the fiscal year ended June 30, 2024. Of this amount 97%, or \$8,804,551, was expended. Expenditures of the tax were used to promote tourism as required by O.C.G.A. 48-13-51. A portion of the tax is being held to pay a portion of the debt service associated with the construction of the convention center in accordance with O.C.G.A. 48-13-50.

G. Tax Abatements

For the year ended June 30, 2024, City's property tax revenues were reduced by \$249,210 and \$352,857 under agreements entered into by the City of Alpharetta Development Authority and Fulton County Development Authority, respectively. These authorities entered into agreements with various entities under the economic development laws of the State of Georgia which qualify for disclosure under GASB Statement No. 77, *Tax Abatement Disclosures*. Under the agreements, taxes on both real property and personal property are reduced based on investments made by the corporation to whom the incentives were offered as long as the corporation meets certain investment targets.

H. Conduit Debt

To further the economic development in the City, the Development Authority has issued both traditional conduit tax-exempt private activity bonds (private activity bonds) for qualifying projects such as senior housing and bonds for title issued solely to provide property tax abatements (tax abatement bonds) to certain qualified developments. Neither the City nor the Development Authority, are liable for any conduit debt and neither make any form of commitment to make payments in the event of default. At June 30, 2024, the outstanding principal payable for conduit debt of both private activity bonds (\$12,344,681) and tax abatement bonds (\$482,095,080) total \$494,439,761.

NOTES TO FINANCIAL STATEMENTS

V. OTHER INFORMATION (Continued)

I. Accounting Changes

In the current year, the City's Grant Capital Fund is reported as a major fund, while the American Rescue Plan Fund no longer meets the definition of a major fund. The effect of these changes within the financial reporting entity is shown in the table below.

	Reporting Units Affected by Adjustments to Beginning Balances		
	Grant Capital Fund	American Rescue Plan Fund	Nonmajor Governmental Funds
June 30, 2023, as previously reported	\$ -	\$ -	\$ 14,117,497
Change from major fund to nonmajor fund	-	-	-
Change from nonmajor fund to major fund	(352,807)	-	352,807
June 30, 2023, as adjusted	<u>\$ (352,807)</u>	<u>\$ -</u>	<u>\$ 14,470,304</u>

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF ALPHARETTA, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
OPEB RETIREMENT PLAN
SCHEDULE OF CHANGES IN THE CITY'S NET OPEB LIABILITY (ASSET)
AND RELATED RATIOS

	2024	2023	2022	2021	2020
Total OPEB liability					
Service cost	\$ -	\$ 70,931	\$ 72,776	\$ 70,315	\$ 91,360
Interest on total OPEB liability	41,555	39,849	42,359	39,261	42,465
Differences between expected and actual experience	(92,467)	20,595	(27,767)	11,695	(94,539)
Changes of assumptions and other inputs	450,803	-	(117,781)	-	(91,920)
Benefit payments	(46,754)	(47,545)	(33,214)	(34,792)	(21,875)
Change of benefit terms	(1,005,987)	-	-	-	-
Net change in total OPEB liability	(652,850)	83,830	(63,627)	86,479	(74,509)
Total OPEB liability - beginning	1,210,668	1,126,838	1,190,465	1,103,986	1,178,495
Total OPEB liability - ending (a)	\$ 557,818	\$ 1,210,668	\$ 1,126,838	\$ 1,190,465	\$ 1,103,986
Plan fiduciary net position					
Contributions - employer	\$ -	\$ 13,008	\$ 12,600	\$ 76,589	\$ 68,015
Net investment income (loss)	428,889	205,308	(248,400)	428,561	22,207
Benefit payments	(46,754)	(47,545)	(33,214)	(34,792)	(21,875)
Administrative expenses	(15,253)	(10,500)	(9,128)	(569)	(298)
Other changes	(1,475,506)	21,965	-	-	-
Net change in plan fiduciary net position	(1,108,624)	182,236	(278,142)	469,789	68,049
Plan fiduciary net position - beginning	1,776,006	1,593,770	1,871,912	1,402,123	1,334,074
Plan fiduciary net position - ending (b)	\$ 667,382	\$ 1,776,006	\$ 1,593,770	\$ 1,871,912	\$ 1,402,123
City's net OPEB liability (asset) - ending (a) - (b)	\$ (109,564)	\$ (565,338)	\$ (466,932)	\$ (681,447)	\$ (298,137)
Plan fiduciary net position as a percentage of the total OPEB liability	119.64%	146.70%	141.44%	157.24%	127.01%
Covered payroll	\$ -	\$ 31,151,293	\$ 31,151,293	\$ 26,593,414	\$ 26,255,937
Net OPEB liability (asset) as a percentage of covered payroll	N/A	-1.8%	-1.5%	-2.6%	-1.1%
	2019	2018			
Total OPEB liability					
Service cost	\$ 84,028	\$ 56,869			
Interest on total OPEB liability	38,813	38,402			
Differences between expected and actual experience	(6,715)	(109,895)			
Changes of assumptions and other inputs	-	158,319			
Benefit payments	(9,094)	(7,686)			
Net change in total OPEB liability	107,032	136,009			
Total OPEB liability - beginning	1,071,463	935,454			
Total OPEB liability - ending (a)	\$ 1,178,495	\$ 1,071,463			
Plan fiduciary net position					
Contributions - employer	\$ 85,000	\$ 85,200			
Net investment income (loss)	37,843	16,391			
Benefit payments	(9,094)	(7,686)			
Administrative expenses	(3,832)	-			
Other changes	-	-			
Net change in plan fiduciary net position	109,917	93,905			
Plan fiduciary net position - beginning	1,224,157	1,130,252			
Plan fiduciary net position - ending (b)	\$ 1,334,074	\$ 1,224,157			
City's net OPEB liability (asset) - ending (a) - (b)	\$ (155,579)	\$ (152,694)			
Plan fiduciary net position as a percentage of the total OPEB liability	113.20%	114.25%			
Covered payroll	\$ 21,788,982	\$ 21,788,982			
Net OPEB liability (asset) as a percentage of covered payroll	-0.7%	-0.7%			

Notes to the Schedule:
The schedule will present 10 years of information once it is accumulated.

CITY OF ALPHARETTA, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
OPEB RETIREMENT PLAN
SCHEDULE OF CITY CONTRIBUTIONS

	2024	2023	2022	2021	2020
Actuarially determined contribution	\$ -	\$ -	\$ 10,966	\$ -	\$ -
Contributions in relation to the actuarially determined contribution	-	13,008	12,600	76,589	68,015
Contribution deficiency (excess)	-	<u>\$(13,008)</u>	<u>\$(1,634)</u>	<u>\$(76,589)</u>	<u>\$(68,015)</u>
Covered payroll	\$ -	\$ 31,151,293	\$ 31,151,293	\$ 26,593,414	\$ 26,255,937
Contributions as a percentage of covered payroll	N/A	0.04%	0.04%	0.29%	0.26%
	2019	2018			
Actuarially determined contribution	\$ 68,015	\$ 60,889			
Contributions in relation to the actuarially determined contribution	85,000	85,200			
Contribution deficiency (excess)	<u>\$(16,985)</u>	<u>\$(24,311)</u>			
Covered payroll	\$ 21,788,982	\$ 21,788,982			
Contributions as a percentage of covered payroll	0.39%	0.39%			

Notes to the Schedule:

(1) Actuarial Assumptions	
Valuation Date	July 1, 2024
Cost Method	Projected Unit Credit
Actuarial Asset Valuation Method	Market Value of Assets
Assumed Rate of Return on Investments	3.50%
Projected Salary Increases	2.10% to 4.20%, including 2.5% for inflation
Cost-of-Living Adjustment	None
Amortization Method	Level dollar, open
Remaining Amortization Period	5 years
Mortality	
Preretirement	RP-2010 Employee tables for males and females; fully generational with MP-2021 Mortality Improvement Scale
Postretirement	RP-2010 Healthy Annuitant tables for males and females; fully generational with MP-2021 Mortality Improvement Scale
Healthcare Cost Trends:	7.00% and gradually decreasing over 14 years to an ultimate rate of 3.50%

(2) The schedule will present 10 years of information once it is accumulated.

CITY OF ALPHARETTA, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
OPEB RETIREMENT PLAN
SCHEDULE OF OPEB INVESTMENT RETURNS

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Annual money-weighted rate of return, net of investment expenses for the City's OPEB Plan	25.27%	12.97%	-13.38%	29.80%	1.71%
	<u>2019</u>	<u>2018</u>			
Annual money-weighted rate of return, net of investment expenses for the City's OPEB Plan	1.68%	1.55%			

Notes to the Schedule:

The schedule will present 10 years of information once it is accumulated.

CITY OF ALPHARETTA, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
RETIREMENT PLAN
SCHEDULE OF CHANGES IN THE CITY'S NET PENSION LIABILITY
AND RELATED RATIOS

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total pension liability										
Service cost	\$ 1,275,907	\$ 1,460,297	\$ 1,337,540	\$ 1,400,419	\$ 1,428,515	\$ 1,445,365	\$ 1,505,980	\$ 1,598,717	\$ 1,716,370	\$ 1,968,015
Interest on total pension liability	9,030,642	8,084,396	7,736,778	7,356,335	6,719,752	6,188,428	5,740,858	5,433,736	4,819,727	4,288,338
Differences between expected and actual experience	4,224,872	6,950,076	(1,009,620)	(354,879)	(250,486)	(273,013)	726,104	(1,092,001)	1,281,931	465,014
Change of assumptions	-	(7,663,224)	7,555,159	(181,066)	415,494	2,229,270	199,517	186,911	178,382	(4,591,299)
Benefit payments, including refunds of employee contributions	(4,621,680)	(4,031,631)	(3,567,842)	(3,250,227)	(2,853,765)	(2,347,569)	(1,993,117)	(1,761,551)	(1,463,409)	(1,327,566)
Other charges	-	-	-	-	-	-	-	-	177,741	-
Net change in total pension liability	9,909,741	4,799,914	12,052,015	4,970,582	5,459,510	7,242,481	6,179,342	4,365,812	6,710,742	802,502
Total pension liability - beginning	116,872,645	112,072,731	100,020,716	95,050,134	89,590,624	82,348,143	76,168,801	71,802,989	65,092,247	64,289,745
Total pension liability - ending (a)	\$ 126,782,386	\$ 116,872,645	\$ 112,072,731	\$ 100,020,716	\$ 95,050,134	\$ 89,590,624	\$ 82,348,143	\$ 76,168,801	\$ 71,802,989	\$ 65,092,247
Plan fiduciary net position										
Contributions - employer	\$ 3,324,385	\$ 3,000,001	\$ 2,934,025	\$ 2,779,221	\$ 2,775,000	\$ 2,699,997	\$ 2,625,003	\$ 2,500,000	\$ 2,400,000	\$ 2,300,000
Contributions - employee	311,026	311,837	312,555	293,715	312,296	310,689	338,544	347,281	368,356	368,638
Net investment income (loss)	9,421,102	9,158,925	(12,500,216)	20,994,663	781,053	3,435,733	4,747,877	6,679,684	(36,548)	1,709,776
Benefit payments, including refunds of member contributions	(4,621,680)	(4,031,631)	(3,567,842)	(3,250,227)	(2,853,765)	(2,347,569)	(1,993,117)	(1,761,551)	(1,463,409)	(1,327,566)
Administrative expenses	(106,609)	(76,063)	(212,901)	(81,745)	(102,812)	(81,237)	(87,942)	(309,924)	(135,692)	(161,357)
Net change in plan fiduciary net position	8,328,224	8,363,069	(13,034,379)	20,735,627	911,772	4,017,613	5,630,365	7,455,490	1,132,707	2,889,491
Plan fiduciary net position - beginning	91,285,181	82,922,112	95,956,491	75,220,864	74,309,092	70,291,479	64,661,114	57,205,624	56,072,917	53,183,426
Plan fiduciary net position - ending (b)	\$ 99,613,405	\$ 91,285,181	\$ 82,922,112	\$ 95,956,491	\$ 75,220,864	\$ 74,309,092	\$ 70,291,479	\$ 64,661,114	\$ 57,205,624	\$ 56,072,917
City's net pension liability - ending (a) - (b)	\$ 27,168,981	\$ 25,587,464	\$ 29,150,619	\$ 4,064,225	\$ 19,829,270	\$ 15,281,532	\$ 12,056,664	\$ 11,507,687	\$ 14,597,365	\$ 9,019,330
Plan fiduciary net position as a percentage of the total pension liability	78.6%	78.1%	74.0%	95.9%	79.1%	82.9%	85.4%	84.9%	79.7%	86.1%
Covered payroll	\$ 17,030,422	\$ 17,235,842	\$ 16,382,862	\$ 17,250,670	\$ 17,423,993	\$ 17,797,422	\$ 18,562,532	\$ 19,186,755	\$ 20,234,162	\$ 20,306,168
Net pension liability as a percentage of covered payroll	159.5%	148.5%	177.9%	23.6%	113.8%	85.9%	65.0%	60.0%	72.1%	44.4%

Notes to the Schedule:
The schedule presents 10 years of information.

CITY OF ALPHARETTA, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
RETIREMENT PLAN
SCHEDULE OF CITY CONTRIBUTIONS

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Actuarially determined contribution	\$ 3,709,663	\$ 3,291,042	\$ 2,451,034	\$ 2,592,995	\$ 2,618,856
Contributions in relation to the actuarially determined contribution	<u>3,324,385</u>	<u>3,000,001</u>	<u>2,934,025</u>	<u>2,779,221</u>	<u>2,775,000</u>
Contribution deficiency (excess)	<u>\$ 385,278</u>	<u>\$ 291,041</u>	<u>\$ (482,991)</u>	<u>\$ (186,226)</u>	<u>\$ (156,144)</u>
Covered payroll	\$ 17,030,422	\$ 17,235,842	\$ 16,382,862	\$ 17,250,670	\$ 17,423,993
Contributions as a percentage of covered payroll	19.52%	17.41%	17.91%	16.11%	15.93%
	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Actuarially determined contribution	\$ 2,668,838	\$ 2,359,496	\$ 2,287,519	\$ 2,289,533	\$ 2,003,761
Contributions in relation to the actuarially determined contribution	<u>2,699,997</u>	<u>2,625,003</u>	<u>2,500,000</u>	<u>2,400,000</u>	<u>2,300,000</u>
Contribution deficiency (excess)	<u>\$ (31,159)</u>	<u>\$ (265,507)</u>	<u>\$ (212,481)</u>	<u>\$ (110,467)</u>	<u>\$ (296,239)</u>
Covered payroll	\$ 17,797,422	\$ 18,562,532	\$ 19,186,755	\$ 20,234,162	\$ 20,306,168
Contributions as a percentage of covered payroll	15.17%	14.14%	13.03%	11.86%	11.33%

Notes to the Schedule:

(1) Actuarial Assumptions	
Valuation Date	January 1, 2024
Cost Method	Entry Age Normal
Actuarial Asset Valuation Method	Market value
Assumed Rate of Return on Investments	7.50%
Projected Salary Increases	2.10% to 4.20%, which includes 2.5% for inflation
Cost-of-Living Adjustment	None
Amortization Method	Level dollar for unfunded liability
Remaining Amortization Period	30 years (closed)

CITY OF ALPHARETTA, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
RETIREMENT PLAN
SCHEDULE OF PENSION INVESTMENT RETURNS

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Annual money-weighted rate of return, net of investment expenses for the City's Pension Plan	10.91%	11.68%	-13.10%	28.00%	1.03%
	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Annual money-weighted rate of return, net of investment expenses for the City's Pension Plan	4.88%	7.16%	11.37%	0.07%	3.13%

Notes to the Schedule:

The schedule will present 10 years of information once it is accumulated.

CITY OF ALPHARETTA, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budget		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Property taxes	\$ 32,607,000	\$ 34,402,000	\$ 35,011,561	\$ 609,561
Sales and use taxes	22,100,000	22,100,000	22,003,613	(96,387)
Franchise taxes	6,825,000	6,825,000	6,657,758	(167,242)
Business taxes	7,190,000	7,477,570	7,804,120	326,550
Other taxes	3,835,150	3,835,150	3,622,605	(212,545)
Licenses and permits	3,394,500	3,394,500	3,157,721	(236,779)
Charges for services	4,690,100	4,964,188	4,633,332	(330,856)
Fines and forfeitures	3,143,250	3,143,250	2,521,315	(621,935)
Intergovernmental	165,548	168,050	157,509	(10,541)
Contributions and donations	116,073	136,755	215,063	78,308
Investment earnings (loss)	650,000	650,000	1,798,420	1,148,420
Other revenues	89,988	89,988	90,790	802
Total revenues	84,806,609	87,186,451	87,673,807	487,356
Expenditures:				
Current:				
General government:				
City clerk	840,949	432,444	398,265	34,179
Mayor and council	399,354	396,469	323,009	73,460
Municipal court	1,222,688	1,218,304	1,138,030	80,274
Legal	1,200,000	1,200,000	636,323	563,677
City administrator	1,728,417	1,736,333	1,557,543	178,790
Finance	3,970,688	3,984,713	3,865,005	119,708
Human resources	929,316	969,383	887,202	82,181
Technology services	2,766,496	2,763,551	3,282,484	(518,933)
Non-departmental	1,808,885	1,878,411	938,158	940,253
Total general government	14,866,793	14,579,608	13,026,019	1,553,589
Public safety	39,416,372	39,231,861	37,673,367	1,558,494
Public works	10,559,125	10,773,227	10,007,383	765,844
Community development	5,010,278	4,993,370	4,625,939	367,431
Culture and recreation	13,563,734	13,975,334	13,393,039	582,295
Debt service				
Principal	854,185	1,186,726	1,193,840	(7,114)
Interest	212,372	212,372	207,194	5,178
Total expenditures	84,482,859	84,952,498	80,126,781	4,825,717
Excess of revenues over expenditures	323,750	2,233,953	7,547,026	5,313,073

(Continued)

CITY OF ALPHARETTA, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budget		Actual	Variance With Final Budget
	Original	Final		
Other financing sources (uses):				
Proceeds from sale of capital assets	\$ 95,000	\$ 95,000	\$ 66,099	\$ (28,901)
Issuance of SBITA	-	-	845,969	845,969
Transfers in	3,581,250	3,581,250	3,418,049	(163,201)
Transfers out	(14,547,818)	(16,457,921)	(16,457,920)	1
Total other financing sources (uses)	(10,871,568)	(12,781,671)	(12,127,803)	653,868
Net change in fund balances	(10,547,818)	(10,547,718)	(4,580,777)	5,966,941
Fund balances, beginning of fiscal year	42,565,605	42,565,605	42,565,605	-
Fund balances, end of fiscal year	<u>\$ 32,017,787</u>	<u>\$ 32,017,887</u>	<u>\$ 37,984,828</u>	<u>\$ 5,966,941</u>

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted or committed to expenditures for particular purposes other than capital projects or debt service.

Hotel/Motel Fund – This fund is used to account for the occupancy tax collected by the City from area hotels and motels, and distributed based upon state statute. The City is currently collecting this tax at a rate of 8%.

Impact Fee Fund – Established to account 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, as required by state law.

Confiscated Assets Fund – Established to account for funds received from the enforcement of drug laws, shared revenues resulting from the confiscation of property from drug offender's arrests that can be used by law enforcement to aid in that activity. Funds cannot be used to supplant the normal operating budget of the police department, as required by state law.

Grant Operating Fund – This fund is used to account for the funds received from external sources as they relate to grants awarded to the City. Matching funds, which are the City's responsibility, are also recorded within this fund.

Emergency 911 Fund – This fund is used to account for funds received from users, or potential users, of the Emergency 911 System. Revenues received by the City of Alpharetta are paid directly from wired or wireless telecommunication providers, with expenditures occurring to maintain and run the system within the City, as required by state law.

Development Authority – This fund is used to account for the activity of the blended component unit. The Authority promotes the public good and general welfare, trade, commerce, industry, general tax base, and the employment opportunities in the City.

ARP Fund – This fund is used to account for the grant money received under the American Rescue Plan Act in response to COVID-19.

Opioid Settlement Fund – This fund is used to account for the City's share of proceeds from the National Distributors' Legal Settlement between opioid manufacturers and the State of Georgia.

TAD 2 Fund – This fund is used to account for the tax increment and associated redevelopment costs for Alpharetta's Tax Allocation District #2.

NONMAJOR GOVERNMENTAL FUNDS

Capital Projects Funds

Stormwater Capital Fund – This fund accounts for stormwater and drainage maintenance, repair, and improvement projects.

2016 Bond Construction Fund – This fund accounts for the 2016 General Obligation Bond proceeds for the acquisition and construction of parks, greenways, roads, streets and bridges.

Debt Service Fund

Debt Service Fund – This fund is used to account for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

CITY OF ALPHARETTA, GEORGIA

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS JUNE 30, 2024

ASSETS	Special Revenue Funds					
	Hotel/ Motel	Impact Fee	Confiscated Assets	Grant Operating	E911	Development Authority
Cash and cash equivalents	\$ 790,940	\$ 3,795,501	\$ 378,881	\$ 71,513	\$ 634,663	\$ 286,988
Investments	379,053	1,818,970	-	34,847	304,159	-
Taxes receivable, net	901,749	-	-	-	-	-
Accounts receivable	-	-	-	-	513,678	-
Intergovernmental receivable	-	-	72	14,153	256,948	-
Total assets	<u>\$ 2,071,742</u>	<u>\$ 5,614,471</u>	<u>\$ 378,953</u>	<u>\$ 120,513</u>	<u>\$ 1,709,448</u>	<u>\$ 286,988</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ 394,513	\$ 10,800	\$ -	\$ 1,021	\$ 27,544	\$ 2,011
Retainage payable	-	-	-	-	-	-
Accrued expenditures	-	-	-	-	70,434	-
Due to other funds	338,156	-	-	-	-	-
Total liabilities	<u>732,669</u>	<u>10,800</u>	<u>-</u>	<u>1,021</u>	<u>97,978</u>	<u>2,011</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	-	-	-	-	-	-
Unavailable revenue - other	-	-	-	14,153	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,153</u>	<u>-</u>	<u>-</u>
FUND BALANCES						
Restricted:						
Capital projects	-	5,603,671	-	-	-	-
Law enforcement	-	-	378,953	-	-	-
Emergency telephone system activities	-	-	-	-	1,611,470	-
Tourism	1,339,073	-	-	-	-	-
Debt service	-	-	-	-	-	-
Assigned for:						
Grant projects	-	-	-	105,339	-	-
Economic development	-	-	-	-	-	284,977
Stormwater projects	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total fund balances	<u>1,339,073</u>	<u>5,603,671</u>	<u>378,953</u>	<u>105,339</u>	<u>1,611,470</u>	<u>284,977</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 2,071,742</u>	<u>\$ 5,614,471</u>	<u>\$ 378,953</u>	<u>\$ 120,513</u>	<u>\$ 1,709,448</u>	<u>\$ 286,988</u>

Special Revenue Funds			Capital Project Funds					
Opioid Settlement	ARP Grant	TAD 2	(Previously Nonmajor)	(Previously Major)	Stormwater Capital Fund	2016 Bond Construction Fund	Debt Service Fund	Nonmajor Governmental Funds
			Grant Capital Fund	American Rescue Plan Fund				
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,479,176	\$ -	\$ 945,293	\$ 11,382,955
-	-	-	-	-	2,146,618	-	453,026	5,136,673
-	-	-	-	-	-	-	119,856	1,021,605
72,686	-	-	-	-	-	-	-	586,364
-	-	-	-	-	-	-	-	271,173
<u>\$ 72,686</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,625,794</u>	<u>\$ -</u>	<u>\$ 1,518,175</u>	<u>\$ 18,398,770</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 274,595	\$ -	\$ 8,764	\$ 719,248
-	-	-	-	-	43,260	-	-	43,260
-	-	-	-	-	31,512	-	-	101,946
-	-	-	-	-	-	-	-	338,156
-	-	-	-	-	349,367	-	8,764	1,202,610
-	-	-	-	-	-	-	93,262	93,262
10,756	-	-	-	-	-	-	-	24,909
10,756	-	-	-	-	-	-	93,262	118,171
-	-	-	-	-	-	-	-	5,603,671
-	-	-	-	-	-	-	-	378,953
-	-	-	-	-	-	-	-	1,611,470
-	-	-	-	-	-	-	-	1,339,073
-	-	-	-	-	-	-	1,416,149	1,416,149
-	-	-	-	-	-	-	-	167,269
61,930	-	-	-	-	-	-	-	284,977
-	-	-	-	-	6,276,427	-	-	6,276,427
-	-	-	-	-	-	-	-	-
<u>61,930</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,276,427</u>	<u>-</u>	<u>1,416,149</u>	<u>17,077,989</u>
<u>\$ 72,686</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>\$ 6,625,794</u>	<u>\$ -</u>	<u>\$ 1,518,175</u>	<u>\$ 18,398,770</u>

CITY OF ALPHARETTA, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Special Revenue Funds					
	Hotel/ Motel	Impact Fee	Confiscated Assets	Grant Operating	E911	Development Authority
Revenues:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hotel/Motel taxes	9,114,797	-	-	-	-	-
Impact fees	-	1,698,494	-	-	-	-
Charges for services	-	-	-	-	3,583,128	-
Forfeiture income	-	-	137,283	-	-	-
Intergovernmental	-	-	-	30,177	1,019,472	-
Contributions	-	-	-	115,579	-	-
Investment earnings (losses)	66,781	203,933	-	5,651	44,180	5,712
Other revenues	-	-	2,507	-	-	117,146
Total revenues	<u>9,181,578</u>	<u>1,902,427</u>	<u>139,790</u>	<u>151,407</u>	<u>4,646,780</u>	<u>122,858</u>
Expenditures:						
Current:						
General government	-	-	-	-	-	194,843
Public safety	-	-	83,953	42,781	5,479,665	-
Culture and recreation	-	-	-	96,425	-	-
Community development	3,993,789	-	-	-	-	-
Public works	-	10,800	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service:						
Principal	710,000	-	-	-	319,187	-
Interest	682,713	-	-	-	1,557	-
Total expenditures	<u>5,386,502</u>	<u>10,800</u>	<u>83,953</u>	<u>139,206</u>	<u>5,800,409</u>	<u>194,843</u>
Excess (deficiency) of revenues over expenditures	3,795,076	1,891,627	55,837	12,201	(1,153,629)	(71,985)
Other financing sources (uses):						
Transfers out	(3,418,049)	-	-	-	-	-
Transfers in	-	-	9,432	-	-	-
Total other financing sources (uses)	<u>(3,418,049)</u>	<u>-</u>	<u>9,432</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	377,027	1,891,627	65,269	12,201	(1,153,629)	(71,985)
Fund balances, beginning of fiscal year	962,046	3,712,044	313,684	93,138	2,765,099	356,962
Adjustment - change to reporting entity	-	-	-	-	-	-
Fund balances (deficits), beginning of fiscal year, as adjusted						
Fund balances (deficits), end of fiscal year	<u>\$ 1,339,073</u>	<u>\$ 5,603,671</u>	<u>\$ 378,953</u>	<u>\$ 105,339</u>	<u>\$ 1,611,470</u>	<u>\$ 284,977</u>

Special Revenue Funds			Capital Project Funds				Debt Service Fund	Total Nonmajor Governmental Funds
Opioid Settlement	ARP Grant	TAD 2	(Previously Nonmajor) Grant Capital Fund	(Previously Major) American Rescue Plan Fund	Stormwater Capital Fund	2016 Bond Construction Fund		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,339,364	\$ 6,339,364
-	-	-	-	-	-	-	-	9,114,797
-	-	-	-	-	-	-	-	1,698,494
-	-	-	-	-	-	-	-	3,583,128
-	-	-	-	-	-	-	-	137,283
-	2,738,659	-	-	-	-	-	-	3,788,308
-	-	-	-	-	-	-	-	115,579
-	-	-	-	-	276,599	10	158,319	761,185
61,930	-	-	-	-	-	-	-	181,583
61,930	2,738,659	-	-	-	276,599	10	6,497,683	25,719,721
-	-	-	-	-	-	-	15,525	210,368
-	-	-	-	-	-	-	-	5,606,399
-	-	-	-	-	-	-	-	96,425
-	-	105,670	-	-	-	-	-	4,099,459
-	-	-	-	-	-	-	-	10,800
-	-	-	-	2,738,659	2,688,110	10	-	5,426,779
-	-	-	-	-	-	-	3,295,000	4,324,187
-	-	-	-	-	-	-	3,300,402	3,984,672
-	-	105,670	-	2,738,659	2,688,110	10	6,610,927	23,759,089
61,930	2,738,659	(105,670)	-	(2,738,659)	(2,411,511)	-	(113,244)	1,960,632
-	(2,738,659)	-	-	-	-	-	-	(6,156,708)
-	-	105,670	-	2,738,659	3,950,000	-	-	6,803,761
-	(2,738,659)	105,670	-	2,738,659	3,950,000	-	-	647,053
61,930	-	-	-	-	1,538,489	-	(113,244)	2,607,685
-	-	-	(352,807)	-	4,737,938	-	1,529,393	14,117,497
-	-	-	352,807	-	-	-	-	352,807
\$ 61,930	\$ -	\$ -	\$ -	\$ -	\$ 6,276,427	\$ -	\$ 1,416,149	\$ 17,077,989

CITY OF ALPHARETTA, GEORGIA
HOTEL/MOTEL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budget		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Hotel/Motel taxes	\$ 9,550,000	\$ 9,550,000	\$ 9,114,797	\$ (435,203)
Investment earnings	-	-	66,781	66,781
Total revenues	<u>9,550,000</u>	<u>9,550,000</u>	<u>9,181,578</u>	<u>(368,422)</u>
Expenditures:				
Current:				
Community development	4,183,625	4,198,695	3,993,789	204,906
Debt service:				
Principal	710,000	710,000	710,000	-
Interest	<u>682,713</u>	<u>682,713</u>	<u>682,713</u>	<u>-</u>
Total expenditures	<u>5,576,338</u>	<u>5,591,408</u>	<u>5,386,502</u>	<u>204,906</u>
Excess of revenues over expenditures	3,973,662	3,958,592	3,795,076	(163,516)
Other financing uses:				
Transfers out	<u>(3,581,250)</u>	<u>(3,581,250)</u>	<u>(3,418,049)</u>	<u>163,201</u>
Total other financing uses	<u>(3,581,250)</u>	<u>(3,581,250)</u>	<u>(3,418,049)</u>	<u>163,201</u>
Net changes in fund balances	392,412	377,342	377,027	(315)
Fund balances, beginning of fiscal year	<u>962,046</u>	<u>962,046</u>	<u>962,046</u>	<u>-</u>
Fund balances, end of fiscal year	<u>\$ 1,354,458</u>	<u>\$ 1,339,388</u>	<u>\$ 1,339,073</u>	<u>\$ (315)</u>

CITY OF ALPHARETTA, GEORGIA
IMPACT FEE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budget		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Impact fees	\$ -	\$ 447,057	\$ 1,698,494	\$ 1,251,437
Investment earnings	-	-	203,933	203,933
Total revenues	-	447,057	1,902,427	1,455,370
Expenditures:				
Current:				
Public works	-	2,186,581	10,800	2,175,781
Total expenditures	-	2,186,581	10,800	2,175,781
Net changes in fund balances	-	(1,739,524)	1,891,627	3,631,151
Fund balances, beginning of fiscal year	3,712,044	3,712,044	3,712,044	-
Fund balances, end of fiscal year	<u>\$ 3,712,044</u>	<u>\$ 1,972,520</u>	<u>\$ 5,603,671</u>	<u>\$ 3,631,151</u>

CITY OF ALPHARETTA, GEORGIA
CONFISCATED ASSETS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budget		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Forfeiture income	\$ -	\$ 40,379	\$ 137,283	\$ 96,904
Other revenue	-	-	2,507	2,507
Total revenues	-	40,379	139,790	99,411
Expenditures:				
Current:				
Public safety	-	363,495	83,953	279,542
Total expenditures	-	363,495	83,953	279,542
Excess (deficiency) of revenues over expenditures	-	(323,116)	55,837	378,953
Other financing sources:				
Transfers in	-	9,432	9,432	-
Total other financing sources	-	9,432	9,432	-
Net changes in fund balances	-	(313,684)	65,269	378,953
Fund balances, beginning of fiscal year	313,684	313,684	313,684	-
Fund balances, end of fiscal year	\$ 313,684	\$ -	\$ 378,953	\$ 378,953

CITY OF ALPHARETTA, GEORGIA
GRANT OPERATING FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budget		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental	\$ -	\$ 66,834	\$ 30,177	\$ (36,657)
Contributions	-	115,579	115,579	-
Investment earnings	-	-	5,651	5,651
Total revenues	-	182,413	151,407	(31,006)
Expenditures:				
Current:				
General government	-	52,742	-	52,742
Public safety	-	94,278	42,781	51,497
Culture and recreation	-	128,531	96,425	32,106
Total expenditures	-	275,551	139,206	136,345
Net changes in fund balances	-	(93,138)	12,201	105,339
Fund balances, beginning of fiscal year	93,138	93,138	93,138	-
Fund balances, end of fiscal year	<u>\$ 93,138</u>	<u>\$ -</u>	<u>\$ 105,339</u>	<u>\$ 105,339</u>

CITY OF ALPHARETTA, GEORGIA
EMERGENCY 911 FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budget		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$ 3,950,800	\$ 3,950,800	\$ 3,583,128	\$ (367,672)
Intergovernmental	1,250,000	1,250,000	1,019,472	(230,528)
Investment earnings	32,180	32,180	44,180	12,000
Total revenues	<u>5,232,980</u>	<u>5,232,980</u>	<u>4,646,780</u>	<u>(586,200)</u>
Expenditures:				
Current:				
Public safety	5,085,195	6,347,064	5,479,665	867,399
Debt service:				
Principal	301,227	301,227	319,187	(17,960)
Interest	1,558	1,558	1,557	1
Total expenditures	<u>5,387,980</u>	<u>6,649,849</u>	<u>5,800,409</u>	<u>849,440</u>
Net changes in fund balances	(155,000)	(1,416,869)	(1,153,629)	263,240
Fund balances, beginning of fiscal year	<u>2,765,099</u>	<u>2,765,099</u>	<u>2,765,099</u>	<u>-</u>
Fund balances, end of fiscal year	<u>\$ 2,610,099</u>	<u>\$ 1,348,230</u>	<u>\$ 1,611,470</u>	<u>\$ 263,240</u>

**CITY OF ALPHARETTA, GEORGIA
DEVELOPMENT AUTHORITY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	Budget		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Other income	\$ -	\$ 475,662	\$ 117,146	\$ (358,516)
Investment earnings	-	-	5,712	5,712
Total revenues	-	475,662	122,858	(352,804)
Expenditures:				
Current:				
General government	-	425,662	194,843	230,819
Total expenditures	-	425,662	194,843	230,819
Net changes in fund balances	-	50,000	(71,985)	(121,985)
Fund balances, beginning of fiscal year	356,962	356,962	356,962	-
Fund balances, end of fiscal year	<u>\$ 356,962</u>	<u>\$ 406,962</u>	<u>\$ 284,977</u>	<u>\$ (121,985)</u>

CITY OF ALPHARETTA, GEORGIA
OPIOID SETTLEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budget		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Other revenues	\$ -	\$ 52,635	\$ 61,930	\$ 9,295
Total revenues	-	52,635	61,930	9,295
Expenditures:				
Current:				
Public safety	-	52,635	-	52,635
Total expenditures	-	52,635	-	52,635
Net changes in fund balances	-	-	61,930	61,930
Fund balances, beginning of fiscal year	-	-	-	-
Fund balances, end of fiscal year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 61,930</u>	<u>\$ 61,930</u>

CITY OF ALPHARETTA, GEORGIA
ARP GRANT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budget		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental	\$ -	\$ 2,738,659	\$ 2,738,659	\$ -
Total revenues	-	2,738,659	2,738,659	-
Excess of revenues over expenditures	-	2,738,659	2,738,659	-
Other financing uses:				
Transfer out	-	(2,738,659)	(2,738,659)	-
Total other financing uses	-	(2,738,659)	(2,738,659)	-
Net changes in fund balances	-	-	-	-
Fund balances, beginning of fiscal year	-	-	-	-
Fund balances, end of fiscal year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF ALPHARETTA, GEORGIA
TAD 2 FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budget		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Other taxes	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
Expenditures:				
Current:				
Community development	-	105,670	105,670	-
Total expenditures	-	105,670	105,670	-
Deficiency of revenues over expenditures	-	(105,670)	(105,670)	-
Other financing sources:				
Transfer in	-	105,670	105,670	-
Total other financing sources	-	105,670	105,670	-
Net changes in fund balances	-	-	-	-
Fund balances, beginning of fiscal year	-	-	-	-
Fund balances, end of fiscal year	\$ -	\$ -	\$ -	\$ -

CITY OF ALPHARETTA, GEORGIA
DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budget		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Property taxes	\$ 6,371,000	\$ 6,371,000	\$ 6,339,364	\$ (31,636)
Investment earnings	28,000	28,000	158,319	130,319
Total revenues	6,399,000	6,399,000	6,497,683	98,683
Expenditures:				
Current:				
General government	8,000	8,000	15,525	(7,525)
Debt service:				
Principal	3,295,000	3,295,000	3,295,000	-
Interest and fiscal charges	3,300,402	3,300,402	3,300,402	-
Total expenditures	6,603,402	6,603,402	6,610,927	(7,525)
Net changes in fund balances	(204,402)	(204,402)	(113,244)	91,158
Fund balances, beginning of fiscal year	1,529,393	1,529,393	1,529,393	-
Fund balances, end of fiscal year	\$ 1,324,991	\$ 1,324,991	\$ 1,416,149	\$ 91,158

CITY OF ALPHARETTA, GEORGIA

2017 SCHEDULE OF PROJECTS CONSTRUCTED WITH PROCEEDS FROM TRANSPORTATION SPECIAL LOCAL OPTION SALES TAX (TSPLOST) FOR THE FISCAL YEAR ENDED JUNE 30, 2024

PROJECT	ESTIMATED COST		EXPENDITURES			PROJECT COMPLETION
	ORIGINAL	CURRENT	PRIOR	CURRENT	TOTAL	
TSPLOST TIER 1						
Congestion Relief (Haynes Bridge Road/Old Milton Parkway/McGinnis Ferry Road/Windward Parkway Business District/Union Hill)	\$ 32,647,634	\$ 13,536,058	\$ 6,192,354	\$ 1,032,881	\$ 7,225,235	53.38 %
Operations and Safety (Academy St./Webb Bridge Road/Bicycle Improvements, Morris Road, Bethany at Mayfield Intersection, and Bethany at Mid Broadwell Road Intersection)	20,656,029	32,509,595	11,270,726	3,617,742	14,888,468	45.80 %
TSPLOST TIER 2						
Kimball Bridge Road Operations and Ped/Bike Improvements	4,906,529	1,359,742	1,123,462	174,025	1,297,487	95.42 %
Adaptive Traffic Signals/ITS Milling/Resurfacing	1,500,000	2,000,000	2,000,000	-	2,000,000	100.00 %
Pedestrian/Bicycle Improvements	1,000,000	8,503,124	2,058,300	61,185	2,119,485	24.93 %
Debt Service	1,000,000	-	-	-	-	0.00 %
Quick Response Projects	1,000,000	-	-	-	-	0.00 %
TSPLOST TIER 3						
Bridges (Academy St./Webb Bridge Road/Ga 400 Bridge Improvements and Kimball Bridge/Ga 400 Improvements)	7,293,644	4,886,000	2,120,286	691,429	2,811,715	57.55 %
Commuter Bike Corridor	500,000	-	-	-	-	0.00 %
Ga 400 Bottlenecks	1,650,000	-	-	-	-	0.00 %
TOTAL TSPLOST	\$ 72,153,836	\$ 62,794,519	\$ 24,765,128	\$ 5,577,262	\$ 30,342,390	

CITY OF ALPHARETTA, GEORGIA
2022 SCHEDULE OF PROJECTS CONSTRUCTED WITH PROCEEDS FROM
TRANSPORTATION SPECIAL LOCAL OPTION SALES TAX (TSPLOST)
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

PROJECT	ESTIMATED COST		EXPENDITURES			PROJECT COMPLETION
	ORIGINAL	CURRENT	PRIOR	CURRENT	TOTAL	
TSPLOST TIER 1						
Pedestrian/Bike Improvements	\$ 27,445,000	\$ 26,470,884	\$ 2,975,776	\$ 9,589,107	\$ 12,564,883	47.47 %
Operations and Safety Improvements (Marietta St. and Roswell St./Tradewinds Ripple Effect/Cumming St.)	11,607,526	9,107,527	27,646	505,208	532,854	5.85 %
Roadway Project (Webb Bridge Road Improvements)	13,000,000	13,500,001	2,065,944	3,498,756	5,564,700	41.22 %
TSPLOST TIER 2						
Congestion Relief (Kimball Bridge Rd.)	2,000,000	500,000	-	25,356	25,356	5.07 %
Operations and Safety Improvements (Academy St.)	7,185,740	7,185,740	-	-	-	0.00 %
TSPLOST TIER 3						
Operations and Safety Improvements (Roundabouts)	5,500,000	5,500,000	-	-	-	0.00 %
Pedestrian/Bicycle Improvements	500,000	-	-	-	-	0.00 %
Maintenance and Safety Enhancements	2,500,000	7,474,114	-	-	-	
Program Management	685,740	685,740	-	-	-	0.00 %
TOTAL TSPLOST	\$ 70,424,006	\$ 70,424,006	\$ 5,069,366	\$ 13,618,427	\$ 18,687,793	

CITY OF ALPHARETTA, GEORGIA
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
JUNE 30, 2024

Governmental Activities - Internal Service Funds			
ASSETS	Risk Management Fund	Medical Insurance Fund	Total
CURRENT ASSETS			
Cash and cash equivalents	\$ 2,178,882	\$ 129,759	\$ 2,308,641
Accounts receivables	-	1,198,471	1,198,471
Investments	1,044,238	-	1,044,238
Total assets	3,223,120	1,328,230	4,551,350
LIABILITIES			
CURRENT LIABILITIES			
Accounts payable	160,742	-	160,742
Claims payable, due within one year	413,179	1,265,189	1,678,368
Total current liabilities	573,921	1,265,189	1,839,110
NONCURRENT LIABILITIES			
Claims payable, due in more than one year	448,858	-	448,858
Total noncurrent liabilities	448,858	-	448,858
Total liabilities	1,022,779	1,265,189	2,287,968
NET POSITION			
Unrestricted	2,200,341	63,041	2,263,382
Total net position	\$ 2,200,341	\$ 63,041	\$ 2,263,382

CITY OF ALPHARETTA, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Governmental Activities - Internal Service Funds		
	Risk Management Fund	Medical Insurance Fund	Total
OPERATING REVENUES			
Charges for services:			
Charges for service	\$ 1,761,021	\$ 8,014,095	\$ 9,775,116
Miscellaneous revenue	212,066	-	212,066
Total operating revenues	<u>1,973,087</u>	<u>8,014,095</u>	<u>9,987,182</u>
OPERATING EXPENSES			
Administration	77,014	-	77,014
Claims and judgements	768,437	5,941,927	6,710,364
Premiums	1,079,911	2,084,735	3,164,646
Total operating expenses	<u>1,925,362</u>	<u>8,026,662</u>	<u>9,952,024</u>
Operating income (loss)	47,725	(12,567)	35,158
NON-OPERATING REVENUES			
Investment earnings	122,203	-	122,203
Total non-operating revenues	<u>122,203</u>	<u>-</u>	<u>122,203</u>
Change in net position	169,928	(12,567)	157,361
NET POSITION, beginning of year	<u>2,030,413</u>	<u>75,608</u>	<u>2,106,021</u>
NET POSITION, end of year	<u>\$ 2,200,341</u>	<u>\$ 63,041</u>	<u>\$ 2,263,382</u>

CITY OF ALPHARETTA, GEORGIA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Governmental Activities - Internal Service Funds		
	Risk Management Fund	Medical Insurance Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and users	\$ 1,973,087	\$ 7,183,405	\$ 9,156,492
Payments to vendors/suppliers	(922,138)	(2,084,735)	(3,006,873)
Payments on claims	(839,644)	(5,772,512)	(6,612,156)
Net cash provided by (used in) operating activities	211,305	(673,842)	(462,537)
CASH FLOWS FROM INVESTING ACTIVITIES			
Sale of investments	(144,268)	-	(144,268)
Purchase of investments	-	128,702	128,702
Interest and dividends received	122,203	-	122,203
Net cash provided by (used in) investing activities	(22,065)	128,702	106,637
Increase (decrease) in cash and cash equivalents	189,240	(545,140)	(355,900)
Cash and cash equivalents, beginning of year	1,989,642	674,899	2,664,541
Cash and cash equivalents, end of year	\$ 2,178,882	\$ 129,759	\$ 2,308,641
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:			
Operating income (loss)	\$ 47,725	\$ (12,567)	\$ 35,158
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Increase in due from other funds	-	(830,690)	(830,690)
Increase in accounts payable	157,773	-	157,773
Increase in claims payable	5,807	169,415	175,222
Net cash provided by (used in) operating activities	\$ 211,305	\$ (673,842)	\$ (462,537)

CITY OF ALPHARETTA, GEORGIA
COMBINING STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2024

ASSETS	Pension Plan	OPEB Plan	OPEB Retirement Reimbursement Plan	Total
Cash	\$ 1,803,070	\$ 49,122	\$ 158,639	\$ 2,010,831
Accounts receivable	297,734	17,141	23,552	338,427
Investments:				
U.S. Treasuries	7,654,145	57,269	534,534	8,245,948
U.S. Agencies	8,692,838	-	-	8,692,838
Corporate and Foreign Bonds	7,117,771	165,928	1,339,095	8,622,794
Common Equity Securities	73,262,388	490,013	6,518,228	80,270,629
Mutual Funds	804,765	-	-	804,765
Mutual Funds - ETF Equity	102,009	940	10,794	113,743
Total assets	99,734,720	780,413	8,584,842	109,099,975
LIABILITIES				
Accounts payable	121,315	113,031	263,212	497,558
Total liabilities	121,315	113,031	263,212	497,558
NET POSITION				
Restricted for:				
Pensions	99,613,405	-	-	99,613,405
Postemployment benefits other than pensions	-	667,382	8,321,630	8,989,012
Net position restricted for retiree benefits	\$ 99,613,405	\$ 667,382	\$ 8,321,630	\$ 108,602,417

CITY OF ALPHARETTA, GEORGIA

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION FIDUCIARY FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Pension Plan	OPEB Plan	OPEB Retirement Reimbursement Plan	Total
ADDITIONS				
Contributions:				
Employee contributions	\$ 311,026	\$ -	\$ -	\$ 311,026
Employer contributions	3,324,385	-	926,297	4,250,682
Total contributions	3,635,411	-	926,297	4,561,708
Investment income:				
Net appreciation of fair value of investments	7,644,817	386,965	791,223	8,823,005
Interest and dividends	2,364,617	43,900	151,830	2,560,347
Less investment expense	(84,185)	(7,375)	(16,852)	(108,412)
Net investment income	9,925,249	423,490	926,201	11,274,940
Total additions	13,560,660	423,490	1,852,498	15,836,648
DEDUCTIONS				
Benefit payments	4,621,680	46,754	161,278	4,829,712
Administrative expenses	610,756	9,854	67,258	687,868
Transfers	-	1,475,506	(1,475,506)	-
Total deductions	5,232,436	1,532,114	(1,246,970)	5,517,580
Change in net position	8,328,224	(1,108,624)	3,099,468	10,319,068
NET POSITION RESTRICTED FOR RETIREE BENEFITS				
Beginning of year	91,285,181	1,776,006	5,222,162	98,283,349
End of year	\$ 99,613,405	\$ 667,382	\$ 8,321,630	\$ 108,602,417

STATISTICAL SECTION

This part of the City of Alpharetta's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

	<u>Page</u>
Financial Trends	105-116

These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

Revenue Capacity.....	117-123
These schedules contain information to help the reader assess the City's most significant local revenue source, property tax.	

Debt Capacity.....	124-128
These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	

Demographic and Economic Information	129 and 130
These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	

Operating Information.....	131-133
These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.	

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial report for the relevant year.

CITY OF ALPHARETTA, GEORGIA
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(accrual basis of accounting)

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Governmental activities				
Net investment in capital assets	\$ 275,040,666	\$ 249,955,561	\$ 229,294,901	\$ 227,123,239
Restricted	58,377,206	62,516,068	56,076,310	44,481,028
Unrestricted	35,618,087	36,495,247	37,673,321	37,721,528
Total governmental activities net position	<u>\$ 369,035,959</u>	<u>\$ 348,966,876</u>	<u>\$ 323,044,532</u>	<u>\$ 309,325,795</u>
Business-type activities				
Unrestricted	\$ 15,349	\$ 10,939	\$ 115,975	\$ 802,291
Total business-type activities net position	<u>\$ 15,349</u>	<u>\$ 10,939</u>	<u>\$ 115,975</u>	<u>\$ 802,291</u>
Primary government				
Net investment in capital assets	\$ 275,040,666	\$ 249,955,561	\$ 229,294,901	\$ 227,123,239
Restricted	58,377,206	62,516,068	56,076,310	44,481,028
Unrestricted	35,633,436	36,506,186	37,789,296	38,523,819
Total primary government net position	<u>\$ 369,051,308</u>	<u>\$ 348,977,815</u>	<u>\$ 323,160,507</u>	<u>\$ 310,128,086</u>

(1) 2017 was restated for the implementation of GASB Statement No. 75.

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017 (1)</u>	<u>2016</u>	<u>2015</u>
\$ 223,789,948	\$ 214,287,654	\$ 207,591,819	\$ 156,743,582	\$ 215,676,760	\$ 201,023,973
40,012,955	31,734,150	21,779,964	60,101,289	9,761,642	7,791,738
20,239,066	24,935,364	26,815,118	31,781,332	21,343,378	19,004,765
<u>\$ 284,041,969</u>	<u>\$ 270,957,168</u>	<u>\$ 256,186,901</u>	<u>\$ 248,626,203</u>	<u>\$ 246,781,780</u>	<u>\$ 227,820,476</u>
\$ 1,147,524	\$ 1,206,592	\$ 1,186,192	\$ 1,133,212	\$ 1,123,990	\$ 967,766
<u>\$ 1,147,524</u>	<u>\$ 1,206,592</u>	<u>\$ 1,186,192</u>	<u>\$ 1,133,212</u>	<u>\$ 1,123,990</u>	<u>\$ 967,766</u>
\$ 223,789,948	\$ 214,287,654	\$ 207,591,819	\$ 156,743,582	\$ 215,676,760	\$ 201,023,973
40,012,955	31,734,150	21,779,964	60,101,289	9,761,642	7,791,738
21,386,590	26,141,956	28,001,310	32,914,544	22,467,368	19,972,531
<u>\$ 285,189,493</u>	<u>\$ 272,163,760</u>	<u>\$ 257,373,093</u>	<u>\$ 249,759,415</u>	<u>\$ 247,905,770</u>	<u>\$ 228,788,242</u>

CITY OF ALPHARETTA, GEORGIA
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(accrual basis of accounting)

	2024	2023	2022	2021
Expenses				
Governmental activities (1):				
General government	\$ 17,814,765	\$ 15,037,785	\$ 15,956,849	\$ 14,102,831
Public safety	43,429,926	40,533,076	38,314,600	33,800,622
Public works	32,591,504	33,044,657	26,051,729	36,021,581
Community development	9,180,681	8,549,533	8,716,191	6,927,901
Culture and recreation	10,141,328	9,393,984	8,069,132	585,966
Interest on long-term debt	3,307,318	3,561,463	3,127,954	2,782,224
Total governmental activities expenses	116,465,522	110,120,498	100,236,455	94,221,125
Business-type activities:				
Solid waste	5,493,913	5,289,848	5,788,277	4,749,994
Total business-type activities expenses	5,493,913	5,289,848	5,788,277	4,749,994
Total primary government expenses	\$ 121,959,435	\$ 115,410,346	\$ 106,024,732	\$ 98,971,119
Program Revenues				
Governmental activities:				
Charges for services:				
General government	\$ 776,990	\$ 515,790	\$ 45,823	\$ 700,631
Public safety	7,876,945	8,838,667	8,639,005	7,552,607
Public works	-	-	-	-
Community development	5,979,622	5,598,172	6,334,158	5,727,862
Culture and recreation	2,568,811	2,569,626	2,575,059	2,040,963
Operating grants and contributions	426,485	226,068	343,255	4,406,840
Capital grants and contributions	8,412,954	13,627,626	1,728,113	15,034,235
Total governmental activities program revenues	26,041,807	31,375,949	19,665,413	35,463,138
Business-type activities:				
Charges for services:				
Solid waste	5,451,071	5,169,746	5,129,955	4,403,138
Total business-type activities program revenues	5,451,071	5,169,746	5,129,955	4,403,138
Total primary government program revenues	\$ 31,492,878	\$ 36,545,695	\$ 24,795,368	\$ 39,866,276
Net (expense) revenue				
Governmental activities	\$ (90,423,715)	\$ (78,744,549)	\$ (80,571,042)	\$ (58,757,987)
Business-type activities	(42,842)	(120,102)	(658,322)	(346,856)
Total primary government net expense	\$ (90,466,557)	\$ (78,864,651)	\$ (81,229,364)	\$ (59,104,843)

(1) The changes in expenses are primarily due to capital expenditure variances from year to year.

2020	2019	2018	2017	2016	2015
\$ 12,897,560	\$ 15,780,792	\$ 21,454,576	\$ 29,135,914	\$ 11,509,627	\$ 12,065,471
45,004,360	33,611,899	32,400,805	30,123,186	30,252,024	32,637,732
17,502,024	21,553,723	10,681,676	14,533,961	19,358,138	17,529,801
7,480,557	7,319,083	6,553,596	5,772,585	5,416,361	5,183,616
10,995,696	10,465,655	14,990,020	10,686,154	9,191,257	8,111,598
3,931,148	3,583,252	3,995,843	3,835,898	1,556,382	1,606,823
97,811,345	92,314,404	90,076,516	94,087,698	77,283,789	77,135,041
4,319,502	4,226,955	3,818,643	3,274,907	3,077,407	3,264,095
4,319,502	4,226,955	3,818,643	3,274,907	3,077,407	3,264,095
\$ 102,130,847	\$ 96,541,359	\$ 93,895,159	\$ 97,362,605	\$ 80,361,196	\$ 80,399,136
\$ 75,708	\$ 98,287	\$ 131,490	\$ 128,321	\$ 3,614,607	\$ 3,318,538
6,807,102	7,779,202	6,948,160	7,253,818	4,811,153	5,752,584
-	-	-	-	32,726	32,726
4,627,300	5,628,275	4,921,134	6,121,104	4,765,125	3,628,850
2,553,164	2,559,400	2,283,361	2,158,072	2,248,077	1,820,871
673,654	658,226	918,641	576,130	591,849	636,727
11,110,983	3,422,011	4,300,025	10,320,847	17,803,410	3,299,374
25,847,911	20,145,401	19,502,811	26,558,292	33,866,947	18,489,670
4,207,802	4,188,117	3,851,806	3,275,135	3,225,033	3,215,238
4,207,802	4,188,117	3,851,806	3,275,135	3,225,033	3,215,238
\$ 30,055,713	\$ 24,333,518	\$ 23,354,617	\$ 29,833,427	\$ 37,091,980	\$ 21,704,908
\$ (71,963,434)	\$ (72,169,003)	\$ (70,573,705)	\$ (67,529,406)	\$ (43,416,842)	\$ (58,645,371)
(111,700)	(38,838)	33,163	228	147,626	(48,857)
\$ (72,075,134)	\$ (72,207,841)	\$ (70,540,542)	\$ (67,529,178)	\$ (43,269,216)	\$ (58,694,228)

CITY OF ALPHARETTA, GEORGIA
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(accrual basis of accounting)

	2024	2023	2022	2021
General Revenues and Other Changes in Net Position				
Governmental activities:				
Property taxes	\$ 41,557,308	\$ 38,665,089	\$ 35,491,615	\$ 34,693,764
Sales taxes	36,913,778	36,059,503	34,444,987	29,078,454
Franchise taxes	6,657,758	6,843,642	6,634,631	6,858,414
Hotel/Motel occupancy tax	9,114,797	9,277,072	7,940,764	3,890,093
Business taxes	7,804,120	7,075,153	6,276,971	6,198,056
Other taxes	3,622,605	3,797,212	4,186,760	3,901,833
Unrestricted investment earnings	4,822,432	2,922,453	(779,913)	168,428
Gain on sale of capital assets	-	26,769	93,964	-
Miscellaneous	-	-	-	-
Transfers	-	-	-	-
Total governmental activities	<u>110,492,798</u>	<u>104,666,893</u>	<u>94,289,779</u>	<u>84,789,042</u>
Business-type activities:				
Unrestricted investment earnings	47,253	15,066	(27,994)	1,623
Miscellaneous	-	-	-	-
Transfers	-	-	-	-
Total business-type activities	<u>47,253</u>	<u>15,066</u>	<u>(27,994)</u>	<u>1,623</u>
Total primary government	<u>\$ 110,540,051</u>	<u>\$ 104,681,959</u>	<u>\$ 94,261,785</u>	<u>\$ 84,790,665</u>
Change in Net Position				
Governmental activities	\$ 20,069,083	\$ 25,922,344	\$ 13,718,737	\$ 26,031,055
Business-type activities	4,411	(105,036)	(686,316)	(345,233)
Total primary government	<u>\$ 20,073,494</u>	<u>\$ 25,817,308</u>	<u>\$ 13,032,421</u>	<u>\$ 25,685,822</u>

2020	2019	2018	2017	2016	2015
\$ 32,927,048	\$ 31,569,551	\$ 27,953,119	\$ 27,218,360	\$ 25,833,303	\$ 24,216,991
27,059,918	28,112,776	26,669,576	14,943,853	14,953,985	14,757,780
6,880,108	6,787,133	6,177,460	6,357,342	6,630,390	6,682,041
6,672,097	9,051,333	7,665,868	9,566,630	6,391,857	4,637,950
5,975,012	5,555,835	5,387,059	5,160,501	4,981,704	4,425,286
3,209,346	3,321,352	3,129,297	3,092,041	3,003,685	2,767,730
2,015,281	2,541,290	1,152,024	560,590	201,044	75,916
309,425	-	-	2,656,725	351,990	103,910
-	-	-	-	30,188	-
-	-	-	-	-	-
85,048,235	86,939,270	78,134,403	69,556,042	62,378,146	57,667,604
52,632	59,238	19,817	8,994	8,598	3,131
-	-	-	-	-	-
-	-	-	-	-	-
52,632	59,238	19,817	8,994	8,598	3,131
\$ 85,100,867	\$ 86,998,508	\$ 78,154,220	\$ 69,565,036	\$ 62,386,744	\$ 57,670,735
\$ 13,084,801	\$ 14,770,267	\$ 7,560,698	\$ 2,026,636	\$ 18,961,304	\$ (977,767)
(59,068)	20,400	52,980	9,222	156,224	(45,726)
\$ 13,025,733	\$ 14,790,667	\$ 7,613,678	\$ 2,035,858	\$ 19,117,528	\$ (1,023,493)

CITY OF ALPHARETTA, GEORGIA
GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS
(accrual basis of accounting)

Fiscal Year	Property Tax	Sales Tax	Franchise Tax	Hotel/Motel Occupancy Tax
2015	\$ 24,216,991	\$ 14,757,780	\$ 6,682,041	\$ 4,637,950
2016	25,833,303	14,953,985	6,630,390	6,391,857
2017	27,218,360	14,943,853	6,357,342	9,566,630
2018	27,953,119	26,669,576	6,177,460	7,665,868
2019	31,569,551	28,112,776	6,787,133	9,051,333
2020	32,927,048	27,059,918	6,880,108	6,672,097
2021	34,693,764	29,078,454	6,858,414	3,890,093
2022	35,491,615	34,444,987	6,634,631	7,940,764
2023	38,665,089	36,059,503	6,843,642	9,277,072
2024	41,557,308	36,913,778	6,657,758	9,114,797

	Business Taxes	Other Taxes	Total
\$	4,425,286	\$ 2,318,455	\$ 57,038,503
	4,981,704	2,243,736	61,034,975
	5,160,501	2,767,730	66,014,416
	5,387,059	3,003,685	76,856,767
	5,555,835	3,092,041	84,168,669
	5,975,012	3,129,297	82,643,480
	6,198,056	3,901,833	84,620,614
	6,276,971	4,186,760	94,975,728
	7,075,153	3,797,212	101,717,671
	7,804,120	3,622,605	105,670,366

CITY OF ALPHARETTA, GEORGIA
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
General fund				
Assigned:				
Book revenue	\$ -	\$ -	\$ -	\$ -
Subsequent budget appropriations	9,447,780	10,547,818	12,639,800	5,836,799
Unassigned	<u>28,537,048</u>	<u>32,017,787</u>	<u>30,247,819</u>	<u>29,839,800</u>
Total general fund	<u>\$ 37,984,828</u>	<u>\$ 42,565,605</u>	<u>\$ 42,887,619</u>	<u>\$ 35,676,599</u>
All other governmental funds				
Restricted:				
Capital projects	\$ 80,477,921	\$ 81,296,800	\$ 79,910,051	\$ 43,612,453
Law enforcement	378,953	313,684	340,977	200,999
Emergency telephone services	1,611,470	2,765,099	2,616,736	2,629,573
Tourism	1,339,073	962,046	1,143,173	1,311,312
Debt service	1,416,149	1,529,393	1,095,855	851,509
Assigned:				
Grant projects	167,269	93,138	265,456	269,470
Economic development	284,977	356,962	214,749	263,121
Capital projects	20,364,173	15,656,140	10,015,826	10,685,162
Unassigned	<u>(554,564)</u>	<u>(352,807)</u>	<u>-</u>	<u>-</u>
Total all other governmental funds	<u>\$ 105,485,421</u>	<u>\$ 102,620,455</u>	<u>\$ 95,602,823</u>	<u>\$ 59,823,599</u>

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ -	\$ -	\$ -	\$ 17,973	\$ 17,973	\$ 17,973
5,289,252	5,537,018	6,100,065	8,842,313	6,049,857	5,018,236
21,336,799	22,289,252	18,537,018	19,600,065	21,222,540	18,549,859
<u>\$ 26,626,051</u>	<u>\$ 27,826,270</u>	<u>\$ 24,637,083</u>	<u>\$ 28,460,351</u>	<u>\$ 27,290,370</u>	<u>\$ 23,586,068</u>
\$ 52,425,466	\$ 57,996,237	\$ 53,096,354	\$ 60,610,599	\$ 27,175,844	\$ 2,986,088
266,485	494,638	323,177	1,460,509	1,752,596	1,974,755
2,242,426	1,808,567	1,851,911	1,827,068	2,122,857	2,150,699
1,966,633	2,697,154	1,770,515	1,505,262	950,567	-
648,200	1,223,954	1,032,049	1,250,405	814,051	845,511
203,703	393,439	260,549	38,982	39,857	364,190
-	-	-	-	-	-
8,414,274	10,613,617	14,294,222	15,130,110	6,114,004	5,667,535
-	-	-	(197,470)	(2,286,335)	-
<u>\$ 66,167,187</u>	<u>\$ 75,227,606</u>	<u>\$ 72,628,777</u>	<u>\$ 81,625,465</u>	<u>\$ 36,683,441</u>	<u>\$ 13,988,778</u>

CITY OF ALPHARETTA, GEORGIA
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

	2024	2023	2022	2021
Revenues:				
Property taxes	\$ 41,350,925	\$ 38,731,845	\$ 35,384,682	\$ 34,460,884
Sales tax	36,913,778	36,059,503	34,444,987	29,078,454
Other taxes	27,199,280	26,993,079	25,039,126	20,848,396
Licenses and permits	3,157,721	3,750,861	3,253,437	3,056,142
Intergovernmental	6,310,805	5,706,106	6,084,710	15,517,798
Contributions and donations	1,499,305	658,968	949,978	476,104
Charges for services	8,216,460	8,277,865	7,531,189	7,775,975
Impact fees	1,698,494	465,276	1,939,187	2,098,746
Fines and forfeitures	2,658,598	3,370,056	3,241,535	1,658,072
Investment earnings	7,502,701	4,765,840	(779,913)	168,428
Miscellaneous	272,373	444,582	353,672	4,305,688
Total revenues	<u>136,780,440</u>	<u>129,223,981</u>	<u>117,442,590</u>	<u>119,444,687</u>
Expenditures:				
General government	13,236,387	11,142,694	10,892,836	10,110,392
Public safety	43,279,766	39,367,880	37,403,375	33,118,441
Public works	10,018,183	11,188,790	10,954,892	17,263,357
Community development	8,725,398	8,930,902	7,848,749	5,645,010
Culture and recreation	13,489,464	11,962,617	10,352,013	8,892,644
Capital outlay	40,949,228	33,019,871	21,331,041	35,979,693
Intergovernmental	-	-	-	-
Debt service				
Principal	5,518,027	4,875,676	4,133,267	3,786,926
Interest	4,191,866	4,446,299	3,454,689	3,529,781
Other charges	-	-	368,549	-
Total expenditures	<u>139,408,319</u>	<u>124,934,729</u>	<u>106,739,411</u>	<u>118,326,244</u>
Excess (deficiency) of revenues over (under) expenditures	(2,627,879)	4,289,252	10,703,179	1,118,443
Other financing sources (uses):				
Transfers in	22,614,628	19,120,702	10,462,585	6,000,643
Transfers out	(22,614,628)	(19,120,702)	(10,462,585)	(6,000,643)
General obligation bond proceeds	-	-	27,335,000	-
Premium on bond issuance	-	-	2,539,405	-
Payments to refunding escrow	-	-	-	-
Financed purchases	845,969	2,353,251	2,292,350	1,311,250
Issuance of intergovernmental payable	-	-	-	-
Proceeds from sale of capital assets	66,099	53,115	120,310	131,483
Total other financing sources (uses)	<u>912,068</u>	<u>2,406,366</u>	<u>32,287,065</u>	<u>1,442,733</u>
Net change in fund balances	<u>\$ (1,715,811)</u>	<u>\$ 6,695,618</u>	<u>\$ 42,990,244</u>	<u>\$ 2,561,176</u>
Debt service as a percentage of noncapital expenditures	9.0%	9.1%	8.7%	8.1%
Total debt service expenditures	\$ 9,709,893	\$ 9,321,975	\$ 7,956,505	\$ 7,316,707
Total non-capital expenditures	\$ 108,164,537	\$ 102,645,110	\$ 91,472,006	\$ 90,574,213

	2020	2019	2018	2017	2016	2015
\$	32,987,329	\$ 31,514,266	\$ 27,920,695	\$ 27,262,172	\$ 25,841,451	\$ 24,274,577
	26,893,744	28,112,776	26,669,576	17,412,634	14,953,985	14,757,780
	22,736,563	24,715,653	22,359,684	21,707,749	21,007,620	18,520,227
	3,268,383	4,198,814	3,403,611	4,222,432	3,814,821	2,912,433
	6,224,666	4,711,704	3,774,694	12,733,728	8,870,676	3,570,796
	346,781	451,910	467,484	953,912	793,450	171,226
	6,610,279	7,280,653	6,317,352	6,364,262	6,788,274	6,502,793
	866,093	960,432	1,346,589	1,449,478	1,425,667	529,004
	1,891,476	2,229,991	2,054,812	2,463,790	2,453,134	3,537,448
	2,015,281	2,541,290	1,152,024	560,590	201,044	75,916
	177,702	149,788	167,268	196,279	200,484	305,071
	<u>104,018,297</u>	<u>106,867,277</u>	<u>95,633,789</u>	<u>95,327,026</u>	<u>86,350,606</u>	<u>75,157,271</u>
	10,472,664	10,042,217	16,560,677	27,000,660	10,222,722	10,182,488
	32,918,201	31,684,766	31,843,942	28,912,695	28,735,794	30,830,566
	15,249,332	12,275,846	9,939,770	8,820,932	7,288,023	7,008,688
	7,302,285	7,210,012	6,539,525	5,738,401	5,356,302	5,127,170
	9,455,863	9,921,813	21,102,795	13,248,613	8,129,640	6,670,048
	31,618,916	22,551,277	15,696,812	19,496,900	22,500,926	23,759,144
	-	-	-	-	-	20,000
	3,912,526	3,903,709	3,727,824	3,597,331	2,964,225	2,772,528
	3,906,807	3,622,560	3,700,476	3,378,768	1,476,940	1,574,813
	-	-	-	361,301	-	-
	<u>114,836,594</u>	<u>101,212,200</u>	<u>109,111,821</u>	<u>110,555,601</u>	<u>86,674,572</u>	<u>87,945,445</u>
	(10,818,297)	5,655,077	(13,478,032)	(15,228,575)	(323,966)	(12,788,174)
	14,818,304	15,415,517	16,897,064	13,218,136	12,184,381	9,325,180
	(14,818,304)	(15,415,517)	(16,897,064)	(13,218,136)	(12,184,381)	(9,325,180)
	17,775,000	-	-	50,855,000	-	-
	5,501,675	-	-	1,527,686	-	-
	(23,886,801)	-	-	-	-	-
	235,805	-	504,024	3,695,447	709,742	-
	-	-	-	-	24,720,000	-
	931,980	132,939	154,052	5,262,447	1,293,189	162,797
	<u>557,659</u>	<u>132,939</u>	<u>658,076</u>	<u>61,340,580</u>	<u>26,722,931</u>	<u>162,797</u>
\$	<u>(10,260,638)</u>	<u>\$ 5,788,016</u>	<u>\$ (12,819,956)</u>	<u>\$ 46,112,005</u>	<u>\$ 26,398,965</u>	<u>\$ (12,625,377)</u>
	8.7%	7.4%	6.2%	6.3%	5.1%	4.9%
\$	7,819,333	\$ 7,526,269	\$ 7,428,300	\$ 6,976,099	\$ 4,441,165	\$ 4,347,341
\$	90,045,947	\$ 101,212,200	\$ 119,325,254	\$ 110,555,601	\$ 86,674,572	\$ 87,945,445

CITY OF ALPHARETTA, GEORGIA
GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

Fiscal Year	Property Tax	Sales Tax	Franchise Tax	Motor Vehicle Tax	Alcoholic Beverage Tax	Other Taxes	Total
2014	\$ 23,696,658	\$ 13,575,938	\$ 6,235,684	\$ 895,290	\$ 1,774,662	\$ 7,931,717	\$ 54,109,949
2015	24,274,577	14,757,780	6,682,041	622,507	1,998,770	9,216,909	57,552,584
2016	25,841,451	14,953,985	6,630,390	449,164	2,053,173	11,874,893	61,803,056
2017	27,262,172	17,412,634	6,357,342	302,977	2,113,121	12,934,309	66,382,555
2018	27,920,695	26,669,576	6,177,460	222,688	2,210,031	13,749,505	76,949,955
2019	31,514,266	28,112,776	6,787,133	169,870	2,330,292	15,428,358	84,342,695
2020	32,987,329	26,893,744	6,880,108	124,551	2,199,245	13,532,659	82,617,636
2021	34,460,884	29,078,454	6,858,414	102,545	2,339,660	11,547,777	84,387,734
2022	35,384,682	34,444,987	6,634,631	92,728	2,764,435	15,547,332	94,868,795
2024	41,350,925	36,913,778	6,657,758	67,978	2,915,349	17,558,195	105,463,983

Note: Other taxes include intangible, real estate transfer, hotel/motel, business and occupation, insurance premium, and financial institution taxes.

CITY OF ALPHARETTA, GEORGIA

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE - ALL TAXABLE PROPERTY LAST TEN FISCAL YEARS

Fiscal Year	Real Property		Personal Property	
	Residential	Commercial	Motor Vehicles	Other
2015	\$ 1,924,974,730	\$ 2,513,543,524	\$ 186,312,400	\$ 23,862
2016	2,169,172,670	2,755,306,162	130,611,730	29,923
2017	2,238,392,880	2,907,419,873	91,948,620	64,228
2018	2,274,153,290	3,058,277,943	62,542,690	662,682
2019	2,831,212,300	3,067,760,757	44,032,240	161,090
2020	3,044,152,260	3,269,109,969	33,599,820	-
2021	3,242,898,630	3,328,479,833	26,148,000	101,306
2022	3,395,284,680	3,420,217,761	19,610,740	-
2023	3,976,290,760	3,480,530,514	16,790,410	56,080
2024	4,682,866,440	3,829,677,472	16,416,520	14,300

Source: Georgia Department of Revenue, Property Tax Division

Notes:

Property in the County is assessed annually. The County assesses property at approximately 40 percent of actual value for all types of real and personal property.

Estimated actual value is calculated by dividing the assessed value by those percentages. Tax rates are per \$1,000 of assessed value.

Homestead exemption was increased to \$45,000 per household in fiscal year 2020.

Floating exemption included beginning fiscal year 2021.

Senior basic homestead exemption was increased to \$25,000 for residents 65 and older in fiscal year 2021.

Senior additional exemption, income based, was eliminated in fiscal year 2021.

Less: Tax-Exempt Real Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
\$ 529,904,910	\$ 4,094,949,606	5.75	\$ 11,562,136,290	40.00%
523,053,335	4,532,067,150	5.75	12,637,801,213	40.00%
642,812,340	4,595,013,261	5.75	13,094,564,003	40.00%
640,291,164	4,755,345,441	5.75	13,489,091,513	40.00%
567,088,190	5,376,078,197	5.75	14,857,915,968	40.00%
926,375,778	5,420,486,271	5.75	15,934,655,123	40.00%
1,087,813,540	5,509,814,229	5.75	16,494,069,423	40.00%
1,078,993,638	5,756,119,543	5.75	17,087,782,953	40.00%
1,191,937,331	6,281,730,433	5.75	18,684,169,410	40.00%
1,723,224,229	6,805,750,503	5.75	21,322,436,830	40.00%

CITY OF ALPHARETTA, GEORGIA
PROPERTY TAX RATES - ALL OVERLAPPING GOVERNMENTS
(Per \$1,000 of Assessed Value)
LAST TEN FISCAL YEARS

Fiscal Year	Tax Year	City of Alpharetta			Fulton County			School District			State	Direct and Overlapping Rates
		General Obligation			General Obligation			General Obligation				
		Operating	Debt	Total	Operating	Debt	Total	Operating	Debt	Total		
			Service	City		Service	County		Service	School		
Millage	Millage	Millage	Millage	Millage	Millage	Millage	Millage	Millage	Millage	Millage		
2015	2014	4.950	0.800	5.750	11.781	0.270	12.051	18.502	0.000	18.502	0.100	36.403
2016	2015	5.000	0.750	5.750	10.451	0.250	10.700	18.483	0.000	18.483	0.000	34.933
2017	2016	4.620	1.130	5.750	10.450	0.250	10.700	18.483	0.000	18.483	0.000	34.933
2018	2017	4.720	1.030	5.750	10.380	0.025	10.405	18.546	0.000	18.546	0.000	34.701
2019	2018	4.770	0.980	5.750	10.200	0.230	10.430	17.796	0.000	17.796	0.000	33.976
2020	2019	4.820	0.930	5.750	9.899	0.220	10.119	17.796	0.000	17.796	0.000	33.665
2021	2020	4.935	0.815	5.750	9.776	0.220	9.996	17.796	0.000	17.796	0.000	33.542
2022	2021	4.935	0.815	5.750	9.330	0.210	9.540	17.590	0.000	17.590	0.000	32.880
2023	2022	4.785	0.965	5.750	8.870	0.200	9.070	17.240	0.000	17.240	0.000	32.060
2024	2023	4.951	0.799	5.750	8.870	0.180	9.050	17.140	0.000	17.140	0.000	31.940

Source: Georgia Department of Revenue, Property Tax Division

Overlapping rates are those of local and county governments that apply to property owners within the City of Alpharetta.

CITY OF ALPHARETTA, GEORGIA

SALES TAX RATES - ALL OVERLAPPING GOVERNMENTS LAST TEN FISCAL YEARS

Fiscal Year	State of Georgia	Local Option Sales Tax	Metropolitan Atlanta Regional Transportation	Fulton County Board of Education	Transportation Special Purpose Local Option Sales Tax	Total Overlapping Rates
2015	4.00 %	1.00 %	1.00 %	1.00 %	0.00 %	7.00 %
2016	4.00	1.00	1.00	1.00	0.00	7.00
2017	4.00	1.00	1.00	1.00	0.00	7.00
2018	4.00	1.00	1.00	1.00	0.75	7.75
2019	4.00	1.00	1.00	1.00	0.75	7.75
2020	4.00	1.00	1.00	1.00	0.75	7.75
2021	4.00	1.00	1.00	1.00	0.75	7.75
2022	4.00	1.00	1.00	1.00	0.75	7.75
2023	4.00	1.00	1.00	1.00	0.75	7.75
2024	4.00	1.00	1.00	1.00	0.75	7.75

Source: Georgia Department of Revenue, Property Tax Division

Overlapping rates are those of local and county governments that apply to property owners within the City of Alpharetta.

CITY OF ALPHARETTA, GEORGIA

PRINCIPAL PROPERTY TAXPAYERS

CURRENT AND NINE YEARS AGO

Taxpayer	2024			2015		
	Taxable	Rank	Percentage of	Taxable	Rank	Percentage of
	Assessed Value		Total Taxable Assessed Value	Assessed Value		Total Taxable Assessed Value
Bell Fund VII Avalon, LLC	\$ 81,862,120	1	1.20 %			
F7 NOW, LLC	66,540,200	2	0.98			
Sanctuary Acquisitions West, LLC	50,828,080	3	0.75			
Reep RTL NPM GA, LLC	50,432,560	4	0.74			
PPF Amili Mansell Road, LLC	39,459,640	5	0.58	\$ 22,000,000	8	0.54 %
Park Bridge Pkwy Apartments	37,292,200	6	0.55			
Lakeside at Milton Park, LLC	37,001,840	7	0.54			
BCORE MF LEX AG Owner, LLC	33,084,000	8	0.49			
Sreit NF Office, LLC	31,590,040	9	0.46			
NPMC Retail, LLC	31,092,000	10	0.46			
BRE COH GA, LLC				61,204,760	1	1.49
GGP North Point, Inc.				58,129,760	2	1.42
Sanctuary Park Realty Holding				54,234,980	3	1.32
Gardner Drive, LLC				37,990,640	4	0.93
Wells Fargo Bank NA Trustee				26,154,160	5	0.64
AMLi at Milton Park, LLC				24,026,360	6	0.59
Metropolitan Life Ins. Co.				22,459,640	7	0.55
CP Venture Two, LLC				21,877,600	9	0.53
AT&T Resource Mgmt Corp.				20,020,680	10	0.49
Totals	<u>\$ 459,182,680</u>		<u>6.75 %</u>	<u>\$ 348,098,580</u>		<u>8.50 %</u>

Source: Fulton County Board of Assessors

CITY OF ALPHARETTA, GEORGIA

PROPERTY TAX LEVIES AND COLLECTIONS LAST TEN FISCAL YEARS

Fiscal Year	Tax Year	Total Tax Levy	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Amount	Pct. of Levy		Amount	Percentage of Levy
2015	2014	\$ 22,169,757	\$ 22,009,987	99.28 %	\$ 113,644	\$ 22,123,631	99.79 %
2016	2015	24,397,030	23,810,905	97.60	567,360	24,378,265	99.92 %
2017	2016	25,768,440	25,141,619	97.57	600,760	25,742,379	99.90
2018	2017	26,510,960	26,254,863	99.03	229,160	26,484,023	99.90
2019	2018	30,523,904	30,064,201	98.49	428,708	30,492,909	99.90
2020	2019	30,711,002	30,370,825	98.89	303,558	30,674,383	99.88
2021	2020	31,576,507	31,417,169	99.50	102,986	31,520,155	99.82
2022	2021	32,425,151	31,952,847	98.54	373,964	32,326,811	99.69
2023	2022	35,063,424	34,440,758	98.22	389,506	34,830,264	99.41
2024	2023	36,780,660	36,061,855	98.05	-	36,061,855	98.05

Source: Fulton County Tax Commissioner's Office.

CITY OF ALPHARETTA, GEORGIA

RATIOS OF OUTSTANDING DEBT BY TYPE

LAST TEN FISCAL YEARS

Fiscal Year	Governmental Activities						Net Total Primary Government	Percentage of Estimated	Percentage of Personal Income (1)	Per Capita (1)
	General Obligation Bonds	Revenue Bonds	Financed Purchases	SBITAs	Notes Payable	Fund Balance Restricted to Debt Service		Actual Taxable Value of Property		
2015	46,403,302	-	1,638,734	-	4,358,750	(845,511)	51,555,275	0.45	1.96	818
2016	44,084,193	-	1,784,850	-	28,803,150	(814,051)	73,858,142	0.58	2.72	1,160
2017	93,809,170	-	4,758,516	-	28,522,600	(1,250,405)	125,839,881	0.96	4.26	1,941
2018	91,088,614	-	4,465,217	-	28,232,100	(1,032,049)	122,753,882	0.91	4.05	1,866
2019	88,239,519	-	3,773,607	-	27,730,000	(1,267,709)	118,475,417	0.80	3.55	1,788
2020	84,270,023	-	3,271,886	-	27,340,000	(675,820)	114,206,089	0.72	3.23	1,699
2021 (2)	81,251,480	27,422,724	3,881,210	-	-	(911,954)	111,643,460	0.68	2.91	1,696
2022	108,047,699	26,555,278	5,240,594	452,329	-	(1,095,855)	139,200,045	0.81	3.45	2,097
2023	104,130,535	25,630,934	6,924,983	115,214	-	(1,529,393)	135,272,273	0.72	3.11	2,043
2024	99,986,090	24,644,953	5,974,675	608,464	-	(1,416,149)	129,798,033	0.61	2.90	1,915

Note: Details regarding the government's outstanding debt can be found in the notes to the financial statements.

(1) See the Schedule of Demographic and Economic Statistics within this section for personal income and population data.

(2) The Development Authority became a blended component unit in FY2021, and therefore the notes payable from the City to the Development Authority were removed and the Development Authority's General Obligation debt was added to governmental activities totals.

CITY OF ALPHARETTA, GEORGIA

RATIOS OF GENERAL BONDED DEBT OUTSTANDING LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>General Obligation Bonds</u>	<u>Percentage of Actual Taxable Value of Property (1)</u>	<u>Per Capita (2)</u>
2015	\$ 45,557,791	0.39 %	\$ 723
2016	43,270,142	0.34	679
2017	92,558,765	0.71	1,428
2018	90,056,565	0.67	1,369
2019	86,971,810	0.59	1,313
2020	83,594,203	0.52	1,244
2021	80,339,526	0.49	1,221
2022	108,047,699	0.63	1,634
2023	104,130,535	0.56	1,575
2024	99,986,090	0.47	1,483

Note: Details regarding the government's outstanding debt can be found in the notes to the financial statements.

(1) See the Schedule on Assessed Value and Estimated Actual Value of Taxable Property for property value data.

(2) Population data can be found in the schedule of Demographic and Economic Statistics.

CITY OF ALPHARETTA, GEORGIA

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

JUNE 30, 2024

	<u>Net General Obligations Bonded Debt Outstanding</u>	<u>Percentage Applicable to City of Alpharetta (1)</u>	<u>Amount Applicable to City of Alpharetta</u>
Overlapping General Obligation Debt:			
Fulton County, Georgia	\$ 216,173,662	6.2%	\$ 13,402,767
Fulton County Board of Education	-	0.0%	-
Subtotal, overlapping debt	216,173,662		13,402,767
City of Alpharetta direct debt	131,214,182	100.0%	131,214,182
Total direct and overlapping debt	<u>\$ 347,387,844</u>		<u>\$ 144,616,949</u>

Sources: Assessed value data used to estimate applicable percentages provided by Fulton County Board of Assessors. Debt outstanding data provided by the Fulton County Board of Education.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore, responsible for repaying the debt, of each overlapping government.

(1) The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the County's taxable assessed value that is within the government's boundaries and dividing it by the County's total taxable assessed value.

CITY OF ALPHARETTA, GEORGIA

LEGAL DEBT MARGIN INFORMATION LAST TEN FISCAL YEARS

	2024	2023	2022	2021
Debt limit	\$ 852,897,473	\$ 747,366,776	\$ 683,511,318	\$ 659,762,777
Total net debt applicable to limit	98,569,941	102,601,142	106,876,818	107,762,250
Legal debt margin	<u>\$ 754,327,532</u>	<u>\$ 644,765,634</u>	<u>\$ 576,634,500</u>	<u>\$ 552,000,527</u>
Total net debt applicable to the limit as a percentage of debt limit	12%	14%	16%	16%

Legal Debt Margin Calculation for Current Fiscal Year

Assessed value	\$ 6,805,750,503
Add back: exempt real property	<u>1,723,224,229</u>
Total assessed value	8,528,974,732
Debt limit (10% of total assessed value)	852,897,473
Debt applicable to limit:	
General obligation bonds	99,986,090
Less: Amount set aside for repayment of general obligation debt	<u>(1,416,149)</u>
Total net debt applicable to limit	<u>98,569,941</u>
Legal debt margin	<u>\$ 754,327,532</u>

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ 637,386,205	\$ 594,316,639	\$ 539,563,661	\$ 523,782,561	\$ 505,512,049	\$ 462,485,482
<u>83,621,823</u>	<u>87,015,564</u>	<u>90,056,565</u>	<u>92,558,765</u>	<u>43,270,142</u>	<u>45,562,966</u>
<u><u>\$ 553,764,382</u></u>	<u><u>\$ 507,301,075</u></u>	<u><u>\$ 449,507,096</u></u>	<u><u>\$ 431,223,796</u></u>	<u><u>\$ 462,241,907</u></u>	<u><u>\$ 416,922,516</u></u>
13%	15%	17%	18%	9%	10%

CITY OF ALPHARETTA, GEORGIA

DEMOGRAPHIC AND ECONOMIC STATISTICS

LAST TEN FISCAL YEARS

Fiscal Year	Population (1)	Personal Income	Per Capita Personal Income (2)	Median Age (3)	Education Levels in Years of Formal Schooling (4)	School Enrollment (4)	Unemployment Rate (2)
2015	63,038	\$ 2,636,312,198	\$ 41,821	36.4	16.0	11,603	4.8 %
2016	63,693	2,716,124,292	42,644	36.4	16.0	11,388	4.3 %
2017	64,820	2,953,069,560	45,558	37.0	16.0	11,173	4.3
2018	65,799	3,034,189,287	46,113	37.4	16.0	12,695	2.9
2019	66,255	3,334,746,660	50,332	37.3	16.0	11,668	2.5
2020	67,208	3,530,839,488	52,536	37.6	16.0	12,078	11.8
2021	65,818	3,842,257,386	58,377	37.6	16.0	12,727	2.1
2022	66,127	4,022,703,791	60,833	39.9	16.0	12,918	1.9
2023	66,108	4,347,857,052	65,769	40.6	16.0	12,724	2.8
2024	67,420	4,449,720,000	66,000	40.6	16.0	13,000	2.8

Data Sources:

- (1) Bureau of the Census/County Regional Planning Commission
- (2) State Department of Labor
- (3) State Department of Commerce
- (4) Fulton County Board of Education and other sources for private schools

Fiscal Year 2015 and 2016 have been adjusted based upon trend data.

Note: Population, median age, and education level information are based on surveys conducted during the last quarter of the calendar year. Personal income information is a total for the year. Unemployment rate information is an adjusted yearly average. School enrollment is based on the census at the start of the school year.

CITY OF ALPHARETTA, GEORGIA
PRINCIPAL EMPLOYERS
CURRENT AND NINE YEARS AGO
(as of December 31)

Employer	2024			2015		
	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
FISERV, INC.	2,088	1	2.25 %			
EQUIFAX	2,054	2	2.21	974	7	1.22 %
ADP, INC.	1,928	3	2.07	2,012	1	1.50
LEXIS NEXIS RISK SOLUTIONS	1,376	4	1.48	1,070	5	1.34
VERIZON	1,095	5	1.18	1,457	3	1.82
UPS	1,051	6	1.13	1,005	6	1.26
E*TRADE FINANCIAL	878	7	0.94	775	10	0.97
JACKSON HEALTHCARE	870	8	0.94			
ERNST & YOUNG U.S., LLP	756	9	0.81			
HEWLETT PACKARD ENTERPRISE COMPANY	738	10	0.79	1,106	4	1.38
MCKESSON INFORMATION SOLUTIONS				1,676	2	2.10
GE CONSUMER FINANCE-AMERICA				865	8	1.08
RYDER TRUCK RENTAL, INC.				804	9	1.01
	12,834		13.80 %	11,744		13.68 %

Sources: City of Alpharetta Finance Department

CITY OF ALPHARETTA, GEORGIA

FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION

LAST TEN FISCAL YEARS

Function	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
General government										
Mayor and City Council*	3.5	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
City Administration	9.0	6.0	6.0	6.0	7.0	8.0	10.0	10.0	11.0	11.0
Finance	22.5	22.5	22.5	22.5	22.5	22.5	22.5	22.5	22.5	25.0
Human Resources	4.0	4.0	3.0	3.0	3.0	3.0	2.0	2.0	2.0	3.0
Municipal Court	6.5	6.5	7.0	8.0	8.0	8.0	9.0	9.0	9.0	9.0
Information Technology	14.0	13.0	13.0	13.0	13.0	12.0	12.0	12.0	12.0	12.0
Community Development	33.0	32.0	32.0	32.0	30.0	28.0	26.0	26.0	23.0	23.0
Public Safety	275.5	271.5	265.5	258.5	258.5	253.0	253.0	251.0	246.5	246.0
Public Works	50.0	51.0	51.0	52.0	52.0	52.0	52.0	52.0	55.0	59.0
Culture and Recreation	49.5	49.0	48.0	51.0	51.0	51.0	51.0	51.0	51.0	54.0
Total	467.5	462.5	455.0	453.0	452.0	444.5	444.5	442.5	439.0	449.0

Source: City of Alpharetta Budget Office

Full-time positions are counted as "1". Part-time positions are counted as "0.5".

* Adjusted in FY24 to match Human Resources count

CITY OF ALPHARETTA, GEORGIA

OPERATING INDICATORS BY FUNCTION LAST TEN FISCAL YEARS

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Function										
General government										
Ordinances approved	16	14	14	32	29	14	19	14	22	14
Special events held	206	117	90	38***	67***	116	115	119	115	127
Court cases heard	8,934	10,302	9,376	10,019	11,186	11,749	11,320	14,400	14,938	10,996
Bond rating	Aaa/AAA	Aaa/AAA	Aaa/AAA	Aaa/AAA	Aaa/AAA	Aaa/AAA	Aaa/AAA	Aaa/AAA	Aaa/AAA	Aaa/AAA
Software applications supported	197	172	143	136	137	136	103	99	123	115
Grants managed	20	9	10	9	9	9	10	39	32	35
Police										
Calls for service	20,375	20,606	19,516	17,516	19,007	21,181	80,773	80,105	68,484	71,302
Part 1 crimes reported	N/A**	N/A**	N/A**	N/A**	N/A**	N/A**	1,563	1,515	1,626	1,577
Traffic citations issued	12,374	13,582	11,104	8,871	10,775	17,817	17,176	20,764	14,375	22,316
Fire										
Incident responses	8,511	8,623	7,238	6,429	6,810	8,976	7,219	7,037	6,515	6,374
Average response time	6:37	5:36	5:03	6:36	6:14	6:47	4:29	3:04	6:06	6:10
Fire safety programs conducted	118	237	344	106***	261	315	616	401	257	149
Inspections conducted	6,831	9,347	6,663	7082***	9,020	10,958	12,333	10,215	9,494	8,914
Highways and streets										
Traffic signals timed	125	126	126	125	125	124	126	126	57	56
Average days to repair pothole	1	1	1	1	1	1	1	1	2	1
Stormwater plans reviewed	194	160	109	121	136	144	160	162	128	122
Community development										
New building permits issued	4,475	4,400	5,243	5,024	998	5,717	5,902	5,333	4,816	5,018
Culture and recreation										
Park acres maintained	400	392	392	392	392	360	360	360	320	320
Greenway acres maintained	300	254	254	254	250	250	250	250	250	250
Annual program registrants	60,559	56,159	53,150	52,668	15,811***	52,085	52,823	41,025	38,400	41,450

Source: Various City departments

* Revised count due to improvement in court case management system

** Indicators are no longer available

***Decline due to COVID-19 restrictions

CITY OF ALPHARETTA, GEORGIA

CAPITAL ASSET STATISTICS BY FUNCTION LAST TEN FISCAL YEARS

Function	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Police										
Stations	1	2	2	2	2	1	1	1	1	1
Patrol units and support vehicles	196	193	174	176	182	171	168	172	158	158
Police motorcycles	6	6	9	9	7	6	6	6	8	8
Fire										
Fire stations	6	6	6	6	6	6	6	6	6	6
Ladder units - in service	2	2	2	1	1	1	1	1	1	1
Ladder units - reserve	1	1	1	1	1	1	1	1	1	1
Pumper units - in service	6	6	6	6	6	6	6	6	6	6
Pumper units - reserve	2	2	2	2	2	2	2	2	2	2
Highways and streets										
Streets - paved (miles)*	222	225	225	225	224	227	225	225	223	225
Streets - unpaved (miles)	1	1	1	1	1	1	2	2	2	2
Sidewalk (miles)	235	235	229	229	229	223	223	220	220	220
Drainage - piped (miles)	125	127	129	126	121	121	121	128	128	128
Drainage - open (miles)*	54	54	54	54	58	58	57	58	57	58
Culture and recreation										
Parks - active and passive	35	28	28	28	19	16	16	16	15	15
Park acreage	866	866	866	866	862	832	832	832	800	797
Greenway and walking trails (miles)	20	18	18	20	17	17	17	17	17	17
Adaptive athletic fields	1	1	1	1	1	1	1	1	1	1
Athletic fields	32	32	32	32	28	28	28	28	28	28
Equestrian facilities	1	1	1	1	1	1	1	1	1	1
Skating rinks**	1	-	-	2	1	2	2	2	2	2
Swimming pools	2	2	2	2	2	2	2	1	1	1
Tennis courts***	10	13	13	15	17	17	17	17	17	17
Recreation buildings	27	27	27	27	27	26	26	26	21	20
Playgrounds	13	10	10	10	10	8	8	8	8	8
Picnic shelters/restrooms	41	37	37	37	37	34	34	34	24	24
Pickleball courts***	18	10	10	6	-	-	-	-	-	-

Source: Various government departments

Note: Capital asset indicators are not available for the general government function

*Change due to update of GIS records

**Previously stated as hockey rinks but are no longer used for hockey

***Tennis courts were converted into Pickleball courts



STAFF REPORT

Department: City Clerk
Submitted By: Shawn Mitchell
Meeting Date: January 17, 2025

AGENDA ITEM:

Fiscal Year 2025 Financial Status and Mid Year Budget Discussion

STAFF RECOMMENDATION:

This item is for presentation and discussion purposes only.

BUDGET & PROCUREMENT:

BUDGETED ITEM: NO

FISCAL IMPACT: NO

INCLUDED IN CURRENT FY CPTL BUDGET: NO

INCLUDED IN CURRENT FY OPRT. BUDGET: NO

TOTAL PROJECT COST:

APPROPRIATIONS:

<u>ACCOUNT TITLE/NUMBER</u>	<u>DOLLAR AMOUNT</u>
-----------------------------	----------------------

EXTERNAL FUNDING SOURCES:

<u>ACCOUNT TITLE/NUMBER</u>	<u>DOLLAR AMOUNT</u>
-----------------------------	----------------------

ITEM DESCRIPTION:

The Finance Director will provide an overview of the City's General Fund operations for the current fiscal year (FY 2025) including a discussion of revenue and expenditure trends.

- This information is sourced from the City's Monthly Financial Management Report which is publicly available for viewing/download on our Website and attached hereto.
- Additional financial trend data is available on the City's Financial Transparency Website.
- The Adopted Budget is publicly available for viewing/download on our Website and attached hereto.

An overview will also be provided for the Fiscal Year 2025 Mid-Year Budget including operations and capital initiatives.

ALTERNATIVES:

ATTACHMENTS:

1. FY 2025 GFOA Budget (6-24-2024; 2nd Reading)
2. FY 2025 Financial Management Report (4-October)

Operating and Capital Budget for Fiscal Year 2025

July 1, 2024 through June 30, 2025





Prepared by:
Finance Department
2 Park Plaza
Alpharetta, GA 30009
Phone (678) 297-6094
Fax (678) 297-6063

Recommended Annual Operating & Capital Budget

for Fiscal Year 2025

(July 1, 2024 through June 30, 2025)



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MAYOR AND CITY COUNCIL

Mayor and City Council

DONALD MITCHELL
CITY COUNCIL (POST 1)



DMitchell@alpharetta.ga.us

BRIAN WILL
CITY COUNCIL (POST 2)



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DOUGLAS DERITO
CITY COUNCIL (POST 3)



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JIM GILVIN
MAYOR



JGilvin@alpharetta.ga.us

Mission Statement

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

JOHN HIPES
CITY COUNCIL (POST 4)



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FERGAL BRADY
CITY COUNCIL (POST 5)



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DAN MERKEL
CITY COUNCIL (POST 6)



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VISION

Vision

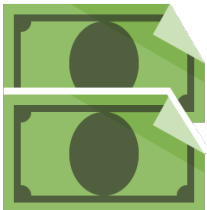
Our Community Vision is to advance Alpharetta as a signature City by:



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



Fostering strong sense of community including safety and security.



Providing a business climate that attracts the top echelon companies.

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

Mission

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

EXECUTIVE MANAGEMENT TEAM

Executive Management Team



CHRIS LAGERBLOOM
CITY ADMINISTRATOR



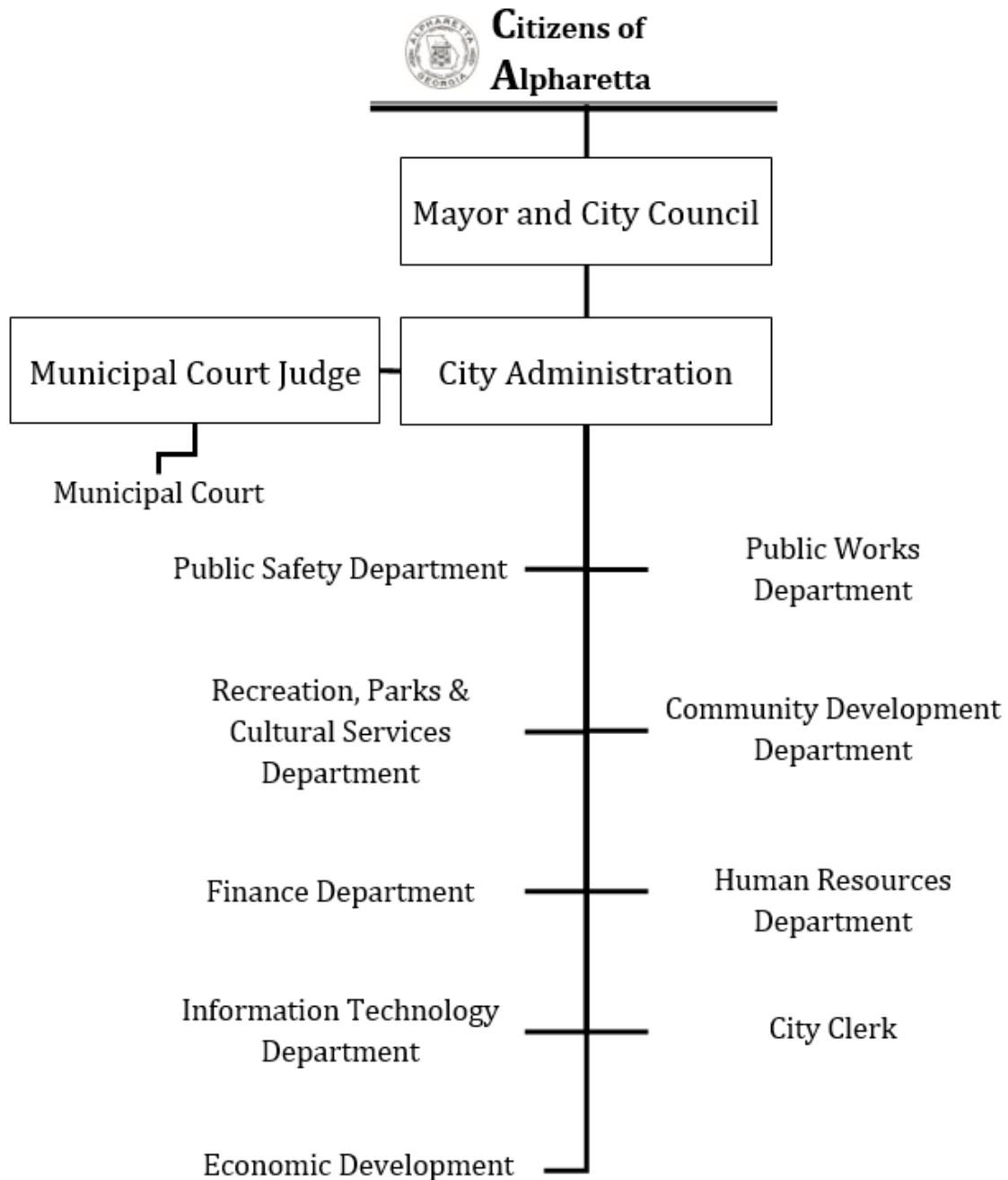
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EXECUTIVE STAFF

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

ORGANIZATIONAL STRUCTURE

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 2025 budget.

2025 Annual Action Plan

The City Council Retreat during January 2024 set forth priorities to guide the construction of the FY 2025 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 2025 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.

READER'S GUIDE

General Fund Summary

Information on the fiscal year 2025 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 2024 and FY 2025); statement of revenues, expenditures, and changes in fund balance (FY 2021 through the FY 2027 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 2025 budget narrative; changes in personnel; and performance measurement.

Special Revenue/Enterprise/Internal Service Fund Summaries

Information on the fiscal year 2025 budget for the Special Revenue/Enterprise/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 2024 and FY 2025); and statements of revenues, expenditures, and changes in fund balance (FY 2021 through the FY 2027 forecast period).

Capital and Debt

Capital Project Fund Summaries

Information on our capital budgeting process and funding methodology as well as a detailed capital listing (Fiscal Year 2025 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 2025 Budget

Financial Management Policies

Adopting Ordinances (Millage and Budget)

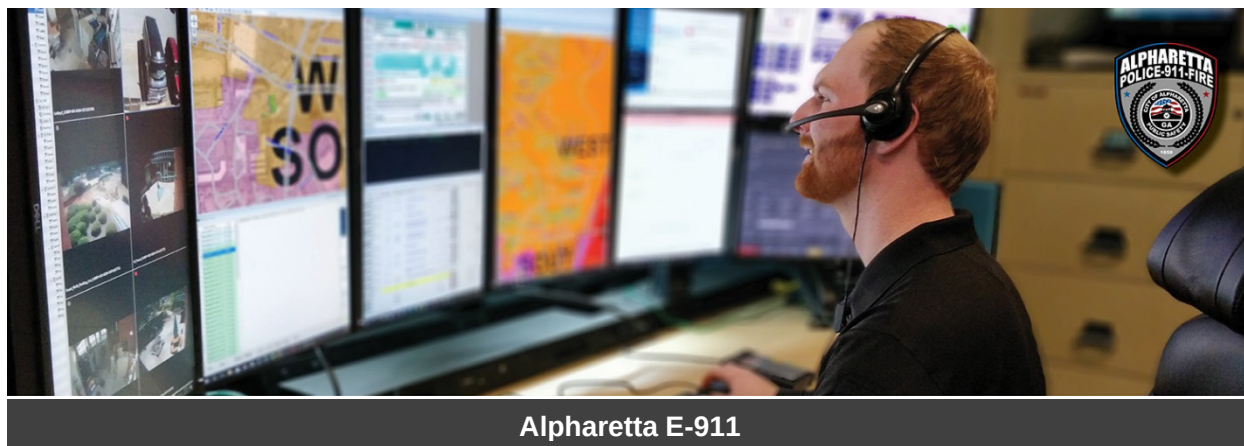
Glossary

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

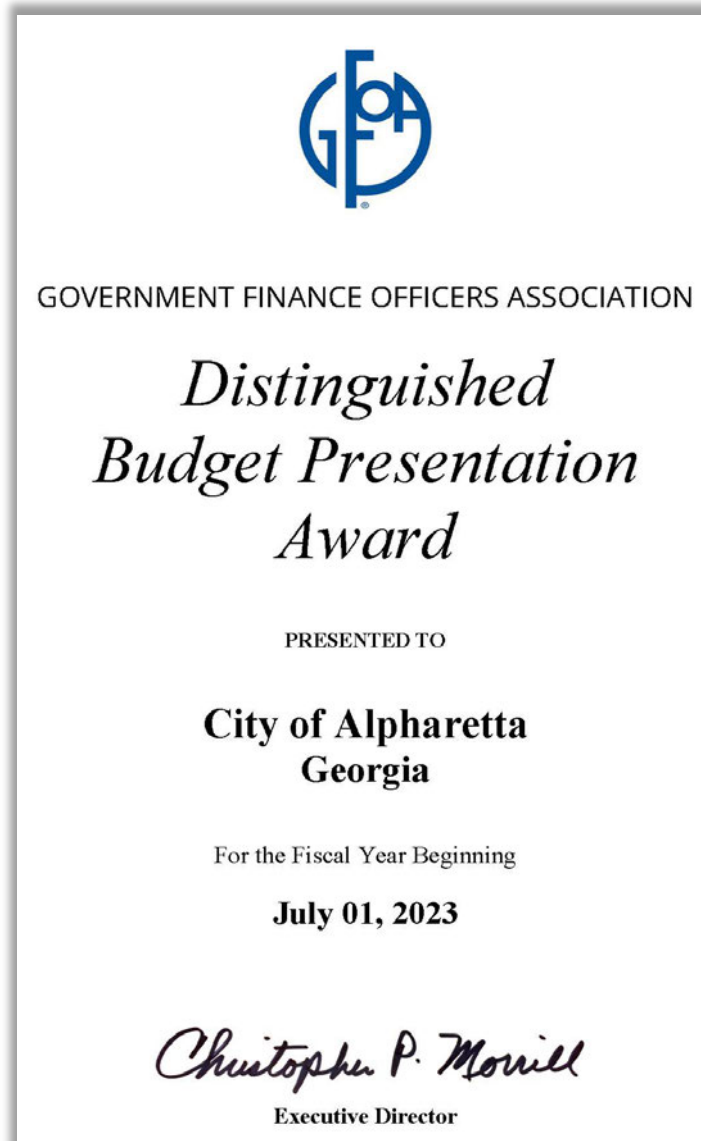
READER'S GUIDE

Acronyms and Abbreviations

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



GFOA Distinguished Budget Presentation Award



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, 2023. 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 2025 budget continues to conform to Distinguished Budget Presentation Award program requirements and are submitting it to GFOA to determine its eligibility.



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

June 24, 2024

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

We are pleased to present our Recommended Annual Operating and Capital Budget for Fiscal Year 2025 (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.

As detailed herein through our discussion of revenue and expenditure trends, the City’s budget is in the midst of multiple disruptive economic pressures. As quickly as the COVID- 19 pandemic and its associated social distancing measures drove a decline in economic activity, the corresponding phase of post-lockdown economic activity coupled with Federal stimulus resulted in a spike of economic growth that is still impacting the labor force through wage growth and staffing availability (both through our staff as well as labor-intensive contracts such as landscape maintenance, janitorial, etc.) and other market-based inflationary cost pressures (e.g., fuel, steel, concrete, wood, etc.).

In an effort to slow inflation, the Federal Reserve’s monetary policy actions have resulted in increased interest rate targets (e.g. mortgage rates, commercial borrowing rates, etc.) that is slowing economic growth. This slowing of economic activity has impacted many of the City’s revenue streams including LOST, building permits, intangibles taxes, etc.

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

Alpharetta’s 2025 budget is focused on City Council priorities (including the 2025 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.

MAYOR
JIM GILVIN

MAYOR PRO TEM
DAN MERKEL

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

CITY ADMINISTRATOR
CHRIS LAGERBLOOM

INTRODUCTION AND OVERVIEW

Highlights include:

- Tax-burden reductions for our homeowners in excess of \$10 million through our annual homestead exemption offerings (see section entitled *Taxpayer Savings* for more information).
- Maintenance of the city's millage rate at 5.750 mills (flat with FY 2024) including funding \$2 million for expanded service levels for our citizenry, business owners, and stakeholders and funding \$4 million from General Fund operations for capital investment (e.g., milling and resurfacing of City streets).
- As detailed above, the FY 2025 budget includes funding totaling \$2 million for 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 (\$22.5 million when including potential grant sources) while reserving sufficient funds to provide flexibility for future prioritized capital investment (\$3.7 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 2025 Annual Action Plan

The City Council Retreat during January 2024 set forth priorities to guide the construction of the FY 2025 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 *2025 Annual Action Plan* with the components set forth below:

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

INTRODUCTION AND OVERVIEW

Budget Process and Overview

The Fiscal Year 2025 Budget process began with an update of the city's financial condition, which was presented to the Mayor and City Council during the January 2024 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 2025 budget.

The FY 2025 Budget is balanced for all funds and totals \$164 million with the breakdown by fund type as follows:

FUNDS BY TYPE	\$	
General Fund	\$103,515,197	
Special Revenue Funds	15,397,502	(1)
Capital Project Funds	19,273,766	(1)
Debt Service Fund	6,616,100	
Solid Waste Fund	5,828,768	
Internal Service Funds	11,915,300	
OPEB Funds	1,043,936	
Total	\$163,590,569	

(1) Amounts contained herein represent new appropriations for FY 2025. Unexpended FY 2024 appropriations for City Council approved projects are re-appropriated annually pursuant to city policy.

Several of the major points of the FY 2025 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 at 473.5 full-time equivalents “FTE” (citywide) with the funding breakdown as follows:
 - 472.5 full-time equivalents (funded). This includes the addition of six new full-time positions for FY 2025 as provided within the *Operating Initiative Requests* section of this document. Four of these positions have a January 1, 2025, effective date and are contingent upon a mid-year review of revenue trends.
 - 1 full-time equivalent (unfunded; budgetary savings of \$120,000); position to remain vacant pending an identified funding source and workload justification.

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- Staffing compensation adjustments aimed at maintaining competitiveness in an inflationary labor market include:
 - Recent compensation adjustments:
 - July 1, 2021: Continuation of the annual performance-based merit program (3% on average) in an estimated cost of \$1 million annually.
 - November 19, 2021: Mid-year 2022 adjustments (combined) in an estimated cost of \$1.9 million annually.
 - o Across-the-board 3% salary adjustment for all employees.
 - o Additional across-the-board 10% salary adjustment for 911 personnel and sworn Police Officers to maintain market competitiveness in recruitment and retention.
 - July 1, 2022: Increase in the annual performance-based merit program (4% on average) in a total estimated cost of \$1.6 million.
 - July 1, 2022: Salary compression adjustments in an amount totaling \$825,000 annually (including taxes/benefits). Specifically, this initiative represents a continuation of the City's salary adjustment process and follows the recent adjustments related to maintaining competitiveness within the market. This phase is focused on adjusting internal compression issues within our pay structure to ensure we maintain a fair and equitable compensation plan for our employees.
 - July 1, 2023: Continuation of the annual performance-based compensation program (4% on average) in a total estimated cost of \$1.8 million.
 - July 1, 2023: This initiative represents a continuation of the City's salary adjustment process aimed at maintaining competitiveness within the market and is estimated at \$1.73 million. Specifically, market-based personnel compensation adjustments are proposed to ensure Alpharetta maintains its capacity to retain and attract our most valuable assets – namely, the team members that deliver excellent service to our community on a daily basis. The forecasted cost reflects salary

INTRODUCTION AND OVERVIEW

adjustments and those impacted benefit line items (e.g., FICA, pension, etc.).

- Proposed 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. This figure is included within departmental operating budgets.
 - July 1, 2024 (Operating Initiative): Market-based personnel compensation adjustments scheduled for July 1, 2024, in a total estimated cost of \$913,800 (targeted to specific positions but representing average costs equivalent to 2% of payroll citywide) to ensure Alpharetta's compensation competitiveness within the market. This request is detailed within the *Operating Initiative Requests* section of this document and is included within departmental operating budgets.
- Increase (8% or \$1.9 million) in departmental maintenance and operations budgets (General Fund) that is experiencing inflationary growth through our labor-intensive contracted services (e.g., landscaping services, janitorial services, etc.), material-intensive contracts (maintenance needs that utilize concrete, wood, technology items that utilize microchips), etc. Specific cost drivers include:
 - Increase in professional services of \$135,000 (4% growth) due primarily to the following:
 - Increase of \$320,801 due to the AMR North Fulton subsidy (emergency medical response service). Please refer to the *Operating Initiative Requests* section of this document for detailed information on this service enhancement initiative.
 - Public Works: Reduction of -\$34,000 due to one-time funding approved as part of the FY 2024 Mid-Year Budget to host a Spring 2024 Household Hazardous Waste Event. The Spring Event has been added to the Solid Waste Fund budget for FY 2025.
 - Recreation, Parks & Cultural Services: Reduction of -\$161,383 due to a recalibration of anticipated funding for program instructors including athletics (basketball, pickleball, etc.), Senior Center programming (arts, enrichment, etc.), aquatics programs, art center programs, etc.

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- Increase in repair/maintenance costs of \$175,485 (8% growth) due primarily to the following:
 - Public Safety: Increase of \$99,500 in vehicle repair/maintenance based on current cost trends. Specifically, the city replaces 1/7th of its public safety fleet annually (this equates to a lifetime mileage target of 100,000) to ensure minimal downtime and that our equipment is responsive to service demands. That said, the city is still transitioning from Impala sedans to Explorers SUVs. The Impala's have a more costly repair record (than the Explorers) and, with our existing units reaching their mileage targets, we are incurring more repair costs in the short-term as we phase out the legacy Impalas. Additionally, new vehicle availability is still constricted which leads to retaining existing vehicles in excess of the 100,000-mileage target which also impacts maintenance costs.
 - Public Works: Increase of \$25,000 in vehicle repair/maintenance to cover the rising costs of vehicle repairs and preventative maintenance as well as annual Department of Transportation inspections for Public Works vehicles.
 - Recreation, Parks & Cultural Services: Increase of \$44,766 in grounds repair/maintenance due primarily to growth in maintenance needs for the Equestrian Center as well as landscape improvements system-wide (e.g. invasive plant removal, etc.).
- Increase in maintenance contract costs of \$357,193 (10% growth) due primarily to the following:
 - Public Works: Increase of \$118,910 due primarily to inflationary cost increases in many of the city's labor-intensive contracts such as landscaping, janitorial, etc. coupled with the residual impact of a renegotiated IGA (2023) with Fulton County for Annual Control (\$68,200 increase over the FY 2024 amended budget) and dedicated funding for inspection/maintenance services (\$30,000) for the City's Fire Suppression systems.
 - Recreation, Parks & Cultural Services: Increase of \$140,063 due primarily to inflationary cost increases in many of the city's labor-intensive contracts such as landscaping, janitorial, etc. (+\$47,000) coupled with landscaping and janitorial needs (+\$30,000) for newly opened parks (Waters Road Park and Mid-Broadwell Park). Additional

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maintenance contract cost growth is included for pool chemicals, equestrian shavings/manure removal, trash collection/removal, fountain maintenance, etc.

- Increase of \$50,000 due to the AED replacement/expansion initiative. Please refer to the *Operating Initiative Requests* section of this document for detailed information on this service enhancement initiative.
- Increase in IT professional services costs of \$979,334 (26% growth) due primarily to the following:
 - Public Safety: Year 2 support/maintenance costs for Hexagon (Public Safety Records Management/Computer Aided Dispatch) totaling \$625,518. Acquisition, implementation, and year 1 support/maintenance costs for Hexagon were funded through one-time capital funding in FY 2024. An additional \$140,000 has been programmed into FY 2025 for Hexagon support/maintenance for the City of Milton's licensing needs and constitutes a pass-thru within our budget (\$140,000 in revenue from the City of Milton and corresponding \$140,000 in expenditures). In total, \$765,518 in new cost growth in FY 2025 related to the Hexagon software.
 - Funding addition totaling \$33,500 to ensure full compliance with the FBI Criminal Information Services (CJIS) Security Policy as it relates to cell phone usage for City Public Safety staffing. The result of this policy requirement is that public safety staff that access select systems moving forward will be required to have a City issued and managed cell phone (approx. 61 new cell devices).
 - Growth in public safety body camera service capabilities (+\$152,045 for additional units and existing contract cost growth).
- Increase in utility expenses of \$251,600 (8% growth) for electricity, natural gas, water/sewer, and miscellaneous utilities (e.g., cable and garbage). The main driver is electric utility cost growth and is based on usage trends coupled with adjustments for approved GA Power rate increases. Additional growth is related to the new Community Theater - Please refer to the *Operating Initiative Requests* section of this document for detailed information on this service enhancement initiative.
- Increase in uniform expenses of \$65,532 (17% growth) due primarily to a reallocation within the Public Safety Department budget. Specifically, the

INTRODUCTION AND OVERVIEW

reallocation of \$60,000 from machinery & equipment to the uniform account related to turnout gear funding. Specifically, all turnout gear funding is included within the Public Safety uniform account in FY 2025 (whereas \$60,000 was included within machinery & equipment in FY 2024).

- Increase in professional development (travel/training) of \$79,573 due to a renewed focus on maintaining professional knowledge across all departments, funding for new staffing requests (Operating Initiatives), coupled with an additional \$10,000 within Public Works as the APWA Conference (American Public Works Association) is being held in Atlanta in September 2024 and the Department intends to send as many staff as possible due to the conference being local this year which eliminates much of the typical travel expenses (e.g. airfare, hotel, etc.).
- Decrease in legal services of -\$200,000 to match current cost and usage trends.
- Decrease in the departmental operating capital/lease accounts of -\$225,065 due primarily to the following:
 - Public Safety: Decrease of -\$63,496 primarily related to the reallocation of funding for turnout gear discussed above.
 - Public Works: Decrease of -\$131,007 as FY 2024 included funding to replace the City Hall HVAC system. This project is complete and will not carry-forward into FY 2025.
- Funding from the General Fund which is available for immediate capital investment in 2025 includes the following:
 - \$ 9,447,780 Fund Balance for one-time capital.
 - 4,000,000 Capital Contribution from the General Fund.
 - \$13,447,780

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.

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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 3, 2024	Release Fiscal Year 2025 Budget (pdf, transparency site, etc.)
May 20, 2024	City Council Budget Workshop
	<i>Base Budget</i>
	<i>Operating and Capital Initiatives</i>
June 3, 2024	1 st Public Hearing and Council Meeting (Budget/Millage)
	<i>1st reading of Budget Ordinance</i>
	<i>1st reading of Millage Rate Ordinance</i>
June 24, 2024	2 nd Public Hearing (Budget/Millage; 11:30am)
June 24, 2024	3 rd Public Hearing and Council Meeting (Budget/Millage)
	<i>2nd reading of Budget Ordinance</i>
	<i>2nd reading of Millage Rate Ordinance</i>

Budget Issues and Priorities

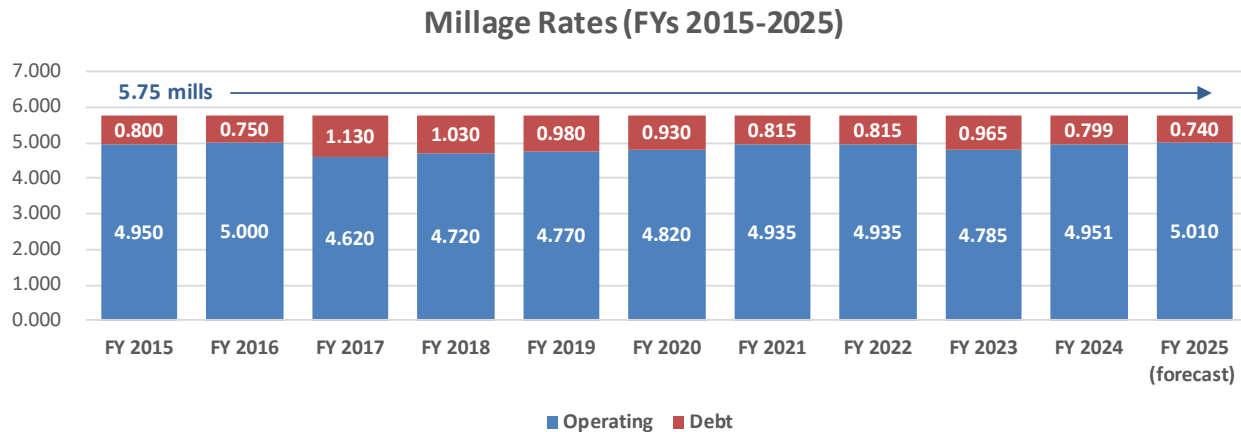
The FY 2025 Budget formalizes numerous key financial factors which have been themes for several years within the government.

- ✓ Cost of government.
- ✓ Taxpayer savings.
- ✓ 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.

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Cost of Government

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 2025.



The FY 2025 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 0.059 mills compared to FY 2024 to a total of 0.740 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 -\$485,000.
- The portion of the millage rate funding operations and capital investment (General Fund) is estimated to increase 0.059 mills compared to FY 2024 to a total of 5.010 mills. The increase in tax revenue associated with the operations millage shift is estimated at +\$395,000 and has been allocated towards operating initiatives. The shift from debt service millage to operations millage results in additional tax savings for our homeowners as the operations millage rate is subject to homestead exemptions.

Taxpayer Savings – City (annual)

The FY 2025 millage rate, coupled with the city's substantial Homestead Exemptions, goes great lengths in keeping Alpharetta an affordable place to live and strategically position us relative to neighboring areas. The city's multiple homestead exemptions are estimated to save our homeowners over \$10 million annually and include:

- Floating Homestead exemption that caps the taxable value growth of homesteaded properties to the lesser of 3% or CPI.
- Basic Homestead exemption of \$45,000 off the assessed value of homesteaded properties which is among the highest in the State.

INTRODUCTION AND OVERVIEW

- 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.

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 2025 Budget is mindful of these factors and the importance of maintaining the highest rating, not only for our citizens but also our bondholders.

Debt Service Payments

The city's primary method of funding large-scale capital projects is through the issuance of bonds (e.g., general obligation bonds, Development Authority bonds, etc.). General obligation bonds have been issued to fund numerous large-scale projects including public safety facilities, parks and recreation facilities, and transportation improvements that continue to define Alpharetta as a desirable community to work and live. General obligation bonds are funded through a separate millage levy. The Alpharetta Development Authority, a component unit of the city that is focused on economic development within our borders, issued bonds in 2016 to fund construction of our state-of-the-art Conference Center. These bonds are funded by a portion of the Hotel/Motel Tax.

Principal and interest payments for fiscal year 2025 are budgeted at \$8.3 million with the following forecast: 2026 - 2041¹: \$8.8 million (annual average); 2042-2046² totaling \$1.6 million (annual average). These figures include city and Development Authority obligations and span multiple Funds.

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.

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Expansion of Departmental Service Levels (Operating Initiatives)

Recommended operating initiatives total \$2 million with an additional capital requirement of \$100,000 that is included within the Capital Initiative requests for 2025. Operating Initiative funding has been programmed into departmental operating budgets with a remaining reserve of \$79,800 available for future appropriation by the City Council. Please refer to the *Operating Initiatives Request* section of this document for details of the requests.

Proper Use of Fund Balance

General Fund: Based on audited financial statements for the year ended June 30, 2023, the city's fund balance totaled \$42.6 million. Of this amount, approximately \$10.5 million was appropriated in the FY 2024 Budget for capital/one-time initiatives/reserve and \$22.6 million has been designated as an emergency account based on a conservative policy of 25% of total appropriations (i.e., roughly 3 months of operating expenditures). It has been the city's policy to utilize the remaining fund balance above the emergency requirement for one-time expenditures (generally capital investment). Available capital/one-time initiative funding for FY 2025 totals \$9.4 million.

Funding Capital Initiatives from Operating Budget

The FY 2025 budget includes funding totaling \$4 million from General Fund operations for capital investment (e.g., maintenance of our stormwater infrastructure). 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 2025 includes the following:
 - \$ 9,447,780 Fund Balance for one-time capital.
 - 4,000,000 Capital Contribution from the General Fund.
 - \$13,447,780

Maintaining an Effective Capital Improvement Program (Capital Initiatives)

The FY 2025 Capital Plan includes funding of \$26.2 million for capital initiatives (including potential grant funding). Base capital funding totals \$19.7 million and has been appropriated to the identified projects and non-allocated. Other Sources totaling \$6.5 million and consisting of anticipated LMIG (Local Maintenance & Improvement Grant) grant funding, LRA (Local Roads Assistance) grant funding, STBG (Surface Transportation Block Grant) grant funding for the North Point Parkway Corridor, and ACVB (Alpharetta Convention & Visitors Bureau) contribution will be appropriated once received.

Recommended capital investment totals \$22.5 million and is focused on maintaining and improving city infrastructure and assets, delivering on prior-year funded design projects

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(Brookside Park Gateway, South Main District Gateway, etc.), facility modernization and improvements (Fire Station 81 Renovations/Improvements), and planning for known obligations (e.g. SR 9 Landscaping from Academy Street to Windward Parkway, Fire Equipment for New Fire Engines, etc.). An additional \$3.7 million is being reserved to provide flexibility for future prioritized capital investment.

FY 2025 Capital Source & Use Summary	Capital Project Fund	Stormwater Capital Fund	2022 Parks Bond Fund	TSPLOST 1 Capital Fund	TSPLOST 2 Capital Fund	Asset Forfeiture Fund	Impact Fee Fund	Subtotal	Other Sources (grants, etc.)	Total
Sources										
Available Fund Balance	\$ 3,405,350	\$ 285,636	\$ -	\$ -	\$ -	\$ 43,800	\$ 353,820	\$ 4,088,606	\$ -	\$ 4,088,606
General Fund								-		-
Annual Capital Appropriation	2,395,636	1,604,364	-	-	-	-	-	4,000,000	-	4,000,000
Available Fund Balance	9,447,780	-	-	-	-	-	-	9,447,780	-	9,447,780
Investment Earnings	325,000	110,000	900,000	500,000	300,000	-	-	2,135,000	-	2,135,000
Grants/Contributions										
Local Maintenance Improvement Grant (LMIG)	-	-	-	-	-	-	-	-	676,317	676,317
Local Roads Assistance Grant (LRA)	-	-	-	-	-	-	-	-	837,515	837,515
Surface Transportation Block Grant	-	-	-	-	-	-	-	-	5,000,000	5,000,000
Alpharetta Convention & Visitors Bureau (ACVB)	-	-	-	-	-	-	-	-	24,000	24,000
Total Sources	\$ 15,573,766	\$ 2,000,000	\$ 900,000	\$ 500,000	\$ 300,000	\$ 43,800	\$ 353,820	\$ 19,671,386	\$ 6,537,832	\$ 26,209,218
Uses										
Capital/One-Time Initiatives										
Information Technology	\$ 440,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 440,000	\$ -	\$ 440,000
Public Safety	5,083,400	-	-	-	-	43,800	170,000	5,297,200	-	5,297,200
Public Works	6,043,000	2,000,000	-	-	-	-	-	8,043,000	6,513,832	14,556,832
Recreation, Parks & Cultural Services	1,454,380	-	-	-	-	-	183,820	1,638,200	-	1,638,200
Community Development	549,400	-	-	-	-	-	-	549,400	24,000	573,400
Total Uses	\$ 13,570,180	\$ 2,000,000	\$ -	\$ -	\$ -	\$ 43,800	\$ 353,820	\$ 15,967,800	\$ 6,537,832	\$ 22,505,632
Non-Allocated (Sources - Uses)	\$ 2,003,586	\$ -	\$ 900,000	\$ 500,000	\$ 300,000	\$ -	\$ -	\$ 3,703,586	\$ -	\$ 3,703,586

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.

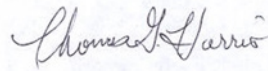
INTRODUCTION AND OVERVIEW

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

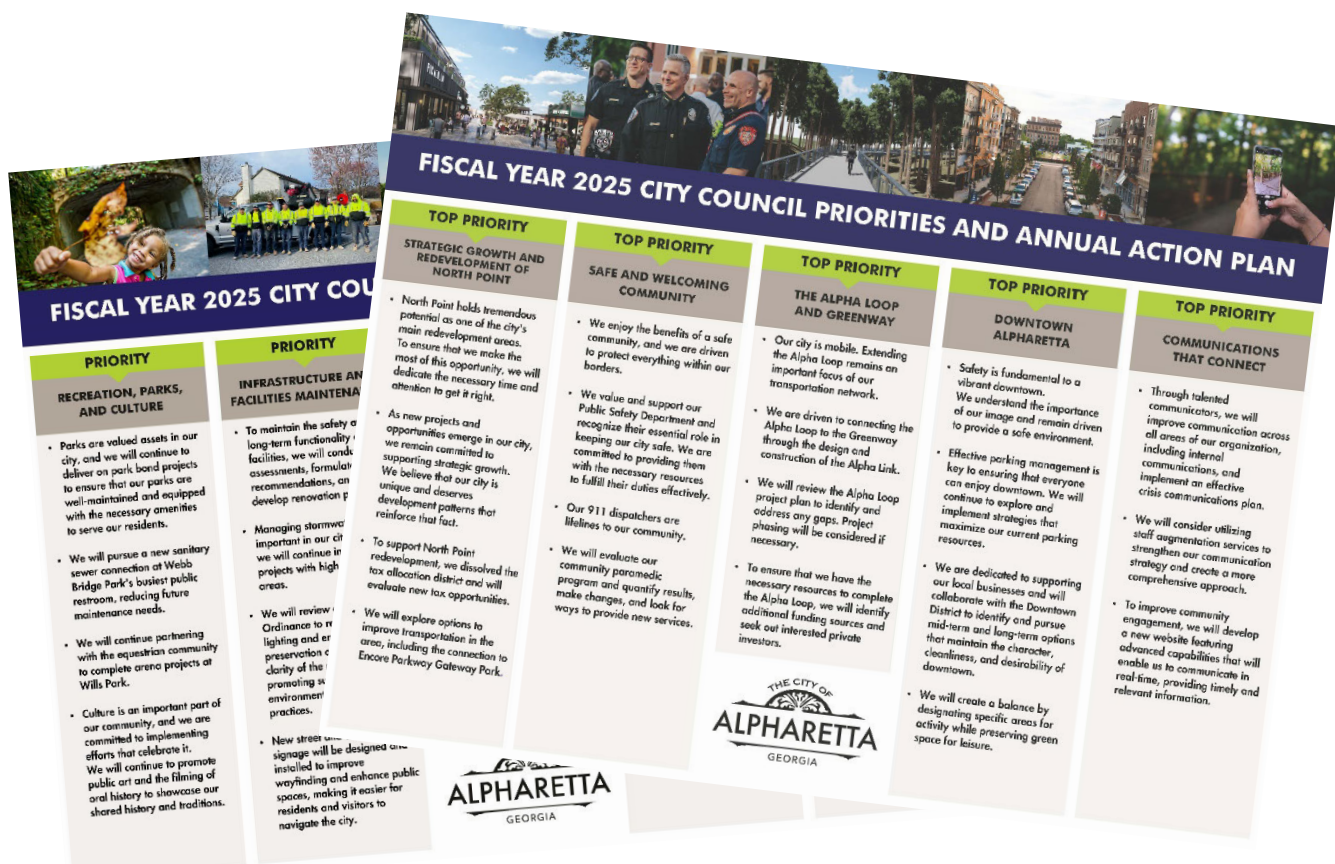


FISCAL YEAR 2025 ANNUAL ACTION PLAN

Fiscal Year 2025 Annual Action Plan

The City Council Retreat during January 2024 set forth priorities to guide the construction of the FY 2025 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.
- 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.



The 2025 Annual Action Plan builds upon the city's Community Vision and guides construction of the FY 2025 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.

FISCAL YEAR 2025 ANNUAL ACTION PLAN

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 dissolved the tax allocation district and will evaluate new tax opportunities.
- We will explore options to improve transportation in the area, including the connection to Encore Parkway Gateway Park.



Safe and Welcoming Community

- We enjoy the benefits of a safe community, and we are driven to protect everything within our borders.
- We value and support our Public Safety Department and recognize their essential role in keeping our city safe. We are committed to providing them with the necessary resources to fulfill their duties effectively.
- Our 911 dispatchers are lifelines to our community.
- We will evaluate our community paramedic program and quantify results, make changes, and look for ways to provide new services.



The Alpha Loop and Greenway

- Our city is mobile. Extending the Alpha Loop remains an important focus of our transportation network.
- We are driven to connecting the Alpha Loop to the Greenway through the design and construction of the Alpha Link.
- 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.



FISCAL YEAR 2025 ANNUAL ACTION PLAN

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.



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.
- We will consider utilizing staff augmentation services to strengthen our communication strategy and create a more comprehensive approach.
- 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.



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 pursue a new sanitary sewer connection at Webb Bridge Park's busiest public restroom, reducing future maintenance needs.
- We will continue partnering with the equestrian community to complete arena projects at Wills Park.
- 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.



FISCAL YEAR 2025 ANNUAL ACTION PLAN

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.
- We will review our Night Sky Ordinance to regulate outdoor lighting and ensure preservation of the beauty and clarity of the night sky, while promoting sustainable and environmentally conscious practices.
- 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.



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.



People Focused Workforce

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



FISCAL YEAR 2025 ANNUAL ACTION PLAN

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.
- A national search is underway for an Economic Development Director who will lead efforts in promoting business growth and creating new opportunities for our city.



ABOUT ALPHARETTA

About Alpharetta

History³

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.

ABOUT ALPHARETTA

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.

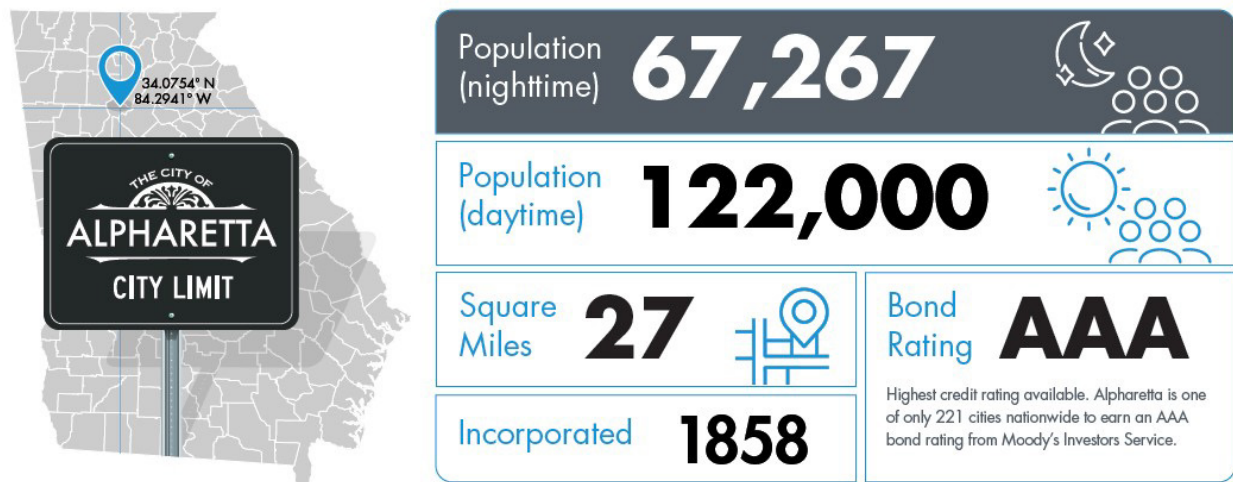
When the depression of the early 1930's devastated the nation's economy, Milton County found itself near bankruptcy. In order to save the area from disaster, it was decided that a merger of Milton County with Fulton County would be to everyone's advantage. It was because of this merger that the first 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

ABOUT ALPHARETTA

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

Located approximately 25 miles north of the City of Atlanta, Alpharetta occupies a land area of approximately 27 square miles and serves an estimated population of 122,000 (daytime) and 67,267 (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.



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.

ABOUT ALPHARETTA

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 assure fair and equal treatment of all persons, claims and transactions coming before City Council, Boards, and Commissions.

When a verified complaint is submitted, the Mayor and Council, at the next public meeting, will draw names randomly from a list of fourteen (14) qualified citizens, until five (5) members of the Board have been appointed to investigate said complaint. The five appointed members will serve until the complaint is resolved and then will no longer be eligible to serve in the pool of fourteen qualified citizens. At that time, the Mayor and City Council will then appoint a new citizen to serve on the Board.

Board of Zoning Appeals

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

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

ABOUT ALPHARETTA

Code Enforcement Board

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

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

Cultural Arts Commission

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

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

Further, the Commission advises 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 art works owned by the City.

Design Review Board

Meeting Day:	Third 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

ABOUT ALPHARETTA

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:	Third Tuesday of the Month
Meeting Time:	5:00 PM
Meeting Location:	Alpharetta City Hall – Executive Conference Room (3 rd Floor)
City Department:	Community Development

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 initiative 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 City Council, with each member serving a term of four (4) 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.

ABOUT ALPHARETTA

Historic Preservation Commission

Meeting Day:	Second 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:	Third Tuesday of the Month
Meeting Time:	6:30 p.m.
Meeting Location:	Alpharetta City Hall – Executive Conference Room (1 st 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.

ABOUT ALPHARETTA

Planning Commission

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

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

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

Recreation Commission

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

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

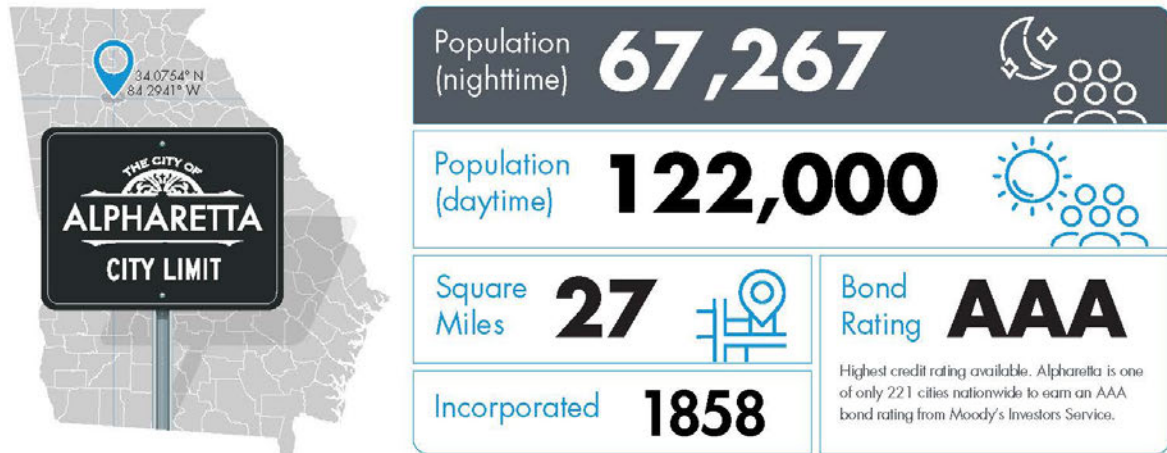
All meetings and hearings are held at Alpharetta City Hall (2 Park Plaza, Alpharetta, GA 30009) and are open to the public. City residents and stakeholders are encouraged to attend.

All meetings are subject to change. Please confirm the dates/times on the city's website: <https://www.alpharetta.ga.us/government/meeting-manager-portal>.

ALPHARETTA BY THE NUMBERS

Alpharetta by the Numbers

OUR COMMUNITY



INFRASTRUCTURE

ADVANTAGES

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



ACCESSIBILITY

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



ALPHARETTA BY THE NUMBERS

BUSINESS CLIMATE

LOCAL COMPANIES

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

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

TOP 10 EMPLOYERS

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



<i>Employer</i>	<i>No. of Employees</i>
ADP, INC.	2,231
FISERV, INC.	2,088
EQUIFAX INFORMATION SERVICES	1,734
LEXIS NEXIS RISK SOLUTIONS	1,384
VERIZON	1,095
UPS SUPPLY CHAIN SOLUTIONS	1,051
E*TRADE FINANCIAL	878
JACKSON HEALTHCARE	870
ERNST & YOUNG U. S. LLP	806
HEWLETT PACKARD ENTERPRISE COMPANY	738

Source: City of Alpharetta Finance Department

ALPHARETTA BY THE NUMBERS

WORKFORCE

COMPETITIVE EDGE

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

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

EDUCATION

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

26.4%
Graduate or
Professional Degree



64.6%
Bachelor's
Degree



6.6%
Associate's
Degree

PROFESSIONS

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

20%
Individuals Earn
\$100K or More



82%
Employed in Professional/
Technical Sector



67K
Total City
Population

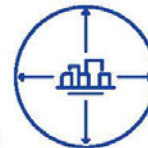
PERSONNEL

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

122K
Daytime
Population



1M+
People With
30-Minute Drive Time



2,923
Workers Per
Square Mile

**Top City in the Nation
For Health IT**

**Healthcare
Informatics**
Advancing the Quality of Healthcare

**The Best Small Cities to
Start a Small Business**

verizon✓

ALPHARETTA BY THE NUMBERS

RECOGNITION

 Certificate of Achievement for Excellence in Financial Reporting for fiscal year 2022 from the Government Finance Officers Association (GFOA)	 Distinguished Budget Presentation Award for fiscal year 2023 from GFOA.	 Tree City USA from the National Arbor Day Foundation for the 33rd consecutive year.
 Insurance Services Office (ISO) Class 1 Rating This certification, representing superior property fire protection capabilities, is based primarily on an evaluation of the city's water supply and distribution, fire department equipment, manpower, etc. Alpharetta is one of only 25 agencies in Georgia and 498 agencies nationwide, to receive an ISO Class 1 rating, the highest available.	 Special Needs Certified Community from the Special Needs Certified Organization Recognizing communities that are better able to understand, engage, and serve people with special needs.	

RANKINGS

“With a newly redesigned downtown filled with indoor-outdoor restaurants, greenspaces for picnicking, and sidewalks for meandering with the family, Alpharetta has become a must-experience place.”

Southern Living

Best Places to Live in Georgia 2023 TRAVEL+LEISURE	#1 Place to Live in Georgia 2023 The Miami Herald	Best Places to Raise a Family in Georgia 2023 NICHE
Best Places to Live on the East Coast 2021 Newsweek	The South's Best Cities 2023 Southern Living	5 of Georgia's Top 15 High Schools  Governor's Office of Student Achievement

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

ALPHARETTA BY THE NUMBERS

CITY DEPARTMENTS BY THE NUMBERS



** Data set forth above is based on prior-year values and not reflective of FY 2025 changes.*

ALPHARETTA BY THE NUMBERS

Mission⁴

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.



Vision⁵

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

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

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

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

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



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

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

FINANCIAL ACCOUNTING STRUCTURE

Governmental Funds

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

Proprietary Funds

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

Fiduciary Funds

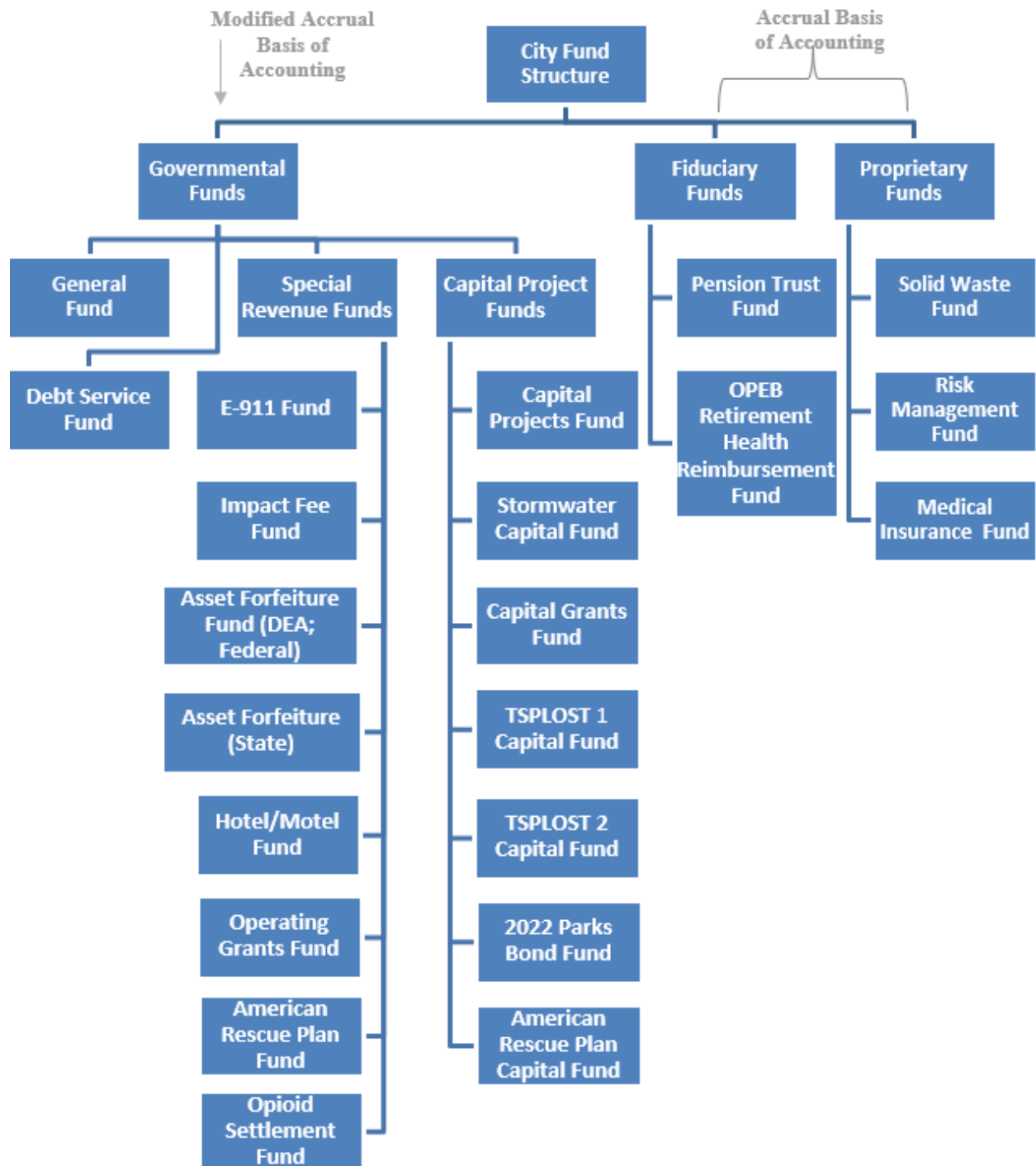
These funds are used to account for assets held by the city in a trustee capacity or as an agent for other governmental units and for other funds.



FINANCIAL ACCOUNTING STRUCTURE

Fund Structure

The city uses 17 governmental funds, 2 fiduciary funds and 3 proprietary funds as detailed below.



FINANCIAL ACCOUNTING STRUCTURE

Fund Descriptions

The following section provides a narrative on each of the city's 22 funds:

General Fund (Governmental Fund)

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

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

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

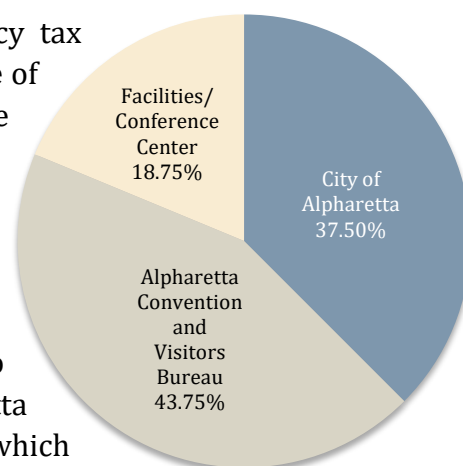
Special Revenue Funds (Governmental Funds)

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.

- **E-911 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 E-911 service fees and is accounted for within the E-911 Fund. The Public Safety Department manages the E-911 Program.

FINANCIAL ACCOUNTING STRUCTURE

- **Impact Fee Fund:** This fund accounts for fees assessed upon development activity. These fees are collected to pay for system improvements (recreation/parks, streets, and public safety) as detailed within the city's impact fee ordinance. The Community Development Department manages the Impact Fee Program.
- **Asset Forfeiture Funds (Federal/State):** These funds account for revenues received from the enforcement of drug laws and the confiscation of property from drug offenders' arrests that can be used by public safety to aid in drug enforcement activity. Funds cannot be used to supplant the Public Safety Department's normal operational budget. The Public Safety Department manages the asset forfeiture programs.
- **Hotel/Motel Fund:** This fund accounts for occupancy tax collections from area hotels and motels for the purpose of promoting conventions, tourism, and trade shows, while providing funds to facilitate economic vitality in downtown areas. Currently, the city levies a hotel/motel occupancy tax of 8% on total rental charges. The chart to the right details the resulting revenue distribution. The Conference Center portion of the hotel/motel occupancy tax remains in the Fund to pay debt service costs associated with the Alpharetta Development Authority's Series 2016 Revenue Bonds⁶ which were issued in 2016 to fund construction of a state-of-the-art conference center at the Avalon Development.
- **Operating Grants Fund:** This fund accounts for resources received from federal, state, and local grants awarded to the city. Matching funds, which represents the city's financial investment, are also recorded within this fund. This fund accounts for operational grants only. Capital grant proceeds are recorded within the Capital Grants Fund. All operating grant funds follow the life-to-date budgeting process whereby budget is carried forward annually to cover Council approved projects. As such, only new appropriations are reflected in the annual budget document. Existing appropriations are reflected in the city's monthly financial management reports and can be accessed at www.alpharetta.ga.us.
- **American Rescue Plan (ARP) Fund:** This fund accounts for the city's allocation of funds under the American Rescue Act legislation. Specifically, the city is classified as a metropolitan city under the legislation and has a total allocation of \$6,644,511. In accordance with accounting guidelines, claimed ARP revenue is reflected within a Special Revenue Fund and, as the City utilizes the proceeds for capital investment, is



⁶ The City is obligated via Interlocal Agreement to fund the debt service on this obligation.

FINANCIAL ACCOUNTING STRUCTURE

then transferred to capital project funds (e.g. ARP Capital Fund) to account for the capital investment activity.

- **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.
 - o The settlement allocates 25% (\$159 million) of the total funds to local governments.
 - o The State will receive 75% (\$477 million) of the funding.

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

Debt Service Fund (Governmental Fund)

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

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

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

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 seven (7) capital project funds which are detailed below. All capital project funds follow the life-to-date budgeting process whereby budget is carried forward annually to cover Council approved projects. As such, only new appropriations are reflected in the annual budget document. Existing appropriations are reflected in the city's monthly financial management reports and can be accessed at www.alpharetta.ga.us. The capital project funds utilize the modified accrual basis of budgeting and accounting.

- **Capital Project Fund:** This fund accounts for the acquisition and construction of major items, such as buildings, infrastructure, parks, streets, and other major capital facilities, with a value in excess of \$25,000. Funding for these capital improvements typically come primarily from a transfer of available fund balance within the General

FINANCIAL ACCOUNTING STRUCTURE

Fund. Appropriations are perpetual with only new appropriations recognized in the annual budget.

- **Stormwater Capital Fund:** This fund accounts for stormwater/drainage maintenance, repair, and/or improvement projects with a value in excess of \$25,000. Funding for these capital improvements typically come primarily from a transfer of available fund balance within the General Fund. Appropriations are perpetual with only new appropriations recognized in the annual budget.
- **Capital Grants Fund:** This fund accounts for resources received from federal, state, and local grants awarded to the city. Matching funds, which represents the city's financial investment, are also recorded within this fund. This fund accounts for capital grants only. Operating grant proceeds are recorded within the Operating Grant Fund.
- **TSPLOST 1 Capital Fund:** This fund accounts for the collection of TSPLOST 1 (Transportation Special Purpose Local Option Sales Taxes) revenue and the expenditure on eligible transportation improvements and congestion mitigation initiatives. Fund appropriations are perpetual with only new appropriations recognized in the annual budget. This tax was imposed for the period of April 1, 2017, through March 31, 2022.
- **TSPLOST 2 Capital Fund:** This fund accounts for the collection of TSPLOST 2 (Transportation Special Purpose Local Option Sales Taxes) revenue and the expenditure on eligible transportation improvements and congestion mitigation initiatives. Fund appropriations are perpetual with only new appropriations recognized in the annual budget. This tax is imposed for the period of April 1, 2022, through March 31, 2027.
- **2022 Parks Bond Fund:** This fund accounts for the proceeds and associated expenditures resulting from the issuance of voter approved general obligation bonds, series 2022. Fund appropriations will be perpetual with only new appropriations recognized in the annual budget.
- **American Rescue Plan (ARP) Capital Fund:** This fund primarily accounts for capital investment funded by claimed ARP proceeds (see the ARP Fund under the *Special Revenue Funds* section herein). 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.

FINANCIAL ACCOUNTING STRUCTURE

- **Pension 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) Retirement Health Reimbursement Fund:** The OPEB Retirement Health Reimbursement Fund accounts for the post-employment healthcare benefit and is funded through City operations (increased from 2% to 2.5% of payroll in fiscal year 2024).

Proprietary Funds

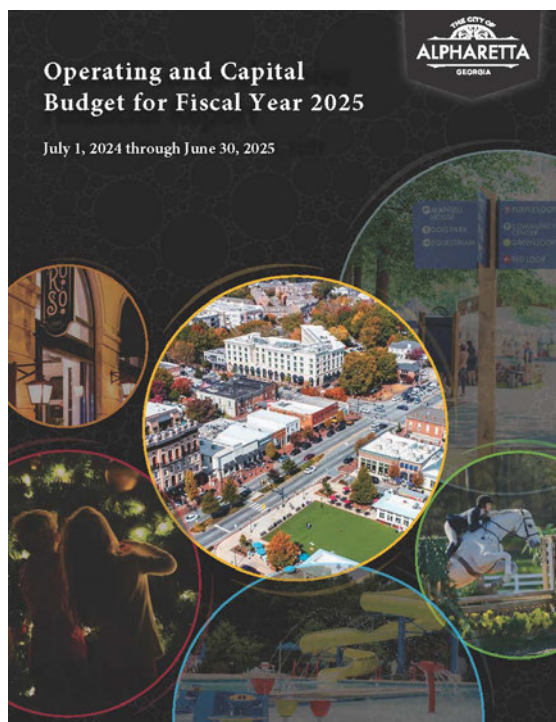
The city maintains two different proprietary fund types. Enterprise Funds are used to account for business-type activities whose operations are primarily funded by customer fees. Internal Service Funds are used to accumulate and allocate costs internally among the city's various functions. Proprietary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

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

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

FINANCIAL REPORTING

Financial Reporting



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

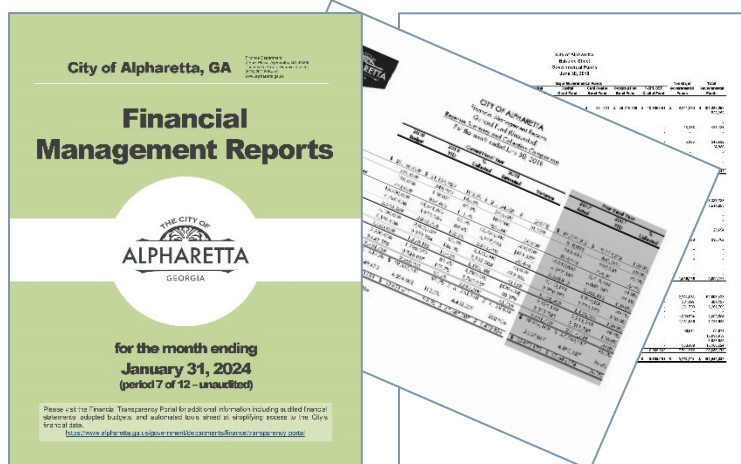
Operating and Capital Budget⁷ (June-August)

The city annually prepares and publishes a comprehensive budget document that aids in the financial administration of the city while providing our elected officials, citizenry, and stakeholders with a complete, clear, and understandable budget document that facilitates

the transparency of our budgeting and financial processes.

Financial Reporting to the City Council⁸ (monthly)

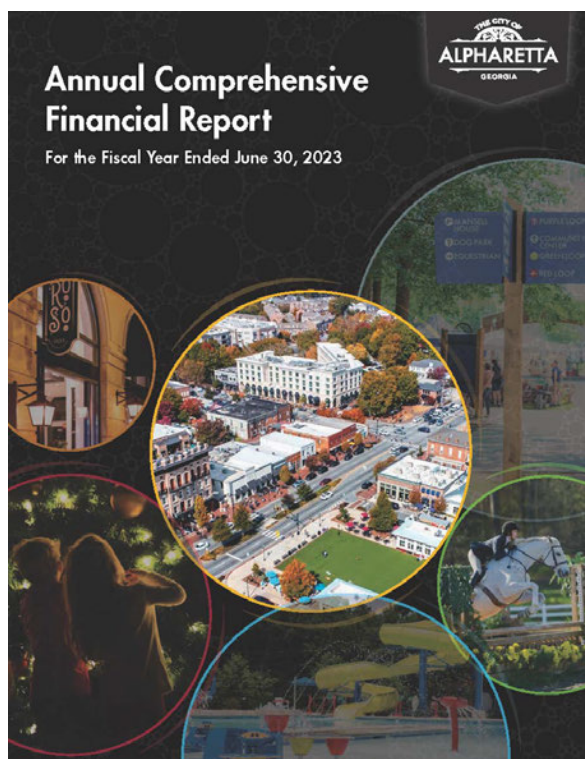
On a monthly basis, the Finance Department prepares and presents detailed revenue and expenditure statements for all city operating funds (including prior year comparisons for the General Fund). In addition, this report shall include: (1) a detailed capital project report including prior-year activity; (2) all checks issued in dollar amounts over \$5,000; (3) all purchase orders with an estimated cost of over \$5,000 but less than \$50,000; etc.



⁷ Available for download from the City's website: www.alpharetta.ga.us.

⁸ Available for download from the City's website: www.alpharetta.ga.us.

FINANCIAL REPORTING

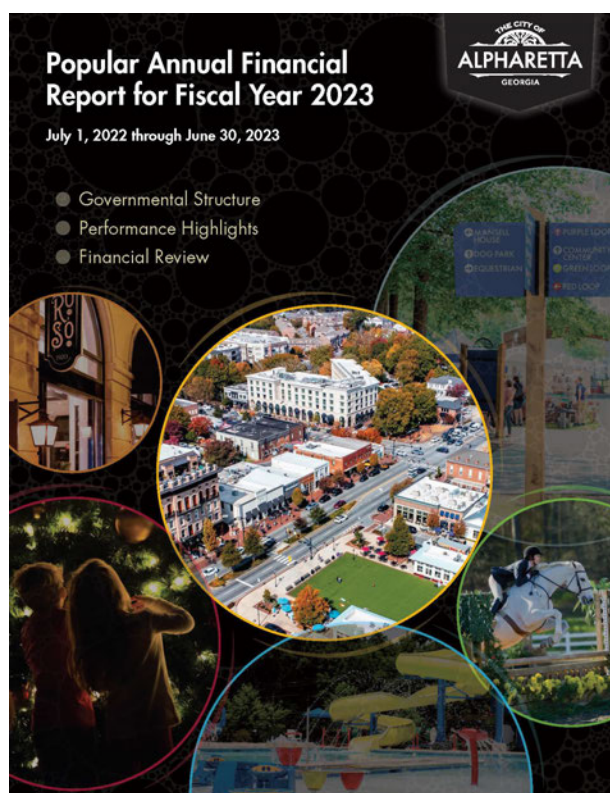


Annual Comprehensive Financial Report⁹ (November-December)

In conjunction with the annual independent audit, the city prepares and publishes an Annual Comprehensive Financial Report (ACFR) that effectively communicates the complete financial affairs of the city to all interested readers.

Annual Citizens Report¹⁰ (November-December)

The Finance Department also prepares and publishes an annual report to citizens, businesses, and stakeholders with descriptive information about our organizational structure, city departments, service delivery, and financial condition. The focus is on providing information that is readily accessible and easily understandable to the public and other interested parties.



⁹ Available for download from the City's website: www.alpharetta.ga.us.

¹⁰ Available for download from the City's website: www.alpharetta.ga.us.

BUDGET PROCESS

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 2025 Budget is prepared for the fiscal year commencing July 1, 2024, and ending June 30, 2025.

Annual Budget Process

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

Budget Methodology

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

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

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

The departmental budget is separated into the following components:

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

BUDGET PROCESS

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

Performance Measurement

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

Council Retreat (January-February)

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

BUDGET PROCESS

Budget Preparation and Analysis (February-April)

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

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

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

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

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

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

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

BUDGET PROCESS

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

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

City Council Budget Workshops (May-June)

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

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

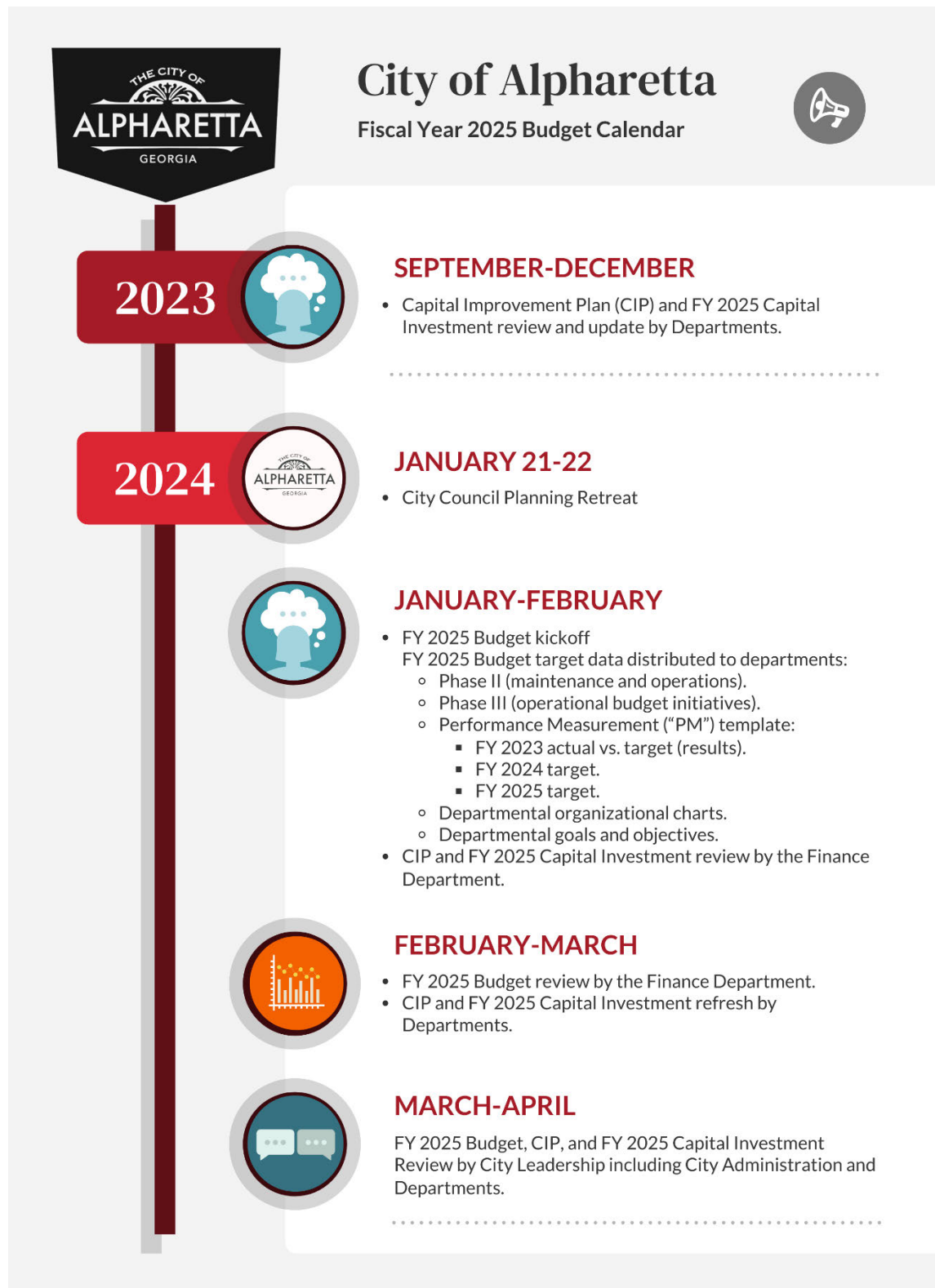
The Finance Director conducts public presentations, as needed, to summarize the budget and discuss the underlying economic growth trends. Discussion will focus on the strategic issues facing the organization for the upcoming budget year and the next several years and how this budget positions the city 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)

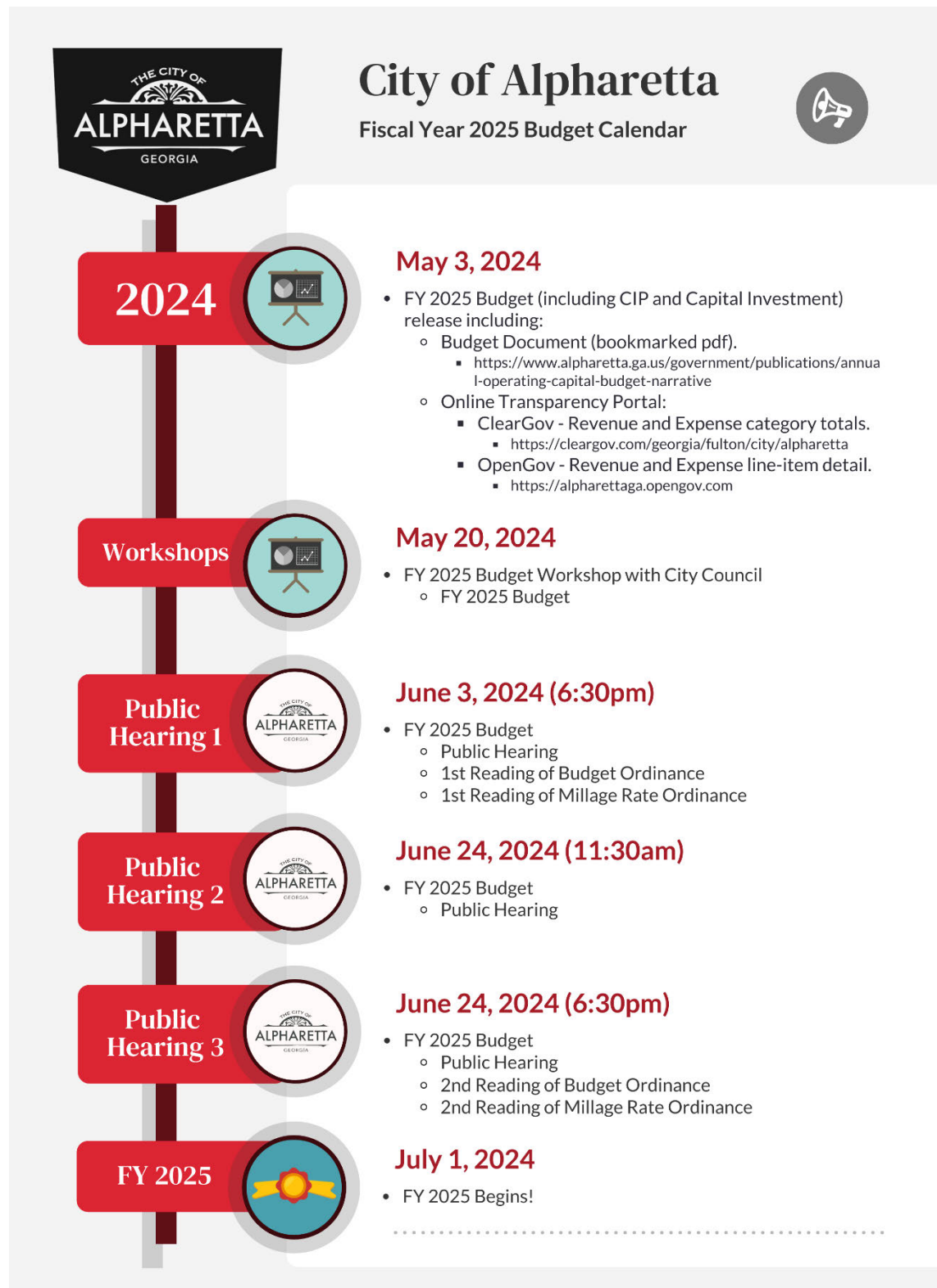
The budget and millage rate(s) are adopted via Ordinance through a public hearing process as provided under State law.

BUDGET PROCESS

Budget Calendar



BUDGET PROCESS



BUDGET PROCESS

Budget Basis and Structure

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

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

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

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

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



OPERATING INITIATIVE REQUESTS

Operating Initiative Requests

Executive Summary

General Fund	Revenue	Expense	Net Cost	Capital Component
Funding Available for Operating Initiatives:	\$ 48,620	\$ 2,084,550	\$ 2,035,930	
Recommended Initiatives:				
<u>Citywide</u>				
Wage Adjustments (+2.0%)	\$ -	\$ 913,800	\$ 913,800	\$ -
AMR North Fulton Subsidy	-	380,000	380,000	-
<u>City Administration (incl. City Clerk and Economic Dev.)</u>				
Economic Development Director (+1 FTE)	-	245,000	245,000	-
<u>Finance</u>				
Reorganization of the Budget & Procurement Division (+1 FTE)				
January 1, 2025 Hire Date	-	70,500	70,500	-
<u>Municipal Court</u>				
Administrative Assistant I (new position; +1 FTE; Milton cost sharing)	33,620	86,050	52,430	-
<u>Public Safety</u>				
Fire Training Lieutenant (new position; +1 FTE)				
January 1, 2025 Hire Date	-	65,100	65,100	50,000
<u>Public Works</u>				
Sr. Urban Forestry Assistant (new position +1 FTE)				
January 1, 2025 Hire Date	-	59,550	59,550	50,000
<u>Recreation, Parks, and Cultural Services</u>				
AED Replacement and Expansion	-	50,000	50,000	-
Parks Supervisor II – Greenway (new position; +1 FTE)				
January 1, 2025 Hire Date	-	55,050	55,050	-
The Spotlight Community Theater Alpharetta - North Point Mall	15,000	79,700	64,700	-
	\$ 48,620	\$ 2,004,750	\$ 1,956,130	\$ 100,000
Operating Initiative Non-Allocated/Reserve			\$ 79,800	

Recommended operating initiatives total \$2 million with an additional capital requirement of \$100,000 that is included within the Capital Initiative requests for 2025 and have been programmed into the departmental operating budgets with a remaining reserve of \$79,800 available for future appropriation by the City Council. Operating Initiatives not recommended for funding at this time total \$1.3 million and include capital investment requirements of \$210,000.

Please Note: The new personnel recommendations included above with a January 1, 2025, hire date are contingent upon a mid-year review of revenue trends and corresponding approval by the City Administrator before the hiring and recruitment process can commence.

OPERATING INITIATIVE REQUESTS

Fiscal Year 2025 Annual Action Plan

The City Council Retreat during January 2024 set forth priorities to guide the construction of the FY 2025 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 2025 Annual Action Plan* with the components set forth below:

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

Detail(Recommended Operating Initiatives)

Citywide

Wage Adjustments (2% on average; General Fund)

\$913,800

2025 City Council Priorities and Annual Action Plan:

- People Focused Workforce.

Description: The current budget proposal programs wage growth of 4% on July 1, 2024.

The HR team is focused on maintaining Alpharetta's compensation competitiveness within the market and is reviewing the base budget proposal relative to competing jurisdictions to ensure Alpharetta maintains its capacity to retain and attract our most valuable assets – namely, the team members that deliver excellent service to our community on a daily basis.

Preliminary HR analysis highlights additional market-based personnel compensation adjustments are warranted in the range of 2%, on average, with the General Fund impact approximating \$913,800. Should adjustments be warranted within the 911 Fund and/or Sanitation Fund, current budgetary allocations can absorb the related impacts. The forecasted cost reflects salary adjustments and those impacted benefit line items (e.g., FICA, pension, etc.).

AMR North Fulton Subsidy

\$380,000

2025 City Council Priorities and Annual Action Plan:

- Safe and Welcoming Community.

Description: AMR provides emergency medical response service to the cities of North Fulton County. AMR has provided the cities of North Fulton with a subsidy request (\$2.1 million) based on their operational needs. Alpharetta's portion is based on relative calls for service and totals 18% or \$380,000 annually and growing at a market inflation rate thereafter.

OPERATING INITIATIVE REQUESTS

General Fund

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

Economic Development Director (new position; +1 FTE) \$245,000

2025 City Council Priorities and Annual Action Plan:

- Safe and Welcoming Community.

Description: As set forth in the Fiscal Year 2025 City Council Priorities and Annual Action Plan, an Economic Development Director is essential to lead efforts in promoting business growth and creating new opportunities for our City.

This position will focus on:

- Developing/implementing a strategic economic development plan.
- Attracting and retaining businesses of all sizes.
- Building relationships with business leaders, investors, and community stakeholders.
- Overseeing economic development programs and initiatives.
- Securing funding and resources to support economic development activities.
- Advocating for policies that promote business growth and job creation.

Personnel costs are estimated at \$215,000 annually and reflect salary and benefit costs only. Annual operational costs include professional development, travel, general office supplies and technology equipment/software (e.g., computer, desk phone, etc.) totaling \$30,000.

Finance

Reorganization of the Budget & Procurement Division \$70,500

January 1, 2025, Effective Date

(1 new position; reclassify 2 existing positions)

2025 City Council Priorities and 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.

OPERATING INITIATIVE REQUESTS

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

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

Current Status

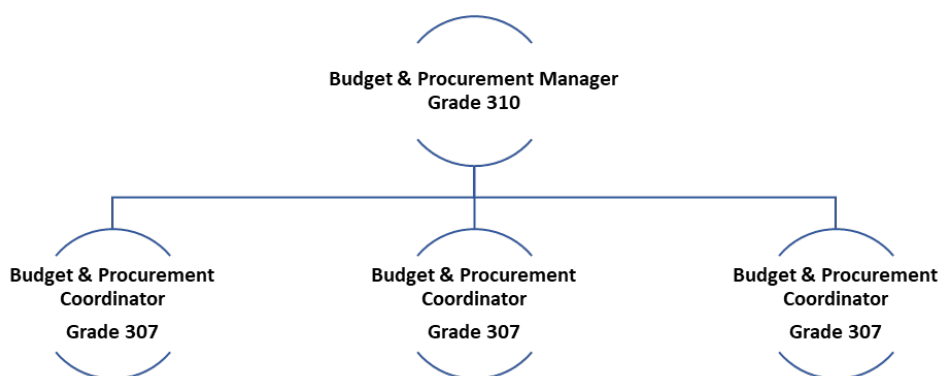
The Budget & Procurement Division staff totals 4 full time positions, and their operational responsibilities include:

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

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

OPERATING INITIATIVE REQUESTS

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), TSPLIST capital reporting, etc.

Issues

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

- Existing Service Demand – existing service demand has necessitated that staff focus on core functions to ensure delivery of the vital services needed to run City operations. Specifically, transaction-level review (invoices, procurement-card transactions, requisitions, budget amendments) and formal procurement solicitation review, issuance, and management. Just maintaining existing service demand often requires staff to work in excess of the normal work week including the occasional weekends.
- Dedicated Procurement Team – while the current Budget & Procurement liaison structure provides benefits for our user departments (e.g. one-stop-shop for questions, contacts, etc.), it has the added effect of limiting the specialization needed for those highly technical professions such as procurement. The desire is to have a team dedicated, trained, and certified for procurement activities.
- Vendor Outreach – the Division desires to engage in a more active vendor outreach program that educates vendors on the government procurement process with the ultimate goal of increasing vendor participation on City contracts. Current staffing constraints limit vendor outreach capabilities.
- Employee Recruitment – the Division has benefited from low turnover. This has masked a weakness in the current organizational structure. Namely, procurement

OPERATING INITIATIVE REQUESTS

and budget are two separate professions and rarely do employees have experience in both (unless they are coming from smaller organizations that do not allow for specialization or have operated as finance department managers/directors). The result is that it limits the attractiveness of position openings to professionals. Effectively, you end up having to hire one specialization and train for the other. This limits employee effectiveness in the short-term.

- employees trained in procurement remains a weak point from an employee recruitment perspective.
- City training – the Division desires to engage in a more structured training program for City staff that includes (a) on demand recorded training sessions along with (b) in person training held throughout the year. Current staffing constraints limit City training to one-on-one questions/answers with those department team members directly responsible for the purchasing/budget functions. An expanded training presence would allow for the education of team members throughout the organization that may benefit from the knowledge.

Reorganization

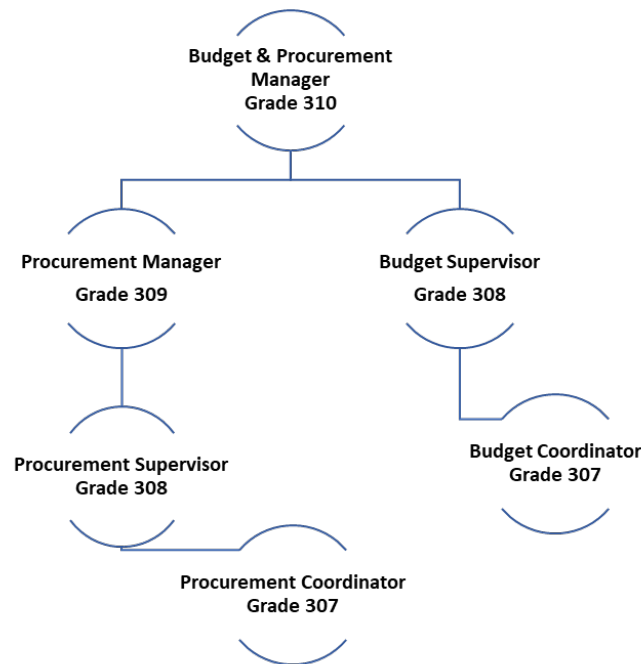
The Division is proposed to reorganize and separate the budget and procurement functions so that each team will have dedicated professionals focused on those distinct specialties while also allowing the staffing capacity to improve on the issues identified above.

Inherent in this reorganization is the following:

- Addition of 2 positions:
 - o Procurement Manager (pay grade 309) – requested in FY 2025.
 - o Procurement Coordinator (pay grade 307) – requested in FY 2026.
- Reclassifying of 2 positions:
 - o Procurement Supervisor (pay grade 308; reclassify a current Budget & Procurement Coordinator position) – requested in FY 2025.
 - o Budget Supervisor (pay grade 308; reclassify a current Budget & Procurement Coordinator position) – requested in FY 2025.

OPERATING INITIATIVE REQUESTS

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



FY 2025: Annualized personnel costs associated with the new Procurement Manager position and two reclassifications are estimated at \$135,000 annually and reflect salary and benefit costs only. Assuming a January 1, 2025, hire date results in a Fiscal Year 2025 funding need of \$67,500. Operational costs include \$3,000 for professional development and small equipment costs (e.g. cell phone). No additional investment is needed in computer costs or equipment.

Municipal Court

Administrative Assistant I (new position; +1 FTE) \$52,430 (Alpharetta's portion)
2025 City Council Priorities and Annual Action Plan:

- Safe and Welcoming Community.

Description: The Municipal Court is requesting the addition of an Administrative Assistant I position (pay grade 303; assumed 10% above paygrade minimum).

This position will be located at the clerk window and will assist citizens in closing cases, processing open records requests, scheduling of court dates, and processing incoming mail. The volume of calls and emails has grown along with the total number of cases processed by the court. When court is in session, a clerk is pulled from their desk and placed at the counter to process payments. An additional employee will allow the clerks to remain at their workstations and focus on their assigned duties. The Municipal Court is currently researching the benefits of bringing probation-related services in-house

OPERATING INITIATIVE REQUESTS

which may save costs overall but will also increase the number of payments processed at the clerk window.

Personnel costs are estimated at \$84,050 annually and reflect salary and benefit costs only. If approved, the personnel costs would be shared with the City of Milton based on existing operational cost sharing percentages of 60% City of Alpharetta (\$50,430) and 40% City of Milton (\$33,620). Annual operational costs include professional development totaling \$2,000. No additional investment is needed for technology devices (will utilize existing computer, etc.).

Public Safety

Fire Training Lieutenant (new position; +1 FTE) \$65,100 (net)
January 1, 2025, Effective Date
(\$65,100 operations [net]/\$50,000 capital)

2025 City Council Priorities and Annual Action Plan:

- Safe and Welcoming Community.
- People Focused Workforce.

Description: The Public Safety Department is requesting the addition of a Fire Training Lieutenant position (pay grade 1219-P) to the Fire Training Division to address the challenge of providing the required annual training hours for each Fire Department employee efficiently.

The Training Division currently consists of two full-time positions. The goal is to provide approximately 106 certified members with the required 228 annual training hours and seven (7) medical certifications, totaling approximately 24,168 hours.

The current staff size is insufficient to meet the training needs, leading to the utilization of off-shift employees. The use of off-shift employees for training maintenance is incurring overtime costs.

This additional position is intended to facilitate and instruct each member's required annual training hours, ensuring compliance with certification requirements. A Fire Training Captain position has also been requested to assist with these needs.

The Training Division aims to fulfill the annual training requirements and provides instruction for specialty and innovative training classes at the training center for both Department members and surrounding agencies.

Personnel costs are estimated at \$130,000 annually and reflect salary and benefit costs only. There is an anticipated savings in overtime (off-shift employees) associated with both training positions requests (Captain + Lieutenant) that is estimated at \$48,000 annually. For the purposes of this narrative, each training position request is estimated to result in overtime savings of \$24,000 annually. Assuming a January 1, 2025, hire date results in a Fiscal Year 2025 funding need of \$53,000. Operational costs include uniforms, software licensing, equipment (e.g., laptop, iPad, cell phone, etc.), fuel, etc. and totals \$12,100. There is a companion one-time capital request for \$50,000 that includes funding for a vehicle purchase (and upfitting).

OPERATING INITIATIVE REQUESTS

Public Works

Sr. Urban Forestry Assistant (new position +1 FTE)

\$59,550

January 1, 2025, Effective Date

(\$59,550 operations/\$50,000 capital)

2025 City Council Priorities and Annual Action Plan:

- Infrastructure and Facilities Maintenance.

Description: Public Works is requesting the addition of a Senior Urban Forestry Assistant position (pay grade 306; assumed 10% above paygrade minimum).

This position would assist the Urban Forestry Program Manager (UFPM) with tasks related to the City-wide Landscape Maintenance of Right-of-Way and Facilities contract, the On-Call Landscape Installation and Construction contract and the Arboricultural On-Call contract. Also assists with urban forest management, general right-of-way maintenance, landscape-related traffic safety, data collection and analysis related to the urban forest and public landscapes.

Over the last decade, the City has invested in large-scale landscape improvements that have added more than 20 acres of high-quality landscape within its rights-of-way. These projects have been implemented in conjunction with roadway reconstruction projects such as Rucker Road and Kimball Bridge Road, and within existing roadways not associated with larger improvement projects including segments of Old Milton Parkway and Westside Parkway. In the near future, a large amount of similar landscape will be installed as part of the Webb Bridge Road and Highway 9 roadway improvements.

The UFPM plays an extensive role in the design, contracting, and construction management of these new landscapes. Once the projects are completed, the UFPM then oversees maintenance of these areas as part of the overall Citywide Landscape Maintenance of Right-of-Way and Facilities contract, which includes 150+ acres spread throughout the city limits. As the quality and quantity of these public assets have grown, so has the time required to effectively manage them. In addition to the responsibilities described above, the UFPM oversees landscape maintenance in the SR 400 interchanges (in partnership with True North 400, formally North Fulton CID), manages the On-Call Arboricultural Services contract for Public Works, manages annual landscape maintenance for Resthaven Cemetery, acts as Supervisor to a three-person Public Works crew, and assists other groups at Public Works with tree and landscape related issues on an ongoing basis. The proposed Urban Forestry Assistant position is intended to remove some of the less complicated tasks from the UFPM. This will allow the UFPM more time to focus on design, contract procurement and management, and improving the City's urban forestry program, particularly in the areas of emergency planning and liability reduction.

Personnel costs are estimated at \$104,100 annually and reflect salary and benefit costs only. Assuming a January 1, 2025, hire date results in a Fiscal Year 2025 funding need of \$52,050. Operational costs in year one includes technology equipment (computer, phone, iPad, etc.), professional development, uniforms, general supplies, and fuel costs totaling

OPERATING INITIATIVE REQUESTS

\$7,500. There is a companion one-time capital request for \$50,000 that includes funding for a vehicle purchase (and upfitting).

Recreation, Parks, and Cultural Services

AED Replacements and Expansion

\$50,000

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

Description: This request is the result of a wholistic review of our AED (automated external defibrillator) infrastructure within our parks and recreation facilities. The Recreation, Parks & Cultural Services team worked with the Public Safety team to review the AED infrastructure and produce these findings.

This request involves the purchase of 69 AED devices. Of this total, 26 devices are replacements and 43 are new devices.

Background

The AED devices currently installed throughout the park system (parks and facilities) are reaching end of life and in need of replacement. Additionally, many of the devices throughout the parks system have limited access due to their location within concession stands or other areas limited to employee-access only, who may not be present as they tend to their duties within the parks. Many of these locations have signs marking an AED that may not be accessible. Additionally, many locations are without an AED, including the Greenway, Alpha-loop, parks maintenance sheds, and around City Center.

Another problem encountered is multiple different device brands found at facilities. Currently, four different models of AED may be found: though similar, each model functions differently. By replacing all devices at once, we ensure continuity and ease of use in the event of an emergency.

Purchase Request

Location for the 26 replacement devices include:

- 15 replacement devices throughout our park system (e.g. Wills Park, North Park, Webb Bridge Park, Rock Mill Park).
- 11 replacement devices throughout all our park facilities (excluding the log-cabin which will receive a new unit).

Location for the 43 new devices include:

- 23 new devices throughout our park system (e.g. Mid-Broadwell Park, Old Rucker Park, Brooke Street Park, Water Road Park, Town Green, etc.).
- 6 new devices along our Greenway system.
- 3 new devices along our Alpha Loop system.
- 1 new device for the Log Cabin.
- 4 new devices for City Hall.

OPERATING INITIATIVE REQUESTS

- 1 new device for Public Works Headquarters.
- 5 new devices for special events, reserve.

Historically, AEDs are purchased outright and owned by the City. The plan herein is to purchase the units under an operating lease that will allow the units to be replaced at the end of their lease term (typically 5-years) with a minimal budget impact (as the lease payment is built into the budget).

Costs for FY 2025 are estimated at \$50,000 and include the following:

- Annual AED lease costs (\$24,500).
- Annual AED inspection/training costs (\$10,000).
- One-time AED installation costs (\$15,500) – includes charging cabinets, spare pads, etc.

Annual costs for FY 2026 and beyond are estimated at \$35,000.

Parks Supervisor II – Greenway (new position; +1 FTE) \$55,050

January 1, 2025, Effective Date

2025 City Council Priorities and 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 10% above paygrade minimum).

This position will oversee the maintenance and operations of the Southern District (Greenway). The Southern District has been operating without a team supervisor since 2019. In 2020, the City added an additional two (2) miles of trail to extend the Greenway to Union Hill Park. The additional demand on this division requires the addition of a supervisor to achieve the high service demands of this area.

This Supervisor would also be responsible for all parks in the Southern District: Beaver Creek Park, Big Creek Greenway, Brookside Park, Haynes Bridge Park, Marconi Park, Memorial Park, Mt. Adams Bike Park, North Point Park, Preston Ridge Park, Preston Ridge Community Center, Rock Mill Park, Waters Road Park, Maxwell Park and providing Program/Event support.

Personnel costs are estimated at \$104,100 annually and reflect salary and benefit costs only. Assuming a January 1, 2025, hire date results in a Fiscal Year 2025 funding need of \$52,050. 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.

OPERATING INITIATIVE REQUESTS

The Spotlight Community Theater Alpharetta - North Point Mall **\$64,700 (net)**
(\$79,700 expenses/\$15,000 revenue)

2025 City Council Priorities and Annual Action Plan:

- Strategic Growth and Redevelopment of North Point.
- Safe and Welcoming Community.
- Communications that Connect.
- Recreation, Parks, and Culture.
- Economic Development.

Background: The City has a real need for a performance space that can seat up to 150 attendees. The Department has been looking for an indoor location to set up a flexible performance space for cultural events. The City approached North Point Mall about the possibility of utilizing existing, empty retail space. The leadership of the Mall was excited about the possibility. They felt that it would be an ideal usage of the space for a Community Theater with a seating capacity of up to 150 attendees. Alpharetta does not currently have a similar indoor space for cultural events.

The Theater: Usage of the stage would include but not be limited to City Programs (i.e.- Improv Classes or Movie Star Camp), Art Leader Groups (i.e. - ACT 1 Theater Performances or Alpharetta Symphony Orchestra - Quartet), and 3rd party applications (Cultural Events – Diwali). As mentioned, the theater, consisting of 5,700 square feet, will have a capacity of up to 150 attendees. The proposed location is near the food court of the mall to allow easy accessibility to restrooms, parking, and refreshments. While North Point Mall will not charge for rental of the space, the City would be financially responsible for the cost of utilities and trash service. The equipment, lighting, and staging equipment purchased by the City for the proposed performance space is entirely modular to allow the items to be relocated to another location or repurposed if North Point Mall or the City of Alpharetta should decide the partnership is no longer beneficial.

The Memorandum of Understanding (MOU): The MOU formalizes the agreement between North Point Mall and the City of Alpharetta regarding the use of space at North Point Mall for a community stage. In summary, the City agrees to refurbish the space for use as a community stage (tenant space # 2208, more commonly known as the Old Foot Locker location), only permit live performances within the space, and cover the cost for utilities and trash service. In exchange, North Point Mall will lease the space free of charge, cover routine maintenance and repairs, and permit the City to retain any revenues and fees generated from facility usage. Further details pertaining to stage hours of operation, cross-promotion responsibilities, termination, etc. may be found in the MOU. The MOU would be valid for a period of three years from the date of commencement, after which the City and North Point Mall may explore the possibility of extension.

Recommendation: Currently, a void exists for indoor performance space with lighting and stage equipment for the groups referenced herein. Often, the spaces available for productions are too grand to capture the intimacy and ambiance perfect for smaller, bespoke performances or are too small to be adaptable to the ideal number of

OPERATING INITIATIVE REQUESTS

ticketholders for maximum profit. The space proposed by North Point Mall and City staff provides flexibility to capture the balance of a larger gathering while preserving the essence of an intimate stage setting. Additionally, the City has minimal overhead cost and most investment is in modular equipment that can be repurposed upon the end of the agreement and North Point Mall benefits from the increased foot traffic (as the mall awaits the impending redevelopment).

Operations: Personnel costs are estimated at \$45,200 annually and reflect seasonal salary and benefit costs only. Operational costs in year one includes professional services, equipment repair & maintenance, advertising, printing, supplies, utilities, and equipment totaling \$34,500. Total estimated costs for year 1 equal \$79,700 and are forecasted to grow to \$112,000 by year 5.

The Community Theater will generate program revenue to partially offset operational costs. Specifically, revenue generation in year 1 is estimated at \$15,000 and is forecasted to grow to \$50,000 by year 5.

Detail (Unfunded Operating Initiatives)

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

Administrative Assistant I (new position; +1 FTE) \$79,800

2025 City Council Priorities and Annual Action Plan:

- Safe and Welcoming Community.

Description: City Administration is requesting the addition of an Administrative Assistant I position (pay grade 303).

This request is for the addition of an Administrative Assistant I that would provide a variety of administrative support services for City Administration, assist with citywide records management, serve as a receptionist for customers and guests visiting the third floor of City Hall, and would be the person that answers the main incoming telephone line for the City.

Personnel costs are estimated at \$77,300 annually and reflect salary and benefit costs only. Annual operational costs include general office supplies and technology equipment/software (e.g., computer, desk phone, etc.) totaling \$2,500.

Human Resources

Employee Training & Development software (NEOGOV module) \$19,900 (net)

2025 City Council Priorities and Annual Action Plan:

- People Focused Workforce.

Description: NEOGOV LEARN is a training management software that increases productivity, safety, and retention of workforce with engaging training. NEOGOV's learning management system eliminates the administrative burden of managing multiple

OPERATING INITIATIVE REQUESTS

OPERATING INITIATIVES NOT RECOMMENDED FOR FUNDING AT THIS TIME

employee training programs by providing a centralized online platform designed for the specific needs of the public sector.

LEARN also reduces risk and liability claims with consistent, trackable courses, and license/certification renewal reminders. It stores results, completions, and generates the reports needed to show compliance. It can also provide quick visual indicators of progress across or within departments and displays status of course enrollment, completion, and overdue courses. The LEARN module will be utilized not only for compliance training but also to cultivate employee growth and promote excellence.

LEARN will serve as a versatile tool across various departments for the facilitation and documentation of employee training. Specifically, the Finance Department will leverage LEARN for essential worker's compensation and drug-free workplace mandated trainings. Similarly, the Public Safety Department can efficiently utilize the software to record and monitor mandatory training sessions and certifications.

This supplementary NEOGOV module represents a positive advancement for our existing HRIS system, offering a notable upgrade from the outdated NAVEX Global platform, which the City has relied on for several years. The replacement of NAVEX Global's annual subscription (\$10,000) with this innovative NEOGOV module not only signifies a cost-effective solution but also addresses the shortcomings of NAVEX.

Unlike NAVEX, which has lagged in technological advancements, the NEOGOV module is designed to align seamlessly with the City's current requirements. NAVEX's inadequacies in keeping pace with evolving technology render it unsuitable for meeting the City's present needs. Moreover, NAVEX necessitates continuous maintenance efforts from both HR and IT staff to ensure proper functionality, placing an additional burden on resources.

By transitioning to the NEOGOV module, we not only eliminate the financial commitment associated with NAVEX Global but also embrace a more sophisticated and user-friendly solution that aligns with modern technological standards. This strategic move will enhance efficiency and effectiveness in managing workforce development, ultimately contributing to the City's overall operational excellence.

FY 2025 costs for LEARN include \$24,900 (on-going) for licensing/support and \$5,000 (one-time) for implementation (\$29,900 total). Annualized costs for future budget years would approximate \$25,000 for licensing/support.

However, implementation of LEARN will result the discontinuation of the NAVEX service (costs savings of \$10,000 annually). As such, the net request for FY 2025 totals \$19,900 with future budget years totaling \$15,000 (net).

OPERATING INITIATIVE REQUESTS

Public Safety

**Emergency Management Coordinator (new position; +1 FTE)
(\$156,500 operations/\$60,000 capital)**

\$156,500

2025 City Council Priorities and Annual Action Plan:

- Safe and Welcoming Community.
- Communications that Connect.
- People Focused Workforce.

Description: The Public Safety Department is requesting the addition of an Emergency Management Coordinator position (pay grade 310; assumed 10% above paygrade minimum). There is a recognized need to elevate the role of Emergency Management Coordinator to a full-time position due to the increasing complexity and frequency of significant incidents in the City. Historically, this role has been an additional responsibility for individuals holding other positions, such as Fire Logistics and Police Accreditation. However, with the City's growth and the rise in natural and manmade incidents, there is a call for dedicated attention to emergency management.

Elevating the Emergency Management Coordinator role to a full-time position has several potential benefits:

- **Increased Focus and Dedication:** Having a dedicated Emergency Management Coordinator allows for a more focused and dedicated approach to addressing emergency preparedness, response, and recovery. This is crucial in managing the growing challenges associated with significant incidents.
- **Enhanced Coordination:** A full-time coordinator can better facilitate coordination and collaboration among various departments and agencies involved in emergency response. This can lead to more efficient and effective emergency management efforts.
- **Community Resilience:** A dedicated coordinator can work on community engagement and resilience-building initiatives. This proactive approach can help the community better prepare for emergencies and recover more swiftly when incidents occur.
- **Alignment with Best Practices:** Bringing the City in line with other local jurisdictions suggests a commitment to aligning with best practices in emergency management. This can enhance interoperability and coordination during regional responses.
- **Resource Allocation:** A full-time position enables the allocation of human and financial resources, specifically for emergency management. This ensures that the tools, personnel, and technology are in place to address emergencies effectively.
- **Adaptability to Changing Threats:** With a dedicated Emergency Management Coordinator, the city can adapt more quickly to evolving threats, whether natural disasters, public health crises, or other emergencies.

OPERATING INITIATIVE REQUESTS

OPERATING INITIATIVES NOT RECOMMENDED FOR FUNDING AT THIS TIME

Personnel costs are estimated at \$141,000 annually and reflect salary and benefit costs only. Operational costs include professional services, professional development, uniforms, general supplies, software licensing, equipment (e.g., laptop, iPad, cell phone, etc.), fuel, etc. and totals \$15,500. There is a companion one-time capital request for \$60,000 that includes funding for a vehicle purchase (and upfitting).

**Fire Training Captain (new position; +1 FTE)
(\$128,100 operations [net]/\$50,000 capital)**

\$128,100 (net)

2025 City Council Priorities and Annual Action Plan:

- Safe and Welcoming Community.
- People Focused Workforce.

Description: The Public Safety Department is requesting the addition of a Fire Training Captain position (pay grade 1202-P) to the Fire Training Division to address the challenge of providing the required annual training hours for each Fire Department employee efficiently.

The Training Division currently consists of two full-time positions. The goal is to provide approximately 106 certified members with the required 228 annual training hours and seven (7) medical certifications, totaling approximately 24,168 hours.

The current staff size is insufficient to meet the training needs, leading to the utilization of off-shift employees. The use of off-shift employees for training maintenance is incurring overtime costs.

This additional position is intended to facilitate and instruct each member's required annual training hours, ensuring compliance with certification requirements. A Fire Training Lieutenant position has also been requested to assist with these needs.

The Training Division not only aims to fulfill the annual training requirement but also provides instruction for specialty and innovative training classes at the training center for both Department members and surrounding agencies.

Personnel costs are estimated at \$140,000 annually and reflect salary and benefit costs only. There is an anticipated savings in overtime (off-shift employees) associated with both training positions requests (Captain + Lieutenant) that is estimated at \$48,000 annually. For the purposes of this narrative, each training position request is estimated to result in overtime savings of \$24,000 annually. Operational costs include uniforms, software licensing, equipment (e.g., laptop, iPad, cell phone, etc.), fuel, etc. and totals \$12,100. There is a companion one-time capital request for \$50,000 that includes funding for a vehicle purchase (and upfitting).

OPERATING INITIATIVE REQUESTS

Administrative Assistant I position (from PT to FT; +0.5 FTE) \$50,500 (net)

2025 City Council Priorities and Annual Action Plan:

- Safe and Welcoming Community.

Description: The Public Safety Department is requesting the reclassification and upgrade of the part-time Records Clerk to a full-time Administrative Assistant I position (maintain existing pay grade of 303).

A full-time Administrative Assistant will further improve the overall functioning of the Police Training Division by significantly reducing the time sworn training officers spend on administrative functions. This allows sworn training officers to develop and administer the highest quality training. The Training Division has continued to experience an increase in the overall workload due to the hiring of new sworn officers (both lateral and non-certified candidates), the operations of the Crabapple Training Center, and the overall increase in the amount of training. Hiring new officers requires this position to complete P.O.S.T P2 forms. This process could take a few days to a week to get approved per new officer who must attend the police academy, and the current part-time position coordinates with regional academies to enroll the new officers in the class. The overwhelming majority of recent hires have been new officers who are non-certified and must attend a police academy.

Another task that has increased the workload of current part-time position is when out-of-state new officers are required to complete Equivalency of Training (EOT). In the last two (2) years, our department has sought qualified candidates nationwide, which has caused an increase in EOT processes. This process is similar to the P2 process, which could take a few days to a week to get approved per application. Once the P2 process is completed, the current part-time position coordinates with various academies for scheduling and progress reports, as well as handling any issues with the officers while they're attending the academy. After completion of the academy, the current part-time position must schedule various training for the new officers prior to them starting Field Training and complete data entry for all the training they attend (P.O.S.T.).

The current part-time position is responsible for scheduling all training conducted at the Crabapple Training Center and acts as the Registrar, which entails scheduling classes, registering students, maintaining class rosters, coordinating with outside agencies for training scheduling purposes, all P.O.S.T entry, and record management. The current part-time position is responsible for tracking and submitting any work-order maintenance in the building, maintaining the Training Staff schedule for officers assigned to the Training Division, and tracking all classes/training hours conducted at the Crabapple Training Center.

In 2024, annual in-service training increased to 70 hours per officer, and career advancement classes will be taught monthly. This is an increase of 75% in annual training the officers will receive. This will cause the current part-time position's data entry requirement to increase due to officers being assigned to different units because outside training has increased, which then causes an influx of travel requests and travel settlements to be processed. The current part-time position tracks all budget

OPERATING INITIATIVE REQUESTS

OPERATING INITIATIVES NOT RECOMMENDED FOR FUNDING AT THIS TIME

expenditures for the fiscal year, corresponds with the department's Finance & Budget Coordinator for any account inquiries, and meets with the Training Division Coordinator to balance/review the budget quarterly.

Personnel costs for the full-time position are estimated at \$78,500 annually and reflect salary and benefit costs. Personnel costs for the existing part-time position total \$28,000 annually leaving a net operational impact of \$50,500 for personnel costs associated with the transition from part-time to full-time. Operational costs are minor as this position currently has city-assigned technology (e.g., computer) and professional development will be covered through existing travel/training budget allocations.

Public Safety Inventory Software

\$24,000

2025 City Council Priorities and Annual Action Plan:

- People Focused Workforce.

Description: Currently the Department tracks tangible property in individual spreadsheets and numerous software applications with no high-level oversight to see property that is approaching expiration or need for reorder. This initiative expands the use of the current city Collective Data contract, from tracking of vehicles to all tangible property for the Department - first aid kits to radar units to AEDs to fire extinguishers. Annual operating costs are estimated at \$24,000.

Alpharetta Real Time Information Center Software/Cameras

\$105,000

2025 City Council Priorities and Annual Action Plan:

- Safe and Welcoming Community.

Description: The Alpharetta Real Time Information Center (ARTIC) brings together a wide range of technologies and capabilities to enhance law enforcement response and reduce the criminal activity felt by our community. Building off last year, we are furthering our sensor and software platforms. We have substantially added to our License Plate Reader (LPR) camera capability, inherited primary ownership of the City camera infrastructure, as well as added business and community partners to increase our access to private camera systems. This request is for analytical/investigative software (\$65,000 annual licensing/support costs). Also, to buildout the City camera infrastructure, the Department requests \$40,000 to add and improve the Avigilon camera system, primarily focusing on the downtown area. This is to improve public safety and increase crime prevention.

OPERATING INITIATIVE REQUESTS

Public Works

Construction Manager - Infrastructure (new position; +1 FTE) \$137,500
(\$137,500 operations/\$50,000 capital)

2025 City Council Priorities and Annual Action Plan:

- Infrastructure and Facilities Maintenance.

Description: Public Works is requesting the addition of a Construction Manager position (pay grade 309; assumed 10% above paygrade minimum).

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

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

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

Personnel costs are estimated at \$130,000 annually and reflect salary and benefit costs only. Operational costs in year one includes technology equipment (computer, phone, iPad, etc.), professional development, uniforms, general supplies, and fuel costs totaling \$7,500. There is a companion one-time capital request for \$50,000 that includes funding for a vehicle purchase (and upfitting).

Sr. Engineering Technician - Facilities (new position; +1 FTE) \$111,600
(\$111,600 operations/\$50,000 capital)

2025 City Council Priorities and Annual Action Plan:

- Infrastructure and Facilities Maintenance.

Description: Public Works is requesting the addition of a Senior Engineering Technician position (pay grade 306; assumed 10% above paygrade minimum).

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

OPERATING INITIATIVE REQUESTS

OPERATING INITIATIVES NOT RECOMMENDED FOR FUNDING AT THIS TIME

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

Personnel costs are estimated at \$104,100 annually and reflect salary and benefit costs only. Operational costs in year one includes technology equipment (computer, phone, iPad, etc.), professional development, uniforms, general supplies, and fuel costs totaling \$7,500. There is a companion one-time capital request for \$50,000 that includes funding for a vehicle purchase (and upfitting).

Sidewalk/Brick Paver Maintenance Crew (new positions; +3 FTE) \$272,000

2025 City Council Priorities and Annual Action Plan:

- Infrastructure and Facilities Maintenance.

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

- Public Works Crew Leader position (pay grade 305; assumed 10% above paygrade minimum).
- Public Works Technician II position (pay grade 303; assumed 10% above paygrade minimum).
- Public Works Technician I position (pay grade 302; assumed 10% above paygrade minimum).

Over the last 10 years, the City has seen tremendous growth adding additional publicly maintained assets such as sidewalk, roads, and storm infrastructure. This, along with aging assets throughout the City, has increased demand for repairs and maintenance associated with publicly maintained assets. Currently the Department has over 16,000 linear feet of poor/very poor rated sidewalk segments, over 1,700 work orders for ADA ramp repairs, over 300 storm structure repair work orders, and miles of pipe repairs (lining/replacement). Downtown brick pavers have become an issue regarding maintenance and there has become a constant need for repairs associated with loose or broken brick pavers. The Crew Leader position would supervise a crew consisting of a Tech I and Tech II under the supervision and direction of the Infrastructure Supervisor. The Crew Leader and his crew, if approved, would focus on sidewalk and brick paver repairs throughout the City. This will allow the Department, along with the utilization of contractors, to provide a higher level of service to the citizens and maintain public assets at a higher level.

OPERATING INITIATIVE REQUESTS

Personnel costs for the three new positions are estimated at \$259,000 annually and reflect salary and benefit costs only. Operational costs in year one includes technology equipment (computer, phone, iPad, etc.), professional development, uniforms, general supplies, and fuel costs totaling \$10,000. A one-time cost of \$3,000 would outfit an existing F-350 vehicle with tools and other equipment needed to complete the assigned tasks.

Recreation, Parks, and Cultural Services

Administrative Assistant II – Operations (new position; +1 FTE) \$91,950

2025 City Council Priorities and 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.
- People Focused Workforce.
- Economic Development.

Description: Recreation, Parks, and Cultural Services is requesting the addition of an Administrative Assistant II position (pay grade 304; assumed 10% above paygrade minimum).

Additional Parks have been developed and brought online: Alpha Loop, Innovation Academy Park, Mid Broadwell Park, Waters Road Park, and The Farm on Old Rucker Road. With these coming online there has been additional program development. Wills Park and the Wills Park Equestrian Center are undergoing a massive redevelopment. This position would relieve the Western Division Manager of the Administrative functions of the Equestrian Center. It would also support the department's Scholarship Program, Outreach and Public Relations, procurement and budgeting process, GIS development, and perform department administrative projects as directed.

Personnel costs are estimated at \$89,700 annually and reflect salary and benefit costs only. Annual operational costs include professional development and technology equipment (e.g., computer, etc.) totaling \$2,250.

OPERATING INITIATIVE REQUESTS

Administrative Assistant II – Arts & Culture (new position; +1 FTE) \$91,950

2025 City Council Priorities and 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.
- People Focused Workforce.

Description: Recreation, Parks, and Cultural Services is requesting the addition of an Administrative Assistant II position (pay grade 304; assumed 10% above paygrade minimum).

During 2020 covid, Cultural Services Division had an Administrative Assistant retire and city staff were unable to replace retired staff positions during this time frame. Until 2022, the Cultural Services Division was able to sustain daily operations with part-time staff as we were in a post-covid rebuilding programs period, but from 2022-2023, Cultural Services has doubled in programs, projects and events that run citywide. We now have almost three facilities: Arts Center, Log Cabin, and a potential third location with the Community Stage at North Point Mall MOU. City Staff also rent and manage two of these facilities to outside groups. The Division is open to the public in three gallery spaces, classes/camps, and event rentals for all three facilities. These hours range most weekdays from 8am-9pm, open Saturdays, and some Sundays. In addition, the Division offer our local cultural non-profit groups usage of all city facilities as performance and rehearsal locations, plus help manage this process with Recreation & Events Staff (example- Preston Ridge Facility, Brooke Street Park, etc.).

If the Cultural Services Manager & Supervisors could have administrative support, we could allocate needed time to support city departments initiatives. This would provide cohesiveness with citywide projects that connect in Arts & Culture initiatives (Alpha Loop, Community Development with Developer Requirements for Public Art, Public Works - Cemetery Wall Repair, Crosswalk Murals, Music, Dog Park in Webb Bridge Park, and so on). This could be through locating artists, curating art, performance space assistance, supporting developers with public art process, identifying public art locations, working with potential partners, and so on. To align and maintain expectations with growth in Cultural Services-Arts & Culture in Alpharetta, we are requesting an Administrative Assistant II that will allow the current staff to focus efforts on initiatives, partnerships, funding opportunities, planning and implementation of projects.

Personnel costs are estimated at \$89,700 annually and reflect salary and benefit costs only. Annual operational costs include professional development and technology equipment (e.g., computer, etc.) totaling \$2,250.

OPERATING INITIATIVES NOT RECOMMENDED FOR FUNDING AT THIS TIME

CITYWIDE BUDGET SUMMARIES

Citywide Budget Summaries

Overview

The *Citywide Budget Summaries* section is intended to provide readers with an overall understanding of the city's fiscal year 2025 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 2025 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 2025 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 2025 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.

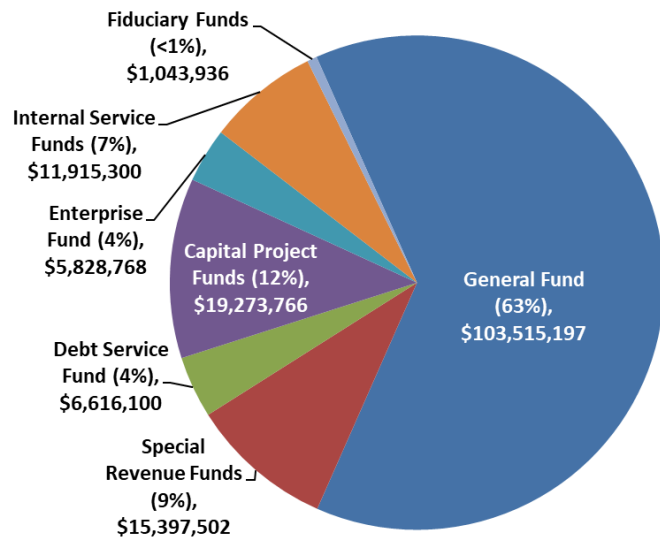
- **Citywide Budget Summary by Expenditure Category**

This section provides a summary/narrative of FY 2025 budget data by expenditure category (e.g., Personnel Services, Maintenance & Operations, etc.).

CITYWIDE BUDGET SUMMARIES

Summary by Fund Type

**FY 2025 Citywide Budget
totals \$164 Million**



The Fiscal Year 2025 budget for all funds totals \$164 million. The city budget includes appropriations for the following fund types:

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

Special Revenue Funds: These Funds are established to account for revenues that are restricted by statute, ordinance, or resolution for a specific purpose. Appropriated Funds include Asset Forfeiture Fund, E-911 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 2025 is from interest earnings, fund balance, and transfers from other funds. The adopting budget ordinance will authorize unspent appropriations from fiscal year 2024 to be re-appropriated to continue previously

approved projects. As such, these appropriations are not reflected herein.

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

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

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

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

CITYWIDE BUDGET SUMMARIES

Summary by Fund

FY 2025 Budget

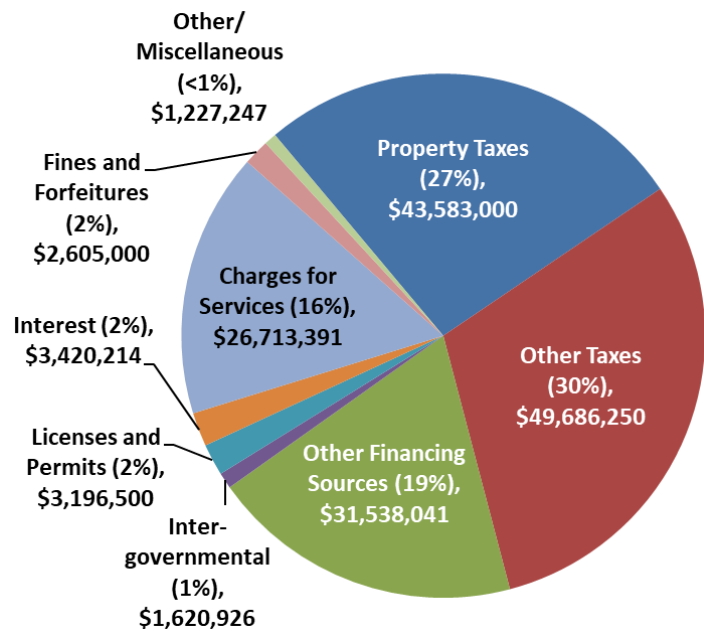
	Revenues*	Expenditures	Balanced Budget
General Fund	\$ 103,515,197	\$ 103,515,197	√
Special Revenue Funds:			
Asset Forfeiture Fund	\$ 43,800	\$ 43,800	√
E-911 Fund	5,729,882	5,729,882	√
Impact Fee Fund	353,820	353,820	√
Hotel/Motel Fund	9,270,000	9,270,000	√
	\$ 15,397,502	\$ 15,397,502	√
Capital/Grant Funds:			
Capital Projects Fund	\$ 15,573,766	\$ 15,573,766	√
Stormwater Capital Fund	2,000,000	2,000,000	√
2022 Parks Bond Fund	900,000	900,000	√
TSPLOST 1 Capital Fund	500,000	500,000	√
TSPLOST 2 Capital Fund	300,000	300,000	√
	\$ 19,273,766	\$ 19,273,766	√
Debt Service Fund	\$ 6,616,100	\$ 6,616,100	√
Enterprise Fund:			
Solid Waste Fund	\$ 5,828,768	\$ 5,828,768	√
Internal Service Funds:			
Risk Management Fund	\$ 2,015,300	\$ 2,015,300	√
Medical Insurance Fund	9,900,000	9,900,000	√
	\$ 11,915,300	\$ 11,915,300	√
Fiduciary Funds:			
OPEB Reimbursement Benefit Fund	\$ 1,043,936	\$ 1,043,936	√
	\$ 1,043,936	\$ 1,043,936	√
Total	\$ 163,590,569	\$ 163,590,569	√

* Includes Operating Revenues of \$119 million along with Non-Operating Revenues of \$44 million. Non-Operating Revenues represent sources such as fund balance, inter-fund transfers, inter-fund allocations, etc.

CITYWIDE BUDGET SUMMARIES

Summary by Revenue Source

**FY 2025 Citywide Budget
totals \$164 Million**



The chart above segments the FY 2025 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 2025 is flat with the prior year at 5.750 mills and is composed of the following: Operating Millage Rate of 5.010 mills (used to fund general city operations and the recurring capital program); and a Debt Service Millage Rate of 0.740 mills (used to fund debt service on voter approved general obligation bonds).

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

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

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

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

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

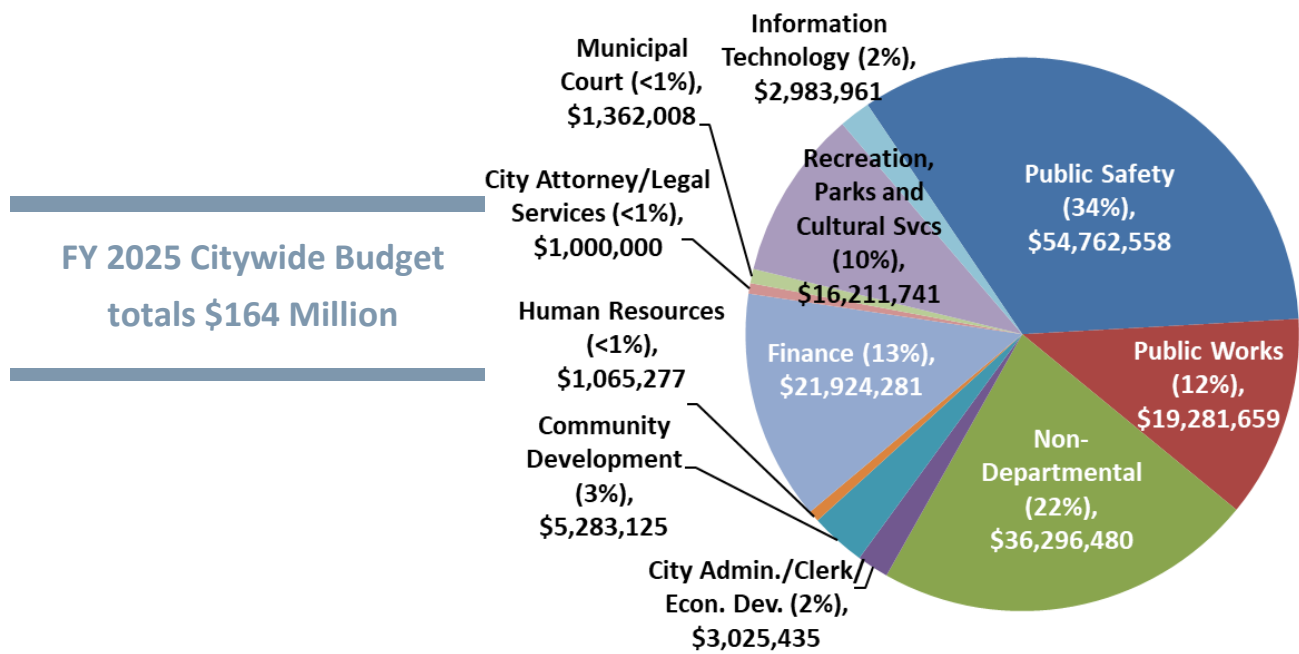
Interest: Includes investment earnings on city funds.

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

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

CITYWIDE BUDGET SUMMARIES

Summary by Department Expenditures



The chart above segments the FY 2025 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, Medical Insurance Fund, and OPEB Reimbursement Benefit Fund)

Human Resources

Information Technology

Legal Services (City Attorney)

Municipal Court

Public Safety (includes general operations and activities associated with the E-911 Fund)

Recreation, Parks & Cultural Services

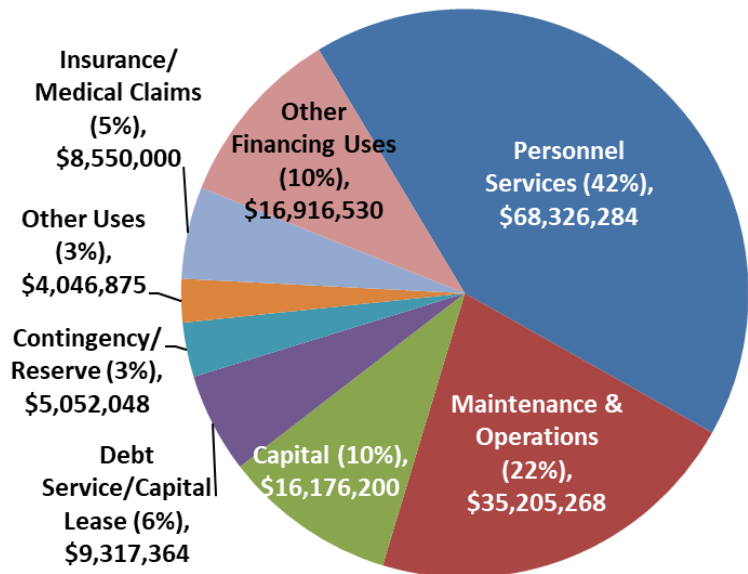
Non-Departmental (interfund transfers, contingency/reserves, Hotel/Motel Fund distributions, debt service, activities within the OPEB Reimbursement Benefit Fund, etc.)

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.

CITYWIDE BUDGET SUMMARIES

Summary by Expenditure Category

FY 2025 Citywide Budget
totals \$164 Million



The chart above segments the FY 2025 budget by expenditure category and includes:

Personnel Services: Includes expenses for salaries, wages, and related employee benefits provided for all persons employed by the city whether on a full-time, part-time, temporary, or seasonal basis. Employee benefits include employer contribution for health insurance, pension, social security, workers compensation, etc. There is a grossing-up effect with the OPEB Reimbursement Benefit 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, vehicle replacement/acquisition, etc.).

Debt Service: Includes expenses related to the repayment of the city's voter approved debt obligations (e.g., principal and interest payments, debt service fees, 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.

CITYWIDE BUDGET SUMMARIES

Consolidated Summary (Revenues by Source/Expenditures by Department)

	Special Revenue Funds					Capital Project Funds		
	General Fund	Asset Forfeiture Fund	E-911 Fund	Impact Fee Fund	Hotel/Motel Fund	Capital Projects Fund	Stormwater Capital Fund	2022 Parks Bond Fund
REVENUES:								
Property Taxes	\$ 37,437,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Option Sales Taxes/TSPLOST	22,250,000	-	-	-	-	-	-	-
Other Taxes	18,185,300	-	950	-	9,250,000	-	-	-
Licenses and Permits	3,196,500	-	-	-	-	-	-	-
Intergovernmental Revenue	370,926	-	1,250,000	-	-	-	-	-
Charges for Services	5,215,130	-	4,000,000	-	-	-	-	-
Fines and Forfeitures	2,605,000	-	-	-	-	-	-	-
Interest Earnings	1,100,000	-	36,907	-	20,000	325,000	110,000	900,000
Other/Miscellaneous	238,811	-	-	-	-	-	-	-
<i>subtotal</i>	\$ 90,598,667	\$ -	\$ 5,287,857	\$ -	\$ 9,270,000	\$ 325,000	\$ 110,000	\$ 900,000
Other Financing Sources								
Interfund Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,843,416	\$ 1,604,364	\$ -
Interfund Transfer from Hotel/Motel Fund	3,468,750	-	-	-	-	-	-	-
Budgeted Fund Balance	9,447,780	43,800	442,025	353,820	-	3,405,350	285,636	-
<i>subtotal</i>	\$ 12,916,530	\$ 43,800	\$ 442,025	\$ 353,820	\$ -	\$ 15,248,766	\$ 1,890,000	\$ -
Total Revenues	\$ 103,515,197	\$ 43,800	\$ 5,729,882	\$ 353,820	\$ 9,270,000	\$ 15,573,766	\$ 2,000,000	\$ 900,000
EXPENDITURES:								
Mayor and City Council	\$ 394,044	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City Administration/City Clerk/Econ. Dev.	3,025,435	-	-	-	-	-	-	-
Finance	4,124,713	-	-	-	-	-	-	-
Legal Services	1,000,000	-	-	-	-	-	-	-
Information Technology	2,543,961	-	-	-	-	440,000	-	-
Human Resources	1,065,277	-	-	-	-	-	-	-
Municipal Court	1,362,008	-	-	-	-	-	-	-
Public Safety	43,735,476	43,800	5,729,882	170,000	-	5,083,400	-	-
Public Works	11,238,659	-	-	-	-	6,043,000	2,000,000	-
Recreation, Parks and Cultural Services	14,573,541	-	-	183,820	-	1,454,380	-	-
Community Development	4,733,725	-	-	-	-	549,400	-	-
Non-Departmental	-	-	-	-	5,500	-	-	-
Insurance Premiums (Risk Fund)	966,800	-	-	-	-	-	-	-
Alpharetta Convention and Visitors Bureau	-	-	-	-	4,046,875	-	-	-
Bond Debt Service (Principal and Interest)*	286,978	-	-	-	1,417,213	-	-	-
Contingency	937,000	-	-	-	331,662	-	-	-
Non-Allocated (Reserve); One-Time Usage	79,800	-	-	-	-	2,003,586	-	900,000
<i>subtotal</i>	\$ 90,067,417	\$ 43,800	\$ 5,729,882	\$ 353,820	\$ 5,801,250	\$ 15,573,766	\$ 2,000,000	\$ 900,000
Other Financing Uses								
Interfund Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ 3,468,750	\$ -	\$ -	\$ -
Interfund Transfer to Capital Funds	13,447,780	-	-	-	-	-	-	-
<i>subtotal</i>	\$ 13,447,780	\$ -	\$ -	\$ -	\$ 3,468,750	\$ -	\$ -	\$ -
Total Expenditures	\$ 103,515,197	\$ 43,800	\$ 5,729,882	\$ 353,820	\$ 9,270,000	\$ 15,573,766	\$ 2,000,000	\$ 900,000

* Not including Capital Leases which are programmed into the appropriate Departmental budget above.

CITYWIDE BUDGET SUMMARIES

	Capital Project Funds			Enterprise Fund	Internal Service Funds		Fiduciary Funds	
	TSPLOST 1 Capital Fund	TSPLOST 2 Capital Fund	Debt Service Fund	Solid Waste Fund	Risk Management Fund	Medical Insurance Fund	OPEB Reimb. Fund	TOTAL
REVENUES:								
Property Taxes	\$ -	\$ -	\$ 6,146,000	\$ -	\$ -	\$ -	\$ -	\$ 43,583,000
Local Option Sales Taxes/TSPLOST	-	-	-	-	-	-	-	22,250,000
Other Taxes	-	-	-	-	-	-	-	27,436,250
Licenses and Permits	-	-	-	-	-	-	-	3,196,500
Intergovernmental Revenue	-	-	-	-	-	-	-	1,620,926
Charges for Services	-	-	-	5,811,025	1,787,236	9,900,000	-	26,713,391
Fines and Forfeitures	-	-	-	-	-	-	-	2,605,000
Interest Earnings	500,000	300,000	27,000	17,743	28,064	-	55,500	3,420,214
Other/Miscellaneous	-	-	-	-	-	-	988,436	1,227,247
<i>subtotal</i>	\$ 500,000	\$ 300,000	\$ 6,173,000	\$ 5,828,768	\$ 1,815,300	\$ 9,900,000	\$ 1,043,936	\$ 132,052,528
Other Financing Sources								
Interfund Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,447,780
Interfund Transfer from Hotel/Motel Fund	-	-	-	-	-	-	-	3,468,750
Budgeted Fund Balance	-	-	443,100	-	200,000	-	-	14,621,511
<i>subtotal</i>	\$ -	\$ -	\$ 443,100	\$ -	\$ 200,000	\$ -	\$ -	\$ 31,538,041
Total Revenues	\$ 500,000	\$ 300,000	\$ 6,616,100	\$ 5,828,768	\$ 2,015,300	\$ 9,900,000	\$ 1,043,936	\$ 163,590,569
EXPENDITURES:								
Mayor and City Council	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 394,044
City Administration/City Clerk/Econ. Dev.	-	-	-	-	-	-	-	3,025,435
Finance	-	-	-	5,828,768	2,015,300	9,900,000	55,500	21,924,281
Legal Services	-	-	-	-	-	-	-	1,000,000
Information Technology	-	-	-	-	-	-	-	2,983,961
Human Resources	-	-	-	-	-	-	-	1,065,277
Municipal Court	-	-	-	-	-	-	-	1,362,008
Public Safety	-	-	-	-	-	-	-	54,762,558
Public Works	-	-	-	-	-	-	-	19,281,659
Recreation, Parks and Cultural Services	-	-	-	-	-	-	-	16,211,741
Community Development	-	-	-	-	-	-	-	5,283,125
Non-Departmental	-	-	8,000	-	-	-	988,436	1,001,936
Insurance Premiums (Risk Fund)	-	-	-	-	-	-	-	966,800
Alpharetta Convention and Visitors Bureau	-	-	-	-	-	-	-	4,046,875
Bond Debt Service (Principal and Interest)*	-	-	6,608,100	-	-	-	-	8,312,291
Contingency	-	-	-	-	-	-	-	1,268,662
Non-Allocated (Reserve); One-Time Usage	500,000	300,000	-	-	-	-	-	3,783,386
<i>subtotal</i>	\$ 500,000	\$ 300,000	\$ 6,616,100	\$ 5,828,768	\$ 2,015,300	\$ 9,900,000	\$ 1,043,936	\$ 146,674,039
Other Financing Uses								
Interfund Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,468,750
Interfund Transfer to Capital Funds	-	-	-	-	-	-	-	13,447,780
<i>subtotal</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,916,530
Total Expenditures	\$ 500,000	\$ 300,000	\$ 6,616,100	\$ 5,828,768	\$ 2,015,300	\$ 9,900,000	\$ 1,043,936	\$ 163,590,569

* Not including Capital Leases which are programmed into the appropriate Departmental budget above.

CITYWIDE BUDGET SUMMARIES

Consolidated Summary (Revenues by Source/Expenditures by Category)

	General Fund	Special Revenue Funds				Capital Project Funds			
		Asset Forfeiture Fund	E-911 Fund	Impact Fee Fund	Hotel/Motel Fund	Capital Project Fund	Stormwater Capital Fund	2022 Parks Bond Fund	
REVENUES:									
Property Taxes	\$ 37,437,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Local Option Sales Taxes/TSPLOST	22,250,000	-	-	-	-	-	-	-	
Other Taxes	18,185,300	-	950	-	9,250,000	-	-	-	
Licenses and Permits	3,196,500	-	-	-	-	-	-	-	
Intergovernmental Revenue	370,926	-	1,250,000	-	-	-	-	-	
Charges for Services	5,215,130	-	4,000,000	-	-	-	-	-	
Fines and Forfeitures	2,605,000	-	-	-	-	-	-	-	
Interest Earnings	1,100,000	-	36,907	-	20,000	325,000	110,000	900,000	
Other/Miscellaneous	238,811	-	-	-	-	-	-	-	
subtotal	\$ 90,598,667	\$ -	\$ 5,287,857	\$ -	\$ 9,270,000	\$ 325,000	\$ 110,000	\$ 900,000	
Other Financing Sources									
Interfund Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,843,416	\$ 1,604,364	\$ -	
Interfund Transfer from Hotel/Motel Fund	3,468,750	-	-	-	-	-	-	-	
Budgeted Fund Balance	9,447,780	43,800	442,025	353,820	-	3,405,350	285,636	-	
subtotal	\$ 12,916,530	\$ 43,800	\$ 442,025	\$ 353,820	\$ -	\$ 15,248,766	\$ 1,890,000	\$ -	
Total Revenues	\$103,515,197	\$ 43,800	\$ 5,729,882	\$ 353,820	\$ 9,270,000	\$ 15,573,766	\$ 2,000,000	\$ 900,000	
EXPENDITURES:									
Personnel Services	\$ 63,525,473	\$ -	\$ 3,714,053	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance and Operations	24,250,700	-	1,789,822	-	5,500	-	-	-	
Capital/Interest	208,400	43,800	-	353,820	-	13,570,180	2,000,000	-	
Bond/Capital Lease Debt Service*	1,066,044	-	226,007	-	1,417,213	-	-	-	
Other									
Insurance/Medical Claims	-	-	-	-	-	-	-	-	
Alpharetta Convention and Visitors Bureau	-	-	-	-	4,046,875	-	-	-	
Contingency	937,000	-	-	-	331,662	-	-	-	
Non-Allocated (Reserve); One-Time Usage	79,800	-	-	-	-	2,003,586	-	900,000	
subtotal	\$ 90,067,417	\$ 43,800	\$ 5,729,882	\$ 353,820	\$ 5,801,250	\$ 15,573,766	\$ 2,000,000	\$ 900,000	
Other Financing Uses									
Interfund Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ 3,468,750	\$ -	\$ -	\$ -	
Interfund Transfer to Capital Funds	13,447,780	-	-	-	-	-	-	-	
subtotal	\$ 13,447,780	\$ -	\$ -	\$ -	\$ 3,468,750	\$ -	\$ -	\$ -	
Total Expenditures	\$103,515,197	\$ 43,800	\$ 5,729,882	\$ 353,820	\$ 9,270,000	\$ 15,573,766	\$ 2,000,000	\$ 900,000	

* Includes debt service (principal and interest) associated with Bonds and Capital Leases.

CITYWIDE BUDGET SUMMARIES

	Capital Project Funds			Enterprise Fund	Internal Service Funds			Fiduciary Fund	
	TSPLOST 1 Capital Fund	TSPLOST 2 Capital Fund	Debt Service Fund	Solid Waste Fund	Risk Management Fund	Medical Insurance Fund	OPEB Reimb. Fund		TOTAL
REVENUES:									
Property Taxes	\$ -	\$ -	\$ 6,146,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,583,000
Local Option Sales Taxes/TSPLOST	-	-	-	-	-	-	-	-	22,250,000
Other Taxes	-	-	-	-	-	-	-	-	27,436,250
Licenses and Permits	-	-	-	-	-	-	-	-	3,196,500
Intergovernmental Revenue	-	-	-	-	-	-	-	-	1,620,926
Charges for Services	-	-	-	5,811,025	1,787,236	9,900,000	-	-	26,713,391
Fines and Forfeitures	-	-	-	-	-	-	-	-	2,605,000
Interest Earnings	500,000	300,000	27,000	17,743	28,064	-	55,500	-	3,420,214
Other/Miscellaneous	-	-	-	-	-	-	988,436	-	1,227,247
<i>subtotal</i>	\$ 500,000	\$ 300,000	\$ 6,173,000	\$ 5,828,768	\$ 1,815,300	\$ 9,900,000	\$ 1,043,936	-	\$ 132,052,528
Other Financing Sources									
Interfund Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,447,780
Interfund Transfer from Hotel/Motel Fund	-	-	-	-	-	-	-	-	3,468,750
Budgeted Fund Balance	-	-	443,100	-	200,000	-	-	-	14,621,511
<i>subtotal</i>	\$ -	\$ -	\$ 443,100	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ 31,538,041
Total Revenues	\$ 500,000	\$ 300,000	\$ 6,616,100	\$ 5,828,768	\$ 2,015,300	\$ 9,900,000	\$ 1,043,936	\$ -	\$ 163,590,569
EXPENDITURES:									
Personnel Services	\$ -	\$ -	\$ -	\$ 98,322	\$ -	\$ -	\$ 988,436	\$ -	\$ 68,326,284
Maintenance and Operations	-	-	8,000	5,730,446	1,265,300	2,100,000	55,500	-	35,205,268
Capital/Interest	-	-	-	-	-	-	-	-	16,176,200
Bond/Capital Lease Debt Service*	-	-	6,608,100	-	-	-	-	-	9,317,364
Other									
Insurance/Medical Claims	-	-	-	-	750,000	7,800,000	-	-	8,550,000
Alpharetta Convention and Visitors Bureau	-	-	-	-	-	-	-	-	4,046,875
Contingency	-	-	-	-	-	-	-	-	1,268,662
Non-Allocated (Reserve); One-Time Usage	500,000	300,000	-	-	-	-	-	-	3,783,386
<i>subtotal</i>	\$ 500,000	\$ 300,000	\$ 6,616,100	\$ 5,828,768	\$ 2,015,300	\$ 9,900,000	\$ 1,043,936	-	\$ 146,674,039
Other Financing Uses									
Interfund Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,468,750
Interfund Transfer to Capital Funds	-	-	-	-	-	-	-	-	13,447,780
<i>subtotal</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,916,530
Total Expenditures	\$ 500,000	\$ 300,000	\$ 6,616,100	\$ 5,828,768	\$ 2,015,300	\$ 9,900,000	\$ 1,043,936	\$ -	\$ 163,590,569

* Includes debt service (principal and interest) associated with Bonds and Capital Leases.

CITYWIDE BUDGET SUMMARIES

Personnel Listing by Department

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Recommended FY 2025**	Variance
Detail by Department:						
General Fund						
Mayor & City Council	3.5	3.5	3.5	3.5	3.5	-
City Administration, City Clerk,						
*** Economic Development	6.0	6.0	6.0	9.0	11.0	2.0
* Finance	21.5	21.5	21.5	21.5	22.5	1.0
Information Technology	12.0	13.0	13.0	13.0	13.0	-
Human Resources	3.0	3.0	4.0	4.0	5.0	1.0
Municipal Court	7.5	7.0	6.5	6.5	7.5	1.0
Public Safety	226.5	232.5	238.5	243.5	244.5	1.0
Public Works	52.0	51.0	51.0	50.0	51.0	1.0
Recreation, Parks & Cultural						
Services	51.0	48.0	49.0	49.5	50.5	1.0
*** Community Development	32.0	32.0	32.0	33.0	31.0	(2.0)
subtotal	415.0	417.5	425.0	433.5	439.5	6.0
E-911 Fund (Special Revenue Fund)						
Public Safety	32.0	32.0	32.0	32.0	32.0	-
Information Technology	1.0	1.0	1.0	1.0	1.0	-
subtotal	33.0	33.0	33.0	33.0	33.0	-
Solid Waste Fund (Enterprise Fund)						
Finance	1.0	1.0	1.0	1.0	1.0	-
Full-Time Equivalent (FTE)						
Positions	449.0	451.5	459.0	467.5	473.5	6.0

Notes:

- * Includes 1 full-time equivalent position (Finance - Treasure Services Manager) s that is not funded but are part of the City's authorized work force. This position will remain vacant pending a (1) justifiable needs assessment by City Administration and (2) identification of a sustainable funding source.
- ** FY 2025 includes the addition of six new full-time equivalent positions. Please refer to the *Operating Initiative Requests* section of this document for detailed information on titles and responsibilities.
- *** The Economic Development function is reflected within the Community Development Department through FY 2024 and is now included within City Administration for FY 2025.

GENERAL FUND SUMMARY

General Fund Summary

Overview

The *General Fund Summary* section is intended to provide readers with an overall understanding of the city's fiscal year 2025 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 2024 and 2025. 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 2021-2025 as well as a forecast for fiscal years 2026-2027. Also included are changes in fund balance. The financial forecast utilizes revenue collection patterns (historical and current patterns as adjusted for seasonal fluctuations) adjusted to reflect expenditure mandates as provided by the City Council.

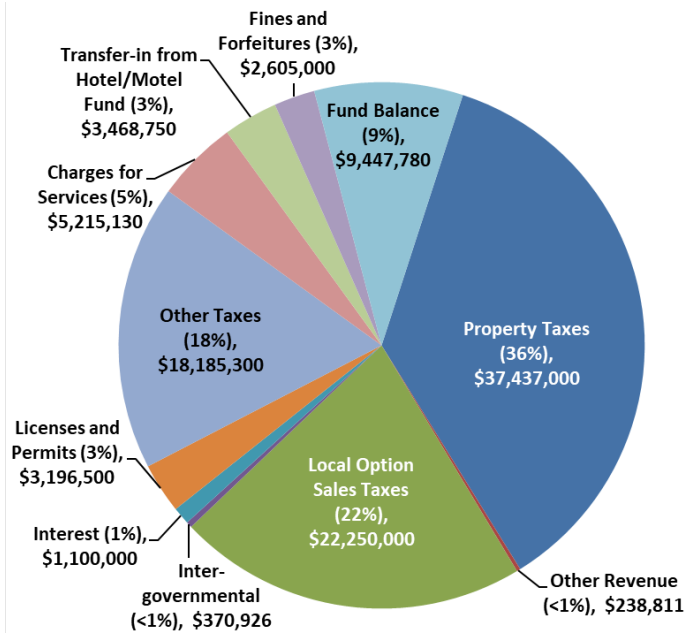
- **Budget Narrative**

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

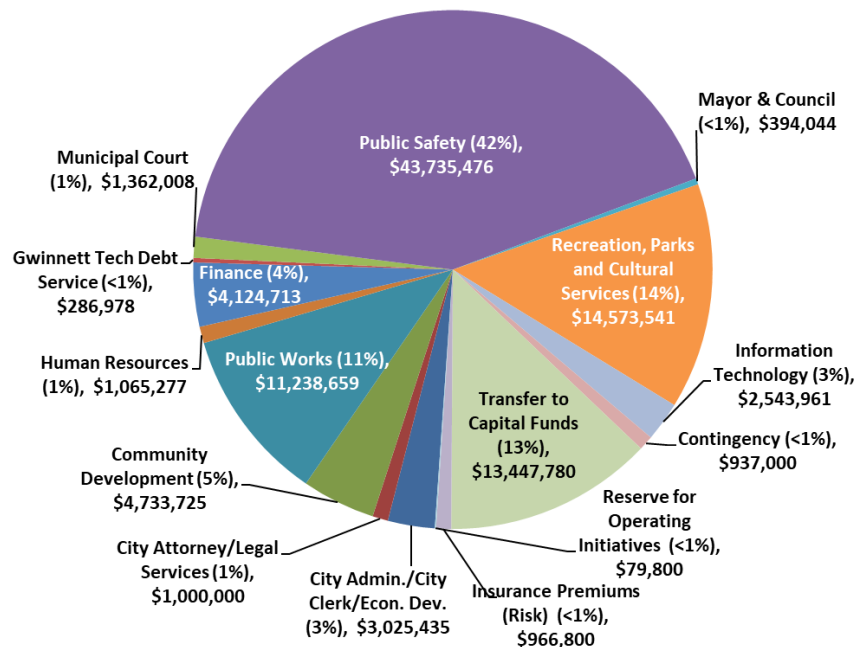
GENERAL FUND SUMMARY

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.

Summary by Revenue Source



Summary by Department Expenditures



FY 2025 General Fund Budget

totals \$104 Million

GENERAL FUND SUMMARY

Statement of Budgetary Comparisons

	FY 2024 AMENDED BUDGET	FY 2025 RECOMMENDED BUDGET	\$ Variance	% Variance
Revenues:				
Property Taxes:				
Current Year	\$ 30,645,000	\$ 33,180,000	\$ 2,535,000	8.3%
Motor Vehicle Title Tax Fee	3,500,000	3,950,000	450,000	12.9%
Prior Year/Delinquent/MV	257,000	307,000	50,000	19.5%
Local Option Sales Tax	22,100,000	22,250,000	150,000	0.7%
Other Taxes	18,137,720	18,185,300	47,580	0.3%
Licenses & Permits	3,394,500	3,196,500	(198,000)	-5.8%
Intergovernmental	165,548	370,926	205,378	124.1%
Charges for Services	4,969,187	5,215,130	245,943	4.9%
Fines & Forfeitures	3,143,250	2,605,000	(538,250)	-17.1%
Interest	650,000	1,100,000	450,000	69.2%
Other Revenues	312,357	238,811	(73,546)	-23.5%
Other Financing Sources:				
Interfund Transfer (Hotel/Motel Fund)	3,581,250	3,468,750	(112,500)	-3.1%
Total Operating Revenues	\$ 90,855,812	\$ 94,067,417	\$ 3,211,605	3.5%
Fund Balance Carryforward	10,547,818	9,447,780		
Total Revenues	\$ 101,403,630	\$ 103,515,197		
Expenditures (by Category):				
Personnel Services:				
Salaries/Overtime/Seasonal	\$ 38,707,474	\$ 40,873,172	\$ 2,165,698	5.6%
Group Insurance	9,940,392	10,123,339	182,947	1.8%
Pension (Defined Benefit)	3,187,015	3,537,725	350,710	11.0%
Pension (401A)	3,531,072	4,007,115	476,043	13.5%
OPEB Health Reimbursement Benefit	872,010	926,275	54,265	6.2%
Miscellaneous Benefits	3,897,411	4,057,847	160,436	4.1%
subtotal	\$ 60,135,374	\$ 63,525,473	\$ 3,390,099	5.6%
Maintenance and Operations:				
Professional Services	\$ 3,863,039	\$ 3,998,039	\$ 135,000	3.5%
Repair/Maintenance	2,152,215	2,327,700	175,485	8.2%
Maintenance Contracts	3,486,041	3,843,234	357,193	10.2%
Professional Services (IT)	3,710,133	4,689,467	979,334	26.4%
General Supplies	1,197,537	1,294,935	97,398	8.1%
Utilities	3,026,225	3,277,825	251,600	8.3%
Fuel	666,000	673,250	7,250	1.1%
Uniforms	384,068	449,600	65,532	17.1%
Travel/Training	651,460	731,033	79,573	12.2%
Legal Services	1,200,000	1,000,000	(200,000)	-16.7%
Insurance Premiums (Risk Fund)	928,885	966,800	37,915	4.1%
Miscellaneous	1,104,618	998,817	(105,801)	-9.6%
subtotal	\$ 22,370,221	\$ 24,250,700	\$ 1,880,479	8.4%
Capital/Lease:	\$ 1,212,531	\$ 987,466	\$ (225,065)	-18.6%
Other Uses:				
Contingency	\$ 949,526	\$ 937,000	\$ (12,526)	-1.3%
Gwinnett Tech Contribution (Debt Svc)	287,490	286,978	(512)	-0.2%
subtotal	\$ 1,237,016	\$ 1,223,978	\$ (13,038)	-1.1%
Total Operating Expenditures	\$ 84,955,142	\$ 89,987,617	\$ 5,032,475	5.9%
Reserve for Operating Initiatives	-	79,800		
Interfund Transfer (Capital/Grant Funds):				
Fund Balance	10,547,818	9,447,780		
Capital Program	5,795,000	4,000,000		
TAD2 Fund	105,670	-		
Total Expenditures	\$ 101,403,630	\$ 103,515,197		

GENERAL FUND SUMMARY

Statement of Revenues, Expenditures, and changes in Fund Balance

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Amended Budget	FY 2025 Recommended Budget	FY 2026 Forecast	FY 2027 Forecast
Beginning Fund Balance:	\$ 26,626,051	\$ 35,676,599	\$ 42,887,619	\$ 42,565,605	\$ 36,501,455	\$ 36,265,097	\$ 42,824,585
Revenues:							
Property Taxes	\$ 29,314,431	\$ 30,128,446	\$ 31,815,004	\$ 34,402,000	\$ 37,437,000	\$ 39,058,480	\$ 40,709,455
Local Option Sales Taxes	16,984,903	20,552,835	21,516,647	22,100,000	22,250,000	23,140,000	24,065,600
Other Taxes	16,958,303	17,098,363	17,716,007	18,137,720	18,185,300	18,806,008	19,448,271
Licenses and Permits	3,080,442	3,253,437	3,750,861	3,394,500	3,196,500	3,292,175	3,390,716
Intergovernmental	338,694	433,160	186,554	165,548	370,926	380,526	390,593
Charges for Services	3,374,786	4,028,980	4,475,005	4,969,187	5,215,130	5,362,968	5,515,065
Fines and Forfeitures	2,531,031	2,974,013	3,294,775	3,143,250	2,605,000	2,585,600	2,575,367
Interest	104,382	(604,350)	1,119,677	650,000	1,100,000	1,100,000	990,000
Other Revenue	214,698	202,198	222,867	237,357	188,811	194,475	200,309
	\$ 72,901,670	\$ 78,067,082	\$ 84,097,398	\$ 87,199,562	\$ 90,548,667	\$ 93,920,232	\$ 97,285,376
Expenditures:							
Mayor and City Council	\$ 368,717	\$ 350,347	\$ 325,804	\$ 399,354	\$ 394,044	\$ 404,042	\$ 414,513
* City Admin./City Clerk/Economic Dev.	1,267,117	1,440,308	1,431,114	2,179,423	3,025,435	3,534,037	3,256,731
Finance	3,363,629	3,451,127	3,644,561	3,998,838	4,124,713	4,280,682	4,442,796
Legal Services	762,682	1,062,905	789,935	1,200,000	1,000,000	1,025,000	1,050,625
Information Technology	2,029,606	1,894,045	2,078,939	2,792,116	2,543,961	2,644,239	2,748,565
Human Resources	521,820	606,075	765,239	971,316	1,065,277	1,104,404	1,145,034
Municipal Court	905,796	1,080,027	1,114,535	1,222,688	1,362,008	1,412,407	1,464,095
Public Safety	29,352,576	32,217,831	35,338,050	40,195,439	43,735,476	45,142,053	46,937,541
Public Works	8,536,228	8,853,638	9,455,806	10,804,932	11,238,659	11,624,025	12,023,460
Recreation, Parks & Cultural Services	8,866,601	10,281,112	11,925,670	14,014,857	14,573,541	15,054,112	15,551,624
* Community Development	3,868,757	4,081,289	4,305,559	5,010,278	4,733,725	4,924,327	5,122,772
Non-Departmental:							
Contingency	37,426	60,167	19,916	949,526	937,000	955,740	974,855
(1) Insurance Premiums (Risk Fund)	720,250	779,750	823,300	928,885	966,800	990,970	1,015,744
Gwinnett Tech Debt Service	290,490	289,640	288,640	287,490	286,978	291,065	289,315
Reserve for Operating Initiatives	-	-	-	-	79,800	700,000	1,444,000
	\$ 60,891,695	\$ 66,448,261	\$ 72,307,068	\$ 84,955,142	\$ 90,067,417	\$ 94,087,103	\$ 97,881,670
Other Financing Sources (Uses):							
Proceeds from the sale of Capital Assets	\$ 123,658	\$ 103,210	\$ 46,548	\$ 75,000	\$ 50,000	\$ 51,500	\$ 53,045
Interfund Transfer:							
Hotel/Motel Fund	1,458,781	2,975,786	3,480,902	3,581,250	3,468,750	3,607,500	3,751,800
Capital Project Fund	(3,156,862)	(5,966,799)	(11,439,800)	(12,392,818)	(11,843,416)	(6,883,675)	(9,361,422)
Stormwater Capital Fund	(1,385,000)	(1,520,000)	(4,200,000)	(3,950,000)	(1,604,364)	(1,000,000)	(3,000,000)
TAD2 Fund	-	-	-	(105,670)	-	-	-
	\$ (2,959,423)	\$ (4,407,802)	\$ (12,112,350)	\$ (12,792,238)	\$ (9,929,030)	\$ (4,224,675)	\$ (8,556,577)
Rounding (ACFR Reconciliation)	(4)	2	6	-	-	-	-
Adjustment for Historical Collections/Spend Factor: (2)	-	-	-	4,483,668	9,211,422	10,951,034	11,384,964
Ending Fund Balance: (2)	\$ 35,676,599	\$ 42,887,619	\$ 42,565,605	\$ 36,501,455	\$ 36,265,097	\$ 42,824,585	\$ 45,056,677
<i>Changes in Fund Balance (actual/est.)</i>	\$ 9,050,548	\$ 7,211,020	\$ (322,014)	\$ (6,064,150)	\$ (236,358)	\$ 6,559,487	\$ 2,232,092
<i>Personnel (full-time-equivalent)</i>	415.0	417.5	425.0	433.5	439.5		

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 2024-2027 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 the Community Development Department to City Administration starting in FY 2025.

GENERAL FUND SUMMARY

Budget Narrative

As detailed later in this section through the discussion of expenditure trends, the City's budget is in the midst of multiple disruptive economic pressures. As quickly as the COVID-19 pandemic and its associated social distancing measures drove a decline in economic activity, the corresponding phase of post-lockdown economic activity coupled with Federal stimulus resulted in a spike of economic growth that is still impacting the labor force through wage growth and staffing availability (both through our staff as well as labor-intensive contracts such as landscape maintenance, janitorial, etc.) and other market-based inflationary cost pressures (e.g., fuel, steel, concrete, wood, etc.). In an effort to slow inflation, the Federal Reserve's monetary policy actions have resulted in increased interest rate targets (e.g. mortgage rates, commercial borrowing rates, etc.) that is slowing economic growth. This slowing of economic activity has impacted many of the City's revenue streams including LOST, building permits, intangibles taxes, etc.

Revenues

FY 2025 General Fund operating revenues are forecasted to grow by 3.5%, or \$3.2 million, compared to Amended FY 2024. The following table compares major revenue categories within the General Fund:

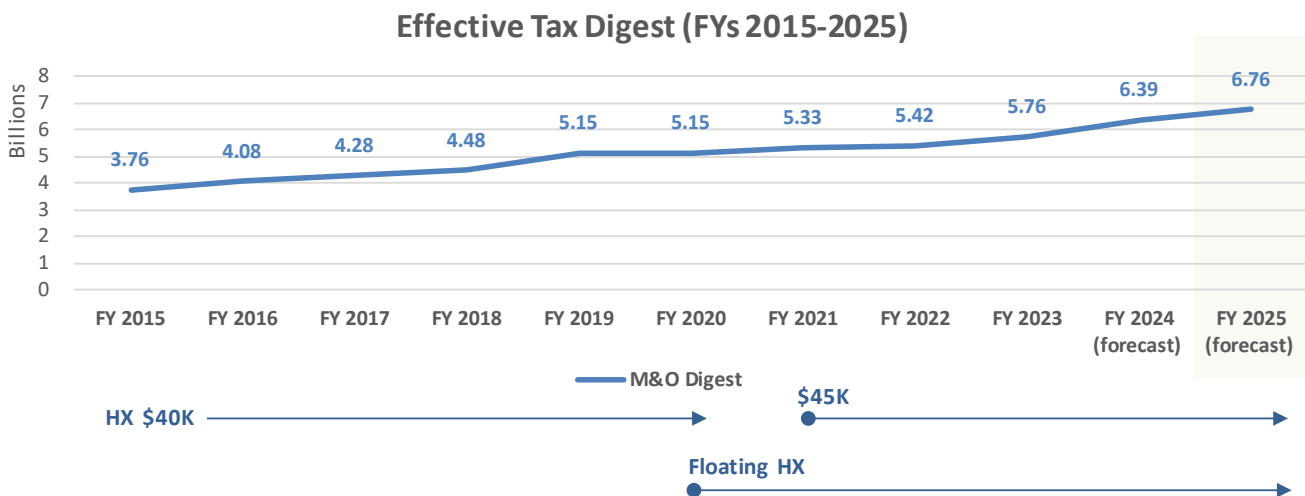
Revenues:	FY 2024 AMENDED BUDGET	FY 2025 RECOMMENDED BUDGET	\$ Variance	% Variance
Property Taxes:				
Current Year	\$ 30,645,000	\$ 33,180,000	\$ 2,535,000	8.3%
Motor Vehicle Title Tax Fee	3,500,000	3,950,000	450,000	12.9%
Prior Year/Delinquent/MV	257,000	307,000	50,000	19.5%
Local Option Sales Tax	22,100,000	22,250,000	150,000	0.7%
Other Taxes:				
Franchise Fees	6,825,000	6,785,000	(40,000)	-0.6%
Insurance Premium Tax	5,837,570	6,075,000	237,430	4.1%
Alcohol Beverage Excise Tax	3,150,000	2,900,000	(250,000)	-7.9%
Other Taxes	2,325,150	2,425,300	100,150	4.3%
Licenses & Permits	3,394,500	3,196,500	(198,000)	-5.8%
Intergovernmental	165,548	370,926	205,378	124.1%
Charges for Services	4,969,187	5,215,130	245,943	4.9%
Fines & Forfeitures	3,143,250	2,605,000	(538,250)	-17.1%
Interest	650,000	1,100,000	450,000	69.2%
Other Revenues	312,357	238,811	(73,546)	-23.5%
Other Financing Sources:				
Interfund Transfer (Hotel/Motel Fund)	3,581,250	3,468,750	(112,500)	-3.1%
Total Operating Revenues	\$ 90,855,812	\$ 94,067,417	\$ 3,211,605	3.5%
Fund Balance Carryforward	10,547,818	9,447,780		
Total Revenues	\$ 101,403,630	\$ 103,515,197		

GENERAL FUND SUMMARY

Property and Motor Vehicle Taxes

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

The chart below illustrates the tax digest growth within the city for the last 9 years based on actual tax collections coupled with a staff forecast for FYs 2024 and 2025. These figures are net of all exemptions (e.g., basic homestead and floating homestead exemptions) and reflect the valuations that account for current year property tax collections.



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

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

The tax digest is subject to tax appeal adjustments which reduce overall valuations. As such, staff forecasts a FY 2024 tax digest (calendar/taxroll year 2023) that adjusts for actual/estimated valuation reductions (e.g., tax appeals) which results in a revised valuation approximating \$6.39 billion.

GENERAL FUND SUMMARY

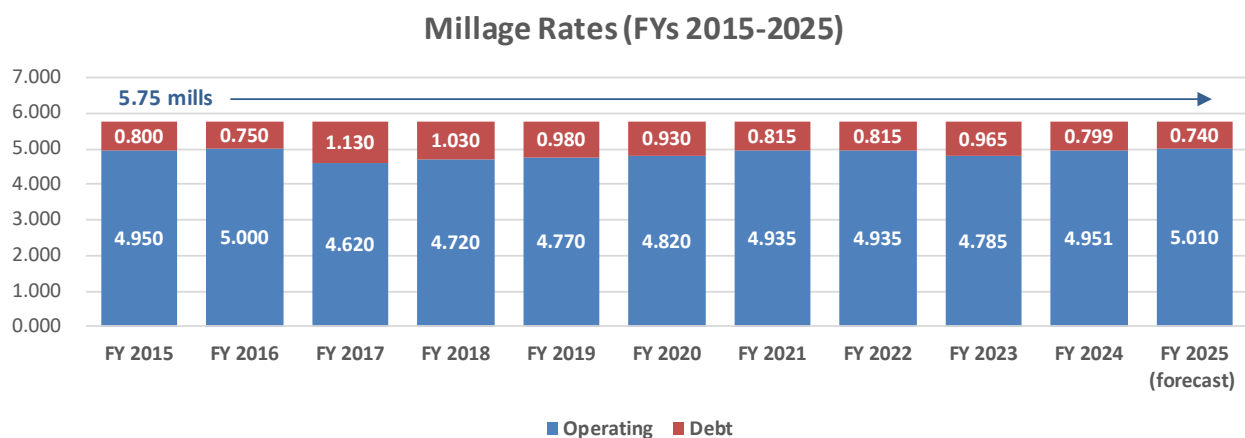
The forecast for FY 2025 builds upon the FY 2024 estimate with the following growth factors coupled with a collection rate of 98% which approximates the historical average:

- 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 2024 and 2023 tax digest growth for residential properties approximated 12%.
- 4% valuation growth 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 2024 and 2023 tax digest growth for commercial properties approximated 10% and 2% respectively.
- \$55 million in new construction taxable-value-added. By way of recent comparisons, the FYs 2024 and 2023 tax digest growth for new construction taxable-value-added totaled \$155 million and \$113 million respectively.

The net result is a forecasted growth in the FY 2025 tax digest of 6% over 2024 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 2025.



The FY 2025 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 0.059 mills compared to FY 2024 to a total of 0.740 mills. As our annual

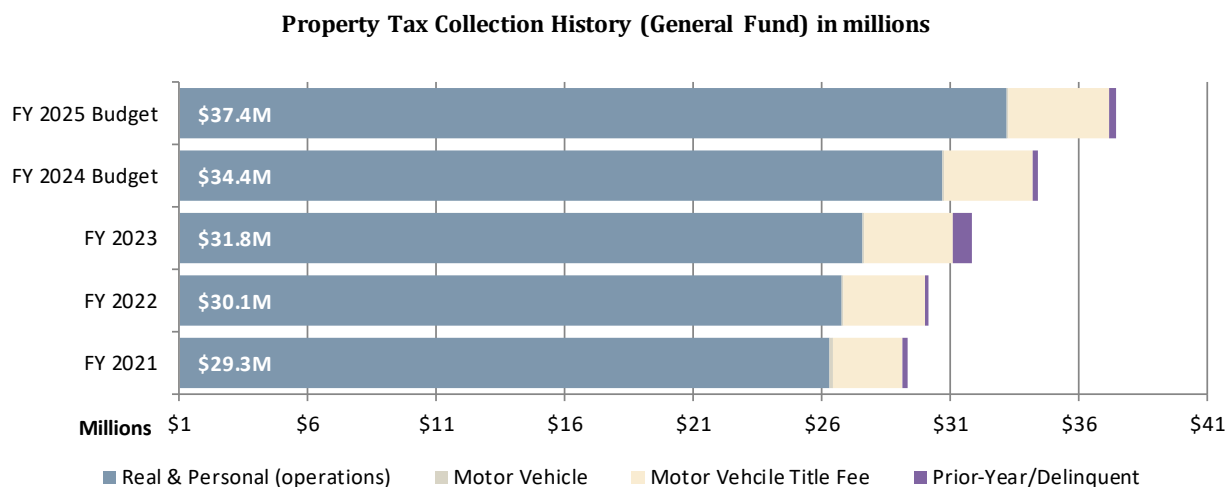
GENERAL FUND SUMMARY

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 -\$485,000.

- The portion of the millage rate funding operations and capital investment (General Fund) is estimated to increase 0.059 mills compared to FY 2024 to a total of 5.010 mills. The increase in tax revenue associated with the operations millage shift is estimated at +\$395,000 and has been allocated towards operating initiatives. The shift from debt service millage to operations millage results in additional tax savings for our homeowners as the operations millage rate is subject to homestead exemptions.

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

General Fund property taxes are budgeted at \$37.4 million in FY 2025 and represent approximately 36% of General Fund revenues. The chart below depicts a 5-year history of General Fund property tax collections by type.



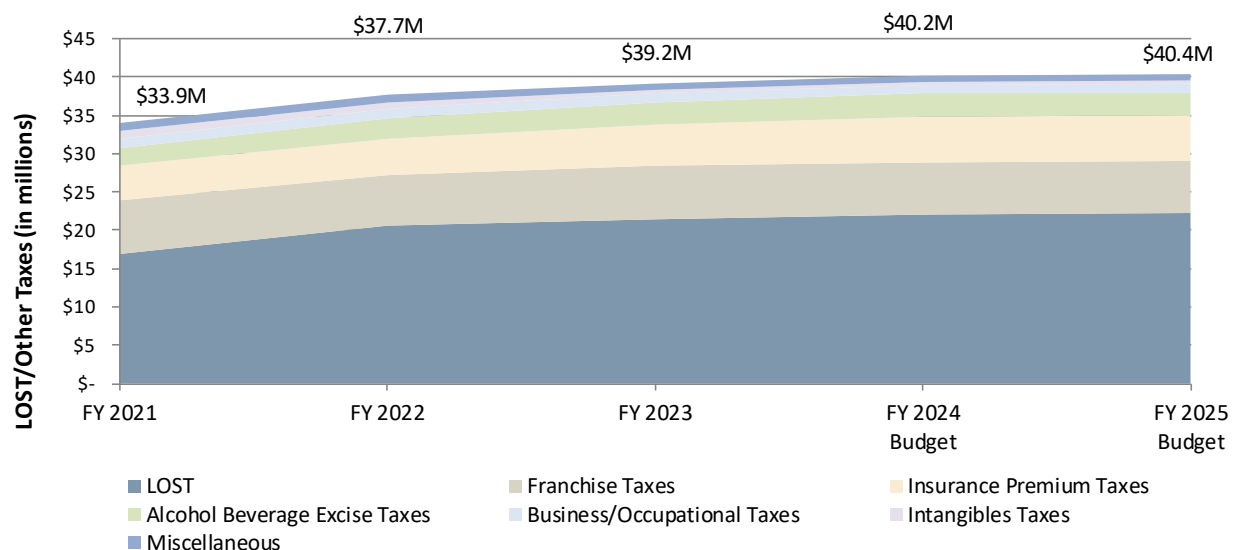
Motor vehicle tax is experiencing declines due to House Bill 386 which phased out motor vehicle taxes on all vehicles titled on or after March 1, 2013. The city is still receiving motor vehicle taxes on vehicles titled before March 1, 2013, until the vehicle is sold/transferred. Accordingly, the city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

GENERAL FUND SUMMARY

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 13% is forecasted in FY 2025 for motor vehicle title fees from a budget-to-budget standpoint. However, actual collection trends during fiscal year 2024 indicate revenue collections approximating \$3.8 million resulting in a revised growth trend of 5%. This trend, while high, is reflective of year-to-date collection patterns. That said, limited vehicle availability may suppress growth in the short-term.

Other Taxes (including LOST)

Other taxes account for 40%, or \$40 million, of total General Fund revenue for FY 2025. Specifically, revenue sources within the Other Taxes category include Local Option Sales Taxes (“LOST”), Franchise Taxes, Insurance Premium Taxes, Alcohol Beverage Excise Taxes, etc. The chart below provides a 5-year history of Other Tax collections by type.



- Local Option Sales Taxes (“LOST”):** This revenue source represents the city’s portion of the 7.75% sales and use tax collected in Fulton County and totals \$22.3 million for FY 2025. 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 2024 (calendar year) is 5.7788%.

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

¹¹ OCGA 48-5C-1.

GENERAL FUND SUMMARY

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 <1% is forecasted for FY 2025 from a budget-to-budget standpoint (will not meet budget target for FY 2024). However, actual collections are estimated at \$21.9 million in FY 2024 which equates to a revised growth rate of 2%. Growth in LOST collections has cooled over the last several years and is conservatively forecasted to continue the minor growth trend through FY 2025 (fiscal year-over-year growth trends: FY 2021 = 6%; FY 2022 = 21%; FY 2023 = 5%; 1st 7 months of FY 2024 = 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.

A decrease of <1% is forecasted for FY 2025 from a budget-to-budget standpoint. However, actual collections are estimated at \$6.6 million in FY 2024 which equates to a revised growth rate of 3%.

Collections from GA Power and Sawnee EMC, the largest contributors of this revenue source (77% of total franchise fees), is forecasted at \$5.3 million for FY 2025 and represents a \$135,810 increase over the prior year (\$5.1 million was collected in FY 2024). Collections are likely to exceed the budgetary forecast due to approved rate increases by GA Power (e.g. 4.5% on January 1, 2025). However, this revenue source is subject to multiple variables with impacts that are difficult to forecast including weather (mild vs. extreme summers, etc.), continued changes to work patterns (office vs. remote work-from-home, etc.), etc.

Collections from cable franchise agreements represent the next largest source and are estimated to total \$675,000 in FY 2024. The budget forecast for FY 2025 totals \$660,000 and reflects moderate growth of 2% compared to the FY 2024 Budget (\$650,000) and -2% reduction compared to the FY 2024 revenue estimate. This revenue source has been declining annually since FY 2020 which represented the 1st

GENERAL FUND SUMMARY

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 \$240,000 in FY 2024. The budget forecast for FY 2025 totals \$280,000 and reflects declines approximating -7% compared to the FY 2024 Budget (\$300,000) and 17% growth compared to the FY 2024 revenue estimate. This revenue source experienced material reductions between 2021-current due to an audit of Franchise Fee remittances based on multiple factors including revisions related to classification of customers as “exempt” under the fee parameters.

- **Insurance Premium Taxes:** This revenue source represents a percentage of insurers’ gross direct premiums on life, accident, and sickness insurance policies written within the State and totals \$6.1 million in FY 2025 which equates to an increase of 4% over FY 2024 collections (\$5.8 million).

Insurance premium tax is due on the first day of the calendar year and is collected directly by the city.

- **Alcohol Beverage Excise Taxes:** This revenue source represents taxes levied on dealers and wholesalers of alcoholic beverages within the city and totals \$2.9 million in FY 2025. A decrease of -8% is forecasted for FY 2025 from a budget-to-budget standpoint. Actual collections are estimated at \$2.85 million in FY 2024 which equates to a revised growth rate of 2%.

Licenses & Permits

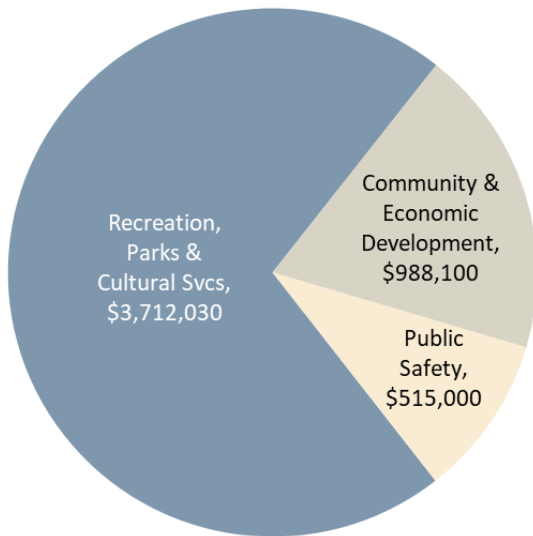
Licenses & permits account for 3%, or \$3.2 million, of total General Fund revenue for FY 2025. Licenses and permit revenues include alcoholic beverage permit fees, development permit and related fees, building permit fees, occupancy permit fees, sign permit fees, etc. A reduction of -4% is forecasted for FY 2025 based on 2024 collection patterns with portions of the revenue source (e.g. building permits) experiencing the effects of the Federal Reserve’s monetary policy of reducing inflation by increasing interest rate targets (e.g. mortgage rates, commercial borrowing rates, etc.).

The largest revenue source is Building Permit Fees (\$1.8 million forecasted for FY 2025; \$2 million estimated for FY 2024). As building permit fee revenues are non-standard, and their activity highly dependent upon multiple economic factors (local, regional, and national) which are notoriously difficult to forecast, staff forecasts these sources in a conservative manner. That said, collections for building permit revenues have experienced periodic month-over-month declines since March 2023 with the year-to-date collections for FY 2024 down -21% compared to FY 2023. As mentioned above, the construction market has slowed in part due to the increased market interest rate environment.

GENERAL FUND SUMMARY

Intergovernmental

Intergovernmental sources account for <1%, or \$370,926, of total General Fund revenue for FY 2024. This revenue is primarily generated from Intergovernmental Agreements with the City of Milton related to the sharing of court management capabilities and public safety software (Hexagon) as well as overtime reimbursement through the Federal/State HIDTA (High Intensity Drug Trafficking Area) program.



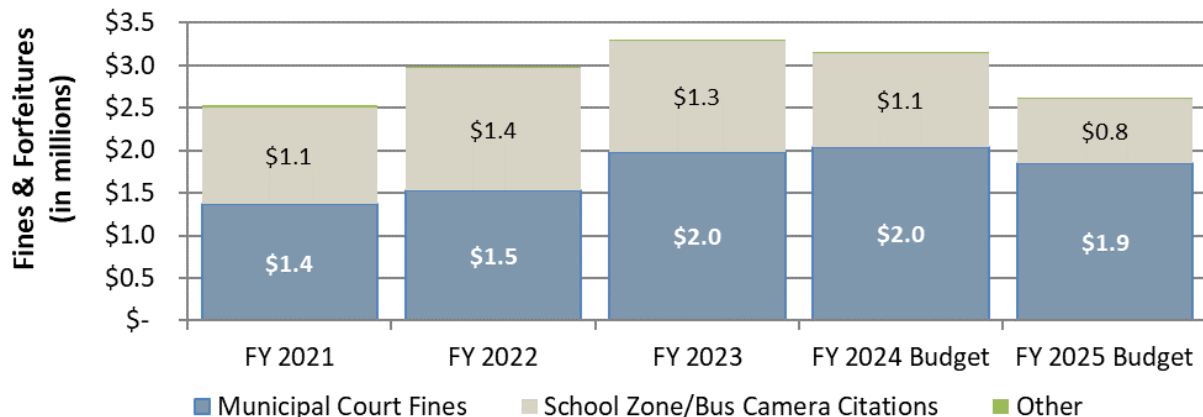
Charges for Services

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 \$5.2 million, of total General Fund revenue. An increase of 5% is forecasted for FY 2025 from a budget-to-budget standpoint. Growth is forecast for FY 2025 due to market-based fee adjustments within the Recreation, Parks & Cultural Services program fees as well as new fees for Fire Lift-Assist services.

Fines & Forfeitures

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



Fines & forfeitures account for 3%, or \$2.6 million, of total General Fund revenue for FY 2025. A decrease of -17% is forecasted for FY 2025 from a budget-to-budget standpoint. However, actual collections are estimated at \$2.8 million in FY 2024 which equates to a revised

GENERAL FUND SUMMARY

reduction of -7% that reflects a forecast of continued declines in the school zone citation revenue source as enforcement changes driving behavior. This forecast also assumes reduced court fine trends continue in the short-term (reflective of downward trend in #'s of public safety citations).

Interest

Interest earnings account for 1%, or \$1.1 million, of total General Fund revenue for FY 2025. Increases are forecasted to more accurately reflect the earnings the city is currently receiving from its investments in the market.

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

Other Financing Sources account for 3%, or \$3.5 million, of total General Fund revenue for FY 2025 and consists of the city's share (40%) of the Hotel/Motel Tax. This revenue source is discussed in more detail within the *Special Revenue Fund Summaries* (Hotel/Motel Fund) section of this document.

Fund Balance

Carryforward fund balance accounts for 9%, or \$9.4 million, of total General Fund appropriations for FY 2025. 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.



GENERAL FUND SUMMARY

Expenditures

As previously discussed under the revenue section, the City's budget is in the midst of multiple disruptive economic pressures. As quickly as the COVID- 19 pandemic and its associated social distancing measures drove a decline in economic activity, the corresponding phase of post-lockdown economic activity coupled with Federal stimulus resulted in a spike of economic growth that is still impacting the labor force through wage growth and staffing availability (both through our staff as well as labor-intensive contracts such as landscape maintenance, janitorial, etc.) and other market-based inflationary cost pressures (e.g., fuel, steel, concrete, wood, etc.).

Operating expenditures of the General Fund are forecasted to grow by 6% over FY 2024. This figure includes the operating initiative funding for FY 2025¹², less a remaining reserve of \$79,800 available for future appropriation by the City Council. After adjusting for the allocated operating initiative funding, the base operational growth totals 4%. The following table compares departmental appropriations within the General Fund:

Expenditures (by Department):	FY 2024 AMENDED BUDGET	FY 2025 RECOMMENDED BUDGET	\$ Variance	% Variance
Mayor and Council	\$ 399,354	\$ 394,044	\$ (5,310)	-1.3%
* City Admin/City Clerk/Economic Dev.	2,179,423	3,025,435	846,012	38.8%
Finance	3,998,838	4,124,713	125,875	3.1%
Legal Services	1,200,000	1,000,000	(200,000)	-16.7%
Information Technology	2,792,116	2,543,961	(248,155)	-8.9%
Human Resources	971,316	1,065,277	93,961	9.7%
Municipal Court	1,222,688	1,362,008	139,320	11.4%
Public Safety	40,195,439	43,735,476	3,540,037	8.8%
Public Works	10,804,932	11,238,659	433,727	4.0%
Recreation, Parks & Cultural Services	14,014,857	14,573,541	558,684	4.0%
* Community Development	5,010,278	4,733,725	(276,553)	-5.5%
Non-Departmental:				
Contingency	949,526	937,000	(12,526)	-1.3%
Insurance Premiums (Risk Fund)	928,885	966,800	37,915	4.1%
Gwinnett Tech Contribution (Debt Svc)	287,490	286,978	(512)	-0.2%
Total Operating Expenditures	\$ 84,955,142	\$ 89,987,617	\$ 5,032,475	5.9%
Reserve for Operating Initiatives	-	79,800		
Interfund Transfer (Capital/Grant Funds):				
Fund Balance	10,547,818	9,447,780		
Capital Program	5,795,000	4,000,000		
TAD2 Fund	105,670	-		
Total Expenditures	\$ 101,403,630	\$ 103,515,197		

Notes:

* Economic Development function was funded within the Community Development Department in FY 2024.

¹² Please refer to the *Operating Initiatives* section of this document for detail of the requests.

GENERAL FUND SUMMARY

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

	FY 2024 AMENDED BUDGET	FY 2025 RECOMMENDED BUDGET	\$ Variance	% Variance
Expenditures (by Category):				
Personnel Services:				
Salaries/Overtime/Seasonal	\$ 38,707,474	\$ 40,873,172	\$ 2,165,698	5.6%
Group Insurance	9,940,392	10,123,339	182,947	1.8%
Pension (Defined Benefit)	3,187,015	3,537,725	350,710	11.0%
Pension (401A)	3,531,072	4,007,115	476,043	13.5%
OPEB Health Reimbursement Benefit	872,010	926,275	54,265	6.2%
Miscellaneous Benefits	3,897,411	4,057,847	160,436	4.1%
<i>sub total</i>	\$ 60,135,374	\$ 63,525,473	\$ 3,390,099	5.6%
Maintenance and Operations:				
Professional Services	\$ 3,863,039	\$ 3,998,039	\$ 135,000	3.5%
Repair/Maintenance	2,152,215	2,327,700	175,485	8.2%
Maintenance Contracts	3,486,041	3,843,234	357,193	10.2%
Professional Services (IT)	3,710,133	4,689,467	979,334	26.4%
General Supplies	1,197,537	1,294,935	97,398	8.1%
Utilities	3,026,225	3,277,825	251,600	8.3%
Fuel	666,000	673,250	7,250	1.1%
Uniforms	384,068	449,600	65,532	17.1%
Travel/Training	651,460	731,033	79,573	12.2%
Legal Services	1,200,000	1,000,000	(200,000)	-16.7%
Insurance Premiums (Risk Fund)	928,885	966,800	37,915	4.1%
Miscellaneous	1,104,618	998,817	(105,801)	-9.6%
<i>sub total</i>	\$ 22,370,221	\$ 24,250,700	\$ 1,880,479	8.4%
Capital/Lease:	\$ 1,212,531	\$ 987,466	\$ (225,065)	-18.6%
Other Uses:				
Contingency	\$ 949,526	\$ 937,000	\$ (12,526)	-1.3%
Gwinnett Tech Contribution (Debt Svc)	287,490	286,978	(512)	-0.2%
<i>sub total</i>	\$ 1,237,016	\$ 1,223,978	\$ (13,038)	-1.1%
Total Operating Expenditures	\$ 84,955,142	\$ 89,987,617	\$ 5,032,475	5.9%
Reserve for Operating Initiatives	-	79,800		
Interfund Transfer (Capital/Grant Funds):				
Fund Balance	10,547,818	9,447,780		
Capital Program	5,795,000	4,000,000		
TAD2 Fund	105,670	-		
Total Expenditures	\$ 101,403,630	\$ 103,515,197		

GENERAL FUND SUMMARY

Meeting the Internal Needs of Operating Departments

Several of the major points of the FY 2025 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 at 473.5 full-time equivalents “FTE” (citywide) with the funding breakdown as follows:
 - 472.5 full-time equivalents (funded). This includes the addition of six new full-time positions for FY 2025 as provided within the *Operating Initiative Requests* section of this document. Four of these positions have a January 1, 2025, effective date and are contingent upon a mid-year review of revenue trends.
 - 1 full-time equivalent (unfunded; budgetary savings of \$120,000); position to remain vacant pending an identified funding source and workload justification.
 - Staffing compensation adjustments aimed at maintaining competitiveness in an inflationary labor market include:
 - Recent compensation adjustments:
 - July 1, 2021: Continuation of the annual performance-based merit program (3% on average) in an estimated cost of \$1 million annually.
 - November 19, 2021: Mid-year 2022 adjustments (combined) in an estimated cost of \$1.9 million annually.
 - o Across-the-board 3% salary adjustment for all employees.
 - o Additional across-the-board 10% salary adjustment for 911 personnel and sworn Police Officers to maintain market competitiveness in recruitment and retention.
 - July 1, 2022: Increase in the annual performance-based merit program (4% on average) in a total estimated cost of \$1.6 million.
 - July 1, 2022: Salary compression adjustments in an amount totaling \$825,000 annually (including taxes/benefits). Specifically, this initiative represents a continuation of the City’s

GENERAL FUND SUMMARY

salary adjustment process and follows the recent adjustments related to maintaining competitiveness within the market. This phase is focused on adjusting internal compression issues within our pay structure to ensure we maintain a fair and equitable compensation plan for our employees.

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

GENERAL FUND SUMMARY

- Increase (8% or \$1.9 million) in departmental maintenance and operations budgets (General Fund) that is experiencing inflationary growth through our labor-intensive contracted services (e.g., landscaping services, janitorial services, etc.), material-intensive contracts (maintenance needs that utilize concrete, wood, technology items that utilize microchips), etc. Specific cost drivers include:
 - Increase in professional services of \$135,000 (4% growth) due primarily to the following:
 - Increase of \$320,801 due to the AMR North Fulton subsidy (emergency medical response service). Please refer to the *Operating Initiative Requests* section of this document for detailed information on this service enhancement initiative.
 - Public Works: Reduction of -\$34,000 due to one-time funding approved as part of the FY 2024 Mid-Year Budget to host a Spring 2024 Household Hazardous Waste Event. The Spring Event has been added to the Solid Waste Fund budget for FY 2025.
 - Recreation, Parks & Cultural Services: Reduction of -\$161,383 due to a recalibration of anticipated funding for program instructors including athletics (basketball, pickleball, etc.), Senior Center programming (arts, enrichment, etc.), aquatics programs, art center programs, etc.
 - Increase in repair/maintenance costs of \$175,485 (8% growth) due primarily to the following:
 - Public Safety: Increase of \$99,500 in vehicle repair/maintenance based on current cost trends. Specifically, the city replaces 1/7th of its public safety fleet annually (this equates to a lifetime mileage target of 100,000) to ensure minimal downtime and that our equipment is responsive to service demands. That said, the city is still transitioning from Impala sedans to Explorers SUVs. The Impala's have a more costly repair record (than the Explorers) and, with our existing units reaching their mileage targets, we are incurring more repair costs in the short-term as we phase out the legacy Impalas. Additionally, new vehicle availability is still constricted which leads to retaining existing vehicles in excess of the 100,000-mileage target which also impacts maintenance costs.
 - Public Works: Increase of \$25,000 in vehicle repair/maintenance to cover the rising costs of vehicle repairs and preventative maintenance

GENERAL FUND SUMMARY

as well as annual Department of Transportation inspections for Public Works vehicles.

- Recreation, Parks & Cultural Services: Increase of \$44,766 in grounds repair/maintenance due primarily to growth in maintenance needs for the Equestrian Center as well as landscape improvements system-wide (e.g. invasive plant removal, etc.).
- Increase in maintenance contract costs of \$357,193 (10% growth) due primarily to the following:
 - Public Works: Increase of \$118,910 due primarily to inflationary cost increases in many of the city's labor-intensive contracts such as landscaping, janitorial, etc. coupled with the residual impact of a renegotiated IGA (2023) with Fulton County for Annual Control (\$68,200 increase over the FY 2024 amended budget) and dedicated funding for inspection/maintenance services (\$30,000) for the City's Fire Suppression systems.
 - Recreation, Parks & Cultural Services: Increase of \$140,063 due primarily to inflationary cost increases in many of the city's labor-intensive contracts such as landscaping, janitorial, etc. (+\$47,000) coupled with landscaping and janitorial needs (+\$30,000) for newly opened parks (Waters Road Park and Mid-Broadwell Park). Additional maintenance contract cost growth is included for pool chemicals, equestrian shavings/manure removal, trash collection/removal, fountain maintenance, etc.
 - Increase of \$50,000 due to the AED replacement/expansion initiative. Please refer to the *Operating Initiative Requests* section of this document for detailed information on this service enhancement initiative.
- Increase in IT professional services costs of \$979,334 (26% growth) due primarily to the following:
 - Public Safety: Year 2 support/maintenance costs for Hexagon (Public Safety Records Management/Computer Aided Dispatch) totaling \$625,518. Acquisition, implementation, and year 1 support/maintenance costs for Hexagon were funded through one-time capital funding in FY 2024. An additional \$140,000 has been programmed into FY 2025 for Hexagon support/maintenance for the City of Milton's licensing needs and constitutes a pass-thru within our budget

GENERAL FUND SUMMARY

(\$140,000 in revenue from the City of Milton and corresponding \$140,000 in expenditures). In total, \$765,518 in new cost growth in FY 2025 related to the Hexagon software.

- Funding addition totaling \$33,500 to ensure full compliance with the FBI Criminal Information Services (CJIS) Security Policy as it relates to cell phone usage for City Public Safety staffing. The result of this policy requirement is that public safety staff that access select systems moving forward will be required to have a City issued and managed cell phone (approx. 61 new cell devices).
- Growth in public safety body camera service capabilities (+\$152,045 for additional units and existing contract cost growth).
- Increase in utility expenses of \$251,600 (8% growth) for electricity, natural gas, water/sewer, and miscellaneous utilities (e.g., cable and garbage). The main driver is electric utility cost growth and is based on usage trends coupled with adjustments for approved GA Power rate increases. Additional growth is related to the new Community Theater - Please refer to the *Operating Initiative Requests* section of this document for detailed information on this service enhancement initiative.
- Increase in uniform expenses of \$65,532 (17% growth) due primarily to a reallocation within the Public Safety Department budget. Specifically, the reallocation of \$60,000 from machinery & equipment to the uniform account related to turnout gear funding. Specifically, all turnout gear funding is included within the Public Safety uniform account in FY 2025 (whereas \$60,000 was included within machinery & equipment in FY 2024).
- Increase in professional development (travel/training) of \$79,573 due to a renewed focus on maintaining professional knowledge across all departments, funding for new staffing requests (Operating Initiatives), coupled with an additional \$10,000 within Public Works as the APWA Conference (American Public Works Association) is being held in Atlanta in September 2024 and the Department intends to send as many staff as possible due to the conference being local this year which eliminates much of the typical travel expenses (e.g. airfare, hotel, etc.).
- Decrease in legal services of -\$200,000 to match current cost and usage trends.

GENERAL FUND SUMMARY

- Decrease in the departmental operating capital/lease accounts of -\$225,065 due primarily to the following:
 - Public Safety: Decrease of -\$63,496 primarily related to the reallocation of funding for turnout gear discussed above.
 - Public Works: Decrease of -\$131,007 as FY 2024 included funding to replace the City Hall HVAC system. This project is complete and will not carry-forward into FY 2025.
- Funding from the General Fund which is available for immediate capital investment in 2025 includes the following:
 - \$ 9,447,780 Fund Balance for one-time capital.
 - 4,000,000 Capital Contribution from the General Fund.
 - \$13,447,780



GENERAL FUND DEPARTMENTAL SUMMARIES

General Fund Departmental Summaries

Overview

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

This section segments departmental budgets into the following components:

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

Direct linkages are identified between the city’s vision/strategic priorities and departmental goals & objectives.
- *Revenue/Expenditure Summary* – the budget for the department summarized by expenditure category:
 - Personal Services: salaries, overtime, and other compensation related expenditures.
 - Maintenance & Operations: professional fees, repair & maintenance, general supplies, communications, and other operational related expenditures.
 - Capital: departmental machinery & equipment expenses.
- *Statement of Service and Performance Measures* – multi-year summary of departmental performance measurements.

GENERAL FUND DEPARTMENTAL SUMMARIES

Mayor and City Council

DONALD MITCHELL
CITY COUNCIL (POST 1)



DMitchell@alpharetta.ga.us

BRIAN WILL
CITY COUNCIL (POST 2)



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DOUGLAS DERITO
CITY COUNCIL (POST 3)



DDerito@alpharetta.ga.us

JIM GILVIN
MAYOR



JGilvin@alpharetta.ga.us

Mission Statement

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

JOHN HIPES
CITY COUNCIL (POST 4)



JHipes@alpharetta.ga.us

FERGAL BRADY
CITY COUNCIL (POST 5)



FBrady@alpharetta.ga.us

DAN MERKEL
CITY COUNCIL (POST 6)



DMerkel@alpharetta.ga.us

GENERAL FUND DEPARTMENTAL SUMMARIES

Mayor and City Council

Mission Statement

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

Core Values

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

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

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

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

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

Community Vision

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



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



Fostering strong sense of community including safety and security.



Providing a business climate that attracts the top echelon companies.

GENERAL FUND DEPARTMENTAL SUMMARIES

Statement of Revenues and Expenditures

Mayor and City Council General Fund

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Amended Budget	FY 2025 Recommended Budget	FY 2026 Forecast	FY 2027 Forecast
REVENUES							
N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES							
Personnel Services:							
Salaries	\$ 120,000	\$ 120,050	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
Group Insurance	183,279	161,751	143,131	169,821	161,119	169,175	177,634
FICA	6,763	7,213	6,763	9,455	9,455	9,833	10,227
Pension (401A Cont./Match)	16,390	18,625	14,500	16,800	18,000	18,720	19,469
Workers Compensation	3,384	3,363	3,153	2,724	2,520	2,621	2,726
OPEB Contribution	2,856	2,459	2,520	3,000	3,000	3,120	3,245
Miscellaneous	3,755	3,705	3,755	3,600	3,600	3,744	3,894
<i>subtotal</i>	\$ 336,426	\$ 317,166	\$ 293,822	\$ 325,400	\$ 317,694	\$ 327,213	\$ 337,193
Maintenance & Operations:							
* Mayor	\$ 7,200	\$ 4,860	\$ 6,909	\$ 9,200	\$ 9,200	\$ 9,200	\$ 9,200
* City Council Post 1	4,000	4,000	183	8,000	8,000	8,000	8,000
* City Council Post 2	3,977	8,781	242	8,000	8,000	8,000	8,000
* City Council Post 3	4,000	1,226	568	8,000	8,000	8,000	8,000
* City Council Post 4	1,567	1,154	2,748	8,000	8,000	8,000	8,000
* City Council Post 5	4,000	3,328	271	8,000	8,000	8,000	8,000
* City Council Post 6	2,106	1,367	1,013	8,000	8,000	8,000	8,000
Miscellaneous	5,440	8,464	20,047	16,754	19,150	19,629	20,119
<i>subtotal</i>	\$ 32,290	\$ 33,181	\$ 31,982	\$ 73,954	\$ 76,350	\$ 76,829	\$ 77,319
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 368,717	\$ 350,347	\$ 325,804	\$ 399,354	\$ 394,044	\$ 404,042	\$ 414,513

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

GENERAL FUND DEPARTMENTAL SUMMARIES

Budget Narrative

The Fiscal Year 2025 Budget for the Mayor and City Council totals \$394,044 and is essentially flat compared to the FY 2024 budget. The Personnel Services category decreased -2%, or -\$7,706, due primarily to changes in group insurance benefit elections. Authorized personnel totals 3.5 full-time-equivalents (“FTE”) and represent the following:

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Variance
Mayor	0.5	0.5	0.5	0.5	0.5	-
Councilperson Post 1	0.5	0.5	0.5	0.5	0.5	-
Councilperson Post 2	0.5	0.5	0.5	0.5	0.5	-
Councilperson Post 3	0.5	0.5	0.5	0.5	0.5	-
Councilperson Post 4	0.5	0.5	0.5	0.5	0.5	-
Councilperson Post 5	0.5	0.5	0.5	0.5	0.5	-
Councilperson Post 6	0.5	0.5	0.5	0.5	0.5	-
	3.5	3.5	3.5	3.5	3.5	-

The Maintenance and Operations category increased 3%, or \$2,396, solely related to growth in IT Professional Services allocations which represent an allocation of software based on various methodologies (e.g. # of personnel, primary users, etc.).



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

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

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

GENERAL FUND DEPARTMENTAL SUMMARIES

City Administration (including City Clerk and Economic Development)

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CITY ADMINISTRATOR



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JAMES DRINKARD
ASSISTANT CITY
ADMINISTRATOR



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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.

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.

GENERAL FUND DEPARTMENTAL SUMMARIES

City Administration (including City Clerk and Economic Development)

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

Mission Statement

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

Goals and Objectives

-  ✓ To improve quality of service to citizens of the City of Alpharetta.
-  ✓ To improve morale and promote teamwork among all employees.
-  ✓ To improve coordination and administration of interdepartmental activities.
-  ✓ To promote better communication between all levels of government and the citizens.
-  ✓ To use technology to improve processes for citizen input into facets of governance.
-  ✓ To increase the public/government interaction through the City's website.
-  ✓ Focus on Economic Development to fulfill the vision of the City of Alpharetta as the preeminent place to live, work, learn, and play.

Key Issues

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

GENERAL FUND DEPARTMENTAL SUMMARIES

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 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Amended Budget	FY 2025 Recommended Budget*	FY 2026 Forecast	FY 2027 Forecast
REVENUES							
Licenses and Permits:							
Alcohol Beverage Permits	\$ 1,700	\$ 2,000	\$ 2,300	\$ -	\$ 1,000	\$ 1,030	\$ 1,061
Charges for Services:							
Other	274	1,651	3,818	250	1,500	1,545	1,591
Other Revenue:	2,178	2,178	-	-	-	-	-
TOTAL	\$ 4,152	\$ 5,829	\$ 6,118	\$ 250	\$ 2,500	\$ 2,575	\$ 2,652
EXPENDITURES							
Personnel Services:							
Salaries (incl. Temp. Svcs)	\$ 713,685	\$ 727,620	\$ 755,789	\$ 1,048,634	\$ 1,362,570	\$ 1,417,073	\$ 1,473,756
Overtime	36	-	-	-	-	-	-
Group Insurance	125,388	119,329	108,947	179,169	233,906	245,601	257,881
FICA	44,954	46,446	56,010	80,955	104,977	109,176	113,543
Pension (Defined Benefit)	102,738	112,581	99,998	64,009	64,727	67,316	70,009
Pension (401A Cont./Match)	38,893	47,896	95,587	142,109	191,805	199,477	207,456
Workers Compensation	18,347	18,817	18,610	23,259	28,055	29,177	30,344
OPEB Contribution	15,483	13,682	16,089	26,215	34,065	35,428	36,845
Miscellaneous	12,134	12,386	50,444	15,600	21,683	22,550	23,452
subtotal	\$ 1,071,658	\$ 1,098,756	\$ 1,201,474	\$ 1,579,950	\$ 2,041,788	\$ 2,125,799	\$ 2,213,287
Maintenance & Operations:							
Professional Services	\$ 80,677	\$ 210,843	\$ 70,534	\$ 176,250	\$ 295,850	\$ 703,246	\$ 320,827
Advertising	10,298	17,411	12,786	17,545	171,100	175,378	179,762
Employee Training	4,904	3,517	9,053	19,500	42,750	43,819	44,914
Employee Travel	328	2,526	5,300	13,000	36,500	37,413	38,348
General Supplies	27,659	25,682	45,843	48,224	100,650	103,166	105,745
Maint. Contracts/IT Services	71,593	80,974	81,187	297,424	327,297	335,479	343,866
Miscellaneous		600	4,938	27,530	9,500	9,738	9,981
subtotal	\$ 195,459	\$ 341,552	\$ 229,641	\$ 599,473	\$ 983,647	\$ 1,408,238	\$ 1,043,444
TOTAL	\$ 1,267,117	\$ 1,440,308	\$ 1,431,114	\$ 2,179,423	\$ 3,025,435	\$ 3,534,037	\$ 3,256,731

Notes:

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

GENERAL FUND DEPARTMENTAL SUMMARIES

Budget Narrative

The FY 2025 Budget for City Administration totals \$3 million and represents an increase of 39%, or \$846,012 compared to FY 2024. This increase is primarily related to 2025 Operating Initiatives (see below) and the reorganization of the Economic Development function from the Community Development Department in FY 2025 (+\$576,103). The Personnel Services category increased 29%, or \$461,838 due to multiple factors including:

- 4% performance-based merit program scheduled for July 1, 2024.
- Market-based personnel compensation adjustments scheduled for July 1, 2024 (targeted to specific positions but representing average costs equivalent to 2% of payroll citywide), and the addition of one new full-time equivalent position: Economic Development Director (\$215,000 annual impact). Please refer to the *Operating Initiative Requests* section of this document for detailed information on the compensation adjustments and new position responsibilities.
- Reorganization of the Economic Development function (2 positions totaling \$259,841) from the Community Development Department in FY 2025.
- Market growth in group insurance costs (e.g. health, dental, vision).
- All of which is partially offset through the transfer of one full-time Administrative Assistant II position to the Human Resources Department.

Authorized personnel total 11 full-time-equivalents (“FTE”) and represent the following:

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Variance
Administrative Assistant II**	-	-	-	1.0	-	(1.0)
Administrative Office Coordinator	-	-	-	1.0	1.0	-
Assistant City Administrator	1.0	1.0	1.0	1.0	1.0	-
Assistant City Clerk	1.0	1.0	1.0	1.0	1.0	-
City Administrator	1.0	1.0	1.0	1.0	1.0	-
City Clerk	1.0	1.0	1.0	1.0	1.0	-
Economic Development Director*	-	-	-	-	1.0	1.0
Economic Development Manager***	-	-	-	-	1.0	1.0
Economic Development Coordinator (Marketing)***	-	-	-	-	1.0	1.0
Executive Office Coordinator	1.0	1.0	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	-
	6.0	6.0	6.0	9.0	11.0	2.0

* FY 2025 includes the addition of one new full-time equivalent position (Economic Development Director). Please refer to the *Operating Initiative Requests* section of this document for detailed information on the duties and responsibilities.

** Position transferred to the Human Resources Department during FY 2024.

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

GENERAL FUND DEPARTMENTAL SUMMARIES

The Maintenance and Operations category increased 64%, or \$384,174, due primarily to the reorganization of the Economic Development function (\$316,262) from the Community Development Department in FY 2025. Additional variances include:

- Increase in professional services and advertising of \$23,655 (12% growth) due primarily to funding for website improvements (\$10,000), additional marketing/promotional materials/advertising (\$6,500), additional funding for alcohol licensing notices (\$2,000), etc.
- Increase in general supplies of \$40,426 (73% growth) due to growth in funding for the Strategic Planning Retreat materials (\$7,360), State of the City materials (\$5,000), general events/sponsorships (\$2,500), support funding for new staff member (\$5,000; Economic Development Director), and transfer of funding (\$20,000) for the Employee Appreciation Holiday Luncheon(s) from Human Resources (City Clerk team will now manage), etc.
- Which is partially offset through non-recurring one-time items in FY 2024 that will not continue into FY 2025 including small equipment purchases (computer equipment, table, etc. totaling \$7,383), reimbursement to the City Administrator for contract-specified moving expenses (\$17,146), etc.

Statement of Revenues and Expenditures

Legal Services General Fund

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Amended Budget	FY 2025 Recommended Budget	FY 2026 Forecast	FY 2027 Forecast
REVENUES							
N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES							
Maintenance & Operations:							
Professional Fees	\$ 762,682	\$ 1,062,905	\$ 789,935	\$ 1,200,000	\$ 1,000,000	\$ 1,025,000	\$ 1,050,625
TOTAL	\$ 762,682	\$ 1,062,905	\$ 789,935	\$ 1,200,000	\$ 1,000,000	\$ 1,025,000	\$ 1,050,625

* City Attorney services are provided through a contractual arrangement with a private law firm.

GENERAL FUND DEPARTMENTAL SUMMARIES

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 2021	Actual FY 2022	Actual FY 2023	Target FY 2024	Target FY 2025
City Administration Department annual turnover percentage	16.7%	0.0%	0.0%	0.0%	0.0%
Number of website hits	588,658	720,326	802,384	642,000	840,000
Website Page Views	1,186,045	1,433,130	1,472,814	1,300,000	1,400,000
Website Unique Page Views	970,836	1,164,077	1,279,902	1,068,000	1,300,000
Bounce Rate	61.87%	62.55%	61.72%	60.00%	60.00%
Exit Rate	N/A ⁽¹⁾	N/A ⁽¹⁾	54.18%	50.00%	50.00%
Newsletter Subscribers	N/A ⁽¹⁾	N/A ⁽¹⁾	7,212	7,500	7,800
Average Newsletter Opens	N/A ⁽¹⁾	N/A ⁽¹⁾	58.80%	60.00%	60.00%
Facebook Followers	15,061	16,973	19,913	19,000	21,383
Twitter Followers	10,808	11,272	11,909	12,393	12,546

⁽¹⁾ This is a new metric for FY 2023.

- **Economic Development**

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

City Administration - Economic Development					
Performance Measurements	Actual FY 2021	Actual FY 2022	Actual FY 2023	Target FY 2024	Target FY 2025
# of Existing business contacts	418	418	421	418	425
# of New projects	16	13	11	13	15
# of Major business prospects recruited	2	2	2	3	5

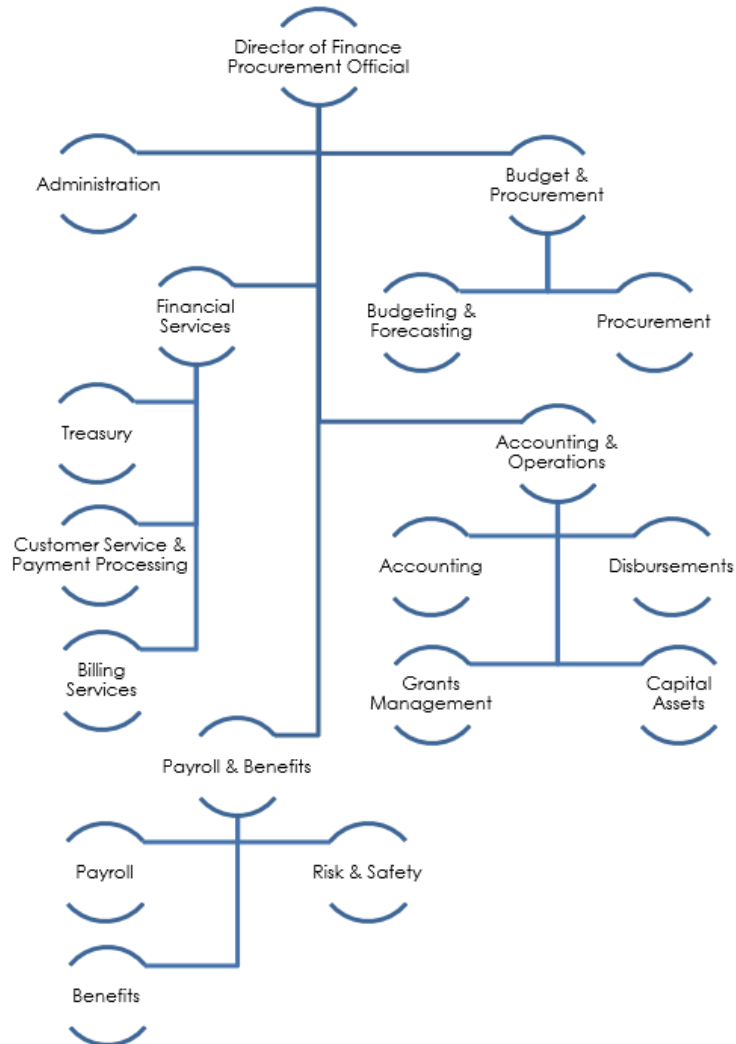
GENERAL FUND DEPARTMENTAL SUMMARIES

Finance

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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.

GENERAL FUND DEPARTMENTAL SUMMARIES

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.

GENERAL FUND DEPARTMENTAL SUMMARIES

Statement of Revenues and Expenditures

Finance General Fund

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Amended Budget	FY 2025 Recommended Budget	FY 2026 Forecast	FY 2027 Forecast
EXPENDITURES							
Personnel Services:							
Salaries (incl. Temp Svcs)	\$ 1,568,519	\$ 1,673,138	\$ 1,766,970	\$ 1,936,687	\$ 2,039,310	\$ 2,120,882	\$ 2,205,718
Overtime	495	900	-	-	-	-	-
Group Insurance	422,875	401,786	412,756	444,605	494,235	518,947	544,894
FICA	110,056	118,683	122,721	148,215	156,031	162,272	168,763
Pension (Defined Benefit)	199,706	186,526	197,829	205,437	234,619	244,004	253,764
Pension (401A Cont./Match)	104,995	132,774	142,328	166,422	187,747	195,257	203,067
Workers Compensation	46,539	47,149	48,145	43,390	43,197	44,925	46,722
OPEB Contribution	39,279	34,273	38,438	48,418	50,982	53,021	55,142
Miscellaneous	542	774	1,161	776	312	324	337
<i>subtotal</i>	<i>\$ 2,493,005</i>	<i>\$ 2,596,003</i>	<i>\$ 2,730,349</i>	<i>\$ 2,993,950</i>	<i>\$ 3,206,433</i>	<i>\$ 3,339,633</i>	<i>\$ 3,478,407</i>
Maintenance & Operations:							
Professional Services	\$ 336,007	\$ 388,465	\$ 398,723	\$ 435,802	\$ 437,184	\$ 448,114	\$ 459,316
Printing	23,125	19,077	25,535	25,722	25,600	26,240	26,896
Employee Travel	593	2,712	6,302	3,750	7,200	7,380	7,565
Employee Training	9,290	5,822	9,250	9,318	11,400	11,685	11,977
Maint. Contracts/IT Services	328,845	277,010	305,407	324,564	333,827	342,173	350,727
General Supplies	37,873	39,418	43,135	43,224	51,780	53,075	54,401
Wellness Programs	113,032	112,904	113,949	119,942	36,789	37,709	38,651
Miscellaneous	21,859	9,545	6,988	35,066	7,000	7,175	7,354
<i>subtotal</i>	<i>\$ 870,624</i>	<i>\$ 854,953</i>	<i>\$ 909,288</i>	<i>\$ 997,388</i>	<i>\$ 910,780</i>	<i>\$ 933,550</i>	<i>\$ 956,888</i>
Capital/Lease/Other:							
Int. on Property Tax Refunds	\$ -	\$ 171	\$ 4,924	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
<i>subtotal</i>	<i>\$ -</i>	<i>\$ 171</i>	<i>\$ 4,924</i>	<i>\$ 7,500</i>	<i>\$ 7,500</i>	<i>\$ 7,500</i>	<i>\$ 7,500</i>
TOTAL	\$ 3,363,629	\$ 3,451,127	\$ 3,644,561	\$ 3,998,838	\$ 4,124,713	\$ 4,280,682	\$ 4,442,796

FY 2025 includes 1 full-time equivalent position (Treasury Services Manager) that is not funded but part of the City's authorized workforce. This position will remain vacant pending a (1) justifiable needs assessment and (2) identification of a sustainable funding source.

GENERAL FUND DEPARTMENTAL SUMMARIES

Budget Narrative

The FY 2025 Budget for Finance totals \$4.1 million and represents an increase of 3%, or \$125,875 compared to FY 2024.

The Personnel Services category increased 7%, or \$212,483, due to multiple factors including:

- 4% performance-based merit program scheduled for July 1, 2024.
- Market-based personnel compensation adjustments scheduled for July 1, 2024 (targeted to specific positions but representing average costs equivalent to 2% of payroll citywide), the addition of one new full-time equivalent position: Procurement Manager (\$135,000 annual impact with a partial year impact of \$67,500 for FY 2025), and the reclassification of two existing positions. These staffing requests include a January 1, 2025, effective date and are contingent upon a mid-year review of revenue trends. Please refer to the *Operating Initiative Requests* section of this document for detailed information on the compensation adjustments and new staffing responsibilities.
- Market growth in group insurance costs (e.g. health, dental, vision), pension costs, etc. including staff turnover and associated changes in benefit elections (e.g. employee-only vs family coverage, etc.).

Authorized personnel total 22.5 full-time-equivalents ("FTE") and represent the following:

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Variance
Accountant	2.5	2.5	3.5	3.5	3.0	(0.5)
Accounting & Operations Manager	1.0	1.0	1.0	1.0	1.0	-
Accounting Coordinator	-	1.0	1.0	1.0	1.0	-
Accounts Payable Technician	1.0	1.0	-	-	0.5	0.5
Benefits Analyst	1.0	-	-	-	-	-
Benefits, Payroll, Safety & Risk Manager**	-	-	-	-	1.0	1.0
Benefits Specialist	1.0	1.0	1.0	1.0	1.0	-
Billing Coordinator	1.0	1.0	1.0	-	-	-
Billing/Collections Rep.	1.0	1.0	1.0	1.0	1.0	-
Budget & Procurement Coordinator	-	3.0	3.0	3.0	1.0	(2.0)
Budget & Procurement Manager	1.0	1.0	1.0	1.0	1.0	-
Budget Supervisor	-	-	-	-	1.0	1.0
Procurement Manager	-	-	-	-	1.0	1.0
Procurement Supervisor	-	-	-	-	1.0	1.0
Cash Management Coordinator	1.0	1.0	1.0	-	-	-
Chief Accountant	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	-

GENERAL FUND DEPARTMENTAL SUMMARIES

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Variance
Office Manager	1.0	1.0	1.0	1.0	1.0	-
Payroll Coordinator	1.0	-	-	-	-	-
Payroll & Benefits Coordinator	-	1.0	1.0	1.0	1.0	-
Payroll & Benefits Manager**	-	1.0	1.0	1.0	-	(1.0)
Payroll Specialist	1.0	1.0	1.0	1.0	1.0	-
Revenue & Customer Service Manager	-	-	-	1.0	1.0	-
Safety & Risk Administrator**	1.0	1.0	1.0	1.0	-	(1.0)
Safety & Risk Coordinator**	-	-	-	-	1.0	1.0
Senior Budget & Procurement Analyst	3.0	-	-	-	-	-
Tax & Billing Manager	-	-	-	1.0	1.0	-
Treasury Services Manager*	1.0	1.0	1.0	1.0	1.0	-
	21.5	21.5	21.5	21.5	22.5	1.0

* FY 2025 includes the addition of one new full-time equivalent position (Procurement Manager) and the reclassification of two existing positions. These requests include a January 1, 2025 effective date and are contingent upon a mid-year review of revenue trends. Please refer to the *Operating Initiative Requests* section of this document for detailed information on the duties and responsibilities.

* FY 2025 includes 1 full-time equivalent position (Treasury Services Manager) that is not funded but part of the City's authorized workforce. This position will remain vacant pending a (1) justifiable needs assessment and (2) identification of a sustainable funding source.

** Position adjustments occurred during FY 2024.

The Maintenance & Operations category totals \$910,780 and represents a reduction of -9%, or -\$86,608 compared to FY 2024 due primarily to the following:

- Reduction in Wellness Program contract funding of -\$83,153 (-69%) as these program activities will now be provided through our health insurance carrier and supplemented by City staff.
- Increase in employee travel/training of \$5,532 (42% growth) due to a focus on continued development of professional staff.
- Increase in maintenance contracts/IT professional services of \$9,263 (3% growth) due to coverage of general software inflationary cost growth, allocations of new initiatives approved in FY 2024 (eXtended Detection and Response software, Asset Management and Vulnerability Mitigation System software, etc.) that were fully budgeted within the IT Department in FY 2024 (pending implementation) and have now been allocated to user departments, anticipated software licensing costs for new staffing request (Procurement Manager), etc.
- Increase in general supplies costs of \$8,556 (20% growth) due to additional funding for postage/mailing costs, general office supplies, etc.
- All of which is partially offset through one-time costs (\$28,150) in FY 2024 related to the implementation of Kronos (timekeeping software transition) that will not continue in FY 2025.

GENERAL FUND DEPARTMENTAL SUMMARIES

Performance Measurement

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

- **Administration**

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

Finance Admin Performance Measurements	Actual FY 2021	Actual FY 2022	Actual FY 2023	Target FY 2024	Target FY 2025
# of New GAAP/GASB financial requirements implemented	3	4	2	3	2
Bond rating maintained or upgraded	Maintain Aaa - AAA	Maintain Aaa - AAA	Maintain Aaa - AAA	Maintain Aaa - AAA	Maintain Aaa - AAA
Cash management program maximizing interest returns (all funds)	\$1,488,738	(\$1,655,742)	\$5,758,356	\$5,161,318	\$3,825,597

- **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 2021	Actual FY 2022	Actual FY 2023	Target FY 2024	Target FY 2025
% 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	21,197	21,617	21,689	22,189	22,500
# of Personal property tax bills	3,096	3,047	3,190	3,270	3,350
# of Liens processed	164	151	129	250	150
# of Sanitation customers	17,593	16,706	17,488	17,735	17,735
% of Delinquent sanitation Accts	<10%	<10%	<10%	<10%	<10%

GENERAL FUND DEPARTMENTAL SUMMARIES

- **Internal Services**

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

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

Accounting, Budget, Procurement Performance Measurements	Actual FY 2021	Actual FY 2022	Actual FY 2023	Target FY 2024	Target FY 2025
Audited CAFR to be published within 180 days of fiscal year end	12/27/2021	12/2/2022	12/20/2023	11/27/2024	11/27/2025
GFOA Certificate of Achievement for Excellence in Financial Reporting	Yes	Yes	Yes	Yes	Yes
GFOA Outstanding Achievement in Popular Annual Financial Reporting	Yes	Yes	Yes	Yes	Yes
GFOA Distinguished Budget Award	Yes	Yes	Yes	Yes	Yes
Percentage of General Fund departments within appropriated budget*	91%	91%	100%	100%	100%
% of Budgeted employees participating in direct deposit	99%	100%	100%	100%	100%
Average # of vendor responses to Bids/Requests for Proposals	5	4	4	4	4

* Legal Services is the only department that has gone over its appropriations. Legal services represents expenses to a private legal firm.



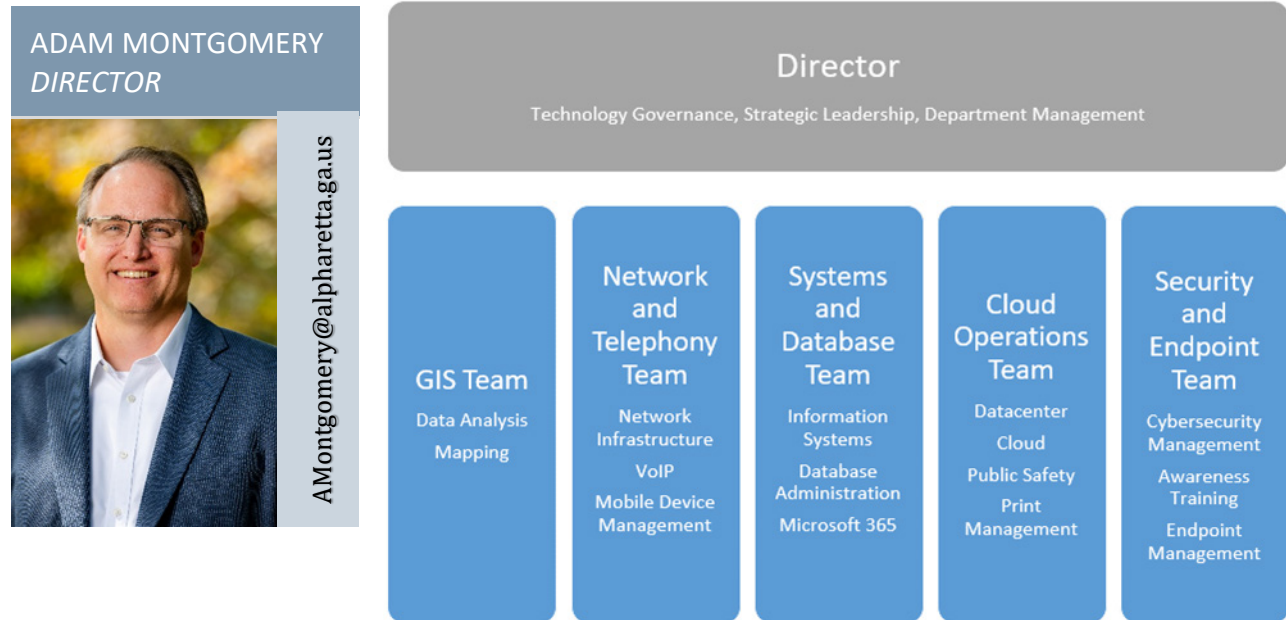
Southern Living magazine ranked Alpharetta among its top 10 best cities on the rise in the South for 2024.

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

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

GENERAL FUND DEPARTMENTAL SUMMARIES

Information Technology



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.



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GENERAL FUND DEPARTMENTAL SUMMARIES

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.

GENERAL FUND DEPARTMENTAL SUMMARIES

Statement of Revenues and Expenditures

Information Technology General Fund

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Amended Budget	FY 2025 Recommended Budget	FY 2026 Forecast	FY 2027 Forecast
EXPENDITURES							
Personnel Services:							
Salaries (incl. intern svcs.)	\$ 1,123,438	\$ 1,161,795	\$ 1,273,133	\$ 1,509,504	\$ 1,483,688	\$ 1,543,036	\$ 1,604,757
Group Insurance	255,783	237,272	246,383	296,748	294,507	309,232	324,694
FICA	82,160	85,919	93,595	115,530	112,943	117,461	122,159
Pension (Defined Benefit)	121,870	131,986	116,670	134,952	141,793	147,465	153,363
Pension (401A Cont./Match)	83,283	95,898	106,121	143,292	147,772	153,683	159,830
Workers Compensation	33,441	33,810	33,173	33,859	30,629	31,854	33,128
OPEB Contribution	28,223	24,579	26,369	37,738	36,892	38,368	39,902
Miscellaneous	-	310	232	697	698	726	755
<i>subtotal</i>	<i>\$ 1,728,197</i>	<i>\$ 1,771,569</i>	<i>\$ 1,895,677</i>	<i>\$ 2,272,320</i>	<i>\$ 2,248,922</i>	<i>\$ 2,341,824</i>	<i>\$ 2,438,589</i>
Maintenance & Operations:							
Professional Services	\$ 8,580	\$ -	\$ 1,950	\$ 2,500	\$ 2,500	\$ 2,563	\$ 2,627
Employee Travel	-	1,383	12,665	22,000	22,000	22,550	23,114
Employee Training	12,195	17,290	9,967	48,120	22,500	23,063	23,639
Maint. Contracts/IT Svcs.	276,554	98,928	139,151	421,976	221,039	226,565	232,229
General Supplies	3,362	3,707	5,687	8,500	9,000	9,225	9,456
Small Equipment	342	1,167	12,295	15,000	15,000	15,375	15,759
Miscellaneous	375	-	1,548	1,700	3,000	3,075	3,152
<i>subtotal</i>	<i>\$ 301,409</i>	<i>\$ 122,476</i>	<i>\$ 183,263</i>	<i>\$ 519,796</i>	<i>\$ 295,039</i>	<i>\$ 302,415</i>	<i>\$ 309,975</i>
TOTAL	\$ 2,029,606	\$ 1,894,045	\$ 2,078,939	\$ 2,792,116	\$ 2,543,961	\$ 2,644,239	\$ 2,748,565

GENERAL FUND DEPARTMENTAL SUMMARIES

Budget Narrative

The FY 2025 Budget for Information Technology totals \$2.5 million and represents a decrease of -9%, or -\$248,155, compared to FY 2024.

The Personnel Services category decreased -1%, or -\$23,398, due to multiple factors including:

- 4% performance-based merit program scheduled for July 1, 2024.
- Market-based personnel compensation adjustments scheduled for July 1, 2024 (targeted to specific positions but representing average costs equivalent to 2% of payroll citywide. Please refer to the *Operating Initiative Requests* section of this document for detailed information on the compensation adjustments.
- Market growth in group insurance costs (e.g. health, dental, vision).
- Funding for an intern to assist with GIS needs citywide (\$8,000).
- All of which is fully offset through staff turnover and associated changes in compensation/benefit elections.

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

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Variance
Cloud Operations Analyst*	-	-	-	-	1.0	1.0
Cloud Operations Manager*	-	-	-	-	1.0	1.0
Director	1.0	1.0	1.0	1.0	1.0	-
GIS Manager	1.0	1.0	1.0	1.0	1.0	-
GIS Administrator*	-	-	-	-	1.0	1.0
IT Administrator*	4.0	4.0	4.0	4.0	-	(4.0)
IT Analyst*	1.0	1.0	1.0	1.0	-	(1.0)
IT CityWorks Administrator*	1.0	1.0	1.0	1.0	-	(1.0)
IT Manager*	4.0	4.0	4.0	4.0	1.0	(3.0)
IT Security Manager*	-	-	-	-	1.0	1.0
IT Technician	-	1.0	1.0	1.0	1.0	-
Network Manager*	-	-	-	-	1.0	1.0
Network Administrator*	-	-	-	-	1.0	1.0
Systems Administrator*	-	-	-	-	3.0	3.0
	12.0	13.0	13.0	13.0	13.0	-

* Position adjustments occurred during FY 2024.

The Maintenance & Operations category decreased -43%, or -\$224,757, due primarily to the following:

- Decrease in IT professional services of -\$200,937 (-53% reduction) due primarily to new initiatives approved in FY 2024 (eXtended Detection and Response software, Asset Management and Vulnerability Mitigation System software, etc.) that were fully budgeted within the IT Department pending implementation and have now been allocated to user departments in FY 2025. As these technology costs have now been

GENERAL FUND DEPARTMENTAL SUMMARIES

allocated citywide for FY 2025, it's only a savings within IT as the increased costs will be reflected in other departmental budgets.

- Decrease in employee training (professional development) of -\$25,620 (-53% reduction) due to one-time training approved as part of the FY 2024 Mid-Year Budget for ESRI ArcGIS Pro Mitigation Training Class that will not continue into FY 2025.

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 2023

(Calendar Year Stats)

	2023	Department Target	Results	%
IT Operations				
Number total cases	11,986		11,986	
Number resolved in a day	6,879		6,879	
% resolved in a day	57%	70%	B	82%
Number resolved in 10 days	10,907		10,907	
% resolved in 10 days	91%	90%	A+	101%
GIS				
Number total cases	163		163	
Number resolved in a day	72		72	
% resolved w/in in a day	44%	33%	A+	134%
Number resolved in 10 days	130		130	
% resolved in 10 days	80%	75%	A+	106%

OTHER MEASURES

Emails

Number of Inbound	3,627,961	N/A	3,627,961
Number of Outbound	755,756	N/A	755,756
Number of Internal	3,012,699	N/A	3,012,699
Number of Rejected Emails	1,662,429	N/A	1,662,429
% of Rejected Emails	46%	N/A	46%

Servers

Avg. number			0
% availability (including maint.)	99.97%	99.90%	A+ 100%

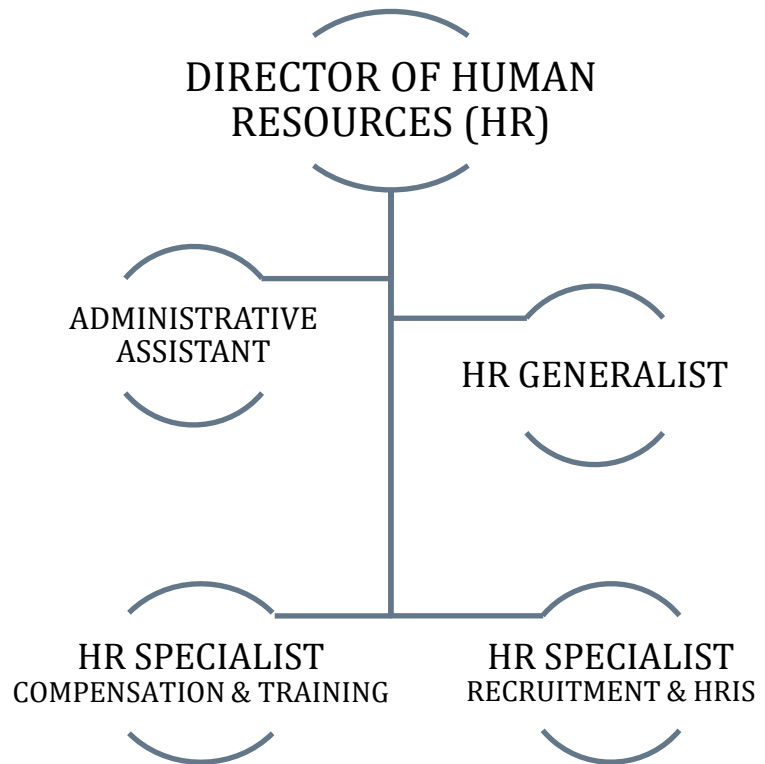
GENERAL FUND DEPARTMENTAL SUMMARIES

Human Resources

CRIS RANDALL
HUMAN RESOURCES
DIRECTOR



CRandall@alpharetta.ga.us



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Providing a business climate that attracts the top echelon companies.

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GENERAL FUND DEPARTMENTAL SUMMARIES

Human Resources

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

Mission Statement

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

Synopsis

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

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

GENERAL FUND DEPARTMENTAL SUMMARIES

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.

GENERAL FUND DEPARTMENTAL SUMMARIES

Statement of Revenues and Expenditures

Human Resources General Fund

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Amended Budget	FY 2025 Recommended Budget	FY 2026 Forecast	FY 2027 Forecast
REVENUES							
Public Records Requests	\$ -	\$ -	\$ 85	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ 85	\$ -	\$ -	\$ -	\$ -
EXPENDITURES							
Personnel Services:							
Salaries	\$ 274,267	\$ 290,925	\$ 373,097	\$ 403,652	\$ 478,771	\$ 497,922	\$ 517,839
Overtime	-	62	-	-	-	-	-
Group Insurance	26,318	26,124	35,628	86,267	98,407	103,327	108,494
FICA	23,594	24,892	31,132	30,885	36,626	38,091	39,615
Pension (Defined Benefit)	26,117	28,666	29,529	21,942	15,105	15,709	16,338
Pension (401A Cont./Match)	22,457	26,671	33,690	45,158	61,557	64,019	66,580
Workers Compensation	7,633	7,857	7,897	9,073	9,966	10,365	10,779
OPEB Contribution	6,438	5,701	7,982	7,969	11,969	12,448	12,946
Tuition Reimbursement	15,389	20,726	11,621	55,000	55,000	57,200	59,488
Miscellaneous	-	387	232	78	-	-	-
<i>subtotal</i>	\$ 402,212	\$ 432,011	\$ 530,807	\$ 660,024	\$ 767,401	\$ 799,081	\$ 832,078
Maintenance & Operations:							
Professional Services	\$ 38,938	\$ 54,697	\$ 90,066	\$ 77,000	\$ 82,000	\$ 84,050	\$ 86,151
Employee Travel	-	723	5,397	4,000	5,000	5,125	5,253
Employee Training	6,022	2,541	10,405	10,000	11,000	11,275	11,557
Maint. Contracts/IT Svcs.	32,964	66,730	48,965	134,792	130,376	133,635	136,976
General Supplies	1,546	6,314	5,643	12,000	12,000	12,300	12,608
Employee Recognition	37,968	39,230	62,128	71,500	55,500	56,888	58,310
Miscellaneous	2,169	3,829	11,828	2,000	2,000	2,050	2,101
<i>subtotal</i>	\$ 119,608	\$ 174,064	\$ 234,432	\$ 311,292	\$ 297,876	\$ 305,323	\$ 312,956
TOTAL	\$ 521,820	\$ 606,075	\$ 765,239	\$ 971,316	\$ 1,065,277	\$ 1,104,404	\$ 1,145,034

GENERAL FUND DEPARTMENTAL SUMMARIES

Budget Narrative

The FY 2025 Budget for Human Resources totals \$1.1 million and represents an increase of 10%, or \$93,961, compared to FY 2024.

The Personnel Services category increased 16%, or \$107,377, due to multiple factors including:

- 4% performance-based merit program scheduled for July 1, 2024.
- Market-based personnel compensation adjustments scheduled for July 1, 2024 (targeted to specific positions but representing average costs equivalent to 2% of payroll citywide. Please refer to the *Operating Initiative Requests* section of this document for detailed information on the compensation adjustments.
- Market growth in group insurance costs (e.g. health, dental, vision).
- The transfer of one full-time Administrative Assistant II position from City Administration.

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

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Variance
Administrative Assistant II*	1.0	1.0	1.0	1.0	1.0	-
Director	1.0	1.0	1.0	1.0	1.0	-
Human Resources Generalist*	-	-	-	-	1.0	1.0
Human Resources Manager*	1.0	1.0	1.0	1.0	-	(1.0)
Human Resources Specialist*	-	-	1.0	1.0	2.0	1.0
	3.0	3.0	4.0	4.0	5.0	1.0

* Position adjustments occurred during FY 2024.

The Maintenance and Operations category decreased -4%, or -\$13,416, due primarily to the following activity:

- Increase in professional services of \$5,000 (6% growth) due primarily to additional funding for occupational medicine related assessments/activity.
- Decrease in IT professional services of -\$4,416 (-3% reduction) due primarily to one-time implementation costs for the GovInvest Live Compensation software approved as part of the Mid-Year 2024 Budget amendment that will not continue into FY 2025.
- Decrease in employee recognition funding of -\$16,000 (-22% reduction) due primarily to the transfer of funding (\$20,000) for the Employee Appreciation Holiday Luncheon(s) to City Administration (City Clerk team will now manage) which is partially offset through new funding for Public Service Recognition Week (\$12,000).

GENERAL FUND DEPARTMENTAL SUMMARIES

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 2021	Actual FY 2022	Actual FY 2023	Target FY 2024	Target FY 2025
Human Resources Dept. annual turnover percentage	0%	0%	50%	25%	0%
City-wide turnover percentage	10.85%	11.98%	10.27%	13.00%	12%
Total # full-time equivalents (full-time, part-time, seasonal, and elected)	583	590	584	590	590
Total # VETERANS full-time equivalents (full-time, part-time, seasonal, and elected)	44	53	48	49	50
HR staff to total full-time equivalent employee ratio	0.515	0.508	0.685	0.678	0.678



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>

GENERAL FUND DEPARTMENTAL SUMMARIES

- **Recruitment and Retention**

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

Human Resources Performance Measurements	Actual FY 2021	Actual FY 2022	Actual FY 2023	Target FY 2024	Target FY 2025
Employment & Retention					
Average cost per hire - Regular positions	\$6,000	\$6,000	\$6,100	\$6,500	\$6,500
Average cost per hire - Seasonal positions	\$750	\$750	\$750	\$900	\$900
# of Online job postings hits	106,673	119,229	125,725	160,000	145,000
# of Job interest cards received	1,239	1,216	1,544	2,000	1,850
# of Applications reviewed	1,084	1,414	1,610	2,800	2,100
# of Qualified applications processed	652	721	859	850	900
# of New hires - Regular positions	34	53	55	65	73
# of New hires - Seasonal positions	87	89	83	110	110
# of Internal promotions	19	32	57	35	45
# of Separations (not including retirement)	124	59	33	100	40
# of Retirements	9	8	16	25	31
# New hire orientation sessions	24	22	12	12	12
Workforce Management					
% of Employees rated "Exceeds" on performance review	37.2%	43.5%	46.3%	39.0%	45.0%
% of Employees rated "Meets" on performance review	62.8%	56.3%	53.7%	61.0%	55.0%
% of Employees underperforming on annual review	0.0%	0.2%	0.0%	0.0%	0.0%
% of Employees on "Performance Improvement Plan"	1.4%	0.2%	0.1%	0.5%	0.3%
# Employee Relation Cases	38	42	52	55	60
# Job Descriptions Revised	42	54	110	60	75
Education Incentive - Professional Development					
# enrollments by program*					
Doctorate Degree	0	0	0	0	0
Master's Degree	1	3	2	7	8
Bachelor's Degree	7	6	4	9	9
Associate's Degree	1	1	2	3	4
Certificate Programs	2	2	1	2	2
Total # of employees receiving education incentive	11	12	9	21	23
Other Metrics					
# Payroll action forms processed	1,412	1,823	1,578	1,650	1,700

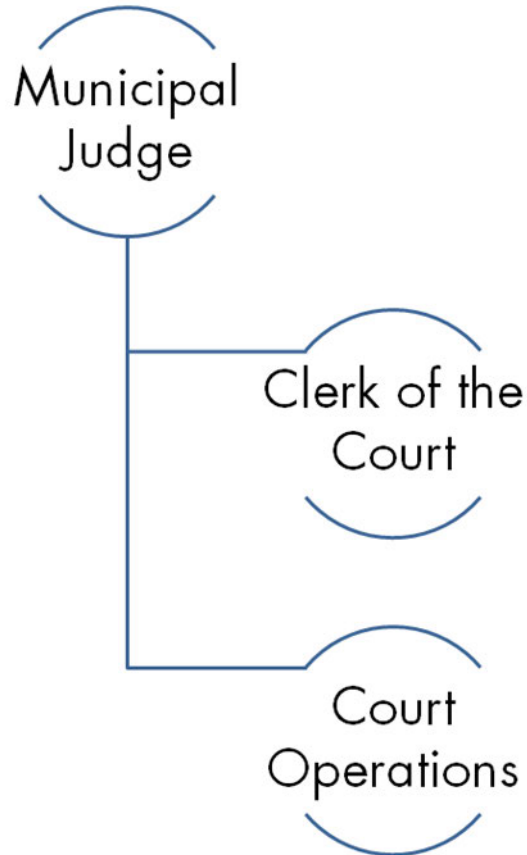
GENERAL FUND DEPARTMENTAL SUMMARIES

Municipal Court

BROOKE LAPPIN
DIRECTOR



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GENERAL FUND DEPARTMENTAL SUMMARIES

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.

GENERAL FUND DEPARTMENTAL SUMMARIES

Statement of Revenues and Expenditures

Municipal Court General Fund

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Amended Budget	FY 2025 Recommended Budget	FY 2026 Forecast	FY 2027 Forecast
REVENUES							
Milton IGA	\$ 37,665	\$ 75,637	\$ 142,065	\$ 133,748	\$ 178,626	\$ 185,771	\$ 193,202
TOTAL	\$ 37,665	\$ 75,637	\$ 142,065	\$ 133,748	\$ 178,626	\$ 185,771	\$ 193,202
EXPENDITURES							
Personnel Services:							
Salaries	\$ 371,878	\$ 428,443	\$ 476,608	\$ 568,403	\$ 636,896	\$ 662,372	\$ 688,867
Overtime	4,678	25,728	107,924	110,000	105,000	109,200	113,568
Group Insurance	70,526	109,172	119,785	107,904	154,599	162,329	170,445
FICA	27,896	32,291	43,019	51,898	56,636	58,901	61,257
Pension (Defined Benefit)	31,311	18,145	19,584	11,417	14,171	14,738	15,327
Pension (401A Cont./Match)	30,613	39,847	55,201	71,831	84,691	88,079	91,602
Workers Compensation	10,778	11,655	8,655	10,145	10,780	11,211	11,660
OPEB Contribution	9,105	8,470	6,891	11,271	12,944	13,462	14,000
Miscellaneous	542	-	77	-	-	-	-
subtotal	\$ 557,326	\$ 673,750	\$ 837,745	\$ 942,869	\$ 1,075,717	\$ 1,120,292	\$ 1,166,727
Maintenance & Operations:							
Professional Services	\$ 227,434	\$ 230,791	\$ 80,430	\$ 67,500	\$ 47,100	\$ 48,278	\$ 49,484
Land/Building Rental	-	74,525	81,300	81,300	81,300	82,000	82,000
Printing	10,269	7,386	5,338	7,191	9,800	10,045	10,296
Employee Training	880	3,941	4,253	15,000	16,500	16,913	17,335
Employee Travel	1,502	1,849	1,005	13,000	15,500	15,888	16,285
Maint. Contracts/IT Svcs.	67,103	53,466	91,524	83,078	98,501	100,964	103,488
General Supplies	13,108	11,701	8,053	10,250	14,890	15,262	15,644
Utilities	21,250	4,860	-	-	-	-	-
Miscellaneous	6,925	17,757	4,885	2,500	2,700	2,768	2,837
subtotal	\$ 348,470	\$ 406,276	\$ 276,790	\$ 279,819	\$ 286,291	\$ 292,116	\$ 297,369
TOTAL	\$ 905,796	\$ 1,080,027	\$ 1,114,535	\$ 1,222,688	\$ 1,362,008	\$ 1,412,407	\$ 1,464,095

Budget Narrative

The FY 2025 Budget for Municipal Court totals \$1.4 million and represents an increase of 11%, or \$139,320, compared to FY 2024.

The Personnel Services category increased 14%, or \$132,848, due to multiple factors including:

- 4% performance-based merit program scheduled for July 1, 2024.
- Market-based personnel compensation adjustments scheduled for July 1, 2024 (targeted to specific positions but representing average costs equivalent to 2% of payroll citywide), and the addition of one new full-time equivalent position: Administrative Assistant I (\$84,050 annual impact and included in the cost-sharing

GENERAL FUND DEPARTMENTAL SUMMARIES

agreement with the City of Milton; Alpharetta's net cost is 60% or \$50,430). Please refer to the *Operating Initiative Requests* section of this document for detailed information on the compensation adjustments and new staffing responsibilities.

- Market growth in group insurance costs (e.g. health, dental, vision), pension costs, etc. including staff turnover and associated changes in benefit elections (e.g. employee-only vs family coverage, etc.).

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

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Variance
Administrative Assistant I*, **	1.0	-	-	-	2.0	2.0
Director	1.0	1.0	1.0	1.0	1.0	-
Chief Court Clerk	-	-	1.0	1.0	1.0	-
Deputy Court Clerk**	-	-	2.0	2.0	1.0	(1.0)
GCIC Coordinator	-	-	1.0	1.0	1.0	-
Deputy Clerk II	4.0	4.0	-	-	-	-
Deputy Clerk III	1.0	1.0	-	-	-	-
City Solicitor	-	1.0	1.0	1.0	1.0	-
Judge	0.5	-	0.5	0.5	0.5	-
	7.5	7.0	6.5	6.5	7.5	1.0

* FY 2025 includes the addition of one new full-time equivalent position (Administrative Assistant I) which will be included in the cost-sharing agreement with the City of Milton. Please refer to the *Operating Initiative Requests* section of this document for detailed information on the duties and responsibilities.

** Position adjustments occurred during FY 2024.

The Maintenance and Operations category increased 2%, or \$6,472, due primarily to the following activity:

- Decrease in professional fees of -\$20,400 (-30% reduction) due primarily to a reduction in funding needed for court appointed attorneys.
- Increase in maintenance contracts of \$10,000 (85% growth) related to the inclusion of cash management box/transport services.
- Increase in IT professional services of \$5,423 (11% growth) due primarily to year 2 support/maintenance costs for Hexagon (Public Safety Records Management /Computer Aided Dispatch). Acquisition, implementation, and year 1 support/maintenance costs for Hexagon were funded through one-time capital funding in FY 2024.

GENERAL FUND DEPARTMENTAL SUMMARIES

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 2021	Actual FY 2022	Actual FY 2023	Target FY 2024	Target FY 2025
# of Citations received to process	8,765	10,861	11,478	12,000	13,000
Total # of cases disposed	7,745	9,376	11,349	12,000	13,000
# of Court sessions	216	216	192	192	192
Annual deposits (Court Fines)	\$1,361,323	\$1,670,333	\$2,018,838	\$2,250,000	\$2,500,000

Looking for a safe meetup spot to

BUY & SELL ONLINE?

Use our **E-COMMERCE**
SAFE TRADE ZONE

**LOCATION: 2565 OLD MILTON PKWY
ALPHARETTA, 30009**

POLICE

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

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

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

GENERAL FUND DEPARTMENTAL SUMMARIES

Public Safety

JOHN ROBISON
DIRECTOR



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.

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.

GENERAL FUND DEPARTMENTAL SUMMARIES

Public Safety

Administration, Police, Fire, and Emergency 911

Mission Statement

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

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



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

Goals and Objectives

Police Services



- ✓ Crime Prevention – Partner with the community through the Alpharetta Community of Excellence (ACE) program, Crime-Free Multifamily Housing, and building partnerships and mitigating problems through education and enforcement.



- ✓ Uniform Patrol - Increase visible presence in the community with an emphasis on residential neighborhoods.



- ✓ Criminal Investigation - Maintain a case clearance rate above national averages through strong local investigative efforts and appropriate partnerships with other federal, state and local law enforcement agencies.



- ✓ Traffic Safety - Identify and address traffic and pedestrian concerns through engineering, education, and enforcement. Build an effective strategy utilizing a collaborative effort between city departments.

GENERAL FUND DEPARTMENTAL SUMMARIES

Fire Services

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



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

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

GENERAL FUND DEPARTMENTAL SUMMARIES

Statement of Revenues and Expenditures

Public Safety General Fund

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Amended Budget	FY 2025 Recommended Budget	FY 2026 Forecast	FY 2027 Forecast
REVENUES							
Licenses and Permits	\$ (1,041)	\$ 1,325	\$ 7,051	\$ 500	\$ 20,000	\$ 20,400	\$ 20,808
Intergovernmental:							
City of Milton	15,968	1,648	-	-	140,000	142,800	145,656
Fulton County/COVID-19 Testing Site	234,735	97,485	-	-	-	-	-
1st Responders Grant	-	222,359	-	-	-	-	-
Alpharetta Jail IGA (utilities)	-	-	4,633	14,300	20,300	20,909	21,536
Charges for Services:							
Reports	20,627	18,774	24,547	20,000	25,000	25,750	26,523
Services	150,310	201,990	209,650	200,000	200,000	206,000	212,180
False Alarms	35,191	61,987	51,902	58,000	56,500	58,195	59,941
Plan Review	138,229	137,995	208,020	225,000	175,000	180,250	185,658
Fire Lift Assist Fee	-	-	-	-	50,000	-	-
Other	150	-	2,025	-	8,500	8,755	9,018
Fines & Forfeitures:							
Municipal Court Fines	1,367,813	1,529,553	1,987,587	2,040,000	1,850,000	1,905,500	1,962,665
School Zone/Bus Camera Citations	1,139,043	1,441,210	1,300,188	1,100,250	750,000	750,000	735,000
Other Revenue	10,405	9,358	200	-	-	-	-
TOTAL	\$ 3,111,429	\$ 3,723,684	\$ 3,795,804	\$ 3,658,050	\$ 3,295,300	\$ 3,318,559	\$ 3,378,984
EXPENDITURES							
Personnel Services:							
Salaries	\$ 14,638,844	\$ 15,870,401	\$ 17,430,569	\$ 19,687,372	\$ 20,690,382	\$ 21,517,997	\$ 22,378,717
Overtime	1,736,876	2,196,476	2,661,952	2,288,000	2,513,000	2,613,520	2,718,061
Group Insurance	4,877,695	4,721,024	4,934,803	5,841,425	5,802,362	6,092,480	6,397,104
FICA	1,188,219	1,314,104	1,468,436	1,684,583	1,775,745	1,846,775	1,920,646
Pension (Defined Benefit)	1,529,222	1,631,525	1,725,035	1,971,259	2,208,593	2,296,937	2,388,814
Pension (401A Cont./Match)	1,135,079	1,470,121	1,628,790	1,944,957	2,229,938	2,319,136	2,411,901
Miscellaneous	730,361	747,257	850,178	1,007,382	1,032,927	755,892	770,746
<i>subtotal</i>	<i>\$ 25,836,297</i>	<i>\$ 27,950,908</i>	<i>\$ 30,699,763</i>	<i>\$ 34,424,978</i>	<i>\$ 36,252,947</i>	<i>\$ 37,442,736</i>	<i>\$ 38,985,989</i>
Maintenance & Operations:							
Professional Services	\$ 86,065	\$ 86,779	\$ 114,089	\$ 261,189	\$ 581,990	\$ 596,540	\$ 611,453
Fuel/Repair & Maint. (Vehicles)	659,673	984,450	1,058,162	937,500	1,042,500	1,068,563	1,095,277
Employee Travel	32,565	83,128	130,864	181,656	192,971	197,795	202,740
Employee Training	83,766	112,824	110,995	177,697	219,062	224,539	230,152
Maint. Contracts/IT Services	1,295,782	1,558,416	1,666,817	2,123,528	3,255,765	3,337,159	3,420,588
General Supplies	219,962	290,324	298,799	384,791	406,200	416,355	426,764
Uniforms	176,718	179,589	259,827	327,884	393,550	403,389	413,473
Miscellaneous	375,883	295,519	338,883	366,754	444,525	455,638	467,029
<i>subtotal</i>	<i>\$ 2,930,414</i>	<i>\$ 3,591,030</i>	<i>\$ 3,978,436</i>	<i>\$ 4,760,999</i>	<i>\$ 6,536,563</i>	<i>\$ 6,699,977</i>	<i>\$ 6,867,477</i>
Capital/Leases:							
Capital/Other	\$ 2,902	\$ -	\$ -	\$ 230,395	\$ 166,900	\$ 170,238	\$ 173,643
Fleet/Equipment Lease(s)	582,963	675,893	659,852	779,067	779,066	829,102	874,018
<i>subtotal</i>	<i>\$ 585,866</i>	<i>\$ 675,893</i>	<i>\$ 659,852</i>	<i>\$ 1,009,462</i>	<i>\$ 945,966</i>	<i>\$ 999,340</i>	<i>\$ 1,084,076</i>
TOTAL	\$ 29,352,576	\$ 32,217,831	\$ 35,338,050	\$ 40,195,439	\$ 43,735,476	\$ 45,142,053	\$ 46,937,541

GENERAL FUND DEPARTMENTAL SUMMARIES

Budget Narrative

The FY 2025 Budget for Public Safety totals \$43.7 million and represents an increase of 9%, or \$3.5 million, compared to FY 2024.

The Personnel Services category increased 5%, or \$1.8 million, due to multiple factors including:

- 4% performance-based merit program scheduled for July 1, 2024.
- Market-based personnel compensation adjustments scheduled for July 1, 2024 (targeted to specific positions but representing average costs equivalent to 2% of payroll citywide), and the addition of one new full-time equivalent position: Fire Training Lieutenant (\$130,000 annual impact with a partial year impact of \$53,000 for FY 2025 after adjusting for forecasted overtime savings). This request includes a January 1, 2025, effective date and is contingent upon a mid-year review of revenue trends. Please refer to the *Operating Initiative Requests* section of this document for detailed information on the compensation adjustments and new staffing responsibilities.
- Increases in overtime to reflect current usage trends.
- Market growth in group insurance costs (e.g. health, dental, vision), pension costs, etc. including staff turnover and associated changes in benefit elections (e.g. employee-only vs family coverage, etc.).

Authorized personnel total 244.5 full-time-equivalents ("FTE") and represent the following:

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Variance
Sworn Police Officers						
Captain*	4.0	4.0	4.0	5.0	4.0	(1.0)
Crime Scene Detective	-	-	1.0	1.0	1.0	-
Director	1.0	1.0	1.0	1.0	1.0	-
Field Training Officer*	4.0	5.0	5.0	5.0	4.0	(1.0)
Lieutenant	7.0	7.0	7.0	7.0	7.0	-
Officer*	73.0	72.0	76.0	75.0	76.0	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	16.0	16.0	17.0	17.0	-
	108.0	108.0	113.0	114.0	113.0	(1.0)

GENERAL FUND DEPARTMENTAL SUMMARIES

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Variance
Certified Firefighters						
Accreditation/Emer. Mgmt. Coord. (Captain)	1.0	-	-	-	-	-
Assistant Fire Marshal*	5.0	5.0	4.0	5.0	4.0	(1.0)
Battalion Chief	4.0	4.0	3.0	3.0	3.0	-
Captain	18.0	17.0	18.0	18.0	18.0	-
Community Paramedic	-	-	1.0	1.0	1.0	-
Deputy Fire Marshal*	1.0	1.0	2.0	1.0	2.0	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	-
Fire Administrative Captain	-	-	-	1.0	1.0	-
Fire Apparatus Engineer	24.0	27.0	27.0	27.0	27.0	-
Fire Division Chief Training	-	-	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 II	19.0	19.0	19.0	18.0	18.0	-
Firefighter/Paramedic	20.0	20.0	20.0	20.0	20.0	-
Lieutenant**	3.0	7.0	6.0	6.0	7.0	1.0
Public Affairs Coordinator	1.0	-	-	-	-	-
Public Safety Logistics/Emer. Mgmt Coord.	1.0	1.0	1.0	1.0	1.0	-
	101.0	105.0	106.0	107.0	108.0	1.0
Civilian Positions						
Administrative Assistant II	2.0	2.0	1.0	1.0	1.0	-
Administrative Generalist	-	-	1.0	1.0	1.0	-
Accreditation Manager*	-	1.0	1.0	1.0	-	(1.0)
Budget/Finance Coordinator	1.0	1.0	1.0	1.0	1.0	-
Criminal Information Systems Technician	-	-	-	1.0	1.0	-
Criminal Intelligence Analyst	1.0	1.0	1.0	1.0	1.0	-
Evidence Custodian	1.0	1.0	1.0	1.0	1.0	-
Evidence Technician	1.0	1.0	1.0	1.0	1.0	-
Fingerprint Technician	0.5	0.5	0.5	-	-	-
Parking Ambassador (2PT to 1FT in FY 2023)	1.0	1.0	1.0	1.0	1.0	-
Public Safety Technology Manager*	-	-	-	-	1.0	1.0
Records Clerk	5.0	5.0	5.0	4.5	4.5	-
Records Manager	-	1.0	1.0	1.0	1.0	-
Records Supervisor	1.0	-	-	-	-	-
RMS Coordinator/Database Manager	-	-	-	1.0	1.0	-
RTCC Operator/Analyst	-	-	-	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	-
Strategic Comm. & Media Relations Mgr*	-	-	-	-	1.0	1.0
	17.5	19.5	19.5	22.5	23.5	1.0
	226.5	232.5	238.5	243.5	244.5	1.0

* Position adjustments occurred during FY 2024.

** FY 2025 includes the addition of one new full-time equivalent position (Fire Training Lt.). This request includes a January 1, 2025 effective date and is contingent upon a mid-year review of revenue trends. Please refer to the *Operating Initiative Requests* section of this document for detailed information on the duties and responsibilities.

GENERAL FUND DEPARTMENTAL SUMMARIES

The Maintenance and Operations category increased 37%, or \$1.8 million, due primarily to the following activity:

- Increase in professional services of \$320,801 (123% growth) due to the AMR North Fulton subsidy (emergency medical response service). Please refer to the *Operating Initiative Requests* section of this document for detailed information on this service enhancement initiative.
- Increase in vehicle repair/maintenance of \$99,500 (24% growth) based on current cost trends. Specifically, the city replaces 1/7th of its public safety fleet annually (this equates to a lifetime mileage target of 100,000) to ensure minimal downtime and that our equipment is responsive to service demands. That said, the city is still transitioning from Impala sedans to Explorers SUVs. The Impala's have a more costly repair record (than the Explorers) and, with our existing units reaching their mileage targets, we are incurring more repair costs in the short-term as we phase out the legacy Impalas. Additionally, new vehicle availability is still constricted which leads to retaining existing vehicles in excess of the 100,000-mileage target which also impacts maintenance costs.
- Increase in employee travel/training (professional development) of \$52,680 (15% growth) to ensure our staff maintains industry knowledge and best practices in the law enforcement and fire safety fields.
- Increase in maintenance contracts/IT professional services of \$1.1 million (53% growth) due to multiple initiatives:
 - Year 2 support/maintenance costs for Hexagon (Public Safety Records Management/Computer Aided Dispatch) totaling \$625,518. Acquisition, implementation, and year 1 support/maintenance costs for Hexagon were funded through one-time capital funding in FY 2024. An additional \$140,000 has been programmed into FY 2025 for Hexagon support/maintenance for the City of Milton's licensing needs and constitutes a pass-thru within our budget (\$140,000 in revenue from the City of Milton and corresponding \$140,000 in expenditures). In total, \$765,518 in new cost growth in FY 2025 related to the Hexagon software.
 - Support/maintenance costs for the Temple Traffic Preemption software (\$50,000). The original implementation traffic preemption project included a 5-year prepay for this software that has ended and will now be funded on an annual basis.
 - Growth in public safety body camera service capabilities (+\$152,045 for additional units and existing contract cost growth).
 - Funding addition totaling \$33,500 to ensure full compliance with the FBI

GENERAL FUND DEPARTMENTAL SUMMARIES

Criminal Information Services (CJIS) Security Policy as it relates to cell phone usage for City Public Safety staffing. The result of this policy requirement is that public safety staff that access select systems moving forward will be required to have a City issued and managed cell phone (approx. 61 new cell devices).

- Allocations of new initiatives approved in FY 2024 (eXtended Detection and Response software, Asset Management and Vulnerability Mitigation System software, etc.) that were fully budgeted within the IT Department in FY 2024 (pending implementation) and have now been allocated to user departments, etc.
- Increase in general supplies of \$21,409 (6% growth) primarily attributable to increased funding levels for ammunition.
- Increase in uniform funding of \$65,666 (20% growth) and a corresponding decrease in machinery & equipment of -\$63,495 (-28% reduction) related to the reallocation of \$60,000 in turnout gear funding. Specifically, all turnout gear funding is included within the uniform account in FY 2025 (whereas \$60,000 was included within machinery & equipment in FY 2024).
- Increase in electricity utility costs of \$24,500 (13% growth) due to approved GA Power rate increases.

The Capital/Lease category decreased -6%, or -\$63,496, primarily related to the reallocation of funding for turnout gear discussed above.



Aerial view of
Downtown
Alpharetta.

GENERAL FUND DEPARTMENTAL SUMMARIES

Performance Measurement

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

- **Police Services**

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

National Incident Based Reporting System

Patrol Division

	FY 2020	FY 2021	FY 2022	FY 2023
Offenses				
Group A Offenses	1,850.00	1,564.00	1,732.00	1,055.00
Group B Offenses	663.00	297.00	580.00	N/A
Total	2,513.00	1,861.00	2,312.00	1,055.00
Per 1000 Population	36.35	26.92	34.70	15.68
Arrest				
Group A Offenses	372.00	330.00	370.00	424.00
Group B Offenses	248.00	280.00	419.00	382.00
Non-Criminal Offenses	563.00	401.00	479.00	N/A
Total	1,183.00	1,011.00	1,268.00	806.00
Per 1000 Population	17.11	14.63	19.03	11.98

Criminal Investigations Division

Assigned for Investigation	944.00	1,374.00	816.00	716.00
Closed by Arrest	87.00	91.00	96.00	51.00
Closed by Exception	38.00	29.00	30.00	22.00
Unfounded	112.00	166.00	88.00	73.00
Active Cases	707.00	1,088.00	602.00	570.00

Traffic Division

Accidents	2,538.00	1,800.00	2,263.00	2,171.00
Fatalities	1.00	3.00	0.00	0.00

911 Communications

Calls For Service	33,997.00	35,866.00	40,657.00	42,097.00
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GENERAL FUND DEPARTMENTAL SUMMARIES

- **Fire Services**

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

Public Safety Department
Performance Measures
Fire

	2020 Total Incidents	2021 Total Incidents	2022 Total Incidents	2023 Total Incidents
FIRES				
Structure Fires	41	61	54	55
Vehicle Fires	25	22	24	22
Other Fires	30	35	44	23
Total Fires	96	118	122	125
Pressure Ruptures, Explosion, Overheat	0	4	3	1
RESCUE CALLS				
Emergency Medical Treatment	3442	3510	3946	4365
All Others	54	145	528	567
Total Rescue Calls	3496	3655	4474	0
Hazardous Condition Calls	147	124	177	182
Service Calls	598	574	744	1316
Good Intent Calls	1123	1466	1411	1524
Severe Weather or Natural Disaster	2	0	1	0
Special Incident Calls	2	0	2	0
Unknown Incident Type	0	0	0	0
FALSE CALLS				
Malicious Calls	19	13	7	19
Other False Calls	768	847	1174	850
Total False Calls	787	860	1181	869
TOTAL CALLS	6251	6801	8115	9068

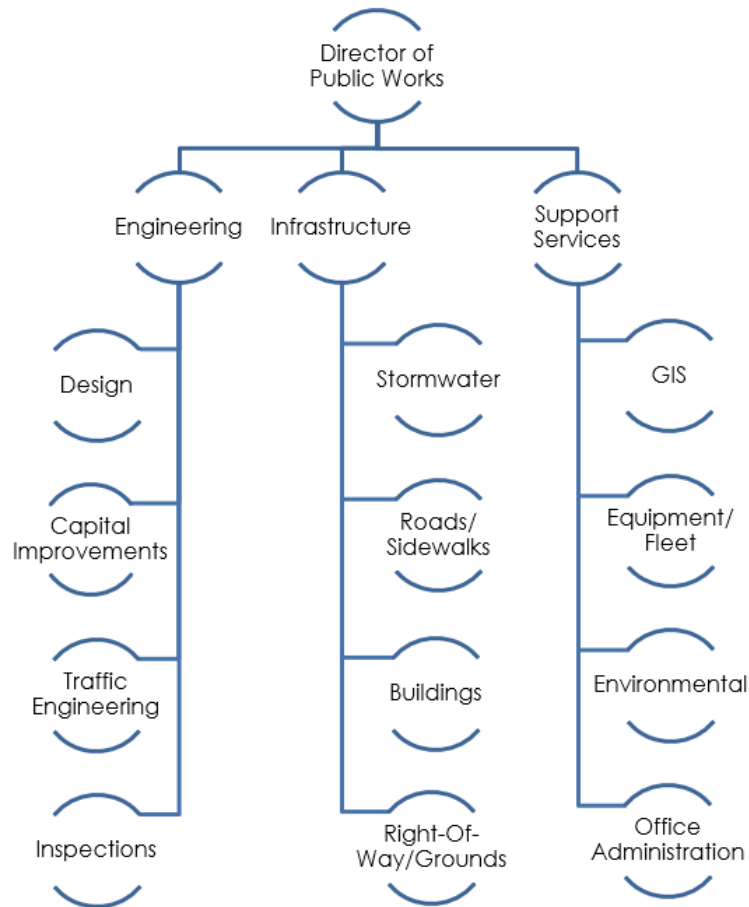
GENERAL FUND DEPARTMENTAL SUMMARIES

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.

GENERAL FUND DEPARTMENTAL SUMMARIES

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.

GENERAL FUND DEPARTMENTAL SUMMARIES

Statement of Revenues and Expenditures

Public Works General Fund

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Amended Budget	FY 2025 Recommended Budget	FY 2026 Forecast	FY 2027 Forecast
REVENUES							
Other Revenue:							
CID (GA400 Interchange Maint.)	\$ 106,679	\$ 71,642	\$ 97,928	\$ 91,073	\$ 93,806	\$ 96,620	\$ 99,519
Miscellaneous	24,300	13,529	5,841	1,000	3,000	3,090	3,183
TOTAL	\$ 130,979	\$ 85,171	\$ 103,769	\$ 92,073	\$ 96,806	\$ 99,710	\$ 102,701
EXPENDITURES							
Personnel Services:							
Salaries	\$ 2,924,482	\$ 3,090,806	\$ 3,358,554	\$ 3,720,865	\$ 3,921,719	\$ 4,078,588	\$ 4,241,731
Overtime	20,406	41,865	52,018	45,000	55,000	57,200	59,488
Group Insurance	895,540	893,505	875,935	1,037,971	1,034,693	1,086,428	1,140,749
FICA	216,601	230,220	251,367	285,618	304,385	316,560	329,223
Pension (Defined Benefit)	306,128	323,670	296,195	333,160	380,255	395,465	411,284
Pension (401A Cont./Match)	203,358	259,486	281,588	353,316	392,657	408,363	424,698
Workers Compensation	88,360	91,966	91,661	83,243	81,252	84,502	87,882
OPEB Contribution	74,549	66,877	73,455	92,962	98,043	101,965	106,043
Miscellaneous	1,161	3,251	1,625	1,628	2,171	2,258	2,348
subtotal	\$ 4,730,585	\$ 5,001,646	\$ 5,282,398	\$ 5,953,763	\$ 6,270,175	\$ 6,531,329	\$ 6,803,446
Maintenance & Operations:							
Professional Services	\$ 5,383	\$ 9,673	\$ -	\$ 50,000	\$ 16,000	\$ 16,400	\$ 16,810
Fuel/Repair & Maint. (Vehicles)	117,014	150,818	170,762	170,000	190,750	195,519	200,407
Repair & Maint. (Facilities)	366,097	314,309	454,356	507,500	501,000	513,525	526,363
Maint. Contracts/IT Services	1,138,897	1,297,073	1,448,843	1,645,962	1,775,934	1,820,332	1,865,841
General Supplies	103,166	106,595	105,228	166,950	155,750	159,644	163,635
Utilities	1,976,712	1,892,247	1,883,930	2,029,250	2,176,300	2,230,708	2,286,475
Miscellaneous	98,374	81,277	110,290	150,500	152,750	156,569	160,483
subtotal	\$ 3,805,644	\$ 3,851,992	\$ 4,173,408	\$ 4,720,162	\$ 4,968,484	\$ 5,092,696	\$ 5,220,014
Capital/Lease/Other							
City Hall HVAC	\$ -	\$ -	\$ -	\$ 131,007	\$ -	\$ -	\$ -
subtotal	\$ -	\$ -	\$ -	\$ 131,007	\$ -	\$ -	\$ -
TOTAL	\$ 8,536,228	\$ 8,853,638	\$ 9,455,806	\$ 10,804,932	\$ 11,238,659	\$ 11,624,025	\$ 12,023,460

GENERAL FUND DEPARTMENTAL SUMMARIES

Budget Narrative

The FY 2025 Budget for Public Works totals \$11.2 million and represents an increase of 4%, or \$433,727, compared to FY 2024.

The Personnel Services category increased 5%, or \$316,412, due to multiple factors including:

- 4% performance-based merit program scheduled for July 1, 2024.
- Market-based personnel compensation adjustments scheduled for July 1, 2024 (targeted to specific positions but representing average costs equivalent to 2% of payroll citywide), and the addition of one new full-time equivalent position: Senior Urban Forestry Assistant (\$104,100 annual impact with a partial year impact of \$52,050 for FY 2025). This request includes a January 1, 2025, effective date and is contingent upon a mid-year review of revenue trends. Please refer to the *Operating Initiative Requests* section of this document for detailed information on the compensation adjustments and new staffing responsibilities.
- Increases in overtime to reflect current usage trends.
- Market growth in group insurance costs (e.g. health, dental, vision), pension costs, etc. including staff turnover and associated changes in benefit elections (e.g. employee-only vs family coverage, etc.).

Authorized personnel total 51 full-time-equivalents ("FTE") and represent the following:

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Variance
Assistant Construction Manager	1.0	1.0	1.0	1.0	1.0	-
Civil Engineer	2.0	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*	5.0	4.0	6.0	6.0	4.0	(2.0)
Environmental Program Coordinator	1.0	1.0	1.0	1.0	1.0	-
Fleet & Logistics Equipment Coordinator	1.0	1.0	1.0	1.0	1.0	-
GIS Specialist/Planner	-	1.0	-	-	-	-
GIS Coordinator	-	-	1.0	1.0	1.0	-
Infrastructure Operations Manager	-	-	1.0	1.0	1.0	-
Intelligent Transportation System Prog. Mgr.*	-	-	-	-	1.0	1.0
Office Manager	1.0	1.0	1.0	1.0	1.0	-
Project Administrator	1.0	1.0	1.0	1.0	1.0	-
Public Works Crew Leader	8.0	8.0	7.0	7.0	7.0	-
Public Works Supervisor	4.0	4.0	3.0	3.0	3.0	-
Public Works Technician I	6.0	6.0	6.0	5.0	5.0	-
Public Works Technician II	10.0	10.0	9.0	9.0	9.0	-
Right of Way Coordinator	1.0	1.0	1.0	1.0	1.0	-

GENERAL FUND DEPARTMENTAL SUMMARIES

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Variance
Senior Engineer	2.0	2.0	2.0	1.0	1.0	-
Senior Engineering Technician	-	-	-	1.0	1.0	-
Senior Inspector	1.0	1.0	1.0	1.0	1.0	-
Senior Operations Manager	1.0	1.0	1.0	1.0	1.0	-
Senior Urban Forestry Assistant**	-	-	-	-	1.0	1.0
Senior Water Resources Analyst	1.0	1.0	1.0	1.0	1.0	-
Support Services Manager	1.0	1.0	1.0	1.0	1.0	-
Traffic Operations Manager	1.0	1.0	1.0	1.0	1.0	-
Traffic Safety Specialist*	-	-	-	-	1.0	1.0
Transportation Engineering Manager	1.0	1.0	1.0	1.0	1.0	-
Urban Forestry Program Manager	1.0	1.0	1.0	1.0	1.0	-
	52.0	51.0	51.0	50.0	51.0	1.0

* Position adjustments occurred during FY 2024.

** FY 2025 includes the addition of one new full-time equivalent position (Sr. Urban Forestry Assistant). This request includes a January 1, 2025 effective date and is contingent upon a mid-year review of revenue trends. Please refer to the *Operating Initiative Requests* section of this document for detailed information on the duties and responsibilities.

The Maintenance and Operations category increased 5%, or \$248,322, due primarily to the following activity:

- Increase in funding for vehicle repair/maintenance needs (+\$25,000). The growth in vehicle repair/maintenance costs covers the rising costs of vehicle repairs and preventative maintenance as well as annual Department of Transportation inspections for Public Works vehicles.
- Increase in maintenance contracts and IT professional services of \$129,972 (8% growth) due primarily to inflationary cost increases in many of the city's labor-intensive contracts such as landscaping, janitorial, etc. coupled with the residual impact of a renegotiated IGA (2023) with Fulton County for Annual Control (\$68,200 increase over the FY 2024 amended budget) and dedicated funding for inspection/maintenance services (\$30,000) for the City's Fire Suppression systems.
- Increase in utility expenses of \$147,050 (7% growth) in electricity, natural gas, water/sewer, and miscellaneous utilities (e.g., cable and garbage). The main driver is electric utility cost growth and is based on usage trends coupled with adjustments for approved GA Power rate increases.
- Increase in employee training (professional development) of \$10,000 (50% growth) as the APWA Conference (American Public Works Association) is being held in Atlanta in September 2024. The Department intends to send as many staff as possible due to the conference being local this year which eliminates much of the typical travel expenses (e.g. airfare, hotel, etc.).

GENERAL FUND DEPARTMENTAL SUMMARIES

- Decrease in professional services of -\$34,000 (-68% reduction) due to one-time funding approved as part of the FY 2024 Mid-Year Budget to host a Spring 2024 Household Hazardous Waste Event. The Spring Event has been added to the Solid Waste Fund budget for FY 2025.

The Capital/Lease category decreased -100%, or -\$131,007, as FY 2024 included funding to replace the City Hall HVAC system. This project is complete and will not carry-forward into FY 2025.

Performance Measurement

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

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

Public Works					
Public Works Operations					
Performance Measurements	Actual FY 2021	Actual FY 2022	Actual FY 2023	Target FY 2024	Target FY 2025
Average # of days to complete sidewalk work order	12.2	12.5	7.4	10.0	10.0
Average # of days to complete pothole work order	1.0	1.0	1.1	1.0	1.0
Average # of days to complete curb and gutter work order	2.0	8.5	23.0	5.0	5.0
Average # of days to complete ROW, mowing, limb work order	1.0	2.5	1.0	2.0	2.0
Average # of days to complete sink hole work order	3.4	7.6	4.7	3.0	4.0
Average # of days to complete sign replacement/upgrade work order	1.7	1.8	1.3	2.0	1.5
Average # of days to complete signal light maintenance work order	3.6	6.5	5.5	3.0	5.0
Average # of days to complete striping work order	3.7	2.0	6.3	4.0	4.0
Average # of days to complete catch basin work order	2.5	1.9	1.5	5.0	2.5
Average # of days to complete storm drain work order	10.3	13.5	12.7	10.0	10.0
Average # of days to complete facilities work order	4.0	4.4	3.8	4.0	4.0

GENERAL FUND DEPARTMENTAL SUMMARIES

- **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 2021	Actual FY 2022	Actual FY 2023	Target FY 2024	Target FY 2025
# of Water quality samples analyzed	448	440	252	150	200

- **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 2021	Actual FY 2022	Actual FY 2023	Target FY 2024	Target FY 2025
# of Events coordinated	24	28	18	24	20
# of Students reached	18	285	354	275	275
# of Volunteers	244	215	269	250	250



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

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

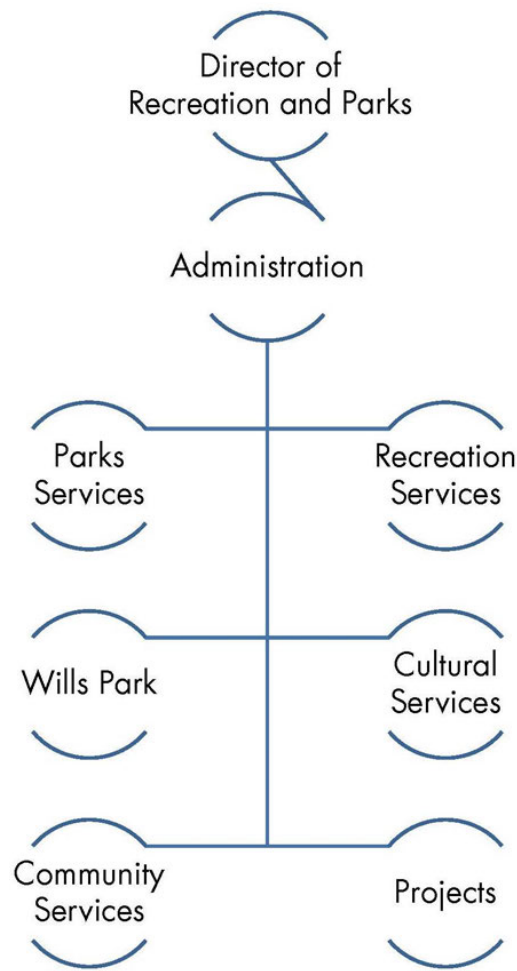
GENERAL FUND DEPARTMENTAL SUMMARIES

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.

GENERAL FUND DEPARTMENTAL SUMMARIES

Recreation, Parks & Cultural Services

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

Mission Statement

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

Goals and Objectives

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



GENERAL FUND DEPARTMENTAL SUMMARIES

Statement of Revenues and Expenditures

Recreation, Parks & Cultural Services General Fund

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Amended Budget	FY 2025 Recommended Budget	FY 2026 Forecast	FY 2027 Forecast
REVENUES							
Intergovernmental	\$ 2,486	\$ 3,390	\$ 2,260	\$ 3,000	\$ 2,000	\$ 2,060	\$ 2,122
Charges for Services:							
Aquatics Activity Fees	114,299	201,502	168,968	216,000	236,500	243,595	250,903
Athletics Activity Fees	342,519	282,234	254,103	230,000	261,000	268,830	276,895
Arts Services	96,622	183,402	206,466	253,800	266,500	274,495	282,730
Community Center Activity Fees	567,756	814,956	977,584	1,047,000	1,283,750	1,322,263	1,361,930
Community Theater	-	-	-	-	15,000		
Preston Ridge Community Center Activity Fees	725	19,099	12,035	104,000	75,000	77,250	79,568
Senior Center Activity Fees	30,376	111,819	143,660	150,250	170,480	175,594	180,862
Equestrian Center Activity Fees	318,494	296,202	223,756	310,000	357,500	368,225	379,272
Wills Park Rec. Ctr Activity Fees	198,119	272,018	286,457	318,338	193,300	199,099	205,072
Community Garden Fees	-	-	-	45,000	45,000		
Non-Resident Fees	209,891	309,390	454,528	350,000	440,000	453,200	466,796
Taste of Alpharetta	-	-	-	300,000	300,000	306,000	312,120
Other	153,992	72,036	75,184	73,749	68,000	70,040	72,141
Other Revenue	13,508	31,994	21,105	36,296	25,000	25,750	26,523
TOTAL	\$ 2,048,787	\$ 2,598,041	\$ 2,826,105	\$ 3,437,433	\$ 3,739,030	\$ 3,786,401	\$ 3,896,933
EXPENDITURES							
Personnel Services:							
Salaries	\$ 2,504,452	\$ 2,577,076	\$ 2,901,771	\$ 3,360,243	\$ 3,487,164	\$ 3,626,651	\$ 3,771,717
Seasonal/Temp. Svcs	532,875	725,346	859,192	974,000	1,031,000	1,072,240	1,115,130
Overtime	74,527	181,458	203,086	207,000	220,500	229,320	238,493
Group Insurance	811,101	770,471	857,163	1,009,749	1,098,620	1,153,551	1,211,229
FICA	229,058	259,164	295,173	344,408	362,596	377,100	392,184
Pension (Defined Benefit)	210,321	223,610	206,704	253,603	263,691	274,239	285,208
Pension (401A Cont./Match)	215,485	258,212	276,714	364,550	403,342	419,476	436,255
Miscellaneous	155,799	132,043	136,794	160,472	160,829	167,262	173,953
subtotal	\$ 4,733,618	\$ 5,127,379	\$ 5,736,597	\$ 6,674,025	\$ 7,027,742	\$ 7,319,838	\$ 7,624,167
Maintenance & Operations:							
Professional Services	\$ 1,088,980	\$ 1,688,903	\$ 1,919,243	\$ 2,655,098	\$ 2,495,715	\$ 2,558,108	\$ 2,622,061
Fuel/Repair & Maint. (Vehicles)	65,678	78,931	91,746	84,922	101,500	104,038	106,638
Repair & Maintenance (Grounds)	570,351	689,964	763,188	785,484	830,250	851,006	872,281
Repair & Maintenance (Facilities)	41,557	22,276	37,341	72,813	62,600	64,165	65,769
Equipment Rental	57,714	114,233	136,201	221,055	211,393	216,678	222,095
Maintenance Contracts/IT Svcs.	1,096,678	1,330,711	1,761,847	1,886,942	2,137,191	2,190,621	2,245,386
General Supplies	358,631	368,560	420,637	483,098	512,165	524,969	538,093
Uniforms	15,934	12,880	21,096	23,970	26,050	26,701	27,369
Utilities	654,217	649,033	728,330	739,050	820,300	840,808	861,828
Miscellaneous	170,649	196,742	294,258	323,838	314,635	322,501	330,563
subtotal	\$ 4,120,389	\$ 5,152,233	\$ 6,173,885	\$ 7,276,270	\$ 7,511,799	\$ 7,699,594	\$ 7,892,084
Capital/Other	\$ 12,594	\$ 1,500	\$ 15,188	\$ 64,562	\$ 34,000	\$ 34,680	\$ 35,374
TOTAL	\$ 8,866,601	\$ 10,281,112	\$ 11,925,670	\$ 14,014,857	\$ 14,573,541	\$ 15,054,112	\$ 15,551,624

GENERAL FUND DEPARTMENTAL SUMMARIES

Budget Narrative

The FY 2025 Budget for Recreation, Parks & Cultural Services totals \$14.6 million and represents an increase of 4%, or \$558,684, compared to FY 2024.

The Personnel Services category increased 5%, or \$353,717, due to multiple factors including:

- 4% performance-based merit program scheduled for July 1, 2024.
- Market-based personnel compensation adjustments scheduled for July 1, 2024 (targeted to specific positions but representing average costs equivalent to 2% of payroll citywide), and the addition of one new full-time equivalent position: Parks Supervisor II (\$104,100 annual impact with a partial year impact of \$52,050 for FY 2025). This request includes a January 1, 2025, effective date and is contingent upon a mid-year review of revenue trends. Please refer to the *Operating Initiative Requests* section of this document for detailed information on the compensation adjustments and new staffing responsibilities.
- Increases in overtime to reflect current usage trends.
- Market growth in group insurance costs (e.g. health, dental, vision), pension costs, etc. including staff turnover and associated changes in benefit elections (e.g. employee-only vs family coverage, etc.).
- Increase in funding for seasonal staffing needs totaling \$45,200 for the new Community Theater initiative. Please refer to the *Operating Initiative Requests* section of this document for detailed information on this service enhancement initiative.

Authorized personnel total 50.5 full-time-equivalents ("FTE") and represent the following:

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Variance
Administrative Assistant I	4.0	3.0	3.0	3.0	3.0	-
Administrative Assistant II	2.0	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	-
Cultural Arts Supervisor	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	-
Director	1.0	1.0	1.0	1.0	1.0	-
Equestrian Center Supervisor II*	-	-	-	-	1.0	1.0
Facility Technician	4.0	2.0	-	-	-	-
Marketing Coordinator	0.5	0.5	0.5	-	-	-
Operations Manager*	-	-	-	-	1.0	1.0

GENERAL FUND DEPARTMENTAL SUMMARIES

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Variance
Parks Maintenance Crew Leader*	1.0	1.0	5.0	5.0	4.0	(1.0)
Parks Maintenance Technician I	12.0	12.0	-	-	-	-
Parks Maintenance Technician II	4.0	4.0	-	-	-	-
Parks Maintenance Worker	-	-	13.0	13.0	13.0	-
Parks Services Manager	1.0	1.0	1.0	1.0	1.0	-
Parks Supervisor II**	3.0	3.0	3.0	4.0	5.0	1.0
Project Manager*	1.0	1.0	1.0	1.0	-	(1.0)
Recreation Coordinator	4.0	4.0	5.0	5.0	5.0	-
Recreation Services Manager	1.0	1.0	1.0	1.0	1.0	-
Recreation Supervisor II	4.0	4.0	4.0	4.0	4.0	-
Special Events Coordinator	2.0	2.0	1.0	1.0	1.0	-
Special Events Supervisor	-	-	1.0	1.0	1.0	-
Wills Park Manager	1.0	1.0	1.0	1.0	1.0	-
	51.0	48.0	49.0	49.5	50.5	1.0

* Position adjustments occurred during FY 2024.

** FY 2025 includes the addition of one new full-time equivalent position (Parks Supervisor II). This request includes a January 1, 2025 effective date and is contingent upon a mid-year review of revenue trends. Please refer to the *Operating Initiative Requests* section of this document for detailed information on the duties and responsibilities.

The Maintenance and Operations category increased 3%, or \$235,529, due primarily to the following activity:

- Decrease in professional services of -\$159,383 (-6% reduction) due to a recalibration of anticipated funding for program instructors including athletics (basketball, pickleball, etc.), Senior Center programming (arts, enrichment, etc.), aquatics programs, art center programs, etc.
- Increase in fuel and vehicle repair/maintenance expenses of \$16,578 (20% growth) due primarily to fuel (+\$8,000) and vehicle repair needs (+\$10,578) based on current usage trends.
- Increase in grounds repair/maintenance expenses of \$44,766 (6% growth) due primarily to growth in maintenance needs for the Equestrian Center as well as landscape improvements system-wide (e.g. invasive plant removal, etc.).
- Decrease in facility repair/maintenance expenses of -\$10,213 (-14% reduction) due primarily to one-time needs in FY 2024 that will not carryforward into FY 2025 (e.g. FY 2024 included one-time funding for a movable partition-wall replacement).
- Increase in maintenance contracts of \$190,359 (13% growth) due primarily to inflationary cost increases in many of the city's labor-intensive contracts such as landscaping, janitorial, etc. (+\$47,000) coupled with landscaping and janitorial needs (+\$30,000) for newly opened parks (Waters Road Park and Mid-Broadwell Park). Additional maintenance contract cost growth is included for pool chemicals

GENERAL FUND DEPARTMENTAL SUMMARIES

(+\$6,000), equestrian shavings/manure removal (+\$25,000), trash collection/removal (+\$31,000), fountain maintenance (+\$15,000), etc. as well as \$50,000 for the AED replacement/expansion initiative (please refer to the *Operating Initiative Requests* section of this document for detailed information on this safety enhancement initiative).

- Increase in IT professional services of \$59,890 (15% growth) due to additional funding for the RecWare Park Program Registration software (+\$20,000 as it is funded on a per customer basis and grows along with program participation), and the allocations of new initiatives approved in FY 2024 (eXtended Detection and Response software, Asset Management and Vulnerability Mitigation System software, etc.) that were fully budgeted within the IT Department in FY 2024 (pending implementation) and have now been allocated to user departments.
- Increase in utility expenses of \$72,250 (10% growth) in electricity, natural gas, water/sewer, and miscellaneous utilities (e.g., cable and garbage). The main driver is electric utility cost growth and is based on usage trends coupled with adjustments for approved GA Power rate increases.
- Increase in funding across multiple accounts totaling \$34,500 for operational needs of the new Community Theater initiative. Please refer to the *Operating Initiative Requests* section of this document for detailed information on this service enhancement initiative.

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



Equestrian Center

GENERAL FUND DEPARTMENTAL SUMMARIES

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 2021	Actual FY 2022	Actual FY 2023	Target FY 2024	Target FY 2025
Recreation & Parks turnover percentage	17%	12%	4%	8%	8%
Annual Activity Enrollments as in ActiveNet	16,944	22,755	24,609	25,000	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 2021	Actual FY 2022	Actual FY 2023	Target FY 2024	Target FY 2025
Total # of Participants per year* (Res / Non-Res)	6,033 1,870/4,163	21,301 6,851/14,480	27,314 8,735/18,579	30,000 9,500/20,500	30,000 9,500/20,500
Total # of Building rentals	8	9	8	10	10
Total # of Day trips taken	0	70	100	100	100
Total # of Overnight trips taken using City buses	0	2	3	3	3

GENERAL FUND DEPARTMENTAL SUMMARIES

- **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 2021	Actual FY 2022	Actual FY 2023	Target FY 2024	Target FY 2025
% of Days pool facilities were open during pool season (93 days)	90%	100%	100%	100%	
Average daily attendance at City pool	150	400	340	375	375
Hours of lifeguard training per person	40	40	40	40	40
# of Swim lessons held	0	98	N/A	N/A*	N/A
# of Swim lessons participants	0	542	N/A	N/A*	N/A
(resident / non-resident)	0	339/203	N/A	N/A*	N/A
Swim teams participants	121	188	223	250	250
(resident / non-resident)	76/45	121/67	149/74	175/75	175/75
C.O.A.S.T. participants	0	46	19	25	25
(resident / non-resident)	0	18/28	13/6	20/5	20/5
# of Pool passes sold	0	544	598	550	550
(resident / non-resident)	0	233/311	257/341	250/300	250/300

* Swim lessons contracted to YMCA Summer 2022

- **Cultural Arts**

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

Recreation, Parks & Cultural Services - Cultural Arts					
Performance Measurements	Actual FY 2021	Actual FY 2022	Actual FY 2023	Target FY 2024	Target FY 2025
# of Participants in youth art classes	196	210	345	250	380
(resident/Milton/non-resident)	96/100	110/100	225/120	140/110	266/114
# of Participants in adult art classes	265	296	661	325	727
(resident/Milton/non-resident)	199/66	210/86	430/181	230/95	508/219
# of Participants in summer camp	193	232	651	250	716
(resident/Milton/non-resident)	130/63	155/77	423/219	165/85	501/215

GENERAL FUND DEPARTMENTAL SUMMARIES

- 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 2021	Actual FY 2022	Actual FY 2023	Target FY 2024	Target FY 2025
# of Participants in aerobics	1049	228	N/A	N/A	N/A
(resident / non-resident)	-----	165/63	N/A	N/A	N/A
# of Participants in Yoga (Adults &	132	N/A	N/A	N/A	N/A
(resident / non-resident)	59/73	N/A	N/A	N/A	N/A
# of Participants in tennis	285	474	420	500	500
(resident / non-resident)	227/58	375/99	355/65	400/100	400/100
# of Participants in Walking/ Running Programs	5	68	204	400	450
(resident / non-resident)	5/0	41/27	91/113	250/150	300/150
# Participants in Babysitter Bootcamp Classes and Camps	60	63	23	50	50
(resident / non-resident)	27/33	26/37	18/5	30/20	30/20
# of Participants in Cooking Classes(remove "and Camps")	0	41	N/A	N/A	N/A
(resident / non-resident)	0	23/18	N/A	N/A	N/A
# of HW Pop-Up Participants	3,200	3,850	3500	3,500	3500
# of Participants in Pickleball	333	453	534	650	650
(resident / non-resident)	107/226	232/221	295/239	300/350	300/350

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

- Athletics**

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

Recreation, Parks & Cultural Services - Athletics					
Performance Measurements	Actual FY 2021	Actual FY 2022	Actual FY 2023	Target FY 2024	Target FY 2025
# of Participants - Adult Basketball	0	631- 3 seasons; 60 teams	468- 3 seasons; 60 teams	450	450
(resident / non-resident)	0	178/516	156/312	150/300	150/300
# of Participants - Adult Softball	1,182/171 teams	1,609- 3 seasons; 126 teams	1,419- 3 seasons; 133 teams	1,500/138	1,500/138
(resident / non-resident)	640/542	626/983	436/983	800/900	800/900
# of Participants - Teen Basketball	56/7 teams	117- 2 seasons; 16 teams	N/A	N/A	100
(resident / non-resident)	44/12 Summer only	67/50	N/A	N/A	60/40
# of Participants - Youth Basketball	0	328- 37 teams	358- 45 teams	400	400
(resident / non-resident)	0	252/76	287/71	300/100	300/100
# of Participants - Youth Soccer	1,395	1,352	N/A	N/A	N/A
(resident / non-resident)	868/527	957/395	N/A	N/A	N/A
# of Participants - Youth Travel Soccer	N/A	656	N/A	N/A	N/A
(resident / non-resident)		334/322	N/A	N/A	N/A

* Ambush Soccer Club is no longer a contracted program- they are now a Youth Athletic Association- Fall 2021

Teen Basketball has had little to no enrollment since Spring of 2022

GENERAL FUND DEPARTMENTAL SUMMARIES

- **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 2021	Actual FY 2022	Actual FY 2023	Target FY 2024	Target FY 2025
# of Participants in summer day camps (resident / non-resident)	1,427 878/549	1,745 1,203/542	1753 1,227/527	1,750 1,250/500	1,750 1,250/500
# of Participants in dance, including camps (resident / non-resident)	30 186/115	861 512/349	979 703/276	1,000 725/275	1,000 725/275
# of Participants in gymnastics, including camps and AGA (resident / non-resident)	2602 1,538/1,064	2920 1,880/1,040	5447 3,377/2,070	5,500 3,500/2,000	5,500 3,500/2,000
# of Participants in Specialty Camps	54	406	1,564	1,500	1,500

Recreation, Parks & Cultural Services - Preston Ridge					
Performance Measurements	Actual FY 2021	Actual FY 2022	Actual FY 2023	Target FY 2024	Target FY 2025
Total # of Active Adult Participants per year* (resident / non-resident)	125* 59/66	3,364 717/2,650	5,326 1,241/4,085	6,000 1,750/4,250	6,250 2,000/4,250
# of Facility Rentals	8	22	25	35	35

* CENTER OPENED JUNE 2021

- **Equestrian Center**

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

Recreation, Parks & Cultural Services - Equestrian Center					
Performance Measurements	Actual FY 2021	Actual FY 2022	Actual FY 2023	Target FY 2024	Target FY 2025
Total # of Equestrian event dates	92	87	82	95	95
Total # dog show events	14	11	12	10	12
Total # other event dates hosted at equestrian center	13	10	13	15	15
Total attendance at events	100,000	100,000	100,000	135,000	135,000
# of Arenas/rings maintained	5	5	6	6	6
# of Part-time hours used	0	0	0	900	900

GENERAL FUND DEPARTMENTAL SUMMARIES

- 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 2021	Actual FY 2022	Actual FY 2023	Target FY 2024	Target FY 2025
Number of Workshops/Classes Offered			61 (CY2023)	66	72
Number of local schools in partnership*			5	6	7
Number of individual volunteers participating in program	668 (CY2021)	760 (CY2022)	616 (CY2023)	775	775
Number of volunteer hours dedicated from community volunteers to program			4,680 (CY2023)	4,750	4,750

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

Recreation, Parks & Cultural Services - Community Services Performance Measurements	Actual FY 2021	Actual FY 2022	Actual FY 2023	Target FY 2024	Target FY 2025
# of Total Approved Events:					
Exclusive City Events	2	15	11	12	12
City Partnered Events	32	75	90	85	85
Outside Event Applications Processed	19	20	21	20	20
Approved / Denied	19/0	19 approved/1 denied	19 approved/2 cancelled		
Film Permit Requests Processed	0	11	14	12	20
Approved / Denied	0	6 approved/2 denied/3 cancelled	13 approved/ 1 cancelled		
Estimated Attendance for:					
Taste of Alpharetta	0	0	40,000	50,000	50,000
Mayor's Challenge	0	0	1,500	2,000	2,000
Old Soldier's Day Parade	0 - cancelled	0 - cancelled	0	0	0
Season of Celebration	0	800	3,000	5,000	5,000
Alpharetta Arts StreetFest	0	0	10,000	10,000	10,000
Scarecrow Harvest	0 - cancelled	0 - cancelled	0	0	0
Wire & Wood	0	15,000	15,000	20,000	20,000
Food Trucks	0	3,500	5,000	7,000	7,000
Restless In Resthaven	0 - cancelled	0 - cancelled	0	0	0
Grilling & Gridiron	0	800	800	1,000	1,000
Volunteer Recruitment:					
Taste of Alpharetta (Non-City Staff)	0	0	0	0	0
Season of Celebration	0	0	8	0	0
Scarecrow Harvest	0	0	0	0	0
Wire & Wood	0	6	0	0	0
Community Agriculture	668 (CY2021)	760 (CY2022)		775	
TOTAL	668	766	8	775	

GENERAL FUND DEPARTMENTAL SUMMARIES

- **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 2021	Actual FY 2022	Actual FY 2023	Target FY 2024	Target FY 2025
# of Athletic fields maintained*	35	35	35	35	35
# of Park acres maintained	355	360	360	360	360
# of Greenway acres maintained	254	254	254	254	254
# of Playground inspections	108	120	120	120	132
# of Park/playground injuries	2	1	1	0	0
# of Athletic field preparations	4,200	5,520	5,500	5,520	5,500
# of Park mowings	40	40	40	40	40
# of Athletic field mowings	80	80	80	80	80
# of Buildings maintained	37	37	37	39	39
# of Restrooms maintained	56	57	57	59	59
# of Pavilions maintained	17	17	17	17	16
# of Hours utilized for trash	10,950	10,950	10,950	9,850	9,850
# of Part-time hours used	4,211	5,119	7,709	8,000	9,000
# of Vehicles maintained	22	25	29	30	29
# of Vehicle-related accidents	1	0	0	1	0



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

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

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

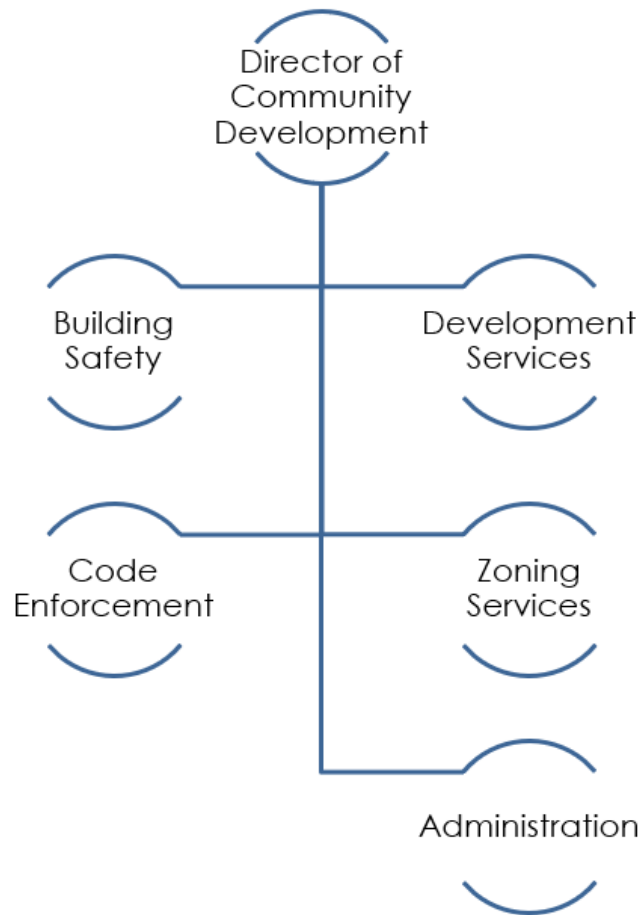
GENERAL FUND DEPARTMENTAL SUMMARIES

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.

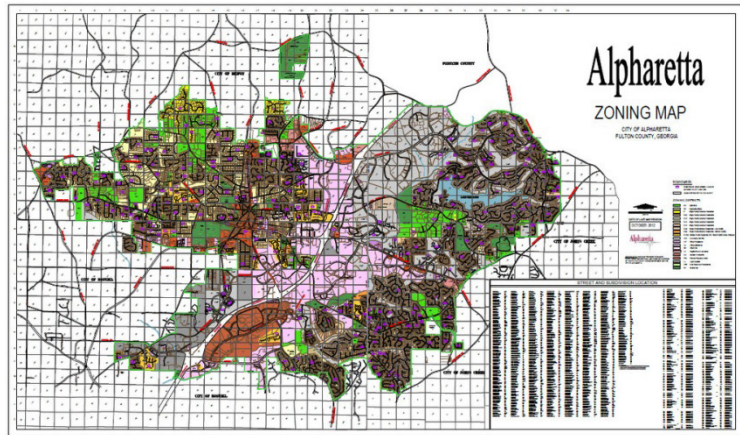
GENERAL FUND DEPARTMENTAL SUMMARIES

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.

GENERAL FUND DEPARTMENTAL SUMMARIES

Statement of Revenues and Expenditures

Community Development General Fund

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Amended Budget	FY 2025 Recommended Budget	FY 2026 Forecast	FY 2027 Forecast
REVENUES							
Business Taxes:							
Occupational License Fees	\$ 1,171,692	\$ 1,083,893	\$ 1,178,045	\$ 1,165,000	\$ 1,230,000	\$ 1,266,900	\$ 1,304,907
Licenses & Permits:							
Development Permits/Fees	137,046	182,176	321,956	254,800	165,000	169,950	175,049
Building Permit Fees	1,971,207	1,987,196	2,335,606	2,000,000	1,825,000	1,879,750	1,936,143
Occupancy Permit Fees	168,602	168,158	162,252	160,000	125,000	128,750	132,613
Tree Removal Permit	3,236	5,238	4,033	3,500	3,500	3,605	3,713
Soil Erosion Permit	13,354	36,140	31,744	72,200	72,000	74,160	76,385
Alcoholic Beverage Permit	692,255	780,132	813,172	850,000	912,000	939,360	967,541
Other	69,783	79,042	66,907	52,500	70,000	72,100	74,263
Charges for Services:							
Planning and Development Fees	93,590	129,968	104,126	115,000	120,000	122,400	124,848
Plan Review Fees	837,651	852,097	1,051,404	925,000	840,000	865,200	891,156
Other	65,982	61,861	16,688	27,800	26,600	27,398	28,220
Fines & Forfeitures	18,175	3,250	7,000	3,000	5,000	5,100	5,202
TOTAL	\$ 5,242,572	\$ 5,369,151	\$ 6,092,932	\$ 5,628,800	\$ 5,394,100	\$ 5,554,673	\$ 5,720,038
EXPENDITURES							
Personnel Services:							
Salaries (incl. Temp. Svcs)	\$ 2,040,849	\$ 2,168,038	\$ 2,377,330	\$ 2,721,457	\$ 2,723,172	\$ 2,832,099	\$ 2,945,383
Overtime	132	6,377	1,777	6,657	5,000	5,200	5,408
Group Insurance	709,983	645,344	673,881	766,733	750,891	788,436	827,857
FICA	147,651	158,447	173,841	208,813	208,765	217,116	225,800
Pension (Defined Benefit)	144,877	161,951	178,168	191,236	214,771	223,362	232,296
Pension (401A Contribution/Matc	171,879	198,734	209,585	282,637	289,606	301,190	313,238
Miscellaneous	106,757	110,738	113,779	130,562	124,449	129,427	134,604
<i>subtotal</i>	<i>\$ 3,322,128</i>	<i>\$ 3,449,628</i>	<i>\$ 3,728,361</i>	<i>\$ 4,308,095</i>	<i>\$ 4,316,654</i>	<i>\$ 4,496,829</i>	<i>\$ 4,684,587</i>
Maintenance & Operations:							
Professional Services	\$ 176,702	\$ 178,025	\$ 118,155	\$ 137,700	\$ 39,700	\$ 40,693	\$ 41,710
Board Member Fees	9,050	10,500	9,100	11,000	11,000	11,275	11,557
Fuel/Repair & Maintenance	13,098	23,461	21,541	24,000	25,000	25,625	26,266
Advertising	130,859	90,530	86,676	152,500	23,000	23,575	24,164
Employee Training	8,799	26,247	34,124	29,129	17,000	17,425	17,861
Employee Travel	3,039	27,760	28,655	27,686	20,750	21,269	21,800
Printing	10,778	7,174	7,868	12,000	5,000	5,125	5,253
Maintenance Contracts/IT Svcs.	162,434	200,312	207,214	265,154	237,621	243,562	249,651
General Supplies	27,905	37,669	47,429	36,500	28,500	29,213	29,943
Miscellaneous	3,964	29,983	16,436	6,514	9,500	9,738	9,981
<i>subtotal</i>	<i>\$ 546,629</i>	<i>\$ 631,661</i>	<i>\$ 577,198</i>	<i>\$ 702,183</i>	<i>\$ 417,071</i>	<i>\$ 427,498</i>	<i>\$ 438,185</i>
Capital/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 3,868,757	\$ 4,081,289	\$ 4,305,559	\$ 5,010,278	\$ 4,733,725	\$ 4,924,327	\$ 5,122,772

Notes:

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

GENERAL FUND DEPARTMENTAL SUMMARIES

Budget Narrative

The FY 2025 Budget for Community Development totals \$4.7 million and represents a decrease of -6%, or -\$276,553, compared to FY 2024. This decrease is primarily related to the reorganization of the Economic Development function from the Community Development Department to City Administration in FY 2025 (-\$576,103).

The Personnel Services category is flat due primarily to the following:

- 4% performance-based merit program scheduled for July 1, 2024.
- Market-based personnel compensation adjustments scheduled for July 1, 2024 (targeted to specific positions but representing average costs equivalent to 2% of payroll citywide). Please refer to the *Operating Initiative Requests* section of this document for detailed information on the compensation adjustments.
- Market growth in group insurance costs (e.g. health, dental, vision), pension costs, etc. including staff turnover and associated changes in benefit elections (e.g. employee-only vs family coverage, etc.).
- Transition of the Director position to a contract-employee status during FY 2024 which included increased compensation.
- All of which is offset through reorganization of the Economic Development function (2 positions totaling \$259,841) from the Community Development Department to City Administration in FY 2025.

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

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Variance
Administrative Assistant II	1.0	1.0	1.0	-	-	-
Administrative Office Coordinator	-	-	1.0	1.0	1.0	-
Arborist	1.0	1.0	1.0	1.0	1.0	-
Building Inspector	4.0	4.0	4.0	4.0	4.0	-
Building Inspector Manager	1.0	1.0	1.0	1.0	1.0	-
Building Official	1.0	1.0	1.0	1.0	1.0	-
Building Plans Examiner	2.0	2.0	2.0	2.0	2.0	-
Code Enforcement Manager	1.0	1.0	1.0	1.0	1.0	-
Code Enforcement Officer	5.0	5.0	4.0	4.0	4.0	-
Code Enforcement Supervisor	-	-	1.0	1.0	1.0	-
Director	1.0	1.0	1.0	1.0	1.0	-
Development & Planning Manager*	-	-	-	-	1.0	1.0
Development Services Engineer (Stormwater)	1.0	1.0	1.0	1.0	1.0	-
Economic Development Director	1.0	-	-	-	-	-
Economic Development Manager**	1.0	1.0	1.0	1.0	-	(1.0)
Economic Development Coordinator (Mktng)**	-	1.0	1.0	1.0	-	(1.0)

GENERAL FUND DEPARTMENTAL SUMMARIES

<i>continued</i>	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Variance
GIS Specialist/Special Project Planner	1.0	1.0	1.0	1.0	1.0	-
Inspectors	3.0	3.0	-	-	-	-
Land Development Inspector	-	-	3.0	3.0	3.0	-
Land Development Supervisor	-	-	-	1.0	1.0	-
Office Manager	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	-
Permit Technician	2.0	2.0	2.0	3.0	3.0	-
Project Administrator	1.0	1.0	1.0	-	-	-
Senior Transportation Engineer/Planner*	1.0	1.0	1.0	1.0	-	(1.0)
Senior Planner	1.0	1.0	-	-	-	-
Support Services Manager	-	-	-	1.0	1.0	-
Transportation Engineer*	-	-	-	-	1.0	1.0
Zoning Administrator*	1.0	1.0	1.0	1.0	-	(1.0)
	32.0	32.0	32.0	33.0	31.0	(2.0)

* Position adjustments occurred during FY 2024.

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

The Maintenance and Operations category decreased -41%, or -\$285,112, primarily to the reorganization of the Economic Development function (-\$316,262) from the Community Development Department to City Administration in FY 2025.

Additional variances include:

- Increase in advertising costs of \$15,000 in accordance with current cost trends (e.g. advertisement-placement cost growth from newspaper vendors.
- Increase in employee travel/training of \$4,185 (7% growth) due to a focus on continued development of professional staff.
- Increase in maintenance contracts/IT professional services of \$6,145 (2% growth) due to contract cost growth for Co-Star, coverage of general software inflationary cost growth, allocations of new initiatives approved in FY 2024 (eXtended Detection and Response software, Asset Management and Vulnerability Mitigation System software, etc.) that were fully budgeted within the IT Department in FY 2024 (pending implementation) and have now been allocated to user departments, etc.
- Increase in general supplies costs of \$4,000 (11% growth) due to additional funding for boards & commission support costs, postage/ mailing costs, and general office supplies.

GENERAL FUND DEPARTMENTAL SUMMARIES

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 2021	Actual FY 2022	Actual FY 2023	Target FY 2024	Target FY 2025
# of Special projects managed	20	20	22	16	16

- **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 2021	Actual FY 2022	Actual FY 2023	Target FY 2024	Target FY 2025
# of New public hearings filed	120	117	95	115	115
Total # of public hearings processed	91	93	77	115	115
# of parcels annexed	0	0	0	0	0

Community Development - Development Services					
Performance Measurements	Actual FY 2021	Actual FY 2022	Actual FY 2023	Target FY 2024	Target FY 2025
Private development plans reviewed	121	108	151	125	128
Tree permits issued	1,177	1,171	787	780	780

Community Development - Building Safety					
Performance Measurements	Actual FY 2021	Actual FY 2022	Actual FY 2023	Target FY 2024	Target FY 2025
# of New building permits issued	5,024	5,243	4,400	5,000	5,400
# of Building inspections completed	23,213	25,896	21,730	25,000	27,000

- **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 2021	Actual FY 2022	Actual FY 2023	Target FY 2024	Target FY 2025
# of Code enforcement inspections completed	1,284	2,047	2,009	1,700	1,500

SPECIAL REVENUE FUND SUMMARIES

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 2025 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**

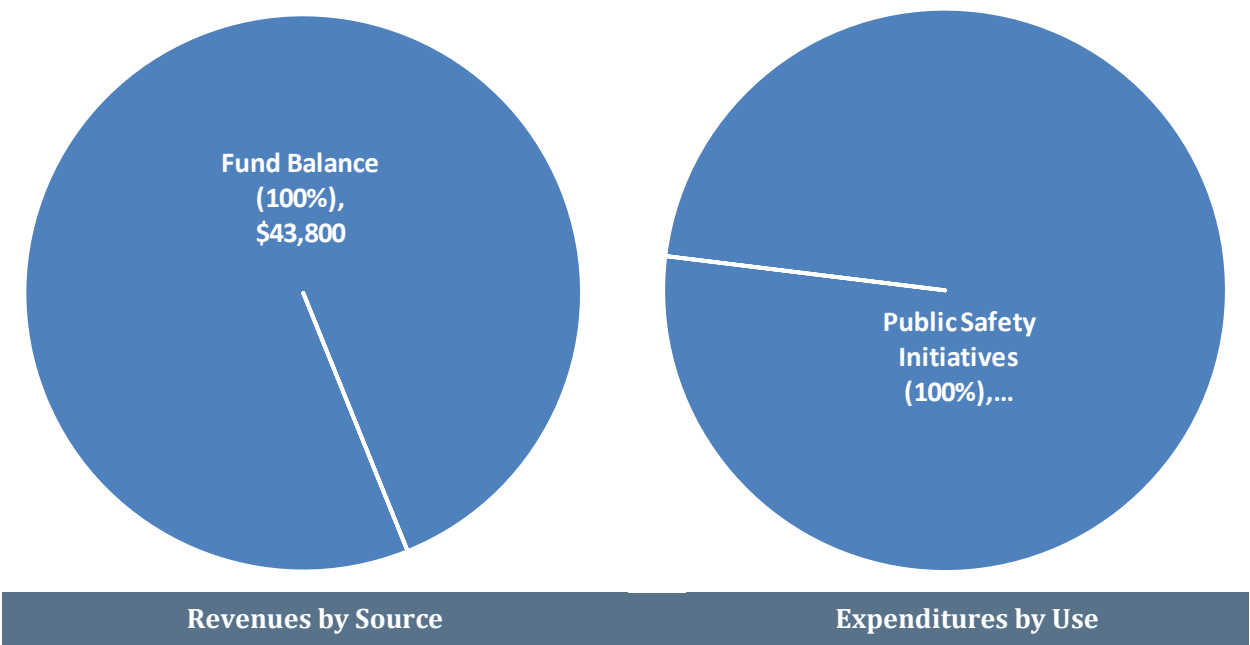
This statement provides a historical comparison of revenues and expenditures for fiscal years 2021-2025. Also included are changes in fund balance.

The financial forecast utilizes revenue collection patterns (historical and current patterns; as adjusted for seasonal fluctuations) adjusted to reflect expenditure mandates as provided by the City Council.

SPECIAL REVENUE FUND SUMMARIES

Asset Forfeiture Fund Summary

FY 2025 Budget: \$43,800



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

Trends

The FY 2025 Budget for the Asset Forfeiture Fund totals \$43,800 and represents a decrease of -86%, or -\$275,102, compared to FY 2024. The main driver of this variance is the non-allocated reserve (i.e. available fund balance) and maintenance & operations investment budgeted in FY 2024¹³.

Asset forfeiture funds are being allocated to the following capital initiatives which are discussed in depth within the *Capital Project Fund Summaries* section of this document.

- Drone First Responder Program.
- Alpharetta Real Time Information Center (ARTIC) Office Furniture.

¹³ 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 2025 will occur subsequent to adoption of the budget.

SPECIAL REVENUE FUND SUMMARIES

Statement of Budgetary Comparisons

Asset Forfeiture Fund Public Safety Department

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Amended Budget	FY 2025 Recommended Budget	FY 2026 Forecast	FY 2027 Forecast
REVENUES							
Fines & Forfeitures							
(1) Asset Forfeiture Distributions	\$ 68,793	\$ 236,585	\$ 59,719	\$ 40,379	\$ -	\$ -	\$ -
Investment Earnings	1,091	1	-	-	-	-	-
Other							
Sale of Capital Assets	7,825	-	-	-	-	-	-
Miscellaneous Earnings	-	-	-	-	-	-	-
Fund Balance	-	-	-	278,523	43,800	-	-
TOTAL	\$ 77,709	\$ 236,586	\$ 59,719	\$ 318,902	\$ 43,800	\$ -	\$ -
EXPENDITURES							
Personnel Services:							
Salaries	\$ 94,520	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Overtime	14,484	-	-	-	-	-	-
Group Insurance	29,844	-	-	-	-	-	-
FICA	8,232	-	-	-	-	-	-
Pension (401A Cont./Match)	15,582	-	-	-	-	-	-
Miscellaneous	7,835	-	-	-	-	-	-
<i>subtotal</i>	<i>\$ 170,498</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>
Maintenance & Operations:							
Employee Travel	\$ -	\$ -	\$ 6,226	\$ 22,994	\$ -	\$ -	\$ -
Employee Training	-	-	15,500	2,500	-	-	-
General Supplies	-	-	35,945	91,952	-	-	-
Small Equipment	-	-	24,484	-	-	-	-
Miscellaneous	-	-	1,950	-	-	-	-
<i>subtotal</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 84,105</i>	<i>\$ 117,446</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>
Capital							
Body Camera Program	\$ 50,724	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Drone First Responder Program	-	-	-	-	18,800	-	-
Alpharetta Real Time Information Center (ARTIC) Office Furniture	-	-	-	-	25,000	-	-
Miscellaneous	-	7,708	-	-	-	-	-
<i>subtotal</i>	<i>\$ 50,724</i>	<i>\$ 7,708</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 43,800</i>	<i>\$ -</i>	<i>\$ -</i>
Non-Allocated							
Reserve	\$ -	\$ -	\$ -	\$ 201,456	\$ -	\$ -	\$ -
<i>subtotal</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 201,456</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>
TOTAL	\$ 221,222	\$ 7,708	\$ 84,105	\$ 318,902	\$ 43,800	\$ -	\$ -

Notes:

(1) The City does not forecast Asset Forfeiture collections but, based on history, collections will be recognized during the forecast years.

SPECIAL REVENUE FUND SUMMARIES

Statement of Revenues, Expenditures, and changes in Fund Balance

Asset Forfeiture Fund Public Safety Department

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Amended Budget	FY 2025 Recommended Budget	FY 2026 Forecast	FY 2027 Forecast
Beginning Fund Balance:	\$ 217,543	\$ 74,031	\$ 302,910	\$ 278,523	\$ 201,456	\$ 157,656	\$ 157,656
REVENUES BY CATEGORY							
Fines and Forfeitures	\$ 68,793	\$ 236,585	\$ 59,719	\$ 40,379	\$ -	\$ -	\$ -
Investment Earnings	1,091	1	-	-	-	-	-
Other	7,825	-	-	-	-	-	-
TOTAL	\$ 77,709	\$ 236,586	\$ 59,719	\$ 40,379	\$ -	\$ -	\$ -
EXPENDITURES BY FUNCTION							
Public Safety	\$ 221,222	\$ 7,708	\$ 84,105	\$ 117,446	\$ 43,800	\$ -	\$ -
TOTAL	\$ 221,222	\$ 7,708	\$ 84,105	\$ 117,446	\$ 43,800	\$ -	\$ -
ACFR Rounding Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance: (1),(2)	\$ 74,031	\$ 302,910	\$ 278,523	\$ 201,456	\$ 157,656	\$ 157,656	\$ 157,656
Changes in Fund Balance (actual/est.)	\$ (143,512)	\$ 228,879	\$ (24,387)	\$ (77,067)	\$ (43,800)	\$ -	\$ -

Notes:

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

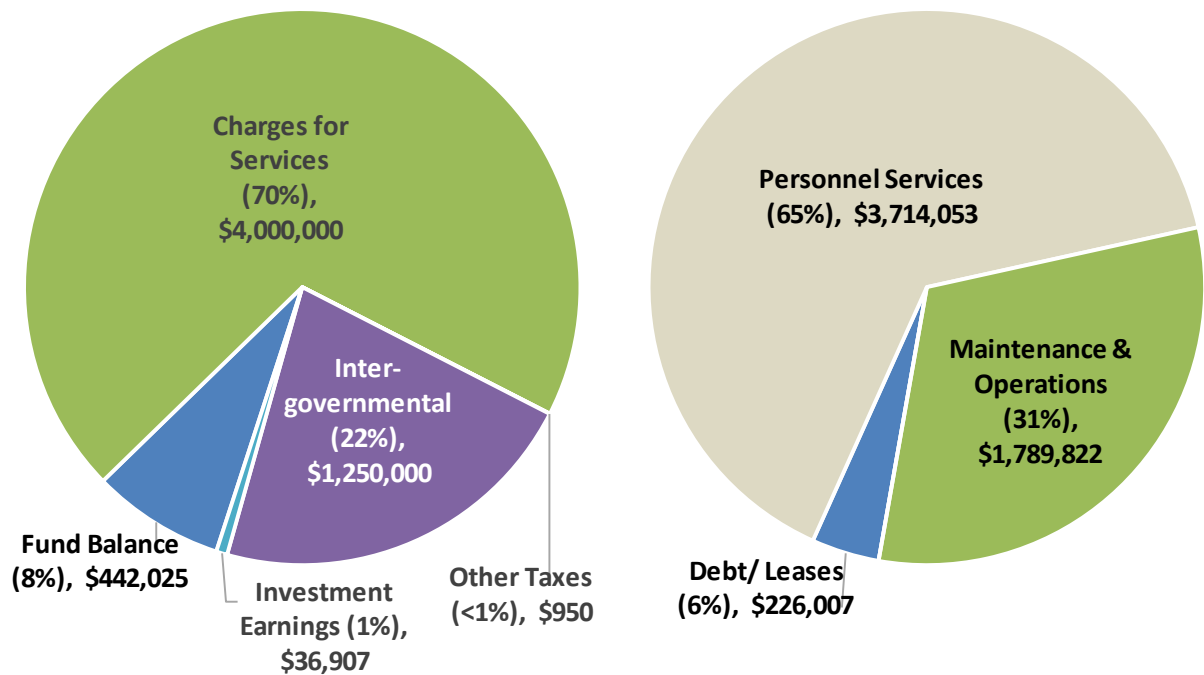
(1) the City does not forecast Asset Forfeiture collections but, based on history, collections will be recognized during the forecast years and augment the fund balance position.

(2) Fund balance utilization in 2021, 2023-2025 to fund allowable Public Safety initiatives.

SPECIAL REVENUE FUND SUMMARIES

Emergency 911 Fund Summary

FY 2025 Budget: \$5,729,882



Revenues by Source

Expenditures by Use

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

Trends

The FY 2025 Budget for the E-911 Fund totals \$5.7 million and represents a -14% decrease, or -\$919,967, compared to FY 2024. The main drivers of this variance include (1) the non-allocated reserve (i.e., available fund balance) budgeted in FY 2024¹⁴ and (2) carryforward of fund balance in FY 2024 to cover existing capital initiatives (e.g. Fire Station Alerting System, CAD/Records Management software implementation, etc. After adjusting for these items, the true operational budget request is approximately 6% compared to FY 2024.

¹⁴ 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 2025 will occur subsequent to adoption of the budget.

SPECIAL REVENUE FUND SUMMARIES

The Personnel Services category increased 9%, or \$303,165, due to multiple factors including:

- 4% performance-based merit program scheduled for July 1, 2024.
- Market-based personnel compensation adjustments scheduled for July 1, 2024 (targeted to specific positions but representing average costs equivalent to 2% of payroll citywide). Please refer to the *Operating Initiative Requests* section of this document for detailed information on the compensation adjustments.
- Increases in overtime to reflect current usage trends.
- Market growth in group insurance costs (e.g. health, dental, vision), pension costs, etc. including staff turnover and associated changes in benefit elections (e.g. employee-only vs family coverage, etc.).
- Residual impact of prior-year staffing compensation adjustments aimed at maintaining competitiveness in an inflationary labor market.

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

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Variance
911 Communications Officer*	20.0	20.0	20.0	19.0	18.0	(1.0)
911 Communications Shift Supervisor	4.0	4.0	4.0	4.0	4.0	-
911 Comm. Quality Assurance Officer	1.0	1.0	-	-	-	-
911 Division Chief	1.0	1.0	1.0	1.0	1.0	-
911 Division Deputy Chief*	-	-	-	-	1.0	1.0
911 GIS Analyst	-	-	-	1.0	1.0	-
911 Section Chief - Communications Training	1.0	1.0	1.0	-	-	-
911 Senior Communications Officer	4.0	4.0	4.0	4.0	4.0	-
911 Operations Manager	1.0	1.0	1.0	1.0	1.0	-
911 Quality Assurance & Training Coordinator	-	-	1.0	1.0	1.0	-
911 Technical Services Manager	-	-	-	1.0	1.0	-
911 IT Analyst (IT Security Administrator)	1.0	1.0	1.0	1.0	1.0	-
	33.0	33.0	33.0	33.0	33.0	-

* Position adjustments occurred during FY 2024.

The Maintenance and Operations category increased 7%, or \$115,515, due primarily to the following activity:

- Increase in communications costs of \$129,000 (34% growth) due primarily to support and maintenance fees for Motorola APXNext portable radios.
- Increase in maintenance contract costs of \$36,546 (5% growth) due primarily to increased funding for the North Fulton Regional Radio System Authority including the renewal & replacement (capital) requests implemented by the Authority starting in FY 2024.
- Decrease in IT professional services of -\$74,781 (-21% reduction) due primarily to a reduction in the legacy CAD/RMS software (OSS/ICentral Square) funding as it is being replaced by Hexagon which is fully funded within the General Fund. Specifically, the

SPECIAL REVENUE FUND SUMMARIES

current Hexagon implementation timeline indicates that access to the legacy OSSI software is only needed for 6-months within FY 2025.

Statement of Budgetary Comparisons

Emergency 911 Fund Public Safety Department

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Amended Budget	FY 2025 Recommended Budget	FY 2026 Forecast	FY 2027 Forecast
REVENUES							
Charges for Services:							
E-911 Service Fees	\$ 2,956,734	\$ 3,228,656	\$ 3,545,761	\$ 3,650,000	\$ 3,700,000	\$ 3,829,500	\$ 3,963,533
E-911 Prepaid Service Fees	283,184	272,745	262,676	300,000	300,000	310,500	321,368
Other Taxes:							
Excise Tax	-	808	932	800	950	-	-
Intergovernmental:	1,157,905	965,885	1,107,857	1,250,000	1,250,000	1,293,750	1,339,031
Investment Earnings	342	(26,247)	35,567	32,180	36,907	38,199	39,536
Other							
Miscellaneous	8,520	-	-	-	-	-	-
Mobile Radio Lease Financing		1,565,705	-	-	-	-	-
Fund Balance	-	-	-	1,416,869	442,025	348,528	352,823
TOTAL	\$ 4,406,685	\$ 6,007,552	\$ 4,952,794	\$ 6,649,849	\$ 5,729,882	\$ 5,820,476	\$ 6,016,290
EXPENDITURES							
Personnel Services:							
Salaries	\$ 1,558,457	\$ 1,690,679	\$ 1,763,516	\$ 1,867,639	\$ 2,027,496	\$ 2,108,596	\$ 2,192,940
Overtime	232,851	265,688	379,745	275,000	300,000	312,000	324,480
Group Insurance	420,166	421,234	427,351	591,622	623,579	654,758	687,496
FICA	132,230	144,564	158,468	182,871	178,077	185,200	192,608
Pension (Defined Benefit)	103,689	115,365	130,289	137,370	180,215	187,424	194,921
Pension (401A Cont./Match)	143,586	183,299	195,281	245,954	284,014	295,375	307,190
Miscellaneous	92,575	87,264	98,973	110,432	120,672	125,499	130,519
<i>subtotal</i>	\$ 2,683,553	\$ 2,908,092	\$ 3,153,623	\$ 3,410,888	\$ 3,714,053	\$ 3,868,851	\$ 4,030,153
Maintenance & Operations:							
Communications	\$ 346,952	\$ 333,692	\$ 351,769	\$ 383,750	\$ 512,750	\$ 523,005	\$ 533,465
Maintenance Contracts	414,756	421,715	466,017	747,229	783,775	799,451	815,440
IT Professional Services	266,601	291,794	303,213	353,231	278,450	184,019	187,699
Miscellaneous	190,966	159,768	137,081	190,097	214,847	219,144	223,527
<i>subtotal</i>	\$ 1,219,274	\$ 1,206,969	\$ 1,258,080	\$ 1,674,307	\$ 1,789,822	\$ 1,725,618	\$ 1,760,131
Capital/Leases:							
Capital	\$ -	\$ 28,041	\$ 8,098	\$ 13,863	\$ -	\$ -	\$ -
Fire Station Alerting System	-	-	115,004	214,997	-	-	-
Portable/Mobile Radio Repl.	-	1,574,504	-	-	-	-	-
E911 Telephone Hardware	-	-	192,850	-	-	-	-
CAD/Records Mgmt. Software	-	-	-	203,869	-	-	-
Radio Leases	76,777	302,783	76,777	302,785	226,007	226,007	226,007
<i>subtotal</i>	\$ 76,777	\$ 1,905,328	\$ 392,728	\$ 735,514	\$ 226,007	\$ 226,007	\$ 226,007
Non-Allocated							
Reserve	\$ 39,934	\$ -	\$ -	\$ 829,140	\$ -	\$ -	\$ -
<i>subtotal</i>	\$ 39,934	\$ -	\$ -	\$ 829,140	\$ -	\$ -	\$ -
TOTAL	\$ 4,019,538	\$ 6,020,389	\$ 4,804,431	\$ 6,649,849	\$ 5,729,882	\$ 5,820,476	\$ 6,016,290

Notes:

This Fund will be monitored to endure operational self-sufficiency including adjusting expenses between operating units (i.e. General Fund) as revenue constraints dictate.

SPECIAL REVENUE FUND SUMMARIES

Statement of Revenues, Expenditures, and changes in Fund Balance

Emergency 911 Fund Public Safety Department

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Amended Budget	FY 2025 Recommended Budget	FY 2026 Forecast	FY 2027 Forecast
Beginning Fund Balance	\$ 2,242,426	\$ 2,629,573	\$ 2,616,736	\$ 2,765,099	\$ 2,177,370	\$ 1,735,345	\$ 1,386,817
REVENUES BY CATEGORY							
Charges for Services	\$ 3,239,918	\$ 3,501,401	\$ 3,808,437	\$ 3,950,000	\$ 4,000,000	\$ 4,140,000	\$ 4,284,900
Other Taxes	-	808	932	800	950	-	-
Intergovernmental	1,157,905	965,885	1,107,857	1,250,000	1,250,000	1,293,750	1,339,031
Investment Earnings	342	(26,247)	35,567	32,180	36,907	38,199	39,536
Other	8,520	1,565,705	-	-	-	-	-
TOTAL	\$ 4,406,685	\$ 6,007,552	\$ 4,952,794	\$ 5,232,980	\$ 5,287,857	\$ 5,471,949	\$ 5,663,467
EXPENDITURES BY FUNCTION							
Public Safety	\$ 4,019,538	\$ 6,020,389	\$ 4,804,431	\$ 5,820,709	\$ 5,729,882	\$ 5,820,476	\$ 6,016,290
TOTAL	\$ 4,019,538	\$ 6,020,389	\$ 4,804,431	\$ 5,820,709	\$ 5,729,882	\$ 5,820,476	\$ 6,016,290
ACFR Rounding Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance: (1),(2)	\$ 2,629,573	\$ 2,616,736	\$ 2,765,099	\$ 2,177,370	\$ 1,735,345	\$ 1,386,817	\$ 1,033,994
Changes in Fund Balance (actual/est.)	\$ 387,148	\$ (12,837)	\$ 148,363	\$ (587,729)	\$ (442,025)	\$ (348,528)	\$ (352,823)

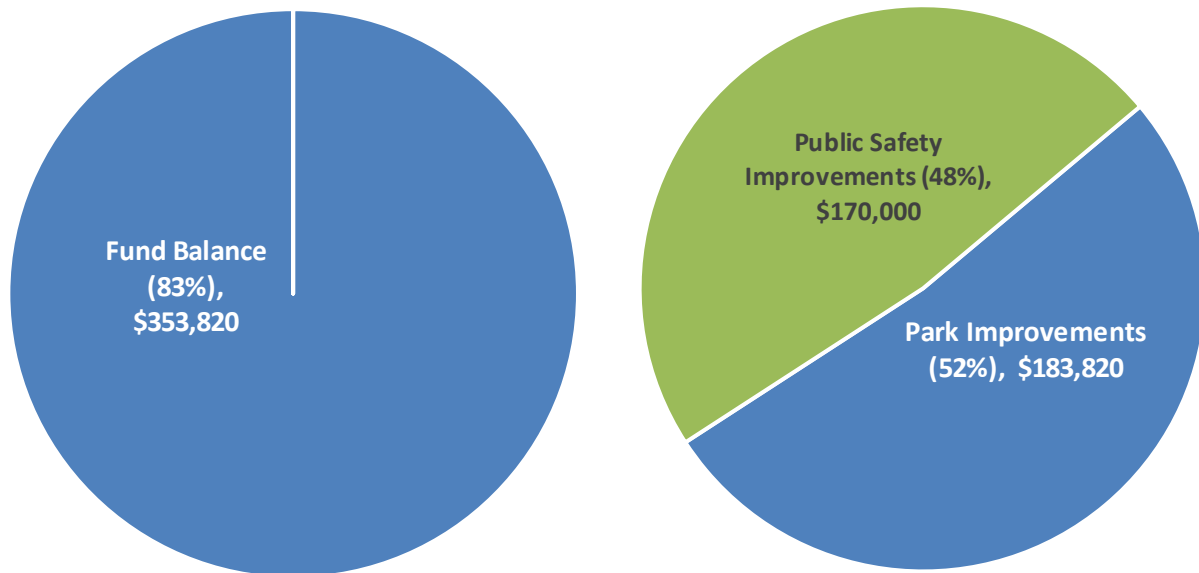
Notes:

- (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 starting in FY 2024.

SPECIAL REVENUE FUND SUMMARIES

Impact Fee Fund Summary

FY 2025 Budget: \$353,820



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 2025 Budget totals \$353,820. 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 which are discussed in depth within the *Capital Project Fund Summaries* section of this document.

- North Park Fields 1-4 Restroom Replacement (design).
- Fire Station 81 Renovations/Improvements.

SPECIAL REVENUE FUND SUMMARIES

Statement of Budgetary Comparisons

Impact Fee Fund Multiple Departments

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Amended Budget	FY 2025 Recommended Budget	FY 2026 Forecast	FY 2027 Forecast
REVENUES							
Charges for Services:							
(1) Impact Fees (Roads)	\$ 533,645	\$ 447,378	\$ 157,917	\$ 151,000	\$ -	\$ -	\$ -
(1) Impact Fees (Parks)	1,489,506	1,421,993	279,934	280,057	-	-	-
(1) Impact Fees (Public Safety)	75,595	69,816	27,425	16,000	-	-	-
Investment Earnings	2,496	(64,245)	108,181	-	-	-	-
Other							
Fund Balance	-	-	-	3,712,044	353,820	-	-
TOTAL	\$ 2,101,242	\$ 1,874,942	\$ 573,457	\$ 4,159,101	\$ 353,820	\$ -	\$ -
EXPENDITURES							
Capital/Leases:							
Impact Fee Study Update	\$ -	\$ 2,780	\$ 29,195	\$ 37,525	\$ -	\$ -	\$ -
Roads							
Rucker Rd Corridor Imp.	218,014	58,321	134,044	11,506	-	-	-
Hopewell/Vaughan Roundabout	-	11,623	-	-	-	-	-
AlphaLoop	-	-	1,533,350	6,650	-	-	-
North Point Corridor (grant match)	-	-	-	1,250,000	-	-	-
Parks							
Greenway Ext. to Forsyth	1,130,190	120,880	-	-	-	-	-
Equestrian Center Improvements	-	463,678	-	-	-	-	-
Town Green Artificial Turf	33,177	-	-	-	-	-	-
Park Development	12,700	-	-	-	-	-	-
Wills Park Master Plan	-	-	21,930	306,704	-	-	-
Encore Parkway Greenway Connection/Park	-	-	27,480	1,972,520	-	-	-
North Park Fields 1-4 Restroom Replacement (design)	-	-	-	-	183,820	-	-
Public Safety							
HAZMAT Truck & Trailer	155,750	-	-	-	-	-	-
Fire Rescue-Rapid Resp. Truck	-	124,100	-	500	-	-	-
All-Terrain Vehicles (Qty: 2)	-	-	18,690	-	-	-	-
Fire Station 81 Improvements	-	-	-	-	170,000	-	-
subtotal	\$ 1,549,831	\$ 781,381	\$ 1,764,689	\$ 3,585,405	\$ 353,820	\$ -	\$ -
Non-Allocated							
Roads	\$ -	\$ -	\$ -	\$ 178,367	\$ -	\$ -	\$ -
Parks	-	-	-	231,000	-	-	-
Public Safety	-	-	-	164,329	-	-	-
subtotal	\$ -	\$ -	\$ -	\$ 573,696	\$ -	\$ -	\$ -
TOTAL	\$ 1,549,831	\$ 781,381	\$ 1,764,689	\$ 4,159,101	\$ 353,820	\$ -	\$ -

Notes:

- (1) 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 2025 Recommended Budget or forecasted for FYs 2026-2027.

SPECIAL REVENUE FUND SUMMARIES

Statement of Revenues, Expenditures, and changes in Fund Balance

Impact Fee Fund Multiple Departments

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Amended Budget	FY 2025 Recommended Budget	FY 2026 Forecast	FY 2027 Forecast
Beginning Fund Balance:	\$ 3,258,305	\$ 3,809,716	\$ 4,903,276	\$ 3,712,045	\$ 573,697	\$ 219,877	\$ 219,877
REVENUES BY CATEGORY							
(1) Charges for Services	\$ 2,098,746	\$ 1,939,187	\$ 465,276	\$ 447,057	\$ -	\$ -	\$ -
Investment Earnings	2,496	(64,245)	108,181	-	-	-	-
Other	-	-	-	-	-	-	-
TOTAL	\$ 2,101,242	\$ 1,874,942	\$ 573,457	\$ 447,057	\$ -	\$ -	\$ -
EXPENDITURES BY FUNCTION							
Impact Fee Study Update	\$ -	\$ 2,780	\$ 29,195	\$ 37,525	\$ -	-	-
Capital (Roads)	218,014	69,943	1,667,394	1,268,156	-	\$ -	\$ -
Capital (Parks)	1,176,067	584,558	49,410	2,279,224	183,820	-	-
Capital (Public Safety)	155,750	124,100	18,690	500	170,000	-	-
TOTAL	\$ 1,549,831	\$ 781,381	\$ 1,764,689	\$ 3,585,405	\$ 353,820	\$ -	\$ -
ACFR Rounding Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance: (1),(2)	\$ 3,809,716	\$ 4,903,276	\$ 3,712,045	\$ 573,697	\$ 219,877	\$ 219,877	\$ 219,877
Changes in Fund Balance (actual/est.)	\$ 551,411	\$ 1,093,561	\$ (1,191,232)	\$ (3,138,348)	\$ (353,820)	\$ -	\$ -

Notes:

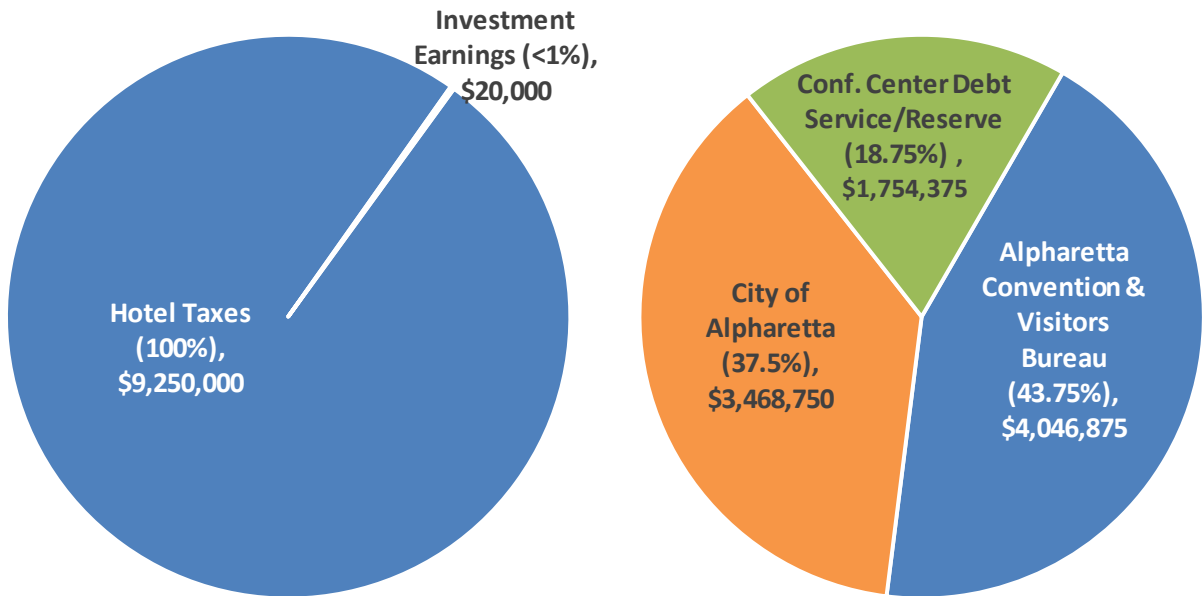
In order to accurately measure anticipated fund balance usage, this schedule omits Carryforward Fund Balance and Non-Allocated/Reserve accounts. Please note, the city (1) does not materially base Impact Fee investment on forecasted revenues. Instead, opting to utilize actual collections. Hence, a forecast of impact fee collections is not programmed into the FY 2025 Recommended Budget or forecasted for FYs 2026-2027.

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

SPECIAL REVENUE FUND SUMMARIES

Hotel/Motel Fund Summary

FY 2025 Budget: \$9,270,000



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 revenue 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 2025 Budget totals \$9.3 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 revenue is distributed as follows: City of Alpharetta (37.5% or \$3.5 million); Alpharetta Convention & Visitor's Bureau (43.75% or \$4 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 (\$1.4 million) as well as a Reserve. Specifically, the Debt Service Reserve funding (Convention Center Bonds) from the Facilities portion of the

SPECIAL REVENUE FUND SUMMARIES

tax is anticipated to grow by a minimum of \$331,662 during FY 2025 (forecasted balance based on budgeted FYs 2024-2025 revenue totals \$1.7 million but will likely be less as actual collections are trailing budget for 2024). This reserve figure dipped below the \$1.5 million target level in 2019 due to the impact of the COVID-19 pandemic on the hospitality industry and is being replenished as revenues continue to strengthen.

Hotel/Motel tax collection forecast for FY 2025 totals \$9.3 million and represents a reduction of -3% compared to the FY 2024 budget. However, actual collections for FY 2024 are trending -2% lower than FY 2023 (thru February 2024) and current estimates for FY 2024 total \$9.3 million. Due to the current trends, the FY 2025 forecast for this revenue source is essentially flat compared to the FY 2024 estimate.

Statement of Budgetary Comparisons

Hotel/Motel Fund Multiple Departments

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Amended Budget	FY 2025 Recommended Budget	FY 2026 Forecast	FY 2027 Forecast
REVENUES							
Other Taxes							
Hotel/Motel Taxes	\$ 3,875,217	\$ 7,927,504	\$ 9,277,072	\$ 9,550,000	\$ 9,250,000	\$ 9,620,000	\$ 10,004,800
Interest/Penalties	14,876	13,260	30,167	-	-	-	-
Investment Earnings	1,582	(25,697)	-	-	20,000	20,600	21,218
Other							
Fund Balance	-	-	-	962,046	-	-	-
TOTAL	\$ 3,891,676	\$ 7,915,067	\$ 9,307,239	\$ 10,512,046	\$ 9,270,000	\$ 9,640,600	\$ 10,026,018
EXPENDITURES							
ACVB/City							
Alpharetta Convention & Visitors Bureau	\$ 1,701,911	\$ 3,474,084	\$ 4,058,719	\$ 4,178,125	\$ 4,046,875	\$ 4,208,750	\$ 4,377,100
City of Alpharetta (transfer-out)	1,458,781	2,975,786	3,480,902	3,581,250	3,468,750	3,607,500	3,751,800
subtotal	\$ 3,160,691	\$ 6,449,871	\$ 7,539,621	\$ 7,759,375	\$ 7,515,625	\$ 7,816,250	\$ 8,128,900
Facility							
Professional Svcs (Bond Admin)	\$ 4,125	\$ 7,040	\$ 5,915	\$ 5,500	\$ 5,500	\$ 6,000	\$ 6,000
Series 2016 Bonds (debt service)	1,311,963	1,339,963	1,365,213	1,392,713	1,417,213	1,448,713	1,476,713
Debt Service Reserve	-	-	-	1,339,388	331,662	369,637	414,405
Equestrian Center Improvements	34,625	929	-	-	-	-	-
Wills Park Maint. Facility	-	-	309,369	-	-	-	-
Wills Park Master Plan Imp.	35,592	285,405	268,248	15,070	-	-	-
subtotal	\$ 1,386,305	\$ 1,633,337	\$ 1,948,744	\$ 2,752,671	\$ 1,754,375	\$ 1,824,350	\$ 1,897,118
TOTAL	\$ 4,546,996	\$ 8,083,208	\$ 9,488,366	\$ 10,512,046	\$ 9,270,000	\$ 9,640,600	\$ 10,026,018

SPECIAL REVENUE FUND SUMMARIES

Statement of Revenues, Expenditures, and changes in Fund Balance

Hotel/Motel Fund Multiple Departments

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Amended Budget	FY 2025 Recommended Budget	FY 2026 Forecast	FY 2027 Forecast
Beginning Fund Balance:	\$ 1,966,633	\$ 1,311,312	\$ 1,143,171	\$ 962,046	\$ 1,339,388	\$ 1,671,050	\$ 2,040,687
REVENUES BY CATEGORY							
Hotel Taxes	\$ 3,890,094	\$ 7,940,764	\$ 9,307,239	\$ 9,550,000	\$ 9,250,000	\$ 9,620,000	\$ 10,004,800
Investment Earnings	1,582	(25,697)	-	-	20,000	20,600	21,218
Other	-	-	-	-	-	-	-
TOTAL	\$ 3,891,676	\$ 7,915,067	\$ 9,307,239	\$ 9,550,000	\$ 9,270,000	\$ 9,640,600	\$ 10,026,018
EXPENDITURES BY FUNCTION							
Alpharetta Convention & Visitors Bureau	\$ 1,701,911	\$ 3,474,084	\$ 4,058,719	\$ 4,178,125	\$ 4,046,875	\$ 4,208,750	\$ 4,377,100
City of Alpharetta (transfer-out)	1,458,781	2,975,786	3,480,902	3,581,250	3,468,750	3,607,500	3,751,800
Tourism Product Development portion of the Hotel Tax:							
Debt Service	1,316,088	1,347,003	1,371,128	1,398,213	1,422,713	1,454,713	1,482,713
Eligible System Improvements	70,217	286,334	577,617	15,070	-	-	-
TOTAL	\$ 4,546,996	\$ 8,083,208	\$ 9,488,366	\$ 9,172,658	\$ 8,938,338	\$ 9,270,963	\$ 9,611,613
ACFR/Rounding Adjustments	\$ (1)	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance: (1),(2)	\$ 1,311,312	\$ 1,143,171	\$ 962,046	\$ 1,339,388	\$ 1,671,050	\$ 2,040,687	\$ 2,455,092
Changes in Fund Balance (actual/est.)	\$ (655,321)	\$ (168,141)	\$ (181,125)	\$ 377,342	\$ 331,662	\$ 369,637	\$ 414,405

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

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 seven (7) 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.

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

CAPITAL PROJECT FUND SUMMARIES

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.
- **American Rescue Plan Capital Fund:** This fund accounts for the city's allocation of funds under the American Rescue Act legislation. Specifically, the city is classified as a metropolitan city under the legislation and has a total allocation of \$6,644,511.
- **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, only the Capital Projects Fund, Stormwater Capital Fund, 2022 Parks Bond Fund, TSPLOST 1 Capital Fund, and TSPLOST 2 Capital fund are presented as new appropriation activity is recommended for FY 2025.

CAPITAL PROJECT FUND SUMMARIES

Funding Methodology

The city's preferred method for funding capital projects within the CIP shall be through current revenue when available (i.e., pay-as-you-go) or from outside funding sources such as grant funding and related aid. Debt obligations may be issued for capital projects when it is appropriate to achieve a fair allocation of costs between current and future beneficiaries. Funding for the CIP is provided as follows:

- **Proper Use of Fund Balance**

General Fund: Based on audited financial statements for the year ended June 30, 2023, the city's fund balance totaled \$42.6 million. Of this amount, approximately \$10.5 million was appropriated in the FY 2024 Budget for capital/one-time initiatives/reserve and \$22.6 million has been designated as an emergency account based on a conservative policy of 25% of total appropriations (i.e., roughly 3 months of operating expenditures). It has been the city's policy to utilize the remaining fund balance above the emergency requirement for one-time expenditures (generally capital investment). Available capital/one-time initiative funding for FY 2025 totals \$9.4 million.

- **Funding Capital from Operating Budget**

The FY 2025 budget includes funding totaling \$4 million from General Fund operations for capital investment (e.g., milling and resurfacing, maintenance of our stormwater infrastructure, etc.). By programming an annual capital contribution into the operating budget, the city is announcing to its citizens and stakeholders that capital investment in our roads and infrastructure is a priority that should be funded with certainty as opposed to relying on fund balance which may or may not be accumulated. Funding from the General Fund which is available for immediate capital investment in 2025 includes the following:

▪ \$ 9,447,780	Fund Balance for one-time capital.
▪ <u>4,000,000</u>	Capital Contribution from the General Fund.
\$13,447,780	

- **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 2025 Capital Funding

The FY 2025 Capital Plan includes funding of \$26.2 million for capital initiatives (including potential grant funding). Base capital funding totals \$19.7 million and has been appropriated to the identified projects and non-allocated. Other Sources totaling \$6.5 million and consisting of anticipated LMIG (Local Maintenance & Improvement Grant) grant funding,

CAPITAL PROJECT FUND SUMMARIES

LRA (Local Roads Assistance) grant funding, STBG (Surface Transportation Block Grant) grant funding for the North Point Parkway Corridor, and ACVB (Alpharetta Convention & Visitors Bureau) contribution will be appropriated once received.

Recommended capital investment totals \$22.5 million and is focused on maintaining and improving city infrastructure and assets, delivering on prior-year funded design projects (Brookside Park Gateway, South Main District Gateway, etc.), facility modernization and improvements (Fire Station 81 Renovations/Improvements), and planning for known obligations (e.g. SR 9 Landscaping from Academy Street to Windward Parkway, Fire Equipment for New Fire Engines, etc.). An additional \$3.7 million is being reserved to provide flexibility for future prioritized capital investment.

Capital Initiatives not recommended for funding total \$10.5 million. Detailed narratives for the Staff Recommended and Unfunded Capital Initiatives are included herein.

FY 2025 Capital Source & Use Summary	Capital Project Fund	Stormwater Capital Fund	2022 Parks Bond Fund	TSPLOST 1 Capital Fund	TSPLOST 2 Capital Fund	Asset Forfeiture Fund	Impact Fee Fund	Subtotal	Other Sources (grants, etc.)	Total
Sources										
Available Fund Balance	\$ 3,405,350	\$ 285,636	\$ -	\$ -	\$ -	\$ 43,800	\$ 353,820	\$ 4,088,606	\$ -	\$ 4,088,606
General Fund								-		-
Annual Capital Appropriation	2,395,636	1,604,364	-	-	-	-	-	4,000,000	-	4,000,000
Available Fund Balance	9,447,780	-	-	-	-	-	-	9,447,780	-	9,447,780
Investment Earnings	325,000	110,000	900,000	500,000	300,000	-	-	2,135,000	-	2,135,000
Grants/Contributions										
Local Maintenance Improvement Grant (LMIG)	-	-	-	-	-	-	-	-	676,317	676,317
Local Roads Assistance Grant (LRA)	-	-	-	-	-	-	-	-	837,515	837,515
Surface Transportation Block Grant	-	-	-	-	-	-	-	-	5,000,000	5,000,000
Alpharetta Convention & Visitors Bureau (ACVB)	-	-	-	-	-	-	-	-	24,000	24,000
Total Sources	\$ 15,573,766	\$ 2,000,000	\$ 900,000	\$ 500,000	\$ 300,000	\$ 43,800	\$ 353,820	\$ 19,671,386	\$ 6,537,832	\$ 26,209,218
Uses										
Capital/One-Time Initiatives										
Information Technology	\$ 440,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 440,000	\$ -	\$ 440,000
Public Safety	5,083,400	-	-	-	-	43,800	170,000	5,297,200	-	5,297,200
Public Works	6,043,000	2,000,000	-	-	-	-	-	8,043,000	6,513,832	14,556,832
Recreation, Parks & Cultural Services	1,454,380	-	-	-	-	-	183,820	1,638,200	-	1,638,200
Community Development	549,400	-	-	-	-	-	-	549,400	24,000	573,400
Total Uses	\$ 13,570,180	\$ 2,000,000	\$ -	\$ -	\$ -	\$ 43,800	\$ 353,820	\$ 15,967,800	\$ 6,537,832	\$ 22,505,632
Non-Allocated (Sources - Uses)	\$ 2,003,586	\$ -	\$ 900,000	\$ 500,000	\$ 300,000	\$ -	\$ -	\$ 3,703,586	\$ -	\$ 3,703,586

CAPITAL PROJECT FUND SUMMARIES

FY 2025 Recommended Capital Project Listing

The following section provides both a (1) summary list of Staff Recommended Capital Initiatives for FY 2025 and is followed by (2) a detailed narrative of each capital initiative.

FY 2025 Capital Source & Use Detail	Capital Project Fund	Stormwater Capital Fund	2022 Parks Bond Fund	TSPLOST 1 Capital Fund	TSPLOST 2 Capital Fund	Asset Forfeiture Fund	Impact Fee Fund	Subtotal	Other Sources (grants, etc.)	Total
Sources										
Available Fund Balance	\$ 3,405,350	\$ 285,636	\$ -	\$ -	\$ -	\$ 43,800	\$ 353,820	\$ 4,088,606	\$ -	\$ 4,088,606
General Fund								-		-
Annual Capital Appropriation	2,395,636	1,604,364	-	-	-	-	-	4,000,000	-	4,000,000
Available Fund Balance	9,447,780	-	-	-	-	-	-	9,447,780	-	9,447,780
Investment Earnings	325,000	110,000	900,000	500,000	300,000	-	-	2,135,000	-	2,135,000
Grants/Contributions										
Local Maintenance Improvement Grant (LMIG); Milling and Resurfacing	-	-	-	-	-	-	-	-	676,317	676,317
Local Roads Assistance Grant (LRA); Milling and Resurfacing	-	-	-	-	-	-	-	-	837,515	837,515
Surface Transportation Block Grant; North Point Parkway Corridor (ROW Phase)	-	-	-	-	-	-	-	-	5,000,000	5,000,000
Alpharetta Convention & Visitors Bureau (ACVB); Downtown Wayfinding Signage	-	-	-	-	-	-	-	-	24,000	24,000
Total Sources	\$ 15,573,766	\$ 2,000,000	\$ 900,000	\$ 500,000	\$ 300,000	\$ 43,800	\$ 353,820	\$ 19,671,386	\$ 6,537,832	\$ 26,209,218
Uses										
Capital/One-Time Initiatives										
Information Technology										
Technology Replacements (all City Departments)	\$ 390,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 390,000	\$ -	\$ 390,000
Wireless Access Points (replacements/additions)	50,000	-	-	-	-	-	-	50,000	-	50,000
	\$ 440,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 440,000	\$ -	\$ 440,000
Public Safety										
Fire Station 81 Renovation/Improvements	\$ 2,830,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 170,000	\$ 3,000,000	\$ -	\$ 3,000,000
2972 Webb Bridge Road Renovation (ATC space)	150,000	-	-	-	-	-	-	150,000	-	150,000
Alpharetta Real Time Information Center Office Furniture	-	-	-	-	-	25,000	-	25,000	-	25,000
Fleet Replacement (Qty: 25)	1,875,000	-	-	-	-	-	-	1,875,000	-	1,875,000
Operating Initiative - Fire Training Lieutenant (new position; +1 FTE): Vehicle Purchase	50,000	-	-	-	-	-	-	50,000	-	50,000
All Access Control Card Readers Replacement	72,000	-	-	-	-	-	-	72,000	-	72,000
Fire Equipment for New Fire Engines (year 1 of 2)	75,000	-	-	-	-	-	-	75,000	-	75,000
Drone First Responder Program	-	-	-	-	-	18,800	-	18,800	-	18,800
Click2Enter System (yr 1 of 3)	31,400	-	-	-	-	-	-	31,400	-	31,400
	\$ 5,083,400	\$ -	\$ -	\$ -	\$ -	\$ 43,800	\$ 170,000	\$ 5,297,200	\$ -	\$ 5,297,200

CAPITAL PROJECT FUND SUMMARIES

FY 2025 Capital Source & Use Detail	Capital Project Fund	Stormwater Capital Fund	2022 Parks Bond Fund	TSPLOST 1 Capital Fund	TSPLOST 2 Capital Fund	Asset Forfeiture Fund	Impact Fee Fund	Subtotal	Other Sources (grants, etc.)	Total
Uses										
Capital/One-Time Initiatives										
Public Works										
Milling and Resurfacing	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000	\$ 1,513,832	\$ 4,013,832
North Point Parkway Corridor (ROW Phase) - Surface Transportation Block Grant	-	-	-	-	-	-	-	-	5,000,000	5,000,000
Tree Planting and Landscape Improvements	160,000	-	-	-	-	-	-	160,000	-	160,000
SR 9 Landscaping from Academy St. to Windward Pkwy (yr. 2 of 3)	575,000	-	-	-	-	-	-	575,000	-	575,000
Bridge Maintenance	250,000	-	-	-	-	-	-	250,000	-	250,000
Traffic Striping and Signage	170,000	-	-	-	-	-	-	170,000	-	170,000
Streetlight Maintenance	85,000	-	-	-	-	-	-	85,000	-	85,000
Traffic Signal Pole Painting and Maintenance	45,000	-	-	-	-	-	-	45,000	-	45,000
Traffic Calming Improvements	60,000	-	-	-	-	-	-	60,000	-	60,000
Traffic Control Equipment	100,000	-	-	-	-	-	-	100,000	-	100,000
Traffic Signal System Maintenance	100,000	-	-	-	-	-	-	100,000	-	100,000
Stormwater	-	2,000,000	-	-	-	-	-	2,000,000	-	2,000,000
Brick Paver Maintenance and Repair	50,000	-	-	-	-	-	-	50,000	-	50,000
Sidewalk Maintenance and Repair	140,000	-	-	-	-	-	-	140,000	-	140,000
Downtown Bus Shelters (ROW/construction; Qty: 2)	80,000	-	-	-	-	-	-	80,000	-	80,000
Design Services	50,000	-	-	-	-	-	-	50,000	-	50,000
Recreation Facilities (Roof Repairs/Replacements and Wall Restoration) - Alpharetta Community Center Wall Restoration	150,000	-	-	-	-	-	-	150,000	-	150,000
Public Works Headquarters Roof Replacement (segment 2 of 3)	400,000	-	-	-	-	-	-	400,000	-	400,000
Parking Garages (Facility Maintenance/Improvements)	150,000	-	-	-	-	-	-	150,000	-	150,000
City Facility Preventative Maintenance Assessment	300,000	-	-	-	-	-	-	300,000	-	300,000
HVAC Replacements (Facility Maintenance/Improvements)	100,000	-	-	-	-	-	-	100,000	-	100,000
Public Safety Facilities Upgrades and Improvements	75,000	-	-	-	-	-	-	75,000	-	75,000
City Hall (Facility Maintenance/Improvements)	40,000	-	-	-	-	-	-	40,000	-	40,000

CAPITAL PROJECT FUND SUMMARIES

FY 2025 Capital Source & Use Detail	Capital Project Fund	Stormwater Capital Fund	2022 Parks Bond Fund	TSPLOST 1 Capital Fund	TSPLOST 2 Capital Fund	Asset Forfeiture Fund	Impact Fee Fund	Subtotal	Other Sources (grants, etc.)	Total
Uses continued										
Capital/One-Time Initiatives										
Public Works <i>continued</i>										
General Equipment Replacement	60,000	-	-	-	-	-	-	60,000	-	60,000
F-750 Trucks; Qty: 2 (Fleet Replacement)	275,000	-	-	-	-	-	-	275,000	-	275,000
F-250 Crew Cab Service Truck; Qty: 1 (Fleet Replacement)	78,000	-	-	-	-	-	-	78,000	-	78,000
Operating Initiative - Sr. Urban Forestry Assistant (new position; +1 FTE): Vehicle Purchase	50,000	-	-	-	-	-	-	50,000	-	50,000
	\$ 6,043,000	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,043,000	\$ 6,513,832	\$ 14,556,832
Recreation, Parks & Cultural Services										
Greenway Repairs and Improvements	\$ 275,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 275,000	\$ -	\$ 275,000
Innovation Academy Soccer Field Fencing Enhancements	40,000	-	-	-	-	-	-	40,000	-	40,000
Wood Lightpole/LED Replacement Initiative (multi-year)	300,000	-	-	-	-	-	-	300,000	-	300,000
Alpharetta Public Arts (Outdoor On-Loan Sculpture Exhibit)	55,000	-	-	-	-	-	-	55,000	-	55,000
Public Art Fund by Developers - City Property	10,000	-	-	-	-	-	-	10,000	-	10,000
Public Art in the Parks	20,000	-	-	-	-	-	-	20,000	-	20,000
Public Art for City Projects	25,000	-	-	-	-	-	-	25,000	-	25,000
Park Security Repairs and Improvements	80,000	-	-	-	-	-	-	80,000	-	80,000
Playground Equipment Replacement	50,000	-	-	-	-	-	-	50,000	-	50,000
Park Repairs and Improvements	160,000	-	-	-	-	-	-	160,000	-	160,000
Tree Maintenance, Planting, and Removal in Parks	125,000	-	-	-	-	-	-	125,000	-	125,000
Design Services	21,200	-	-	-	-	-	-	21,200	-	21,200
North Park Fields 1-4 Restroom/Concession Stand Replacement (design)	16,180	-	-	-	-	-	183,820	200,000	-	200,000
General Equipment Replacement	177,000	-	-	-	-	-	-	177,000	-	177,000
Fleet Replacement (Qty:1)	100,000	-	-	-	-	-	-	100,000	-	100,000
	\$ 1,454,380	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 183,820	\$ 1,638,200	\$ -	\$ 1,638,200

CAPITAL PROJECT FUND SUMMARIES

FY 2025 Capital Source & Use Detail	Capital Project Fund	Stormwater Capital Fund	2022 Parks Bond Fund	TSPLOST 1 Capital Fund	TSPLOST 2 Capital Fund	Asset Forfeiture Fund	Impact Fee Fund	Subtotal	Other Sources (grants, etc.)	Total
Uses continued										
Capital/One-Time Initiatives										
Community Development										
Brookside Park Gateway (construction)	\$ 225,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 225,000	\$ -	\$ 225,000
South Main District Gateway (construction)	150,000	-	-	-	-	-	-	150,000	-	150,000
Downtown Wayfinding Signage (Qty: 3)	12,000	-	-	-	-	-	-	12,000	24,000	36,000
Milton Avenue Lighting Project	50,000	-	-	-	-	-	-	50,000	-	50,000
Design Services	62,400	-	-	-	-	-	-	62,400	-	62,400
Alpharetta Entry Monuments (design)	50,000	-	-	-	-	-	-	50,000	-	50,000
	\$ 549,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 549,400	\$ 24,000	\$ 573,400
Total Uses	\$ 13,570,180	\$ 2,000,000	\$ -	\$ -	\$ -	\$ 43,800	\$ 353,820	\$ 15,967,800	\$ 6,537,832	\$ 22,505,632
Non-Allocated (Future Capital/One-Time Initiatives)	\$ 2,003,586	\$ -	\$ 900,000	\$ 500,000	\$ 300,000	\$ -	\$ -	\$ 3,703,586		

Budgeted as part of the FY 2025 Budget.

Budgeted once received.

Fiscal Year 2025 Annual Action Plan

The City Council Retreat during January 2024 set forth priorities to guide the construction of the FY 2025 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 2025 Annual Action Plan* with the components set forth below:

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

CAPITAL PROJECT FUND SUMMARIES

Detail (Recommended Capital Initiatives)

Information Technology

Technology Replacement (all city departments)

\$390,000

Fiscal Year 2025 Annual Action Plan:

- N/A – General Capital Maintenance/Investment.

Description: This request is to provide for the annual replacement, procurement, and upgrading of technology for all city departments. As in prior-years, funding for technology replacement is placed in one capital project account to allow for more efficient management (as opposed to being spread across multiple departments based on an estimate of replacement needs which may or may not equate to the actual need during the fiscal year). The city currently has over 450 computers in operation (desktops/laptops). The main component of the FY 2025 request includes funding for the replacement of approximately 143 PCs, 65 iPhones, 28 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.

Wireless Access Points (replacements/additions)

\$50,000

Fiscal Year 2025 Annual Action Plan:

- N/A – General Capital Maintenance/Investment.

Description: This request is for the design, procurement, and deployment of replacement and additional Wireless Access Points (WAPs) for use by city employees, vendors, and guests. This initiative is needed to supplement both the current rate of use and the expected growth in the numbers and bandwidth use.

This request is the second half of the request funded in FY 2024 for the complete replacement of the existing wireless access infrastructure.

This project's infrastructure is anticipated to cover a five-year period before scheduled replacement in FY 2030, with annual operating requests to cover support and maintenance.

Operating Budget Impact: Support and maintenance costs are estimated to be substantially similar to costs for the current equipment and are included within the base operating budget.

CAPITAL PROJECT FUND SUMMARIES

Public Safety

Fire Station 81 Renovation/Improvements

\$3,000,000 (multiple sources)

Fiscal Year 2025 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 81 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 of 2023, at the City Council retreat, the direction was provided to conduct a facilities assessment of the city's fire stations.

In April of 2023, a complete list of requirements was created in preparation for an RFP process in May and June of 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 in order 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.

- **Current Status**

Staff has worked with the Jericho design team to identify improvements to our fire stations that meet the intent of the assessment process and our strategic goals as identified above. Preliminary cost estimates total \$2.9 million for design, construction, and furniture/fixtures/equipment. The remaining funds are programmed for project management services.

Funding is provided through general capital appropriations (\$2.8 million) and impact fee funds (\$170,000 or 100% of expansion cost is impact fee eligible – limiting factor is impact fee availability). 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).

2972 Webb Bridge Road Renovation (ATC space)

\$150,000

Fiscal Year 2025 Annual Action Plan:

- Safe and Welcoming Community.
- Infrastructure and Facilities Maintenance.

Description: This request is for renovations to 2972 Webb Bridge Road (Alpharetta Technology Commission space) including technology (e.g. fiber), equipment (e.g. desks, cubicles, etc.), and facility renovations (e.g. restrooms, carpet, paint, etc.). These upgrades

CAPITAL PROJECT FUND SUMMARIES

will improve the aesthetics of the facility and provide functionality for future uses. Operating Budget Impact: Maintenance costs would decrease due to upgrades to existing facilities.

Alpharetta Real Time Information Center Office Furniture **\$25,000** **(asset forfeiture funding)**

Fiscal Year 2025 Annual Action Plan:

- Safe and Welcoming Community.

Description: The Alpharetta Real Time Information Center (ARTIC) brings together a wide range of technologies and capabilities to enhance law enforcement response and reduce the criminal activity felt by our community. Building off last year, we are furthering our censor and software platforms. We have substantially added to our License Plate Reader (LPR) camera capability, inherited primary ownership of the City camera infrastructure, as well as added business and community partners to increase our access to private camera systems. This request is for operational consoles and office furniture similar to a 911 center. Funding is proposed through the Asset Forfeiture Fund.

Fleet Replacement (Qty: 25) - Public Safety **\$1,875,000**

Fiscal Year 2025 Annual Action Plan:

- Safe and Welcoming Community.

Description: This request is for the forecasted annual replacement of Police and Fire SUVs and pickup trucks. The model year, mileage, engine hours, and mechanical condition of the vehicles drive the replacement need. Emergency response vehicles are expected to be in service for seven years or 100,000 miles. This request includes the complete upfitting and Public Safety marking costs for new vehicles, the removal of emergency equipment, and marking costs for expired vehicles in preparation for public auction. Due to the rise in upfit costs and vehicle costs from the manufacturer, the budget has increased to purchase 25 vehicles per year. Also, manufacturers are still struggling to keep up with demand and the backlog of orders. Currently, the lead time is roughly 18 months from order to receipt of vehicles. The forecasted replacement plan identifies an annual replacement need to flat line the annual budget for public safety. Currently, we have 60 vehicles that are above 85,000 miles that will need to be replaced in 2023 & 2024. The annual purchase of 25 vehicles will give the department an overall fleet replacement in 7.5 years. At the end of 6 years, the amount may decrease proportionally based on current replacement philosophies and needs.

With today's inflation and the new model year pricing, our numbers reflect a projection of: Base vehicle \$50K + Upfit \$25K = \$75K x 25 = \$1.9 million.

Replacement vehicles to be purchased in FY 2025 include: (16) SUVs for Patrol; (2) SUVs for CID; (2) SUVs for Admin; (2) SUVs for K-9; (1) PPV (Pursuit Pkg) Truck for Fire; and (2) Small Trucks for Fire Admin, totaling (25) vehicles. Operating Budget Impact: Routine replacement capital - operating costs to decrease due to decline in repairs and an increase in fuel efficiency.

CAPITAL PROJECT FUND SUMMARIES

Fire Training Lieutenant (new position; +1 FTE)

\$50,000

January 1, 2025, Effective Date

(\$65,100 operations [net]/\$50,000 capital)

Fiscal Year 2025 Annual Action Plan:

- Safe and Welcoming Community.
- People Focused Workforce.

Description: The Public Safety Department is requesting the addition of a Fire Training Lieutenant position (pay grade 1219-P) to the Fire Training Division to address the challenge of providing the required annual training hours for each Fire Department employee efficiently.

The Training Division currently consists of two full-time positions. The goal is to provide approximately 106 certified members with the required 228 annual training hours and seven (7) medical certifications, totaling approximately 24,168 hours.

The current staff size is insufficient to meet the training needs, leading to the utilization of off-shift employees. The use of off-shift employees for training maintenance is incurring overtime costs. This additional position is intended to facilitate and instruct each member's required annual training hours, ensuring compliance with certification requirements. A Fire Training Captain position has also been requested to assist with these needs. The Training Division aims to fulfill the annual training requirements and provides instruction for specialty and innovative training classes at the training center for both Department members and surrounding agencies.

Capital costs are estimated at \$50,000 and includes 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 \$130,000 annually and reflect salary and benefit costs only. There is an anticipated savings in overtime (off-shift employees) associated with both training positions requests (Captain + Lieutenant) that is estimated at \$48,000 annually. For the purposes of this narrative, each training position request is estimated to result in overtime savings of \$24,000 annually. Assuming a January 1, 2025, hire date results in a Fiscal Year 2025 funding need of \$53,000. Operational costs include uniforms, software licensing, equipment (e.g., laptop, iPad, cell phone, etc.), fuel, etc. and totals \$12,100.

Access Control Card Readers Replacement

\$72,000

Fiscal Year 2025 Annual Action Plan:

- Safe and Welcoming Community.
- Infrastructure and Facilities Maintenance.
- People Focused Workforce.

Description: Current City buildings utilizing access control card readers are equipped with five different manufacturers and associated configurations for operation. This request is proposed to standardize the hardware used throughout the city. The current access control capital project hoped to upgrade the access cards to this increased level of security. However, the existing readers are not technologically capable. This capital item represents

CAPITAL PROJECT FUND SUMMARIES

the cost of removing and replacing all access control card readers (approx. 108 readers) used by the City. This replacement provides an upgrade to the highest level of access control token technology provided by card key access. The upgrade utilizes 48-bit encryption access control cards specifically produced with reserved encoding for the City of Alpharetta.

Operating Budget Impact: This request decreases building maintenance costs through repairs.

Fire Equipment for New Fire Engines (year 1 of 2)

\$75,000

Fiscal Year 2025 Annual Action Plan:

- Safe and Welcoming Community.

Description: The Fire team will take delivery of three (3) new fire engines in late summer/early fall of 2025. We will need to purchase the proper equipment to outfit these new engines including four (4) SCBAs (Self-Contained Breathing Apparatus), 1,000 feet of five-inch supply hose, various lengths of 2.5-inch handlines, and various lengths of 1.75-inch handlines. We will also need to purchase electronics such as radios, TICs (Thermal Imaging Cameras), gas monitors, radio amplifiers, various EMS equipment as well as hand tools and extrication equipment. The current capital plan proposes to fund this equipment across two fiscal years: \$150,000 total (\$75,000 in FY 2025 and FY 2026). Operating Budget Impact: Maintenance/replacement funding is included within this initiative.

Drone First Responder Program

\$18,800 (asset forfeiture funding)

Fiscal Year 2025 Annual Action Plan:

- Safe and Welcoming Community.

Description: For the FY 2025, Public Safety staff would like to lay the foundation for further drone use and the beginnings of a Drone as A First Responder (DFR) program. The DFR program provides direct feeds back to the Alpharetta Real Time Information Center (ARTIC) and can rapidly identify the severity and nature of specific calls that can result in a lower or no response by emergency units, resulting in less resources required. To do this, we need to purchase one (1) drone that has a night/low light capability, add the additional drone to our Dronesense software account, conduct 2 full FAA part 107 pilot training classes, and purchase transponder units for our existing drones per FAA regulations. Funding is proposed through the Asset Forfeiture Fund.

Operating Budget Impact: Software licensing and periodic training approximates \$3,000 annually.

Click2Enter System (year 1 of 3)

\$31,400

Fiscal Year 2025 Annual Action Plan:

- Safe and Welcoming Community.

Description: Georgia's rules and regulations and the City's code require all roads with a security gate to have an emergency override system for emergency responders. The Click2Enter system addresses the shortcomings of the products currently on the market,

CAPITAL PROJECT FUND SUMMARIES

increasing law enforcement officer safety, reducing response time, providing mutual-aid compatibility, protecting valuable gates, and increasing property-owner value.

This technology allows an authorized individual to control any electronically operated gate with their existing unmodified two-way radio communications device. For example, consider a 911 emergency call to a gated residence. The ambulance arrives and opens the gate by simply clicking/transmitting from their mobile or portable radio. No keys to find, codes to remember, or calls to dispatch are required. Response times are reduced using this system, and it allows mutual aid agencies to access the system for quicker response. Click-2-Enter utilizes the latest technology to ensure full encryption and protection from hacking or unauthorized use. This increases security in areas served by the system. These systems are programmable, allowing Public Safety personnel to automate the closing of gates to restore security upon completion of calls.

This initiative will be opened for an RFP. The cost associated is the estimated equipment plus installation per unit. Approximately 60 gates in the City of Alpharetta will be upgraded with this technology. A vendor that installs these products will be requested to handle all ordering and installation for each gate. Measurements will be gauged upon the successful completion of the contractual agreement. Total costs are estimated at \$94,200 and will be funded over a three-year period (\$31,400 annually).

There will be no negative fiscal impact on these devices upon completion of the project. Per code, the owner will be responsible for maintaining the equipment. There will be a positive impact because these systems have a lower failure rate than the current systems installed. This will lower the costs of utilizing city resources for follow-up.

Notes: John's Creek has this in operation, Milton is in implementation phase, and Roswell and Sandy springs are in exploration phase. More information on this system may be found at <http://click2enter.net/>.

This is an initiative applicable to all of Public Safety, not just the Fire Division.

Public Works

Milling and Resurfacing

\$4,013,832 (multiple sources)

Fiscal Year 2025 Annual Action Plan:

- Infrastructure and Facilities Maintenance.
- Transportation and Traffic.

Description: This request is for the on-going maintenance of milling and resurfacing and preservation of city streets. Resurfacing of city streets increases the life expectancy of the roads. Without resurfacing, roadways will deteriorate and be more costly to repair.

In FY 2019, the City contracted with Dynatest to complete a full evaluation of the city roadways. Each road receives a Pavement Condition Index score between 0 and 100. This standardized rating system is also used by the Georgia Department of Transportation. Lower scores indicate need for maintenance or reconstruction.

CAPITAL PROJECT FUND SUMMARIES

In FY 2025, the City will allocate funding in accordance with the Pavement Condition Index findings 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. FY 2025 Funding will include another third-party pavement assessment to accurately prioritize and provide the most up to date current conditions of our roads.

Escalation in pricing due to recent inflation has raised the cost significantly over the last two years. In prior fiscal years, we paid approximately \$92/ton for asphalt. In FY 2024, the cost rose to \$140/ton. Along with increases in asphalt cost, mobilization, milling, traffic control, etc. have all increased.

- City has about 570 lane miles.
- Cost to mill and resurface a lane mile is \$207k.
- $\$207k * 570 \text{ lane miles} = \118 million .
- Resurface every 15 year - \$7.9 million per year needed.
- Resurface every 20 years - \$5.9 million per year needed.
- Resurface every 25 years - \$4.7 million per year needed.

These numbers do not include reconstruction of roadways. We anticipate about \$500k per year for reconstruction.

Are we going to maintain the goal of roads rated above 70 for the upcoming years if the price of asphalt remains the same? – No.

Staff estimates that the City will start to see a dip below 70 in the several years. All depends how fast the roads start to degrade. Staff is looking into preservation techniques to preserve the life expectancy of the roads and is not stating that the City needs to increase funding in FY 2025; Rather, staff is noting that the City may not be able to maintain a road rating above 70 in the coming years due to the fact we are accomplishing much less work with similar dollars.

Funding requested herein is comprised of Fund Balance (estimated at \$2.5 million), Local Maintenance Improvement Grant (LMIG) funds of \$676,317, and Local Roads Assistance Grant (LRA) funds of \$837,515. Operating Budget Impact: This program decreases roadway maintenance costs as the surface is less susceptible to potholes and road surface deterioration.

CAPITAL PROJECT FUND SUMMARIES

North Point Parkway Corridor (ROW Phase; STBG Grant)

\$5,000,000

Fiscal Year 2025 Annual Action Plan:

- Strategic Growth and Redevelopment of North Point.
- Safe and Welcoming Community.
- Transportation and Traffic.
- People Focused Workforce.
- Economic Development.

Description: This request is to improve safety, accessibility, and walkability of pedestrians along North Point Parkway corridor from Mansell Road to Haynes Bridge Road. Some of the major elements that are considered in this project include reducing number of travel lanes from 6 to 4 (both sides), 10' curb planter median bioswales, 12' multi-use trail, and 10' planting strip on both sides of the roadway. Also, energy efficient lighting, roadway condition monitoring, and green infrastructure monitoring systems are considered for this project. Design and Cost Scoping is underway.

The City is committed to successfully completing this much needed project to ensure the economic viability of this area does not continue to deteriorate.

Currently appropriated funding (design/construction), includes the following:

- Transportation Improvement Program Grant: \$1,600,000
- Transportation Improvement Program Grant Match: \$400,000
- TSPLOST 2: \$10,000,000
- Impact Fees: \$1,250,000

The forecasted grant funding included herein is \$5 million from Surface Transportation Block Grant (STBG) monies in 2025 which is targeted to fund Right-of-Way (ROW) acquisition. There will be the recognition of an additional STBG grant in 2026. These grants will be appropriated once grant agreements are approved and executed. The City's matching portion totals \$1.25 million for each grant and is currently appropriated (\$1.25 million in Impact Fees and \$1.25 million of the TSPLOST 2 allocation).

Tree Planting and Landscape Improvements

\$160,000

Fiscal Year 2025 Annual Action Plan:

- N/A – General Capital Maintenance/Investment.

Description: This request is for tree maintenance within the City not associated with the right of way maintenance contract and plantings of new trees and shrubs in the City to increase beautification and or the replacement of landscape damaged by weather or other means. Operating Budget Impact: Maintenance funding is included within this initiative.

CAPITAL PROJECT FUND SUMMARIES

SR 9 Landscaping from Academy St to Windward Pkwy (yr. 2 of 3) \$575,000

Fiscal Year 2025 Annual Action Plan:

- Downtown Alpharetta.

Description: This request will include the design and installation of landscaping within the new beauty strips along SR 9 from Academy Street to Windward Parkway. Funding will landscape the corridor with street trees, shrubs, and ground cover within the 6' beauty strip as part of the GDOT SR 9 widening. This is year 2 funding for a 3-year project. Total projected costs are \$1.7 million. FY 2024 included funding totaling \$350,000. The request for FY 2025 totals \$575,000 with the remaining \$740,000 forecast for FY 2026.

Operating Budget Impact: At the time of the contract, State Route 9 was maintained by an outside vendor at a cost of \$43,200. That number was based on the previous landscape maintenance requirements, which was mostly mowing beauty strips (Level 2). After the improvements, the landscape is going to be more akin to Rucker Road and Kimball Bridge Road (Level 1). Maintenance costs are estimated at 1.5 times the current cost or \$64,800 for the entire corridor (\$21,800 incremental annual cost growth).

Bridge Maintenance

\$250,000

Fiscal Year 2025 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 November 2023. Using available funding from previous years, ITB# 24-008 was recently awarded to a contractor for repair and maintenance of six major bridges in the City. Bridge maintenance items include: the removal of corrosion and repainting of bridge supports; remediation of erosion issues; installation/extension of concrete encasements around piles; cleaning and sealing deck joints; and replacement of failed wing walls. Failure to address these problems can lead to further deterioration of bridge conditions. FY 2025 funding will be used for repair and maintenance of various bridges citywide in accordance with the findings of the GDOT inspection report. Operating Budget Impact: This program decreases bridge maintenance costs as it is less susceptible to surface and structure deterioration.

Traffic Striping and Signage

\$170,000

Fiscal Year 2025 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

CAPITAL PROJECT FUND SUMMARIES

restriping of roadways after milling and resurfacing. Repair/replacement of traffic signage consists of replacement of existing signage due to normal wear as well as damage. This request also includes equipment/materials needed for fabrication of signage. Operating Budget Impact: Maintenance funding is included within this initiative.

Streetlight Maintenance

\$85,000

Fiscal Year 2025 Annual Action Plan:

- Infrastructure and Facilities Maintenance.
- Transportation and Traffic.

Description: This request is for the maintenance of existing city-owned streetlights. The City owns and maintains more than 700 lights. This work will include maintenance of new and existing lighting either on existing poles or the installation of new poles with lighting. This will increase the safety of citizens who use our streets and sidewalks daily. Periodic inspections and troubleshooting will ensure longevity and minimal replacement of lighting components. 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.

Traffic Signal Pole Painting and Maintenance

\$45,000

Fiscal Year 2025 Annual Action Plan:

- Infrastructure and Facilities Maintenance.

Description: This request funds the continued paint maintenance of the city's traffic signal mast arms and pedestrian signals. Painting will coincide with the expected 7-10 year lifespan of the current signal pole painting plus miscellaneous general maintenance and touchups. The average total cost per intersection is approximately \$20,000. Operating Budget Impact: Maintenance funding is included within this initiative.

Traffic Calming Improvements

\$60,000

Fiscal Year 2025 Annual Action Plan:

- Transportation and Traffic.

Description: This request is for the identification, design, and implementation of safety improvements primarily in neighborhoods and at high crash-rate intersections. Additionally, funds will enable staff to implement necessary traffic calming measures within the City. Projects may consist of roadway striping, signage such as radar signs, speed cushions, and channelization to mitigate existing safety deficiencies. The program will enhance public health and safety for users of the city's transportation system.

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

CAPITAL PROJECT FUND SUMMARIES

Traffic Control Equipment

\$100,000

Fiscal Year 2025 Annual Action Plan:

- Infrastructure and Facilities Maintenance.
- Transportation and Traffic.

Description: This request is for equipment necessary for traffic control throughout the City. This includes traffic signal communications, traffic monitoring, and temporary traffic control measures. Traffic signal communications enable the intersections to work together and smooth traffic flow. Traffic signal monitoring includes equipment such as traffic cameras. Temporary traffic control equipment includes devices used to detour or delineate traffic flow, such as cones, delineators and barricades, and variable message boards. Operating Budget Impact: Maintenance funding is included within this initiative.

Traffic Signal System Maintenance

\$100,000

Fiscal Year 2025 Annual Action Plan:

- Infrastructure and Facilities Maintenance.
- Transportation and Traffic.

Description: This request is for the continual maintenance, repair, and upgrading of existing traffic signals throughout the City. This includes vehicular detection systems, pedestrian signals, signal heads, signal cabinets and components, signal communication systems, and traffic light timing optimization. This funding request also allows for the replacement of loops removed during the annual milling and resurfacing project. Operating Budget Impact: Maintenance funding is included within this initiative.

Stormwater

\$2,000,000

Fiscal Year 2025 Annual Action Plan:

- Infrastructure and Facilities Maintenance.
- Transportation and Traffic.

Description: This request is for stormwater design/studies, inspection, drainage maintenance, and pipe/structure repair and maintenance. Left unchecked, stormwater can contribute to costly flooding, erosion, and pollution issues that wreak havoc on our community.

Included in this request is various drainage, flood, and watershed studies that are required by state and federal regulations. Watershed studies identify capital projects to improve water quality in impaired streams. Additional studies include dam breach analysis, bacterial source testing, emergency planning and estimating damage, GIS maintenance, inventory updates, stream delisting, etc. These studies also identify future capital improvement projects or provide specific information that can be used by the city to meet regulatory compliance or further our service to our citizenry. This funding will also be utilized for the design of smaller drainage repairs, such as Harris Road drainage improvements, Haynes Bridge Road at Morrison Parkway drainage improvements, Pond retrofitting and dredging / permitting, etc.

CAPITAL PROJECT FUND SUMMARIES

The National Pollutant Discharge Elimination System (NPDES) Stormwater Permit requires Alpharetta to complete several inspections to protect our stormwater system. These inspections include site visits to private industrial facilities, private carwash and auto body repair shops, city ponds and stormwater management facilities, private ponds and stormwater management facilities, and city-maintained storm structures and pipes. These inspections help us identify maintenance repair work, help us prioritize our crews and CIP lists, and help us recognize private violations of the stormwater ordinance. This project includes hiring a private consultant to complete the inspections so that city staff can focus their efforts on planning, maintenance, and enforcement activities. Additionally, this request is for the continual maintenance and small drainage maintenance work within the City.

One section of the work is pond and best management practices (BMP) maintenance, testing, sampling, work crew materials, education materials, and tree impediment maintenance. Pond and BMP maintenance is required by the Georgia Environmental Protection Division MS4 permit and includes ponds, bioretention, green infrastructure, pervious pavers, etc. Water quality education, education materials, and testing on streams and runoff is also required by the Georgia Environmental Protection Division. Sampling and testing include laboratory and field materials, testing, analysis, etc. Funding is included herein for Retention Pond Maintenance and improvements for Webb Bridge Park and North Park.

Another section includes small drainage repair and maintenance designs, crew materials such as rip rap, pine straw, grout, sod, etc., street sweeping, and removal of trees and shrubs blocking storm flow from or to pipes and structures or otherwise impeding water flow.

The final component of this request is for stormwater pipe and structure maintenance, repair, and replacement. This category includes unclogging pipes and structures filled with sediment and debris, repairing pipes by relining, contractual repairs to stormwater structures, and pipe replacement projects citywide in addition to targeted projects such as Foe Killer Flood Mitigation at Log Cabin Park, Canton Street Drainage Improvements, Mid Broadwell Culvert Replacement Design and Construction, Drainage improvements along Morrison Parkway, Drainage Improvements in Clairmonte subdivision, and Windward Pkwy Drainage Improvements. The contractual pipe un-clogging and structure repair will be throughout the city based on inspection results. Annual funding requests approximate \$4 million based on forecasted needs over a 10-year project horizon. That said, current funding levels within the Stormwater account approximate \$3.5 million (as of March 2024) and the request for FY 2025 was adjusted to \$2 million.

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

CAPITAL PROJECT FUND SUMMARIES

Brick Paver Maintenance and Repair

\$50,000

Fiscal Year 2025 Annual Action Plan:

- Downtown Alpharetta.

Description: This request is for the maintenance and repair of brick paver sidewalks located in the downtown area. Maintenance and repairs included in this request would be re-setting, leveling, replacing, re-sanding, sealing, concrete base repair, soldier course/repair, and installation of concrete header curb as needed. Operating Budget Impact: Maintenance funding is included within this initiative.

Sidewalk Maintenance and Repair (in-house maint./repair)

\$140,000

Fiscal Year 2025 Annual Action Plan:

- Infrastructure and Facilities Maintenance.

Description: This request is for the continual maintenance and repair of the city's sidewalk inventory. Over the last 10 years, the city has expended more than \$5 million on sidewalk projects. During that same period, the city's sidewalk inventory has also been increased through larger roadway and streetscape projects, through private development, and through annexation. FY 2025 funding will go towards repairs of sections in Poor and Very Poor condition. The goal is to perform 7,000 linear feet of repairs per year.

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.

In our current sidewalk database, there are 58,530 linear feet of repairs needed within the poor and very poor condition ratings. Public Works has repaired 23,247 linear feet of sidewalk since January 2019. This includes in-house and contractor repairs.

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.

The FY 2025 funding level will be primarily utilized for supplies associated with in-house maintenance and repair work. There is a companion capital request (unfunded) that covers the cost of sidewalk repairs completed by outside contractors.

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

CAPITAL PROJECT FUND SUMMARIES

Downtown Bus Shelters (ROW/construction; Qty: 2)

\$80,000

Fiscal Year 2025 Annual Action Plan:

- Safe and Welcoming Community.
- Downtown Alpharetta.
- Transportation and Traffic.
- People Focused Workforce.
- Economic Development.

Description: This request is for right-of-way acquisition and associated construction funding to build two (2) Marta Bus stops in the downtown area. Design and site preparation will be done in-house. Right-of-way acquisition and shelter purchase/installation costs are estimated at \$80,000.

Design Services (Public Works)

\$50,000

Fiscal Year 2025 Annual Action Plan:

- Strategic Growth and Redevelopment of Nort Point.
- 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 Facilities (Roof Repairs/Replacements and Wall Restoration) \$150,000 Alpharetta Community Center Wall Restoration

Fiscal Year 2025 Annual Action Plan:

- Infrastructure and Facilities Maintenance.

Description: This request is for roof repair/rehab/replacement and wall restoration at multiple Parks, Recreation and Cultural Services facilities.

FY 2025, this request is for wall restoration at the Alpharetta Community Center (\$150,000). This facility is actively experiencing leaks and the cause has been determined to be the walls including failing expansion joints. This work will include but not limited to pressure washing, removing all old sealants and caulking at expansion joints and windows, replacing sealants and new greenlock structural sealant and applying 2 coats of tuff coat wall coating to exterior CMU walls.

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

CAPITAL PROJECT FUND SUMMARIES

Public Works Headquarters Roof Replacement (segment 2 of 3) \$400,000

Fiscal Year 2025 Annual Action Plan:

- Infrastructure and Facilities Maintenance.

Description: This request is for the roof repair/rehab/replacement at Public Works headquarters. The current roof is original to the facility and has far exceeded its useful life (+30 years old). The current roof is a corrugated metal panel roof which is anchored down with thousands of exposed screws which, along with the natural expansion/contraction of metal, tends to back-out which creates a leak opportunity. To that end, this facility is currently experiencing active leaks and is the city's worst functioning roof system based on # of service calls.

The proposed solution for this roof is a seamless standing seam roof like what has been installed at several of our fire stations. The proposed roofing solution does not have the screw penetrations plaguing the existing roof and therefore has many fewer points of failure that can lead to leaks.

This roof is segmented into three sections totaling approximately 25,650 sq. ft. The cost proposals provided below assume installation of the new roof over the existing roof thereby saving on the tear-off.

Replacement of segment 1 was funded in fiscal year 2024. This request is for the replacement of segment 2 (\$350,000 for 5,300 sq. ft.) and additional funding to complete the replacement of segment 1 (additional HVAC mechanical equipment removal and reinstallation is needed).

The remaining segment will be requested in FY 2026 (\$1,200,000 for 15,350 sq. ft.).
Operating Budget Impact: This program decreases facility maintenance and utilities costs (increased energy efficiency).

Parking Garages (Facility Maintenance/Improvements) \$150,000

Fiscal Year 2025 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 2025 funding will cover repairs identified in the recent inspection reports for both garages and includes, but is not limited to, the following:

- City Center Garage
 - o Exterior Stairs - rout and seal random cracks in floor slab; clean existing riser pipe to remove oxidation and apply two (2) coats rust inhibiting coating; replace traffic coating at exterior area.

CAPITAL PROJECT FUND SUMMARIES

- o Top Level Parapet Barrier Wall - clean wall to remove surface contaminants and apply two (2) coats acrylic elastomeric coating to prevent water absorption into grout pockets and surface cracking on vertical face.
- o Speed Hump - remove adhesive at speed hump and install new speed humps. Level 2 - 2 each and Level 3 - 2 each.
- o Deck Drains - clear deck drains on a quarterly schedule.
- o Transition Joint Level 2 - replace sealant at transition joint between slab on grade concrete and double tee panel.
- 92 Milton Avenue Garage
 - o Steel Panel Connectors - clean exposed steel panel connectors to remove oxidation and apply two (2) coats rust inhibiting coating.
 - o Panel Grout Pockets - clean grout to remove loose materials, repair damaged grout pockets with non-shrink grout, and apply acrylic elastomeric coating over grout pocket to prevent water intrusion.
 - o Concrete Spall Repair - remove failed concrete to expose sound concrete, install polymer modified cementitious repair mortar, and replace sealant at repair area.
 - o Corbel Crack - epoxy inject corbel crack to bond surfaces.
 - o Stair Handrail Posts - clean exposed handrail post at embed pocket to remove oxidation, apply two (2) coats rust inhibiting coating, and install sealant cove bead to cover embed grout.
 - o Miscellaneous Sealant - replace damaged sealant at miscellaneous locations.

Other repairs dependent on funding are waterproofing the elevator pits in the City Center parking garage and adding a louvered cover on the exterior wall at the 2nd level to help prevent water intrusion into the existing elevator pits. Operating Budget Impact: Facility maintenance costs to decrease due to decline in repairs.

City Facility Preventative Maintenance Assessment

\$300,000

Fiscal Year 2025 Annual Action Plan:

- Infrastructure and Facilities Maintenance.

Description: This funding request is for a facilities condition assessment to measure the condition of a building and its infrastructure. Specific objectives of the comprehensive assessment methodology include determining the needs for renewal or replacement of building and infrastructure systems (e.g., heating/cooling, electrical, exterior envelope, etc.) and system components (e.g., cooling tower, heat exchanger, chiller, pumps, etc.), and guiding the analysis of good decision capital project options.

Specific purposes of a well-designed assessment are as follows:

- Verify accuracy and reliability of a space inventory.
- Provide an inspection of all facilities identifying physical and functional deficiencies.
- Assist in defining regular and preventive maintenance requirements.

CAPITAL PROJECT FUND SUMMARIES

- Develop metrics for performance measures, e.g., Facilities Condition Index (FCI) and Facilities Quality Index (FQI).
- Define capital renewal and replacement projects to reduce deferred maintenance backlog.
- Eliminate conditions that are either potentially damaging to property or present safety hazards.
- Identify energy conservation and sustainability measures.
- Inventory accessibility and disabled persons requirement.
- Develop cost estimates and schedules to correct deficiencies and for capital renewal or replacement, and modernization of infrastructure/equipment projects.

Tentative scope includes:

- Physical Condition Assessment (or Life-Cycle Modeling, or both): Physical condition of the building and infrastructure system.
- Develop a Capital Facilities Project Plan.

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

HVAC Replacements (Facility Maintenance/Improvements)

\$100,000

Fiscal Year 2025 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 2025 replacements include units at the Alpharetta Community Center (1 unit that is over 28 years old) and Crabapple Gym (1 unit that is also over 28 years old).

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

Public Safety Facilities Upgrades and Improvements

\$75,000

Fiscal Year 2025 Annual Action Plan:

- Infrastructure and Facilities Maintenance.

Description: This request is for the maintenance and upgrades at Public Safety facilities.

The FY 2025 request would be for repairs and upgrades at Public Safety Headquarters and the Crabapple Training Facility.

Public Safety Headquarters improvements would include interior painting throughout the entirety of the facility.

The Crabapple Training Facility has extensive wood rot on the existing exterior fascia, window trim, soffits and railings. Funding would include replacing all rotted fascia, soffits, trim, railings and sanding/painting all metal railings and facility exterior. A total of

CAPITAL PROJECT FUND SUMMARIES

approximately 50 rotten trim, fascia, railing, and soffit pieces need to be replaced. Additional improvements include replacing all carpet inside the training facility with luxury vinyl tile due to its durability, longevity, and ease of cleaning and maintenance, as well as painting of the interior of the facility.

Operating Budget Impact: This request decreases building maintenance costs through repairs.

City Hall Maintenance

\$40,000

Fiscal Year 2025 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 2025 funding will go towards pressure washing the exterior, door and trim painting/staining, lighting upgrades and cabinetry repairs/replacements, painting the walls/trim in the Community Room, etc. Operating Budget Impact: This program decreases facility maintenance costs.

General Equipment Replacement (Public Works)

\$60,000

Fiscal Year 2025 Annual Action Plan:

- N/A – General Capital Maintenance/Investment.

Description: This request is for the recurring replacement of equipment that is utilized by Public Works Crews. The equipment enables staff to dig holes, haul dirt, move materials, lift heavy objects, clean debris from roads and on job sites, and load materials into dump trucks.

FY 2025 request is for replacement of Unit 388: 2004 New Holland Skid Steer LS190. This unit is in need of replacement, as it's not currently utilized frequently by our crews and there is a greater need for equipment to repair asphalt throughout the City; therefore, we are seeking to replace this unit with an asphalt roller.

Future year replacement is forecasted as follows:

- FY 2027 (Unit 659 - 2009 New Holland B95B TC Backhoe).

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.

CAPITAL PROJECT FUND SUMMARIES

F-750 Trucks; Qty: 2 (Fleet Replacement)

\$275,000

Fiscal Year 2025 Annual Action Plan:

- N/A – General Capital Maintenance/Investment.

Description: This request is for the replacement of F-750 Trucks based on age and/or maintenance/repair costs. Our fleet consists of four (4) usable F-750s and two (2) asphalt trucks that are used for emergency operations, construction debris removal, chip removal and to transport aggregate.

Fiscal Year 2025 includes the replacement of the following unit:

- Unit #84 (1997 F-800 Asphalt Truck). Public Works is requesting funds to replace this vehicle with a concrete truck. This will be used to by our infrastructure crews for sidewalk and stormwater repairs. As previously mentioned, this is one of the Department's two existing asphalt trucks. While this one is utilized when the newer Asphalt Truck is undergoing maintenance, the Department feels a concrete truck would be much more beneficial to serving the public need. The Department does not currently have a concrete truck.
- Unit #262 (2002 Sterling M- 7500 Box Dump). Public Works is requesting funds to replace this unit with a 5500 Crew Cab with a stainless-steel dump bed.

These vehicles meet the replacement criteria based on age and relative wear.

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)

\$78,000

Fiscal Year 2025 Annual Action Plan:

- N/A – General Capital Maintenance/Investment.

Description: This request is for the replacement of F-250 trucks within the Public Works fleet. The F-250 replacements are based on age and/or maintenance/repair costs. These vehicles are expected to last in excess of 10 years or 130,000 miles.

FY 2025 replacement includes Unit #689 (2011 F-250 4x2 Crew Cab) with roughly 125,000 miles. This vehicle has a lot of idle time and is regularly utilized by our traffic crews. Due to the age and wear and tear on the vehicle, this vehicle is scheduled for replacement.

Operating Budget Impact: This program reduces fleet maintenance costs and increases utilization rates as the equipment is less susceptible to breaking down and/or requiring service. Operational costs consist of maintenance, fuel, insurance, etc. and are currently budgeted.

CAPITAL PROJECT FUND SUMMARIES

Sr. Urban Forestry Assistant (new position +1 FTE)

\$50,000

January 1, 2025, Effective Date

(\$59,550 operations/\$50,000 capital)

Fiscal Year 2025 Annual Action Plan:

- Infrastructure and Facilities Maintenance.

Description: Public Works is requesting the addition of a Senior Urban Forestry Assistant position (pay grade 306; assumed 10% above paygrade minimum).

This position would assist the Urban Forestry Program Manager (UFPM) with tasks related to the City-wide Landscape Maintenance of Right-of-Way and Facilities contract, the On-Call Landscape Installation and Construction contract and the Arboricultural On-Call contract. Also assists with urban forest management, general right-of-way maintenance, landscape-related traffic safety, data collection and analysis related to the urban forest and public landscapes.

Over the last decade, the City has invested in large-scale landscape improvements that have added more than 20 acres of high-quality landscape within its rights-of-way. These projects have been implemented in conjunction with roadway reconstruction projects such as Rucker Road and Kimball Bridge Road, and within existing roadways not associated with larger improvement projects including segments of Old Milton Parkway and Westside Parkway. In the near future, a large amount of similar landscape will be installed as part of the Webb Bridge Road and Highway 9 roadway improvements.

The UFPM plays an extensive role in the design, contracting, and construction management of these new landscapes. Once the projects are completed, the UFPM then oversees maintenance of these areas as part of the overall Citywide Landscape Maintenance of Right-of-Way and Facilities contract, which includes 150+ acres spread throughout the city limits. As the quality and quantity of these public assets have grown, so has the time required to effectively manage them. In addition to the responsibilities described above, the UFPM oversees landscape maintenance in the SR 400 interchanges (in partnership with True North 400, formally North Fulton CID), manages the On-Call Arboricultural Services contract for Public Works, manages annual landscape maintenance for Resthaven Cemetery, acts as Supervisor to a three-person Public Works crew, and assists other groups at Public Works with tree and landscape related issues on an ongoing basis. The proposed Urban Forestry Assistant position is intended to remove some of the less complicated tasks from the UFPM. This will allow the UFPM more time to focus on design, contract procurement and management, and improving the City's urban forestry program, particularly in the areas of emergency planning and liability reduction.

Capital costs are estimated at \$50,000 and includes 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 \$104,100 annually and reflect salary and benefit costs only. Assuming a January 1, 2025, hire date results in a Fiscal Year 2025 funding need of \$52,050. Operational costs in year one includes technology equipment (computer, phone, iPad, etc.), professional development, uniforms, general supplies, and fuel costs totaling \$7,500.

CAPITAL PROJECT FUND SUMMARIES

Recreation, Parks & Cultural Services

Greenway Improvements/Repairs

\$275,000

Fiscal Year 2025 Annual Action Plan:

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

Description: This funding will be used to repair, improve, and enhance the entire length of the Alpharetta Greenway. This asset is extremely valuable to the City but is showing its age. Washouts, erosion, heavy use and constant maintenance has taken a toll on the Greenway. Major repairs are needed on the boardwalk portion of the Greenway. Many trees need to be maintained and/or removed to ensure the health of the Greenway and Big Creek. For FY 2025, after the completion of the access trail connection, the focus will be to design/rebuild (6) bridges at Beaver Creek Park and the connection to the Mansell access trail. Operating Budget Impact: Routine replacement capital - operating costs to decrease due to a decline in repairs other than the replenishment of mulch.

Innovation Academy Soccer Field Fencing Enhancements

\$40,000

Fiscal Year 2025 Annual Action Plan:

- Recreation, Parks, and Culture.

Description: This funding is for the replacement of the soccer field fencing at Innovation Academy for Field 2. There is 450 linear feet of 10' high fence and then along the homeowner's side of the field install a 20' high net approximately 100' in length. Operating Budget Impact: Routine replacement capital - operating costs to decrease due to decline in repairs.

Wood Lightpole/LED Replacement Initiative (multi-year) \$300,000 (grant match)

Fiscal Year 2025 Annual Action Plan:

- Recreation, Parks, and Culture.
- Infrastructure and Facilities Maintenance.

Description: Currently, 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 a lot of light pollution. New LED lights would improve the playability of the fields 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).

Additionally, the majority of the City's athletic fields still have wooden light poles (55 poles). These poles are near or have exceeded their life expectancy and should be replaced with concrete/metal poles.

The capital request for FY 2025 includes the following:

- North Park
 - o Replace all wood athletic field light poles (31 poles) with metal/concrete and replace all athletic field lighting fixtures (67 fixtures on wooden poles and concrete/metal poles). This scope totals approximately \$1 million and is

CAPITAL PROJECT FUND SUMMARIES

proposed to be funded through a combination of grant and city match funding.

- o Specifically, the City is in the final review stage for a LWCF (Land & Water Conservation Fund) grant that, if awarded, would provide \$1 million (\$500,000 grant + \$500,000 match from the City) towards replacing the poles/fixtures at North Park's athletic fields as well as the fixtures at the remaining fields (e.g. pickleball/tennis courts, Miracle League field, Multipurpose Field 1). The City currently has \$200,000 appropriated to serve as its partial match. The request for FY 2025 is \$300,000 to fully fund the match requirement (for a total of \$500,000).

Future capital requests will include funding for replacing the remaining wood athletic field light poles (all in Wills Park) and the fixtures that reside on those poles (fields 1-4; 24 poles and lighting fixtures). Fixtures on the athletics fields that have existing concrete/metal poles (106) will be upgraded to LED through the operating funds allocated each year for athletic lighting maintenance.

Alpharetta Public Arts Initiative (Outdoor On-Loan Sculptures) \$55,000

Fiscal Year 2025 Annual Action Plan:

- Strategic Growth and Redevelopment of North Point.
- Downtown Alpharetta.
- Communications that Connect.
- Recreation, Parks, and Culture.

Description: This request is for funding of public arts programs on an alternate year basis through Arts Alpharetta which is a nonprofit organization dedicated to bringing quality arts to Alpharetta. Arts Alpharetta, along with City staff, have several public art projects in-process. These projects include an Outdoor Sculpture Exhibit Contract, an on-loan, permanent, or lease-to-own installation in downtown Alpharetta/Art Walk Brochure. The City of Alpharetta contracts with Arts Alpharetta to locate, curate, install and deinstall on-loan sculptures on a bi-yearly rotation. The number of sculptures varies from 5-7 depending on the rental cost and install logistics for each piece. The project budget is \$90,000 but split between two fiscal years at \$45,000 per year. This is an ongoing 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.

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.

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.).

CAPITAL PROJECT FUND SUMMARIES

Public Art Fund by Developers (City Property)

\$10,000

Fiscal Year 2025 Annual Action Plan:

- Strategic Growth and Redevelopment of North Point.
- 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-Lease was required to give the City \$15,000 for art work 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.

The benefit of public art is contagious. To remain a vibrant and exciting community, we must invest in public art, public murals and cultural pieces. This request will match development dollars for more impactful and meaningful pieces of public art, murals and cultural pieces.

Operating Budget Impact: New art installations will incur maintenance costs but will not be determinable until the art investment decision is made (e.g., mural vs. statue, etc.).

Public Art in the Parks

\$20,000

Fiscal Year 2025 Annual Action Plan:

- Strategic Growth and Redevelopment of North Point.
- Downtown Alpharetta.
- Recreation, Parks, and Culture.

Description: The City of Alpharetta has invested a great deal of money into the Parks System. With the two last bond referendums, the City has been able to purchase additional parkland for new parks and greatly enhance the existing parks. To remain a vibrant and exciting park system, the need for art throughout the parks has been identified. Several pieces have been installed (Wills Park, Encore Park, Brooke Street Park).

This request will allow for the strategic placement of public art in locations that are frequently visited and enjoyed by Alpharetta citizens. Our first priority would be Wills Park and the new spine walkway being developed. Next would be Webb Bridge Park and the Alpharetta Greenway. Future opportunities include crosswalks murals, sculptures, retaining wall murals, dog park entrances, or other art installations that might enhance, provide access such as a park gateway entrance.

The benefit of public art is contagious. To remain a vibrant and exciting community, we must invest in public art, public murals and cultural pieces. This request would place artwork in locations that can be enjoyed by our citizens up close and personally. We are

CAPITAL PROJECT FUND SUMMARIES

seeing a growing number of citizens using our parks and additional public art would add greatly to their experience.

Operating Budget Impact: New art installations will incur maintenance costs but will not be determinable until the art investment decision is made (e.g., mural vs. statue, etc.).

Public Art for City Projects

\$25,000

Fiscal Year 2025 Annual Action Plan:

- Strategic Growth and Redevelopment of North Point.
- Downtown Alpharetta.
- Communications that Connect.
- Recreation, Parks, and Culture.

Description: Working closely with the Economic Development Team and Community Development Department, this 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. Other locations in the City that would benefit from public art would be North Main Street Park and the new Alpha Loop section from Old Milton Parkway to North Winds.

The benefit of public art is contagious. To remain a vibrant and exciting community, we must invest in public art, public murals and cultural pieces. We require developers to put artwork in their developments because of the value the artwork brings to the community. This request will allow us to begin backfilling artwork to keep Alpharetta on the cutting edge.

Operating Budget Impact: New art installations will incur maintenance costs but will not be determinable until the art investment decision is made (e.g., mural vs. statue, etc.).

Park Security Repairs and Improvements (security cameras, etc.)

\$80,000

Fiscal Year 2025 Annual Action Plan:

- Safe and Welcoming Community.
- Recreation, Parks, and Culture.

Description: This project is for 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.

This request includes the purchase and installation of security cameras. Public Safety has been working with Recreation, Parks & Cultural Services Department to develop a surveillance camera solution for our park system. Union Hill, Webb Bridge, Innovation Academy, and Wills Park have been identified as the highest priority. The cameras would be able to tie into existing camera infrastructure currently managed by public safety. The camera equipment would total \$56,250, leaving \$5,000 for electrical services to connect the cameras to a power source.

CAPITAL PROJECT FUND SUMMARIES

This request also includes funding for the purchase/maintenance of our call boxes, which need battery replacement annually. Currently, we have (23) call boxes. The batteries are \$104 each plus labor, at approximately \$120/hour. They cost between \$5,000 - \$10,000 annually. Complete new boxes are approximately \$10,000 each.

This request also includes, subject to funding availability, the purchase and installation of automatic locks. However, the full scope of the automatic locks initiative approximates \$80,000 annually and is included as a companion capital request (unfunded).

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

Playground Equipment Replacement

\$50,000

Fiscal Year 2025 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. This 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. This replacement program is designed around the above factors to keep all the playgrounds in the City's inventory in compliance with industry safety standards.

FY 2025 funding will be used for to complete the playground the final phase of the Webb Zone Playground replacement at Webb Bridge Park. Once a natural turf area, it is currently a sand pit. After decades of heavy use and area being more shaded, it is no longer feasible to maintain the natural grass area. Funding will to convert the 500 sq ft area into an artificial turf making this a multi-purpose green space once more. Operating Budget Impact: Routine replacement capital - operating costs to decrease due to decline in repairs.

Park Repairs/Improvements

\$160,000

Fiscal Year 2025 Annual Action Plan:

- Recreation, Parks, and Culture.
- Infrastructure and Facilities Maintenance.

Description: This funding is for general park repairs and improvements on a smaller scale. This account allows us to repair trails throughout the system as they need to be repaired. As an example, FY 2021 funds were used to: (1) remove and replace the parking lot curb at Windward Community Park; (2) remove and replace damaged sidewalk at Union Hill Skatepark; (3) design and install a modular block wall at Wills Park Recreation Center; (4) repair concrete walkways and pads at Wills Park; (5) repair and refinish Gym 1 floor at Community Center, etc. This account is crucial to the Department's ability to respond to the needs and repairs as they arise throughout the year.

CAPITAL PROJECT FUND SUMMARIES

FY 2025 funding will be targeted towards the following improvements:

- North Main Street Park (\$40,000) - paver removal/replacement and concrete edging.
- Miracle League Field (\$50,000) - concrete repairs at the Miracle League common areas; fence repair/replacement at the Miracle League field.
- North Park Fields 5 & 6 fencing replacement (\$50,000).
- Other projects as deemed necessary throughout the year.

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

Tree Maintenance, Planting, and Removal in Parks

\$125,000

Fiscal Year 2025 Annual Action Plan:

- Recreation, Parks, and Culture.

Description: This request is for removal of dead or dying trees throughout the park system. By removing the dead or dying trees, we are reducing safety hazards, avoiding pest infestations, and spreading infections, and improving the appearance of the parks. Tree removal services have averaged \$180,000 per year for the past several years. Additionally, staff has added to the scope the purchase/planting of replacement trees. Due to funding availability, the request for FY 2025 was adjusted from \$225,000 to \$100,000. Should additional needs arise, the annual operating budget will supplement the funding requirements. Operating Budget Impact: Reduces pressure on operating budget as an alternate source of funding is available to meet this need which is often a public safety priority that takes precedent over all other potential uses.

Design Services (Recreation, Parks & Cultural Services)

\$21,200

Fiscal Year 2025 Annual Action Plan:

- Recreation, Parks, and Culture.

Description: This request is to provide funding for various studies and professional services that arise each year from Council and/or Department initiatives. Such services may include revisions to Recreation Master Plans, construction plans for recreation amenities including pavilions, gazebos, etc. These types of studies and professional services are essential and will assist in forecasting the current market environment, recommend standards that will assist in policy decisions, and improve project completion timelines and functionality to maintain the high level of services our customers are accustomed to. Operating Budget Impact: N/A.

North Park: Fields 1-4 Restroom/Concession Stand Replacement (design) \$200,000 (multiple sources)

Fiscal Year 2025 Annual Action Plan:

- Recreation, Parks, and Culture.

Description: The existing restroom/concession stand at North Park (fields 1-4) serves four softball fields, batting cages, and a playground. The facility is old and much too small for

CAPITAL PROJECT FUND SUMMARIES

the number of users. The Department previously funded a concept several years ago for a new restroom/concession building (3,100 square foot one-story facility to replace the existing structure). The restroom will double the number of stalls. In addition, the concession area will include a covered seating area to accommodate park patrons. This funding request is for a formal design including surveying, civil engineering, geotechnical, and architectural services. Construction costs will be requested in future capital plans and, while highly determinable by the approved design, is currently estimated at \$700,000.

Funding is provided through general capital appropriations (\$16,180) and impact fee funds (\$183,820 or 91.91% is impact fee eligible – limiting factor is impact fee availability). Operating Budget Impact: Maintenance (including janitorial) and utility costs will increase along with the physical size of the restroom and is estimated at a minimum of \$1,250 annually and will be reflected in a future operating budget (once construction nears completion).

General Equipment Replacement (Recreation)

\$177,000

Fiscal Year 2025 Annual Action Plan:

- N/A – General Capital Maintenance/Investment.

Description: This request is for the replacement of three (3) 2013 John Deer Gators, one (1) 2015 New Holland Skid Steer, one (1) Toro Turbine Blower, one (1) 2015 Mill Creek Spreader, one (1) Kubota Tractor for the downtown district and one (1) SMG Turf Groomer. Remaining funds will be used to cover minor equipment replacement as needed throughout the year. Replacement is requested due to age, hours of use, and estimated repair cost.

Replacement criteria is as follows: 1) When the department director determines it is no longer cost effective to retain the equipment: 2) when age and/or hours exceed recommended life. Operating Budget Impact: Routine replacement capital - operating costs to decrease due to decline in repairs.

Fleet Replacement (Qty: 1)

\$100,000

Fiscal Year 2025 Annual Action Plan:

- N/A – General Capital Maintenance/Investment.

Description: This request is for the forecasted annual replacement of Recreation, Parks & Cultural Services vehicles. The replacement criteria are as follows: 1) when the department director determines it is no longer cost effective to retain the vehicle; 2) when either mileage or age reaches or exceeds 10-years of service or 125,000 miles; and 3) motorized equipment damaged in accidents shall be inspected by the Safety/Risk Administrator to determine feasibility of repairs as compared to replacement cost.

FY 2025 includes replacement of (1) 2009 Ford F250 Truck (Unit RP1872 with 86,252 miles) with a Ford F350 unit with a dump bed. The 2009 F250 needs approximately \$8,000 in repairs.

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

CAPITAL PROJECT FUND SUMMARIES

Community Development

Brookside Park Gateway (construction)

\$225,000

Fiscal Year 2025 Annual Action Plan:

- Strategic Growth and Redevelopment of North Point.
- Communications that Connect.
- Recreation, Parks, and Culture.
- Transportation and Traffic.
- Economic Development.

Description: The Brookside Master Plan (adopted in Nov. 2022) was developed based on the Horizon 2040 Comprehensive Plan identifying the area as a high priority for improvements to walkability as well as the existing city park. The Brookside Park Gateway is an identifying monument that brings attention to this mostly hidden amenity. Brookside Park provides Greenway connections and access to a public lake. The gateway is envisioned to provide wayfinding signage and public art with the purpose of inspiring redevelopment efforts. Design was funded in FY 2024. This request is for construction of the gateway improvements. Operating Budget Impact: Maintenance costs are highly dependent upon the design and are undeterminable at this time.

South Main District Gateway (construction)

\$150,000

Fiscal Year 2025 Annual Action Plan:

- Communications that Connect.
- Recreation, Parks, and Culture.
- Transportation and Traffic.
- Economic Development.

Description: South Main Street was identified within the Comprehensive Land Use Plan as the #2 roadway in need of redevelopment and improvements. In response to the public's request, staff applied and received a Livable Centers Initiative (LCI) grant to develop a plan for the South of Wills (SOW) District which includes the use of art to create placemaking, as well as upgraded bus shelters and trail connections from Main Street to Wills Park. Design was funded in FY 2024. This request is for construction of the gateway improvements. Operating Budget Impact: Maintenance costs are highly dependent upon the design and are undeterminable at this time.

CAPITAL PROJECT FUND SUMMARIES

Downtown Wayfinding Signage (Qty: 3)

\$36,000 (multiple sources)

Fiscal Year 2025 Annual Action Plan:

- Safe and Welcoming Community.
- Downtown Alpharetta.
- Economic Development.

Description: This request is for the development, acquisition, and installation of three (3) wayfinding/directory signs downtown. Wayfinding signage is used to help people navigate complex environments. It provides visual cues that help users understand their location, the direction they need to go, and the distance to their destination. Each sign is estimated at \$12,000 with the funding breakdown as follows:

- Alpharetta Convention & Visitors Bureau is funding 2 signs (\$24,000).
- City of Alpharetta is funding 1 sign (\$12,000).

Operating Budget Impact: Maintenance costs are minimal and coverable through existing budget appropriations.

Milton Avenue Lighting Project

\$50,000

Fiscal Year 2025 Annual Action Plan:

- Safe and Welcoming Community.
- Downtown Alpharetta.
- Economic Development.

Description: Addition of string lighting across Milton Avenue (west of Main Street). Project Goals include:

- Further activate Milton Avenue.
- Balance the west side of Main to stimulate further commerce after dark.
- Enhance safety along Milton Avenue.
- Further delineate Milton Avenue as a main downtown artery/connection.
- Provide an enhanced sense of place for events like Wire & Wood and Taste of Alpharetta.

Funding requested herein is for the design, acquisition, and installation of the lighting. Operating Budget Impact: Maintenance costs are minimal (e.g. electricity, repairs, etc.) and coverable through existing budget appropriations.

CAPITAL PROJECT FUND SUMMARIES

Design Services (Community Development)

\$62,400

Fiscal Year 2025 Annual Action Plan:

- Strategic Growth and Redevelopment of North Point.
- Economic Development.

Description: This request is to provide funding for various studies and professional services that arise each year from Council and/or Department initiatives. Such services may include revisions to Comprehensive Plans, Small Area Plans, project designs such as plazas, landscape architecture, hosting a series of public input sessions, conceptual design standards, etc. These types of studies and professional services are essential and will assist in forecasting the current market environment, recommend standards that will assist in policy decisions, improve project completion timelines and functionality to maintain the high level of performance by City Staff that our citizens and business owners are accustomed to. Operating Budget Impact: N/A for design work.

Alpharetta Entry Monuments (design)

\$50,000

Fiscal Year 2025 Annual Action Plan:

- Downtown Alpharetta.
- Recreation, Parks, and Culture.
- Economic Development.

Description: Design a gateway identifying the city that will be placed in locations that will identify city boundaries. Funding includes design charettes and stakeholder meetings as well as limited assistance in determining the best 8 locations for initial construction/installation. This request is for design funding only. Construction plans and construction/installation of the entry monuments will be requested as part of a future capital plan with the cost dependent upon design and undeterminable at this time. Operating Budget Impact: Maintenance costs are highly dependent upon the design and are undeterminable at this time.



CAPITAL PROJECT FUND SUMMARIES

Detail (Unfunded Capital Initiatives)

Human Resources

HR Office Improvements

\$55,000

Fiscal Year 2025 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 capital improvements requested herein are for the reorganization of the Human Resources office to better utilize current space for efficient workflow and to allow accommodations for future personnel growth. The objective is to have three offices (two currently) with doors to deal with confidential matters, one reception desk, one workspace (copy and other office machines) and space for an applicant computer kiosk. Operating Budget Impact: Additional facility maintenance funding including janitorial costs will be incurred.

Public Safety

Public Safety Evidence Building Repairs & Plan for Expansion

\$110,000

Fiscal Year 2025 Annual Action Plan:

- Safe and Welcoming Community.
- Infrastructure and Facilities Maintenance.
- People Focused Workforce.

Description: The Public Safety Department, specifically the Police Property and Evidence Building, needs essential repairs to prevent further deterioration of this structure. This structure houses evidence during investigations, emergency vehicles, department property, and arrestee's property when arrested due to an investigation.

The repairs consist of cracking in the structural walls and at least two visible cracks in the walls of this building. Of the two visible cracks, one over an entry door is longer than 10 feet, and the other near a roll-up door is about five feet long. There may be more cracking that is not visible since there is paint on the walls. Water leaks into the evidence areas, causing mold and ceiling tiles to fall; this has been reported to public works for repair. However, it is likely an issue in other areas of the building because the paint in other regions has visible damage. The lighting in the open areas containing the vehicles has been a consistent problem. The fixtures have been retrofitted for LED lighting but continue to malfunction. The fixtures should be replaced with a unit made for LED area lights, and the wiring should be investigated to see if it is malfunctioning. Several windows have hazed or clouded over. All the glass should be replaced for a uniform appearance. The window frames are likely in very poor condition due to the condition of the glass; the seal for the

CAPITAL PROJECT FUND SUMMARIES

CAPITAL INITIATIVES NOT RECOMMENDED FOR FUNDING AT THIS TIME

glass on the windows has broken and may be leaking. The paint on the interior of the building is flaking and bubbling from what is believed to be water damage. There are more than a dozen areas where this is obvious. One area of paint blistering is more than fourteen feet high by over three feet wide. Some of this damage is located near windows, indicating the window frame seal to the cinder block walls has failed.

During a contractor's appraisal to get a ballpark figure on what these repairs may cost, they indicated there needed to be some preventative maintenance completed on the roofing. It is beginning to show signs of deterioration that, if not addressed, will require a new roof in the near future. The anticipated cost for this project is \$80,000 without knowing if the structural cracking has caused any other damage.

Also, in FY 2025, we would like to do an RFP for design services to obtain a plan and cost estimate to expand the current building to add storage and workspace. We are unsure what this might cost, but we are adding another \$30,000 for the expansion design scope. Operating Budget Impact: This request decreases building maintenance costs through repairs. Operating budget impact associated with expansion is highly dependent upon design and undeterminable at this time.

Public Safety Headquarters Bathroom Renovations

\$163,000

Fiscal Year 2025 Annual Action Plan:

- Infrastructure and Facilities Maintenance.
- People Focused Workforce.

Description: Public Safety Headquarters' first and second-floor restrooms and locker rooms require updating and repairs. The restrooms of the Department of Public Safety Headquarters Building (not including the 911 center) have not been updated in years. Since the bathrooms were built, the Public Safety Department has seen growth in the number of employees and the square footage the bathrooms serve. It is needed to redesign, remodel, and renovate the bathrooms to repair and update the aging fixtures, to meet and exceed the Americans with Disabilities Act (ADA) requirements, and to provide our employees with an adequate sanitization station.

On both the first and second floors, the men's and women's restroom countertops and partitions are sagging, delaminating, and showing their age. Due to the growth in employees in the building, more sinks and toilets must also be added to the areas to serve the current building capacity. The second-story locker rooms were reorientated a few years ago; the sinks, tiles, and showers are original to the building, outdated, and showing signs of deterioration.

Completing a remodel of the Public Safety Headquarters restrooms and locker rooms, we will ensure we are compliant with ADA requirements, improve sanitation and cleanliness, make our facility a more efficient facility to use, and save money with updated lighting and the installation of water-saving fixtures.

The anticipated cost of this project is \$78,000 for the first-floor bathrooms and \$85,000 for the second-floor restrooms, showers, and locker rooms. The cost of this project could

CAPITAL PROJECT FUND SUMMARIES

increase if an architect or consultant is required, or extra repairs are needed behind the walls or ceiling.

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

Transport Capable Unit (new fleet)

\$284,000 (multiple sources)

Fiscal Year 2025 Annual Action Plan:

- Safe and Welcoming Community.

Description: Over the past few years, there has been a decrease in the availability of ambulances in our 911 system due to staffing, an increase in hospital wait times, and a lack of a service level agreement with the City's zone provider. This has resulted in extended scene times, where fire crews often wait over 20 minutes for an ambulance to transport a patient to the hospital. Other municipalities have adapted to this issue by purchasing transport-capable units to transport patients to the hospital if there is a delay.

Alpharetta does not currently have the necessary equipment to perform this service; sometimes, Alpharetta staff has had to request a transport unit from another municipality when an ambulance is unavailable or delayed. Having our own unit would alleviate this issue while allowing us to care for and transport customers as emergencies dictate. Additionally, having a transport-capable unit to run specific low-acuity calls would allow us to reduce the wear and tear on our fire engines, which would increase the life of our apparatus.

From a performance metric standpoint, benefits from the Transport Capable Unit could be measured through multiple metrics including:

- Staff will track calls where our ambulance provider could not provide a unit for a citizen, and our transport-capable unit allowed us to get the patient to definitive care.
- Staff can track the mileage/hours on our fire engines/trucks and show how the new unit has decreased the workload of those apparatus by responding to low acuity calls instead of those apparatus. This will certainly prolong the life of these apparatus, saving taxpayers hundreds of thousands of dollars.

Potential funding offsets through impact fee funds (\$171,325 or 62.3% of equipment cost is impact fee eligible). Please note: There is an Operating Initiative request to fund a subsidy for the City's emergency medical response transport provider (AMR). This request includes a provision for housing an emergency response transport vehicle at a targeted City fire station. The AMR operating initiative is currently recommended for funding which reduces the urgency of this capital request. Operating Budget Impact: Operating costs include fuel, maintenance, etc. and are estimated at \$9,000 annually.

CAPITAL PROJECT FUND SUMMARIES

Operating Initiative - Emergency Management Coordinator (new position; +1 FTE; \$156,500 operations/\$60,000 capital)

\$60,000

Fiscal Year 2025 Annual Action Plan:

- Safe and Welcoming Community.
- Communications that Connect.
- People Focused Workforce.

Description: The Public Safety Department is requesting the addition of an Emergency Management Coordinator position (pay grade 310; assumed 10% above paygrade minimum). There is a recognized need to elevate the role of Emergency Management Coordinator to a full-time position due to the increasing complexity and frequency of significant incidents in the City. Historically, this role has been an additional responsibility for individuals holding other positions, such as Fire Logistics and Police Accreditation. However, with the City's growth and the rise in natural and manmade incidents, there is a call for dedicated attention to emergency management.

Elevating the Emergency Management Coordinator role to a full-time position has several potential benefits:

- **Increased Focus and Dedication:** Having a dedicated Emergency Management Coordinator allows for a more focused and dedicated approach to addressing emergency preparedness, response, and recovery. This is crucial in managing the growing challenges associated with significant incidents.
- **Enhanced Coordination:** A full-time coordinator can better facilitate coordination and collaboration among various departments and agencies involved in emergency response. This can lead to more efficient and effective emergency management efforts.
- **Community Resilience:** A dedicated coordinator can work on community engagement and resilience-building initiatives. This proactive approach can help the community better prepare for emergencies and recover more swiftly when incidents occur.
- **Alignment with Best Practices:** Bringing the City in line with other local jurisdictions suggests a commitment to aligning with best practices in emergency management. This can enhance interoperability and coordination during regional responses.
- **Resource Allocation:** A full-time position enables the allocation of human and financial resources, specifically for emergency management. This ensures that the tools, personnel, and technology are in place to address emergencies effectively.
- **Adaptability to Changing Threats:** With a dedicated Emergency Management Coordinator, the city can adapt more quickly to evolving threats, whether natural disasters, public health crises, or other emergencies.

Capital costs are estimated at \$60,000 and includes funding for a vehicle purchase (and upfitting). There is a companion operating initiative request to fund the

CAPITAL PROJECT FUND SUMMARIES

personnel/operational costs. Personnel costs are estimated at \$141,000 annually and reflect salary and benefit costs only. Operational costs include professional services, professional development, uniforms, general supplies, software licensing, equipment (e.g., laptop, iPad, cell phone, etc.), fuel, etc. and totals \$15,500.

Operating Initiative - Fire Training Captain (new position; +1 FTE) \$50,000
(\$128,100 operations [net]/\$50,000 capital)

Fiscal Year 2025 Annual Action Plan:

- Safe and Welcoming Community.
- People Focused Workforce.

Description: The Public Safety Department is requesting the addition of a Fire Training Captain position (pay grade 1202-P) to the Fire Training Division to address the challenge of providing the required annual training hours for each Fire Department employee efficiently.

The Training Division currently consists of two full-time positions. The goal is to provide approximately 106 certified members with the required 228 annual training hours and seven (7) medical certifications, totaling approximately 24,168 hours.

The current staff size is insufficient to meet the training needs, leading to the utilization of off-shift employees. The use of off-shift employees for training maintenance is incurring overtime costs.

This additional position is intended to facilitate and instruct each member's required annual training hours, ensuring compliance with certification requirements. A Fire Training Lieutenant position has also been requested to assist with these needs.

The Training Division not only aims to fulfill the annual training requirement but also provides instruction for specialty and innovative training classes at the training center for both Department members and surrounding agencies.

Capital costs are estimated at \$50,000 and includes 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 \$140,000 annually and reflect salary and benefit costs only. There is an anticipated savings in overtime (off-shift employees) associated with both training positions requests (Captain + Lieutenant) that is estimated at \$48,000 annually. For the purposes of this narrative, each training position request is estimated to result in overtime savings of \$24,000 annually. Operational costs include uniforms, software licensing, equipment (e.g., laptop, iPad, cell phone, etc.), fuel, etc. and totals \$12,100.

CAPITAL PROJECT FUND SUMMARIES

Public Works

Pavement Resurfacing/Preservation for Parks

\$575,000

Fiscal Year 2025 Annual Action Plan:

- Recreation, Parks, and Culture.
- Infrastructure and Facilities Maintenance.

Description: This request is for the ongoing maintenance of pavement within the city's park facilities. Preservation of the roads, driveways, and parking lots increases their life expectancy. Without preservation, these pavements will deteriorate and be more costly to repair. FY 2025: Re-paving of Webb Bridge Park parking lots 1, 3, and 4. These parking lots will require major repairs with possibly full rebuild of parking lots or soil cement. The price requested reflects the worst-case scenario. Further geotechnical exploration will be performed to determine the appropriate scope of work. All pricing for parks includes removal and installation of all existing wheel stops and re-striping of parking spaces, etc. Operating Budget Impact: This program decreases asphalt maintenance costs as the surface is less susceptible to potholes and road surface deterioration.

Canton Street Sidewalk (design)

\$250,000

Fiscal Year 2025 Annual Action Plan:

- Downtown Alpharetta.
- Communications that Connect.
- Transportation and Traffic.

Description: This request is for design funding for Canton Street sidewalk improvements. The sidewalk along the east side of Canton Street between Mayfield Road and Canton Street Extension varies in width from 4' to 5' to 6' with little to no buffer between the travel lane and pedestrians. The overall goal is to maximize the width of sidewalk along this portion of Canton Street to create more space between vehicular traffic and pedestrian traffic. This will help provide a safer pedestrian connectivity into the downtown area for residents. Due to existing specimen trees on the east side of the road, the concept is to hold the western edge of pavement, reduce lane widths to 10.5 feet and repurpose the remaining asphalt into a planting strip and widen the sidewalk as wide as possible.

A portion of the corridor does not have any curb and gutter, or storm drainage catch basins. Design of the corridor will include curb and gutter and subsequent drainage infrastructure. The design will provide Stormwater Best Management Practices (BMP's) to capture and infiltrate stormwater runoff from Canton Street before entering stormwater pipes. Also included in the design is looking for creative ways to add additional lighting along the corridor to improve pedestrian safety.

Funding for right-of-way and construction of the improvements would be requested in future capital plans and is currently estimated at \$2.6 million.

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

CAPITAL INITIATIVES NOT RECOMMENDED FOR FUNDING AT THIS TIME

CAPITAL PROJECT FUND SUMMARIES

Charlotte Drive Mini-Roundabout (design/temporary install)

\$25,000

Fiscal Year 2025 Annual Action Plan:

- Transportation and Traffic.

Description: Citizens along Charlotte Drive have voiced concerns of excessive vehicular speeds along Charlotte Drive. Speed studies have been accomplished and vehicles are traveling greater than 10 mph over the posted speed limit. 'Your Speed' signs have been installed along the corridor and have had mixed results.

One option to pursue is the installation of a mini roundabout at the intersection of Charlotte Drive and Makra Lane/Lillian Drive. This intersection is the only 4-way intersection along Charlotte and is nearly in the middle between Mid-Broadwell and Rucker Road. The roundabout will be smaller than those along Buice Road, if the improvements are within the existing curb and gutter.

The request is to install a temporary roundabout utilizing plastic curbing. Upon completion, speed studies will be accomplished to determine the effect of the roundabout along the entire corridor. The current request is only for the installation of a temporary mini roundabout. If data reflects success, then a future capital request will be submitted as part of the budget process to install materials more in line with a permanent roundabout.

Streetlight Expansion

\$70,000

Fiscal Year 2025 Annual Action Plan:

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

Description: This request is for installation of new street/pedestrian lighting in neighborhoods and areas of the City where currently limited illumination is evident.

Older neighborhoods in the City do not meet today's illumination standards and require extra lighting for safety. Neighborhoods identified as needing more lighting are primarily located on the west side of town. Subdivisions such as North Farm, North Towne at Andover, Burnett Way, Northfield, Spence's, Foxhaven, etc. have all inquired about adding more streetlighting in their neighborhoods for safety. This capital item would start addressing these areas on an as needed/requested basis. Funding would also allow phasing-in of lighting along Haynes Bridge Road from Academy Street to Old Milton Parkway. Operating Budget Impact: Will result in additional maintenance (light replacement, etc.) and utility costs and is solely determinable by the type and number of lights installed. For planning purposes, the assumption is an additional \$3,000 annually.

CAPITAL PROJECT FUND SUMMARIES

Haynes Bridge Road Lane Diet and Linear Park (design)

\$250,000

Fiscal Year 2025 Annual Action Plan:

- Recreation, Parks, and Culture.
- Economic Development.

Description: This project intends to provide a wider sidewalk (approximately 12') on both sides of Haynes Bridge Road from Old Milton Parkway to Rainwater Boulevard and a linear park along the southern side of the road. The Linear Park would create a new kind of playground for children of all ages. The park consists of 6 different play areas and approximately 1.9 acres of the landscape area.

The FY 2025 funding request is to prepare multiple concept designs and construction cost estimates.

Operating Budget Impact: N/A for the design phase.

Henderson Parkway Traffic Calming (design)

\$50,000

Fiscal Year 2025 Annual Action Plan:

- Transportation and Traffic.

Description: Traffic speeding is still a safety concern on Henderson Parkway, although the following three intersections have already been equipped with all-way stop signs and speed bumps: 1) Henderson Parkway at Henderson Place; 2) Henderson Parkway at Brookridge Terrance/Millstone Court; and 3) Henderson Parkway at Somerset Lane. Approximately 85% of the vehicles are traveling in excess of 10 mph over the posted speed limit of 25 mph.

To encourage lower driving speeds on Henderson Parkway and improve the roadway safety for pedestrians, bicyclists, and motorists, multiple scenarios could be studied, such as: 1) wider sidewalk and landscaped area along with narrower travel lane width; 2) mini roundabouts; 3) chicanes - curve in a road, added by design rather than dictated by geography.

This request is to fund a comprehensive study and develop concepts for improvements along Henderson Parkway to reduce vehicular speeds and improve pedestrian safety.

Operating Budget Impact: N/A for study phase.

Mid Broadwell Crosswalk at Fire Station Light (construction)

\$180,000

Fiscal Year 2025 Annual Action Plan:

- Safe and Welcoming Community.
- Transportation and Traffic.

Description: This funding request is to convert the existing emergency traffic signal to a hybrid emergency-pedestrian crossing light. This will provide a crosswalk for pedestrians in the proximity of Mid-Broadwell Park to cross Mid-Broadwell Road. Design work will be done by in-house staff. This work is dependent on the completion of the Mid-Broadwell Road Park Project. Operating Budget Impact: Increase in utility costs for the additional electricity and minor maintenance costs (\$250 annually).

CAPITAL PROJECT FUND SUMMARIES

Northwinds Mid Broadwell Crosswalk (construction)

\$125,000

Fiscal Year 2025 Annual Action Plan:

- Safe and Welcoming Community.

Description: The Bradenton Subdivision is built on both sides of Northwinds Parkway. All the amenities of the subdivision are on one side and residents on the other side request a safe and convenient means to cross the street to access the amenities. Public Works has been working on various concepts over the last couple of years to improve pedestrian safety. Recently, the community and Public Works finalized the preferred option of installing a mid-block crosswalk with multiple rectangular rapid flashing beacons. This approach is the least expensive, provides the greatest line of sight for pedestrian safety, and is the least impactful to the community. Public Works staff will design the improvements in-house and requested funds is for the installation of the improvements. Operating Budget Impact: Increase in utility costs for the additional electricity and minor maintenance costs (\$250 annually).

Kimball Bridge Rd Improvements (design)

\$250,000

Fiscal Year 2025 Annual Action Plan:

- Transportation and Traffic.

Description: This request is for design funding for roadway improvements along Kimball Bridge Road between Waters Road and Buice Road. Improvements will include the addition of left-turn lanes along Kimball Bridge Road to serve all intersections with South Kimball Bridge Crossing and Bracebridge Road. The project will also investigate adding improvements like replacing the signal at the intersection of Glen Abbey Drive/Tuxford Drive with a roundabout.

The project's goal is to provide these improvements along the corridor to slow vehicles and improve pedestrian safety. Cost savings can be accomplished in construction by pairing the project up with the 60" water transmission line work by the County along Kimball Bridge Road from the cemetery to Buice Road.

Fulton County Water was a distribution pipe (50+ inches in diameter) to be installed along Kimball Bridge Road from Waters Road to Buice Road. A continuation of the pipe will traverse along Buice Road to Old Alabama. The planning of the improvements along Kimball will be coordinated with the County's water line project.

Funding for remaining design, right-of-way, and construction of the improvements would be requested in future capital plans and is currently estimated at \$5.6 million.

Operating Budget Impact: N/A for the design phase. Operational costs for future buildout are heavily dependent upon the design and undeterminable at this time.

CAPITAL INITIATIVES NOT RECOMMENDED FOR FUNDING AT THIS TIME

CAPITAL PROJECT FUND SUMMARIES

CAPITAL INITIATIVES NOT RECOMMENDED FOR FUNDING AT THIS TIME

Douglas Rd Traffic Calming (design)

\$200,000

Fiscal Year 2025 Annual Action Plan:

- Transportation and Traffic.

Description: This request is for design of traffic calming improvements along Douglas Road. The City has received numerous complaints from citizens living along Douglas Road regarding the volume of traffic and speed of vehicles. Several options and locations were evaluated along Douglas Road. Intersection improvements at Douglas Road/Clubhouse Drive and Douglas Road/Newport Bay Passage are being considered. A roundabout is being proposed at Douglas Road/Clubhouse Drive to address the intersection volume as well as traffic calming. Traffic calming measures for the Newport Bay Passage intersection would include a lane diet and sight distance improvements. The Douglas Road corridor will be studied further to evaluate different options at multiple intersections before designing a roundabout for the intersection of Douglas Road and Clubhouse Drive. Right-of-way acquisition and construction costs are estimated at \$1.6 million and would be part of future funding requests. Operating Budget Impact: N/A for the design phase. Operational costs for future buildout are heavily dependent upon the design and undeterminable at this time.

City Center Decorative Signposts

\$140,000

Fiscal Year 2025 Annual Action Plan:

- Safe and Welcoming Community.
- Downtown Alpharetta.
- Recreation, Parks, and Culture.
- Transportation and Traffic.

Description: This request is to upgrade the signposts at City Center to the approved decorative black Wadsworth design post. This project will include all signposts located in and around City Center, including Academy Street (SR 9 to Haynes Bridge Road) and Haynes Bridge Road (Academy Street to Old Milton Parkway). As a part of this project, sign clutter will be taken into consideration to reduce the overall number of signs. Estimated number of decorative signposts and signs are 150 and 220, respectively. Operating Budget Impact: Routine replacement capital - operating costs to decrease due to decline in repairs.

Encore Parkway 2-Way Bike Lane (design)

\$250,000

Fiscal Year 2025 Annual Action Plan:

- The Alpha Loop and Greenway.
- Recreation, Parks, and Culture.
- Economic Development.

Description: The project consists of repurposing the 20+ feet of asphalt on the northern side of the bridge to accommodate 1 vehicular lane and a barrier separating a 2-way bike lane between the vehicular lane and the existing landscaped area. The existing 8' wide sidewalk will be devoted to walkers and runners. The project limits are from Northpoint Parkway to Westside Parkway. This project, along with the future Encore Greenway and Alpha Link Projects, will provide a safe travel route for cyclists to and from the Greenway.

CAPITAL PROJECT FUND SUMMARIES

CAPITAL INITIATIVES NOT RECOMMENDED FOR FUNDING AT THIS TIME

Benefit to the Community: Separating the bicyclist from the walkers and providing a barrier separation between bicyclist and vehicles provides a safer and more pleasant experience for the users.

Funding for construction of the improvements would be requested in a future year capital plan and is currently estimated at \$1.3 million. Operating Budget Impact: improvements will impact operational maintenance costs (landscaping, trail maintenance, etc.) but are undeterminable until design progresses.

Sidewalk Maintenance and Repair (outside contractors)

\$175,000

Fiscal Year 2025 Annual Action Plan:

- Infrastructure and Facilities Maintenance.

Description: This request is for the continual maintenance and repair of the city's sidewalk inventory. Over the last 10 years, the city has expended more than \$5 million on sidewalk projects. During that same period, the city's sidewalk inventory has also been increased through larger roadway and streetscape projects, through private development, and through annexation. FY 2025 funding will go towards repairs of sections in Poor and Very Poor condition. The goal is to perform 7,000 linear feet of repairs per year.

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.

In our current sidewalk database, there are 58,530 linear feet of repairs needed within the poor and very poor condition ratings. Public Works has repaired 23,247 linear feet of sidewalk since January 2019. This includes in-house and contractor repairs.

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 primarily covers the cost of sidewalk repairs completed by outside contractors. There is a companion capital request that covers the cost of in-house sidewalk repairs.

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

Mid Broadwell Sidewalk Improvements (right-of-way)

\$200,000

Fiscal Year 2025 Annual Action Plan:

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

Description: This funding request is for the purchase of right-of-way for the construction of approximately 1,700 linear feet of sidewalk to fill in multiple gaps along the south side

CAPITAL PROJECT FUND SUMMARIES

CAPITAL INITIATIVES NOT RECOMMENDED FOR FUNDING AT THIS TIME

of Mid Broadwell Road between Bethany Road and Fire Station 85. Providing this sidewalk would create a safer route to and from Mid Broadwell Park. Design of these sidewalk segments has been completed by in-house staff. Right-of-way is estimated at \$200,000. Construction is estimated at \$1.5 million and would be requested as part of a future capital plan.

Operating Budget Impact: N/A for the right-of-way phase. Upon completion, maintenance such as landscaping will be required and is currently estimated at \$3,100 annually.

Alpha Link Phase 2 (design/project management)

\$850,000 (net)

Fiscal Year 2025 Annual Action Plan:

- Recreation, Parks, and Culture.
- Economic Development.

Description: The Alpha Link is a 12' wide lighted multi-use trail connection from Haynes Bridge Road to Encore Parkway, approximately 1.2 miles. More specifically, this segment connects the Big Creek Greenway (via Encore Parkway) to the Alpha Loop at Haynes Bridge Road. The City was awarded a \$1 million grant from the Atlanta Regional Commission (ARC) with a required \$250,000 match to go towards the design of the Alpha Link. The dollars from the ARC are from the Federal Government; as such, the project design and Right-of-Way (ROW) acquisition must follow the Federal Plan Development Process.

Currently, Phase 1 of the project design is in progress, which includes concept plan development, survey, and environmental studies only.

To date, the City has appropriated \$1.37 million for Alpha Link design and project management services (including the procurement phase). This is composed of \$1.25 million for design services and \$115,000 for project management services through Atkins (including Federal procurement process oversight). Staff anticipates residual appropriations (after funding of Phase 1 activities) totaling \$800,000 that can be used to offset Phase 2 costs.

In Phase 2, construction plans will be designed and developed. This request involves funding Phase 2 design (\$1.25 million) and project management (\$400,000) services in an amount totaling \$1.65 million. This request is being reduced by the forecasted \$800,000 in residual appropriations, resulting in a net budget request of \$850,000 for FY 2025.

Staff has applied for a Transportation Alternative Program Grant to cover the costs associated with Phase 2 design. If awarded, this request will be reduced accordingly. The grant, however, will not cover project management expenses.

The current project schedule shows that final design plans will be ready in August 2027.

Funding for right-of-way (\$1 million) and construction (\$6 million) of the improvements would be requested in a future capital plan and is currently estimated at \$7 million. It should be noted that the construction funding forecast is based on preliminary estimates and does not reflect actual construction costs. Operating Budget Impact: improvements will impact operational maintenance costs (landscaping, trail maintenance, etc.) but are undeterminable until design progresses.

CAPITAL PROJECT FUND SUMMARIES

Wills Drive Sidewalk Improvements (design/right-of-way)

\$40,000

Fiscal Year 2025 Annual Action Plan:

- Safe and Welcoming Community.
- Recreation, Parks, and Culture.
- Transportation and Traffic.

Description: This funding request is for design and the purchase of right-of-way for the eventual installation of 475 linear feet of sidewalk to fill in a gap along the east side of Wills Drive between Trammell Drive and Milton Avenue. Installation of this sidewalk would provide a continuous sidewalk along the east side of Wills Drive from Old Milton Parkway to Milton Avenue.

Funding for construction of the improvements would be requested in a future capital plan and is currently estimated at \$150,000. Operating Budget Impact: N/A for the design and right-of-way acquisition phase. Estimated maintenance costs (e.g. landscaping) upon buildout total \$2,000 annually.

Waters Road Sidewalk Improvements (right-of-way)

\$100,000

Fiscal Year 2025 Annual Action Plan:

- Safe and Welcoming Community.
- Recreation, Parks, and Culture.
- Transportation and Traffic.

Description: This funding request is for the purchase of right-of-way for the eventual installation of 1,340 linear feet of sidewalk to fill in two gaps along the east side of Waters Road. Citizens of Waters Road have expressed concerns about individuals driving at excessive speeds. Installation of these sidewalks would provide a continuous sidewalk along both sides of Waters Road. Pedestrians would only need to cross Waters Road at signalized intersections: Kimball Bridge Road and Jones Bridge Road.

Design of these sidewalk segments has been completed by in-house staff. Funding for construction of the improvements would be requested in a future capital plan and is currently estimated at \$1.1 million. Operating Budget Impact: N/A for the right-of-way acquisition phase.

Providence Road Sidewalk Improvements (right-of-way)

\$200,000

Fiscal Year 2025 Annual Action Plan:

- Safe and Welcoming Community.
- Recreation, Parks, and Culture.
- Transportation and Traffic.

Description: Citizens living along the east side of Providence Road have requested the installation of sidewalks to provide connectivity to both Downtown Alpharetta and Providence Park. This request is for the purchase of right-of-way for the eventual installation of approximately 3,900 linear feet of sidewalk along the east side of Providence Road from the existing sidewalk at Weatherstone Way north to the City Limits.

CAPITAL INITIATIVES NOT RECOMMENDED FOR FUNDING AT THIS TIME

CAPITAL PROJECT FUND SUMMARIES

Funding for construction of the improvements would be requested in a future capital plan and is currently estimated at \$1.1 million. Operating Budget Impact: N/A for the right-of-way acquisition phase.

Guardrail Maintenance

\$55,000

Fiscal Year 2025 Annual Action Plan:

- Infrastructure and Facilities Maintenance.
- Transportation and Traffic.

Description: This request is for maintenance, such as painting, replacement, and upgrade, of existing guardrails throughout the City. Guardrails are crucial to keeping roadways safe by helping to prevent minor accidents from escalating to major accidents. One example of necessary guardrail maintenance is cleaning and repainting of multiple guardrail segments along Mansell Road between Haynes Bridge Road and Old Alabama Road Connector. Operating Budget Impact: Maintenance funding is included within this initiative.

Jayne Ellen Curb and Gutter

\$750,000

Fiscal Year 2025 Annual Action Plan:

- Infrastructure and Facilities Maintenance.

Description: Residents along Jayne Ellen Way and adjacent streets request the removal and replacement of 12,820 linear feet of curb and gutter to match the esthetics of the curb and gutter that was recently replaced. Sections of curb and gutter were recently replaced for 2 reasons; 1st = the curb was failing and 2nd = Public Works knew specific sections of curb and gutter would be damaged when the roads were milled and resurfaced this past fiscal year. Work includes removing the existing curb and gutter, installing new curb and gutter, and backfilling the curb with soil and installing sod in the disturbed areas. Not included in the cost of the work is any work in the driveways of the homes.

Alpharetta Community Center Generator

\$350,000

Fiscal Year 2025 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 \$350,000.

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.

CAPITAL PROJECT FUND SUMMARIES

CAPITAL INITIATIVES NOT RECOMMENDED FOR FUNDING AT THIS TIME

City Hall Generator and Enclosure

\$1,250,000

Fiscal Year 2025 Annual Action Plan:

- Safe and Welcoming Community.

Description: This request is for the purchase and installation of a generator for City Hall to ensure continued operations to citizens and stakeholders during times of power outages including natural disasters. Specifically, this cost estimate is for a natural gas generator sufficiently sized to allowed for continued operations of City Hall (roughly 55,000 sq. ft.) as well as construction of an enclosure to house the generator that matches the aesthetics of City Hall. The generator is estimated at \$850K and the enclosure is estimated at \$400K.

Operating Budget Impact: Operational costs would total in excess of \$3,000 annually and is composed of general maintenance, natural gas usage, etc.

Public Works Headquarters Renovations

\$50,000

Fiscal Year 2025 Annual Action Plan:

- Infrastructure and Facilities Maintenance.

Description: This Request is for the renovation and maintenance of the Public Works Headquarters.

FY 2025 funding will be used to remodel men's bathrooms in the front of the building, flooring for offices upstairs, and cove base for associated flooring replacement. Previous funding had been utilized to replace flooring in the break area and hallways, training room and east wing. Both breakroom bathrooms and the east wing have been remodeled with previous funding.

Future funding requests include:

- FY 2026 funding will be used to continue replacing flooring in offices, paint, cleaning duct systems and replacing cove base. Purchase of new gym equipment will be included in any remaining funding.
- FY 2027 funding will be used to continue replacing flooring in offices, replace furniture as needed and seal block exterior siding and windows.
- FY 2028 funding will be used to paint the exterior and repair metal damage to the bay area.

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

Public Safety Headquarters Parking Expansion

\$280,000

Fiscal Year 2025 Annual Action Plan:

- Safe and Welcoming Community.
- Infrastructure and Facilities Maintenance.

Description: Due to the increased number of individuals accessing the Public Safety Headquarters, additional parking needs are desired. This request is for funding to construct an additional 22 parking spaces along the main entrance off Westside Parkway to the Public Safety Headquarters complex. Design was funded in FY 2019 and completed by staff.

CAPITAL PROJECT FUND SUMMARIES

Operating Budget Impact: Incremental maintenance costs, including landscaping and litter control, are currently estimated at \$500 annually. Resurfacing and striping costs will not be incurred during this CIP period.

Alpharetta Arts Center Parking Expansion (design)

\$50,000

Fiscal Year 2025 Annual Action Plan:

- Recreation, Parks, and Culture.

Description: This funding request is for the design of the parking lot expansion at the Arts Center. The existing parking lot provides 39 parking spaces. The proposed expansion would increase this number by 36 spaces to 75 (total). The parking lot expansion would be constructed atop the current detention pond. This will necessitate the creation of an underground detention system beneath the parking expansion. The use of permeable pavers in lieu of asphalt is proposed for the parking expansion. Funding for construction of the improvements would be requested in a future capital plan and is currently estimated at \$900,000. Operating Budget Impact: Incremental maintenance costs, including landscaping and litter control, are currently estimated at \$1,000 annually. Resurfacing and striping costs will not be incurred during this CIP period.

Equipment Replacement/Upgrade (Asphalt Paver; Qty: 1)

\$205,000

Fiscal Year 2025 Annual Action Plan:

- N/A – General Capital Maintenance/Investment.

Description: This request is for the replacement/upgrade of a Rubber Tire 2000 CAT 416C backhoe/loader with an Asphalt Paver. The backhoe/loader enables staff to dig holes, haul dirt, move materials, lift heavy objects, clean debris from roads and on job sites, and load materials into dump trucks. That said, Public Works has been utilizing another piece of equipment to complete the types of jobs that this unit handles. Therefore, we are requesting to replace the backhoe/loader with an asphalt paver to assist with the asphalt repair and paving that is needed throughout the City. The asphalt paver would be a more beneficial piece of equipment to assist the department in maintain our infrastructure.

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.

Department Pool Vehicle; Qty: 1 (Fleet Replacement)

\$45,000

Fiscal Year 2025 Annual Action Plan:

- N/A – General Capital Maintenance/Investment.

Description: This request is for the recurring replacement of department pool vehicles within the Public Works fleet. These vehicles are not assigned to an individual but are used by a pool of people in the department; additionally, these vehicles are used as replacement vehicles when others are out of service. These replacements are based on age and/or maintenance/repair costs. These vehicles are expected to last in excess of 10 years.

CAPITAL PROJECT FUND SUMMARIES

Fiscal Year 2025 request is for the replacement of Unit #586; (2008 Model Year Chevy Impala). This unit is in need of replacement due to age and the department could benefit greater from the use of a truck rather than the current sedan. Public Works would like to replace this unit with a truck that could be utilized by professional staff as an everyday driver.

Future year replacements are forecasted as follows:

- FY 2026 = Unit #620 and Unit #623; both 2009 Ford Ranger 4x4 Supercabs.
- FY 2027 = Unit #680; 2010 Colorado Extended Cab.
- FY 2029 = Unit #408; 2003 Model Year Chevy Tahoe.

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.

Operating Initiative - Sr. Engineering Technician - Facilities **\$50,000**
(new position; +1 FTE; \$111,600 operations/\$50,000 capital)

Fiscal Year 2025 Annual Action Plan:

- Infrastructure and Facilities Maintenance.

Description: Public Works is requesting the addition of a Senior Engineering Technician position (pay grade 306; assumed 10% above paygrade minimum).

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

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

Capital costs are estimated at \$50,000 and includes 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 \$104,100 annually and reflect salary and benefit costs only. Operational costs in year one includes technology

CAPITAL PROJECT FUND SUMMARIES

equipment (computer, phone, iPad, etc.), professional development, uniforms, general supplies, and fuel costs totaling \$7,500.

Operating Initiative - Construction Manager - Infrastructure **\$50,000** **(new position; +1 FTE; \$137,500 operations/\$50,000 capital)**

Fiscal Year 2025 Annual Action Plan:

- Infrastructure and Facilities Maintenance.

Description: Public Works is requesting the addition of a Construction Manager position (pay grade 309; assumed 10% above paygrade minimum).

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

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

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

Capital costs are estimated at \$50,000 and includes 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 \$130,000 annually and reflect salary and benefit costs only. Operational costs in year one includes technology equipment (computer, phone, iPad, etc.), professional development, uniforms, general supplies, and fuel costs totaling \$7,500.

Winter Weather Equipment Storage/Technology **\$45,000**

Fiscal Year 2025 Annual Action Plan:

- Safe and Welcoming Community.
- 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 2025 request is for Winter Weather Equipment. We have purchased (4) F-750s with salt spreader attachments to be utilized in anticipation of winter weather needs. We are

CAPITAL PROJECT FUND SUMMARIES

requesting funds to purchase stands for the spreaders when they are not in use, which will significantly increase the ease of use for the spreaders and the amount of space needed to store the spreader.

Currently the four spreader inserts for the F-750s are stored by means of chains and hooks. The chains are connected to the I-beams of the pole barn located at Public Works. This way of storage was never meant to be permanent and causes several issues.

- Currently, with the chain and hook system, installation and removal of a spreader takes at least three people and a piece of equipment.
- The spreaders have received damage due to dragging the ground and by the use of heavy equipment to hoist them in place, etc. The I-beams for the pole barn were never designed to have the extra weight of four spreaders hanging from them.

The cumbersome and time-consuming problem of removing, hanging, or un-hanging and installing is not the best practical way of storing the spreaders when not being utilized. The proposed stands mount to the spreader and when backing up under the spreader, the legs fold up the same way an ambulance bed would allowing you to drive up under the spreader to load it. Same as unloading, the legs fold out and you drive the truck out from underneath the spreader. With the attachment of these stands, one to two people maximum can load and unload a salt spreader safely. The stands will attach to the spreader and always stay on them. Additionally, this request also includes the annual cost of the Precise software utilized for winter weather activity usage and the tracking of materials utilized and location routes. The estimated cost of these combined purchases total \$45,000.

Operating Budget Impact: This program reduces equipment maintenance costs and increases utilization rates as the attachments are stored more efficiently.

Recreation, Parks & Cultural Services

Webb Bridge Park Master Plan (design)

\$100,000

Fiscal Year 2025 Annual Action Plan:

- Recreation, Parks, and Culture.

Description: This request is for funds to develop a comprehensive Master Plan for Webb Bridge Park. Currently, there is significant property that is unused. This plan will provide the City with a clear vision for this park. Design funds are requested in FY 2025. Construction costs, while highly dependent upon the design, will likely exceed \$1.5 million and would be requested as part of a future capital program. Operating Budget Impact: N/A for the design phase.

CAPITAL PROJECT FUND SUMMARIES

CAPITAL INITIATIVES NOT RECOMMENDED FOR FUNDING AT THIS TIME

Wills Park Pool Heater

\$100,800 (multiple sources)

Fiscal Year 2025 Annual Action Plan:

- Recreation, Parks, and Culture.

Description: Currently, the Wills Park Pool is open from Memorial Day to Labor Day for public usage. We are recommending adding a heater to the competition pool. This would allow for usage of the competition pool for approximately 10-months out of the year for such programs as year-round swim teams, additional classes (such as scuba, kayaking, standing paddle boards), water aerobics, master swim training, senior and adaptive swim, and increased rentals. The cost for the heater purchase, cover, and installation (including gas lines) scope is \$100,800. Potential funding offsets through impact fee funds (\$36,409 or 36.12% is impact fee eligible). Operating Budget Impact: Maintenance and energy costs are estimated at \$6,000 annually. The extended operations are forecasted to create approximately \$20,000 in additional revenues which would offset the additional operational costs (e.g. staffing).

North Park Master Plan (design)

\$100,000

Fiscal Year 2025 Annual Action Plan:

- Recreation, Parks, and Culture.

Description: This request is for the development of a comprehensive master plan for North Park. The master plan will create a long-range vision for the park, prioritize park improvements, fill in service gaps and reduce redundancy, etc. Design funds are requested in FY 2025. Construction costs, while highly dependent upon the design, will likely exceed \$1.5 million and would be requested as part of a future capital program. Operating Budget Impact: N/A for the design phase.

Park Trail Maintenance

\$150,000

Fiscal Year 2025 Annual Action Plan:

- Recreation, Parks, and Culture.

Description: Park Trail Maintenance (not Greenway Trail) to include resurfacing whether the trail is asphalt, concrete, or trail mix surface. This initiative will formalize a schedule for the repairs and replacement in our parks. The repaving of the Wills Park and North Park trails will take priority. In addition, heavy use soft surface trails in Webb Bridge Park need restoration every 3 years. The current funding does not allow for proper maintenance and replacement program meet the safety requirements of our park users. Wills Park walking trail currently has 12,300 linear feet of asphalt walking trail. The last trail replacement occurred in 2019 with 500 linear feet replaced. Asphalt replacement is recommended to be replaced every 8-10 years. Some of the Wills Park trail has the original surfacing which was installed in 2001. Currently, North Park has 5,000 linear feet that needs to be replaced.

The FY 2024 schedule will replace 12,800 linear feet of trail in Wills Park, 4,860 linear feet in North Park, and additional repairs that may arise during the budget cycle.

CAPITAL PROJECT FUND SUMMARIES

The FY 2025 schedule will encompass the soft surface restoration at Webb Bridge Park plus the Windward Community Park plus any additional repairs that may arise during the budget cycle. Operating Budget Impact: Routine replacement capital - operating costs to decrease due to decline in repairs.

Park Security Repairs and Improvements (automatic locks, etc.) **\$80,000**

Fiscal Year 2025 Annual Action Plan:

- Safe and Welcoming Community.
- Recreation, Parks, and Culture.

Description: This project is for the installation, repair, and replacement of automatic locks on restroom doors throughout the park system. This request includes the purchase and installation of automatic locks. These locks have been installed on restrooms at Windward Community Park, Union Hill Park, North Park (5 buildings), Cogburn Road Park, Innovation Academy (2) buildings, City Center Parking Deck, Greenway North Point Park, and (2) buildings in Wills Park. For FY 2025, automatic locks will be installed at Webb Bridge Park (4 buildings), Rock Mill Park (1 building), Equestrian Center (2 buildings), Mid Broadwell (1 restroom) and Waters Road Park. Operating Budget Impact: Routine replacement capital - operating costs to decrease due to decline in repairs.

Park Shade Structure and Awning Replacements **\$80,000**

Fiscal Year 2025 Annual Action Plan:

- 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.

FY 2025 funding will replace the existing shade fabric and paint 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.

Park Amenities Replacement **\$160,000**

Fiscal Year 2025 Annual Action Plan:

- Recreation, Parks, and Culture.

Description: This funding is for amenities within the parks themselves, such as fence replacement and repair, bleacher repair and replacement, new trash cans, new benches, netting replacement, and signage to include wayfinding (such as park rules, dogs on leash, no smoking, etc.) and maintenance of shade structures. Each year we are repairing and/or replacing the amenities, plus adding these same amenities to our new parks and downtown areas.

FY 2025 funding will be targeted towards the following improvements:

CAPITAL PROJECT FUND SUMMARIES

- Replace 12 trash cans (Kings River) for the Downtown (\$17,000).
- Installation of 32 Park Rules Signage (\$48,000).
- Installation of 7 Park Entrance Signs (\$49,000).
- Replace 46 Park Picnic Tables (\$46,000).

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

Recreation and Park Facility Renovations

\$219,000

Fiscal Year 2025 Annual Action Plan:

- Recreation, Parks, and Culture.
- Infrastructure and Facilities Maintenance.

Description: This request is for the renovation and maintenance of recreation and park facilities to improve the functionality and aesthetics.

FY 2025 funding is targeted towards:

- Mansell House (\$12,000) - make any necessary repairs and paint the exterior of the building.
- Annex Administrative Building (\$7,000) - make any necessary repairs, enhance the back porch, and paint the exterior of the building.
- Adult Activity Center (\$25,000) - remove, repair, and replace the lobby flooring.
- Wills Park Recreation Center (\$50,000) - paint the interior, gym ceiling, upstairs multi-purpose room, stairwell, and downstairs common area; and resurface the downstairs flooring.
- Community Center Gym 1 (\$90,000) - replace the ceiling insulation with spray-in; tile the lobby walls; replace hallway flooring; and replace the exterior doors.
- North Point Greenway Restroom (\$10,000) - interior painting and updating of fixtures, toilets, counter tops and exterior doors.
- Union Hill Park Concession building (\$5,000) - replace two exterior closet doors.
- Crabapple gym (\$20,000) - Upgrades to the handicap ramp and front entrance; interior painting of the gym.

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

Recreation Activity Centers - Interior Improvements

\$450,000

Fiscal Year 2025 Annual Action Plan:

- Recreation, Parks, and Culture.
- Infrastructure and Facilities Maintenance.

Description: This request is for design of an interior makeover of the Wills Park Rec Center, Alpharetta Community Center, Adult Activity Center, the Arts Center lobby, hallways, restrooms, and common office space and the Preston Ridge Community Center. This project will be completed in multiple phases beginning in FY 2025 and ending in FY 2029. The approximate size of the affected area is 5,800 square feet (lobby, hallways, restrooms,

CAPITAL PROJECT FUND SUMMARIES

etc.). Below is what we want to focus on to address any immediate needs that does not fall under the scope of Public Works maintenance program.

FY 2025 request is for design and construction funds for the interior makeover of the Wills Park Recreation Center (lobby, hallways, restrooms, and common office space). These improvements will maintain the aesthetics and functionality of the facilities. Operating Budget Impact: Facility maintenance costs to decrease due to decline in repairs.

Haynes Bridge Road Park Restroom

\$300,000 (multiple sources)

Fiscal Year 2025 Annual Action Plan:

- Recreation, Parks, and Culture.

Description: Currently, at the Haynes Bridge Road Park, visitors only have access to a Port-a-John. This access park was opened in 1997. Funds were limited and plans were to construct a restroom at a later date. Although the need for a permanent restroom at this facility is not specifically noted in the 2018 Alpharetta Recreation and Parks Master Plan, additional restrooms at the access points are the most requested improvement made by greenway users.

A pre-cast type restroom (like the one at Windward Community Park) is preferred. Due to current flood plain constraints, the project will entail more site work prep, design, and surveying than routine pre-cast restroom installations. Approximately 100' of sewer line will need to be installed. A waterline will have to be bored under Haynes Bridge Road and a new meter installed for connection to existing waterlines. Potential funding offsets through impact fee funds (\$275,730 or 91.91% is impact fee eligible). Operating Budget Impact: Maintenance (including janitorial) and utility costs are estimated at a minimum of \$1,000 annually.

Marconi Drive Park Restroom

\$150,000 (multiple sources)

Fiscal Year 2025 Annual Action Plan:

- Recreation, Parks, and Culture.

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 at a later date. 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 is preferred, like the one at Windward Community Park. Based on the cost of the Windward Community Park restroom, the estimated cost is \$150,000, including sewer and water connections. Potential funding offsets through impact fee funds (\$137,865 or 91.91% is impact fee eligible – limiting factor is impact fee availability). Operating Budget Impact: Maintenance (including janitorial) and utility costs are estimated at a minimum of \$1,000 annually.

CAPITAL PROJECT FUND SUMMARIES

Alpharetta Arts Center Ceramics Program Expansion

\$47,000

Fiscal Year 2025 Annual Action Plan:

- Recreation, Parks, and Culture.
- Infrastructure and Facilities Maintenance.

Description: This project includes the infrastructure/equipment funding necessary for expansion of the ceramics program at the Alpharetta Arts Center. Looking at ceramic/clay studios across the country, they are in high demand and will continue to grow as a large population of Baby Boomers retire. The more technologically advanced society becomes, the more people will enjoy working with their hands and the community that clay creates.

Total costs for this program are estimated at \$70,000 and will be requested over a 2-year period.

FY 2025 request totals \$47,000 and includes installation of an Exterior Pavilion for the ceramics program. Electrical upgrades to this area will be needed to handle the ceramics program (e.g. kilns). Additional equipment will be needed including tables, storage racks, etc.

FY 2026 request to total \$23,000 and include the purchase of a front-loading kiln to add to the program capacity along with ancillary equipment.

Operating Budget Impact: By creating the outdoor pavilion, it would reduce the heat inside the building during the summer portion of the year, reducing the HVAC costs. The new kiln will require additional energy usage and is estimated to total \$1,200 annually.

Community Development

Milton Avenue Quick Safety and Operational Improvements (design/construction)

\$350,000

Fiscal Year 2025 Annual Action Plan:

- Safe and Welcoming Community.
- Downtown Alpharetta.
- Transportation and Traffic.

Description: The Milton Avenue Quick Safety and Operational Improvements project identifies several improvements along the Downtown Milton Avenue Commercial District to better serve businesses and visitors. Improvements include rideshare drop zones, short-term parking, handicap parking and signage. Identified projects could be implemented for \$350,000 or split into smaller projects over time. The largest of the sub-projects is the general milling/resurfacing and pavement markings along the corridor for around \$220,000. Other sub-projects could be: three (3) illuminated signs for \$30,000 and a drop zone for approximately \$100,000.

Operating Budget Impact: Maintenance costs are dependent upon the options chosen and coverable through existing appropriations (e.g., milling and resurfacing).

CAPITAL INITIATIVES NOT RECOMMENDED FOR FUNDING AT THIS TIME

CAPITAL PROJECT FUND SUMMARIES

North Point District Thresholds (monuments)

\$125,000

Fiscal Year 2025 Annual Action Plan:

- Strategic Growth and Redevelopment of North Point.
- Communications that Connect.
- Recreation, Parks, and Culture.
- Transportation and Traffic.
- Economic Development.

Description: This request would facilitate the design and installation of two (2) district monuments at North Point Parkway and Haynes Bridge Road as envisioned in the North Point Placemaking Plan.

Operating Budget Impact: Maintenance costs are highly dependent upon the design and are undeterminable at this time.

South Main Street Reclaiming of Right-of-Way Remnants (design)

\$150,000

Fiscal Year 2025 Annual Action Plan:

- Downtown Alpharetta.
- Recreation, Parks, and Culture.
- Economic Development.

Description: This request is for engineering and design related to reclaiming of right-of-way (ROW) remnants that are in the Georgia Department of Transportation (GDOT) right-of-way but will not be used for roadway or sidewalk improvements. The intent of this effort is to create pocket greenspaces and locations for public art. This was part of the South Main Street LCI Study adopted by City Council in March of 2023. ROW acquisition costs and construction of the park improvements (including art amenities) is tentatively estimated at \$700,000 and would be part of a future capital request.

Operating Budget Impact: Maintenance costs are highly dependent upon the design and are undeterminable at this time.

South Main Street Park Entrances (monuments)

\$100,000

Fiscal Year 2025 Annual Action Plan:

- Downtown Alpharetta.
- Recreation, Parks, and Culture.
- Transportation and Traffic.

Description: This request is for the design and construction of park entry monuments providing connectivity into Wills Park. The City of Alpharetta can introduce major or minor gateways into Wills Park that fit in well with the overall style of the area, as well as the Wills Park Master Plan. These major and minor gateways are recommended to be visible from South Main Street. This was part of the South Main Street LCI Study adopted by Council in March of 2023. **Operating Budget Impact:** Maintenance costs are minimal and coverable through existing budget appropriations.

CAPITAL INITIATIVES NOT RECOMMENDED FOR FUNDING AT THIS TIME

CAPITAL PROJECT FUND SUMMARIES

Summary 5-Year CIP

A summary version of the city's five-year capital improvement plan ("CIP") is included below. The CIP forecasts the city's available funding for capital investment over a five-year period and provides a preliminary project prioritization (subject to adjustment in future years). These figures do not include the city's existing capital initiatives (i.e., initiatives funded prior to FY 2025) and do not represent full funding of departmental capital project requests. Please refer to Appendix A for the detailed 5-Year CIP.

FY 2025-2029 Capital Improvement Plan

May 23, 2024

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Sources						
General Fund (Annual Appropriation)	\$ 4,000,000	\$ 4,000,000	\$ 4,080,000	\$ 4,161,600	\$ 4,244,832	\$ 20,486,432
General Fund (Fund Balance)	9,447,780	3,883,675	8,281,422	9,493,162	9,313,514	40,419,553
	<u>\$ 13,447,780</u>	<u>\$ 7,883,675</u>	<u>\$ 12,361,422</u>	<u>\$ 13,654,762</u>	<u>\$ 13,558,346</u>	<u>\$ 60,905,985</u>
Other Funds (Interest Earnings)	\$ 2,135,000	\$ 380,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 3,565,000
Other Funds (Fund Balance)	3,734,786	-	-	-	-	3,734,786
Impact Fees	353,820	-	250,000	250,000	-	853,820
TSPLOST 3 (Milling & Resurfacing/Striping & Signage)	-	-	-	6,840,000	7,100,000	13,940,000
	<u>\$ 6,223,606</u>	<u>\$ 380,000</u>	<u>\$ 600,000</u>	<u>\$ 7,440,000</u>	<u>\$ 7,450,000</u>	<u>\$ 22,093,606</u>
Capital Lease						
Fleet Replacement: Fire Apparatus Replacements	\$ -	\$ 4,400,000	\$ 742,000	\$ -	\$ -	\$ 5,142,000
Fire Extrication Equipment Replacements	-	179,000	-	-	-	179,000
Heart Monitor & AEDs Replacements	-	660,000	-	-	-	660,000
Mobile (Vehicle) Radio Replacements	-	600,000	-	-	-	600,000
Portable (Handheld) Radios Replacement	-	-	-	-	1,766,000	1,766,000
Grant/Contribution						
LMIG & LRA (Milling and Resurfacing)	1,513,832	675,000	700,000	730,000	730,000	4,348,832
North Point Pkwy Corridor (STBG Grants)	5,000,000	5,000,000	-	-	-	10,000,000
ACVB (Downtown Wayfinding Signage)	24,000	-	-	-	-	24,000
	<u>\$ 6,537,832</u>	<u>\$ 11,514,000</u>	<u>\$ 1,442,000</u>	<u>\$ 730,000</u>	<u>\$ 2,496,000</u>	<u>\$ 22,719,832</u>
Total Sources	<u>\$ 26,209,218</u>	<u>\$ 19,777,675</u>	<u>\$ 14,403,422</u>	<u>\$ 21,824,762</u>	<u>\$ 23,504,346</u>	<u>\$ 105,719,423</u>

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Uses (by Department)						
Information Technology	\$ 440,000	\$ 747,800	\$ 450,800	\$ 964,000	\$ 722,300	\$ 3,324,900
Public Safety	5,297,200	7,895,400	2,803,400	2,110,000	3,961,000	22,067,000
Public Works	14,556,832	9,989,000	8,957,000	16,318,000	14,156,000	63,976,832
Recreation, Parks & Cultural Services	1,638,200	895,000	2,042,000	2,202,400	2,517,800	9,295,400
Community Development	573,400	248,600	144,900	230,200	153,500	1,350,600
Total Uses	<u>\$ 22,505,632</u>	<u>\$ 19,775,800</u>	<u>\$ 14,398,100</u>	<u>\$ 21,824,600</u>	<u>\$ 21,510,600</u>	<u>\$ 100,014,732</u>
Non-Allocated (Sources-Uses)	<u>\$ 3,703,586</u>	<u>\$ 1,875</u>	<u>\$ 5,322</u>	<u>\$ 162</u>	<u>\$ 1,993,746</u>	<u>\$ 5,704,691</u>
Total Uses + Non-Allocated	<u>\$ 26,209,218</u>	<u>\$ 19,777,675</u>	<u>\$ 14,403,422</u>	<u>\$ 21,824,762</u>	<u>\$ 23,504,346</u>	<u>\$ 105,719,423</u>

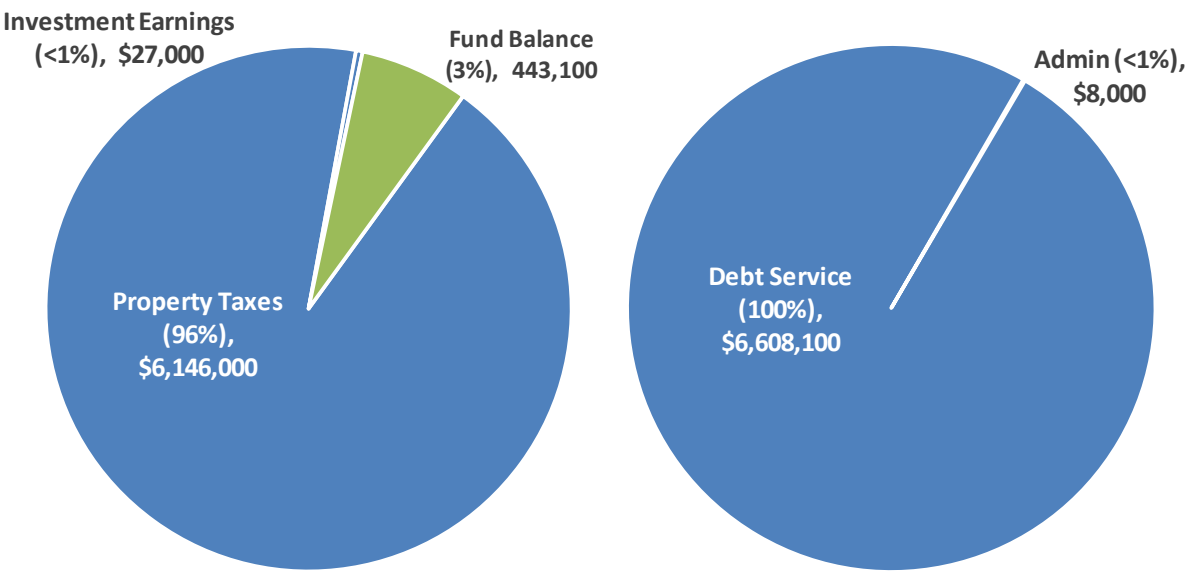
DEBT SERVICE FUND SUMMARY

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 2025 Budget: \$6,616,100



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 2025.

GENERAL OBLIGATION (GO) BONDS		\$
GO Refunding Bonds, Series 2014	\$	3,660,000
GO Bonds, Series 2016		47,270,000
GO Refunding Bonds, Series 2020		16,810,000
GO Bonds, Series 2022		26,075,000
Total GO Debt	\$	93,815,000
DEVELOPMENT AUTHORITY		\$
Revenue Bonds, Series 2013 ¹⁵	\$	2,210,000
Revenue Bonds, Series 2016 ¹⁸		21,825,000
Total Development Authority Debt	\$	24,035,000

¹⁵ This obligation is funded out of the General Fund (Series 2013) and Hotel/Motel Fund (Series 2016) and shown herein for the purposes of providing a comprehensive overview of all bond debt obligations.

DEBT SERVICE FUND SUMMARY

Debt Issuance Methodology

The city's preferred method for funding the acquisition and construction of major items, such as buildings, infrastructure, parks, streets, and other major capital facilities shall be through current revenue when available (i.e., pay-as-you-go) or from outside funding sources such as grant funding and related aid.

General obligation bonds have been issued to fund numerous large-scale projects including public safety facilities, parks and recreation facilities, and transportation improvements that continue to define Alpharetta as a desirable community to work and live. The city issues general obligation bonds to provide capital improvement funding when the project(s) are of sufficiently large scale, and it is appropriate to achieve a fair allocation of costs between current and future beneficiaries.

Debt Issuance Activity

GO Bonds, Series 2022: In November 2021, the voters of the City of Alpharetta approved the issuance of General Obligation Bonds (the "2022 Alpharetta Parks Bonds") to fund \$29.5 million in improvements aimed at constructing a variety of park enhancements and projects including:

- Wills Park Equestrian renovation build out (50% match), \$5 million.
- Turf for Webb Bridge Park large soccer field, \$1 million.
- Wills Park Master Plan projects, \$6 million.
- Union Hill Park redevelopment/trailhead, \$3.25 million.
- Mid Broadwell Park build out, \$500,000.
- Old Rucker Park design and build out, \$3 million.
- Farmhouse Park design and build out, \$2 million.
- Waters Road Park design & build out \$1.25 million.
- Alpha Loop, \$7.5 million.

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: 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).

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%.

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 2024 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.

The Series 2016 Development Authority Revenue Bonds were issued in May 2016 in a par amount of \$25.9 million (including premium) with a 25-year term and a true-interest cost of 2.88%.

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 2025 Budget is mindful of these factors and the importance of maintaining the highest rating, not only for our citizens but also our bondholders.

Bond Smoothing

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

The Alpharetta Development Authority, a component unit of the city that is focused on economic development within our borders, issued bonds in 2016 to fund construction of our state-of-the-art Conference Center. These bonds are funded by a portion of the Hotel/Motel Tax.

Principal and interest payments for fiscal year 2025 are budgeted at \$8.3 million with the following forecast: 2026 - 2041¹⁶: \$8.8 million (annual average); 2042-2046¹⁷ totaling \$1.6 million (annual average). These figures include city and Development Authority obligations and span multiple Funds.

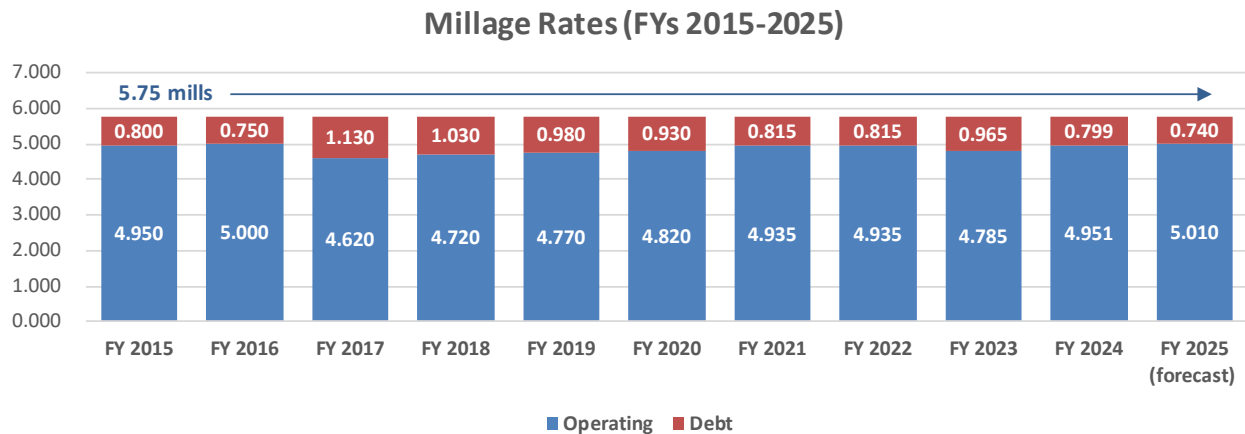
¹⁶ Represents the final maturity of the Series 2016 Alpharetta Parks and Transportation Bonds and the Series 2016 Development Authority Revenue Bonds.

¹⁷ 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 2025.



The FY 2025 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 0.059 mills compared to FY 2024 to a total of 0.740 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 -\$485,000.
- The portion of the millage rate funding operations and capital investment (General Fund) is estimated to increase 0.059 mills compared to FY 2024 to a total of 5.010 mills. The increase in tax revenue associated with the operations millage shift is estimated at +\$395,000 and has been allocated towards operating initiatives. The shift from debt service millage to operations millage results in additional tax savings for our homeowners as the operations millage rate is subject to homestead exemptions.

DEBT SERVICE FUND SUMMARY

General Obligation Bond Debt

General Obligation ("GO") bonds are direct obligations and pledge the full faith and credit of the city. Original issue GO bonds are generally issued as 20/25-year serial bonds. Refunding GO bonds are issued in a maturity not exceeding the maturity of the refunded bonds. The following schedule provides a detailed listing of total debt service requirements of the city's GO bonds through maturity.

General Obligation Bonds (All Series)

	Principal	Interest	Total Debt Service
FY 2025	\$ 3,420,000.00	\$ 3,188,099.00	\$ 6,608,099.00
FY 2026	3,540,000.00	3,070,545.00	\$ 6,610,545.00
FY 2027	3,745,000.00	2,948,255.00	\$ 6,693,255.00
FY 2028	3,940,000.00	2,778,105.00	\$ 6,718,105.00
FY 2029	4,170,000.00	2,598,655.00	\$ 6,768,655.00
FY 2030	4,400,000.00	2,408,755.00	\$ 6,808,755.00
FY 2031	4,615,000.00	2,207,442.50	\$ 6,822,442.50
FY 2032	4,850,000.00	1,995,117.50	\$ 6,845,117.50
FY 2033	5,465,000.00	1,782,667.50	\$ 7,247,667.50
FY 2034	5,625,000.00	1,618,717.50	\$ 7,243,717.50
FY 2035	5,790,000.00	1,449,967.50	\$ 7,239,967.50
FY 2036	5,960,000.00	1,286,382.50	\$ 7,246,382.50
FY 2037	6,115,000.00	1,117,342.50	\$ 7,232,342.50
FY 2038	6,295,000.00	942,607.50	\$ 7,237,607.50
FY 2039	5,985,000.00	753,757.50	\$ 6,738,757.50
FY 2040	6,120,000.00	574,207.50	\$ 6,694,207.50
FY 2041	6,295,000.00	398,707.50	\$ 6,693,707.50
FY 2042	1,415,000.00	217,475.00	\$ 1,632,475.00
FY 2043	1,450,000.00	182,100.00	\$ 1,632,100.00
FY 2044	1,495,000.00	138,600.00	\$ 1,633,600.00
FY 2045	1,540,000.00	93,750.00	\$ 1,633,750.00
FY 2046	1,585,000.00	47,550.00	\$ 1,632,550.00
FY 2047	-	-	\$ -
	\$ 93,815,000.00	\$ 31,798,806.50	\$ 125,613,806.50

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 2024 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.

DEBT SERVICE FUND SUMMARY

Development Authority Revenue Bonds (City Portion)

	Principal	Interest	Total Debt Service
FY 2025	\$ 985,000.00	\$ 719,190.00	\$ 1,704,190.00
FY 2026	1,065,000.00	674,777.50	\$ 1,739,777.50
FY 2027	1,140,000.00	626,027.50	\$ 1,766,027.50
FY 2028	1,195,000.00	600,640.00	\$ 1,795,640.00
FY 2029	1,255,000.00	573,802.50	\$ 1,828,802.50
FY 2030	1,310,000.00	544,377.50	\$ 1,854,377.50
FY 2031	1,375,000.00	510,765.00	\$ 1,885,765.00
FY 2032	1,445,000.00	474,050.00	\$ 1,919,050.00
FY 2033	1,525,000.00	429,350.00	\$ 1,954,350.00
FY 2034	1,315,000.00	382,200.00	\$ 1,697,200.00
FY 2035	1,390,000.00	342,750.00	\$ 1,732,750.00
FY 2036	1,465,000.00	301,050.00	\$ 1,766,050.00
FY 2037	1,545,000.00	257,100.00	\$ 1,802,100.00
FY 2038	1,625,000.00	210,750.00	\$ 1,835,750.00
FY 2039	1,710,000.00	162,000.00	\$ 1,872,000.00
FY 2040	1,800,000.00	110,700.00	\$ 1,910,700.00
FY 2041	1,890,000.00	56,700.00	\$ 1,946,700.00
FY 2042	-	-	\$ -
	\$ 24,035,000.00	\$ 6,976,230.00	\$ 31,011,230.00

DEBT SERVICE FUND SUMMARY

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 2024, the debt margin limit is estimated at \$757 million with currently outstanding general obligation debt representing 11% of capacity.

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

	2024*	2023	2022	2021	2020
Debt limit	\$ 852,897,473	\$ 747,366,776	\$ 683,511,318	\$ 659,762,777	\$ 637,386,205
Total net debt applicable to limit	95,580,607	102,601,142	106,876,818	107,762,250	83,621,823
Legal Debt Margin	\$ 757,316,866	\$ 644,765,634	\$ 576,634,500	\$ 552,000,527	\$ 553,764,382
Total net debt applicable to the limit as a percentage of debt limit	11%	14%	16%	16%	13%

Legal Debt Margin Calculation for Fiscal Year 2024

Taxable Assessed Value	\$ 8,370,345,033
Add back: Exemptions	158,629,699
<i>Total assessed value</i>	<i>8,528,974,732</i>
Debt limit (10% of total assessed value)	\$ 852,897,473
Debt applicable to limit:	
General obligation bonds	97,110,000
Less: Amount set aside for repayment of general obligation debt	(1,529,393)
<i>Total net debt applicable to limit</i>	<i>\$ 95,580,607</i>
Legal Debt Margin	\$ 757,316,866

Source: City of Alpharetta Finance Department

* FY 2024 data represents estimates.

Issuance of General
Obligation Bonds,
Series 2022

DEBT SERVICE FUND SUMMARY

Statement of Budgetary Comparisons

Debt Service Fund Finance Department

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Amended Budget	FY 2025 Recommended Budget	FY 2026 Forecast	FY 2027 Forecast
REVENUES							
Property Taxes							
Current Year	\$ 5,100,366	\$ 5,214,158	\$ 6,778,913	\$ 6,340,000	\$ 6,120,000	\$ 6,357,000	\$ 6,543,000
Delinquent	20,319	21,835	114,423	17,000	17,000	17,000	17,000
Penalties/Interest	10,134	7,100	10,842	3,000	3,000	3,000	3,000
Motor Vehicle	15,634	13,143	12,664	11,000	6,000	5,000	3,000
Investment Earnings	582	(60,509)	114,853	28,000	27,000	26,000	20,000
Other							
Miscellaneous	15	-	-	-	-	-	-
Fund Balance	-	-	-	1,529,393	443,100	210,546	115,256
TOTAL	\$ 5,147,049	\$ 5,195,727	\$ 7,031,694	\$ 7,928,393	\$ 6,616,100	\$ 6,618,546	\$ 6,701,256
EXPENDITURES							
Maintenance & Operations:							
Professional Services	\$ 6,600	\$ 8,500	\$ 7,700	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
<i>subtotal</i>	<i>\$ 6,600</i>	<i>\$ 8,500</i>	<i>\$ 7,700</i>	<i>\$ 8,000</i>	<i>\$ 8,000</i>	<i>\$ 8,000</i>	<i>\$ 8,000</i>
Debt Service							
General Obligation Bonds							
Series 2014 (refunding)	\$ 1,927,455	\$ 1,918,143	\$ 1,913,129	\$ 1,907,296	\$ 1,895,644	1,893,290	-
Series 2016	1,927,188	1,923,988	1,925,188	1,925,588	1,925,188	1,923,988	1,921,988
Series 2020 (refunding)	1,082,497	1,100,750	1,116,750	1,129,250	1,150,500	1,160,000	3,138,250
Series 2022	-	-	1,635,390	1,633,298	1,636,768	1,633,268	1,633,018
<i>subtotal</i>	<i>\$ 4,937,139</i>	<i>\$ 4,942,881</i>	<i>\$ 6,590,457</i>	<i>\$ 6,595,432</i>	<i>\$ 6,608,100</i>	<i>\$ 6,610,546</i>	<i>\$ 6,693,256</i>
Non-Allocated							
Reserve	\$ -	\$ -	\$ -	\$ 1,324,991	\$ -	\$ -	\$ -
<i>subtotal</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 1,324,991</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>
TOTAL	\$ 4,943,739	\$ 4,951,381	\$ 6,598,157	\$ 7,928,423	\$ 6,616,100	\$ 6,618,546	\$ 6,701,256

DEBT SERVICE FUND SUMMARY

Statement of Revenues, Expenditures, and changes in Fund Balance

Debt Service Fund Finance Department

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Amended Budget	FY 2025 Recommended Budget	FY 2026 Forecast	FY 2027 Forecast
Beginning Fund Balance:	\$ 648,200	\$ 851,509	\$ 1,095,855	\$ 1,529,393	\$ 1,324,961	\$ 881,861	\$ 671,315
REVENUES BY CATEGORY							
Property Taxes (incl. Motor Vehicles)	\$ 5,146,453	\$ 5,256,236	\$ 6,916,841	\$ 6,371,000	\$ 6,146,000	\$ 6,382,000	\$ 6,566,000
Investment Earnings	582	(60,509)	114,853	28,000	27,000	26,000	20,000
Other	15	-	-	-	-	-	-
TOTAL	\$ 5,147,049	\$ 5,195,727	\$ 7,031,694	\$ 6,399,000	\$ 6,173,000	\$ 6,408,000	\$ 6,586,000
EXPENDITURES BY FUNCTION							
Professional Services	\$ 6,600	\$ 8,500	\$ 7,700	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Debt Service/Refunding	4,937,139	4,942,881	6,590,457	6,595,432	6,608,100	6,610,546	6,693,256
TOTAL	\$ 4,943,739	\$ 4,951,381	\$ 6,598,157	\$ 6,603,432	\$ 6,616,100	\$ 6,618,546	\$ 6,701,256
ACFR Rounding Adjustments	\$ (1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance: (1)	\$ 851,509	\$ 1,095,855	\$ 1,529,393	\$ 1,324,961	\$ 881,861	\$ 671,315	\$ 556,059
Changes in Fund Balance (actual/est.)	\$ 203,309	\$ 244,347	\$ 433,538	\$ (204,432)	\$ (443,100)	\$ (210,546)	\$ (115,256)

Notes:

(1) Fund Balance is utilized to offset debt service requirements.

ENTERPRISE FUND SUMMARY

Enterprise Fund Summary

Overview

The *Enterprise Fund Summary* section is intended to provide readers with an overall understanding of the fiscal year 2025 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**

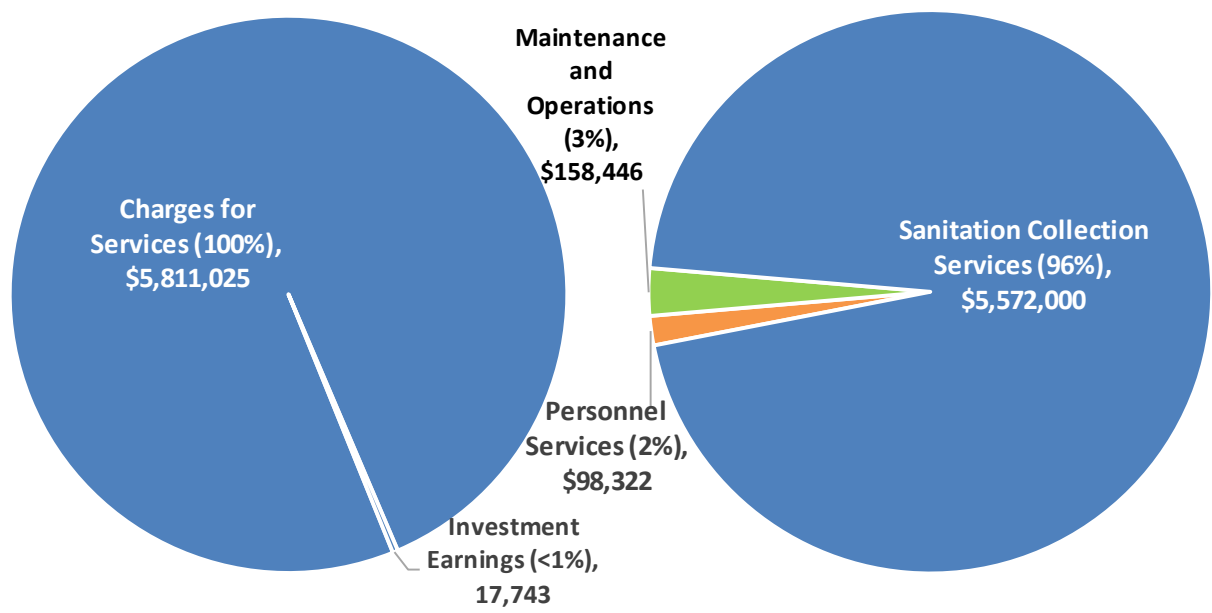
This statement provides a historical comparison of revenues and expenditures for fiscal years 2021-2025 as well as a forecast for fiscal years 2026-2027. Also included are changes in fund balance.



ENTERPRISE FUND SUMMARY

Solid Waste Fund Summary

FY 2025 Budget: \$5,828,768



Revenues by Source	Expenditures by Use
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The Solid Waste Fund accounts for fees received from users of the city’s residential solid waste program (i.e., garbage, yard waste, and recycling collection). It is important to note as you review historical data for Solid Waste operations that glass recycling services were ended in August 2022 while all other services continue as normal. That is to say, the actuals through FY 2022 reflect glass services.

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

Trends

The FY 2025 Budget for the Solid Waste Fund totals \$5.8 million and represents an increase of 5%, or \$289,184, compared to FY 2024 due primarily to contractual cost growth for our private sanitation hauler of 4% annually.

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

ENTERPRISE FUND SUMMARY

an annual basis than other proposers). Republic Services was awarded the contract with an annual 4% inflation adjustment.

The Personnel Services category increased 4%, or \$3,757, due to multiple factors including:

- 4% performance-based merit program scheduled for July 1, 2024.
- Market-based personnel compensation adjustments scheduled for July 1, 2024 (targeted to specific positions but representing average costs equivalent to 2% of payroll citywide). Please refer to the *Operating Initiative Requests* section of this document for detailed information on the compensation adjustments.
- Increases in overtime to reflect current usage trends.
- Market growth in group insurance costs (e.g. health, dental, vision), pension costs, etc.

Authorized personnel total 1.0 FTE and represent the following:

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	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 5%, or \$289,961, due primarily to contractual cost growth for our private sanitation hauler of 4% annually coupled with a \$40,000 increase in our funding of hazardous waste/recycling collection events (to a total of \$80,000 annually).



ENTERPRISE FUND SUMMARY

Statement of Budgetary Comparisons

Solid Waste Fund Finance Department

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Amended Budget	FY 2025 Recommended Budget	FY 2026 Forecast	FY 2027 Forecast
REVENUES							
Licenses and Permits							
Penalties and Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services:							
Collection Fees	4,356,517	5,066,935	5,110,565	5,469,200	5,743,000	5,972,720	6,271,356
Commercial Hauler Fees	24,804	27,441	22,731	28,000	26,000	27,040	28,122
Penalties and Interest	21,718	35,555	35,045	35,000	42,000	43,680	45,427
Other	100	25	-	25	25	26	27
Investment Earnings	1,623	(27,994)	15,066	7,359	17,743	19,517	21,469
Other							
Miscellaneous			1,405		-	-	-
TOTAL	\$ 4,404,761	\$ 5,101,962	\$ 5,184,812	\$ 5,539,584	\$ 5,828,768	\$ 6,062,983	\$ 6,366,401
EXPENDITURES							
Personnel Services:							
Salaries	\$ 39,203	\$ 44,636	\$ 38,462	\$ 56,839	\$ 58,954	\$ 61,312	\$ 63,765
Overtime	135	434	-	750	750	780	811
Group Insurance	20,413	23,990	21,363	21,326	22,325	23,441	24,613
FICA	2,970	3,301	2,681	4,406	4,579	4,762	4,953
Pension (401A Cont./Match)	3,770	6,029	5,441	8,552	8,866	9,221	9,589
Miscellaneous	2,170	2,102	2,376	2,692	2,848	2,962	3,080
subtotal	\$ 68,661	\$ 80,492	\$ 70,322	\$ 94,565	\$ 98,322	\$ 102,478	\$ 106,812
Maintenance & Operations:							
Professional Services (e.g. haulers)	\$ 4,599,341	\$ 5,615,708	\$ 5,156,260	\$ 5,375,800	\$ 5,652,450	\$ 5,878,548	\$ 6,113,690
Miscellaneous	81,992	92,077	63,265	64,685	77,996	79,946	81,945
subtotal	\$ 4,681,332	\$ 5,707,785	\$ 5,219,526	\$ 5,440,485	\$ 5,730,446	\$ 5,958,494	\$ 6,195,634
Non-Allocated							
Reserve	\$ -	\$ -	\$ -	\$ 4,534	\$ -	\$ 2,011	\$ 63,955
subtotal	\$ -	\$ -	\$ -	\$ 4,534	\$ -	\$ 2,011	\$ 63,955
TOTAL	\$ 4,749,994	\$ 5,788,277	\$ 5,289,848	\$ 5,539,584	\$ 5,828,768	\$ 6,062,983	\$ 6,366,401

ENTERPRISE FUND SUMMARY

Statement of Revenues, Expenditures, and changes in Fund Balance

Solid Waste Fund Finance Department

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Amended Budget	FY 2025 Recommended Budget	FY 2026 Forecast	FY 2027 Forecast
Beginning Fund Balance:	\$ 1,147,524	\$ 802,291	\$ 115,975	\$ 10,939	\$ 15,473	\$ 15,473	\$ 17,484
REVENUES BY CATEGORY							
Licenses and Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	4,403,138	5,129,956	5,168,342	5,532,225	5,811,025	6,043,466	6,344,932
Investment Earnings	1,623	(27,994)	15,066	7,359	17,743	19,517	21,469
Other	-	-	1,405	-	-	-	-
TOTAL	\$ 4,404,761	\$ 5,101,962	\$ 5,184,812	\$ 5,539,584	\$ 5,828,768	\$ 6,062,983	\$ 6,366,401
EXPENDITURES BY FUNCTION							
Solid Waste Operations	\$ 4,749,994	\$ 5,788,277	\$ 5,289,848	\$ 5,535,050	\$ 5,828,768	\$ 6,060,972	\$ 6,302,446
TOTAL	\$ 4,749,994	\$ 5,788,277	\$ 5,289,848	\$ 5,535,050	\$ 5,828,768	\$ 6,060,972	\$ 6,302,446
ACFR Rounding Adjustments	\$ (1)	\$ -	\$ (1)	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance: (1),(2)	\$ 802,291	\$ 115,975	\$ 10,939	\$ 15,473	\$ 15,473	\$ 17,484	\$ 81,439
Changes in Fund Balance (actual/est.)	\$ (345,233)	\$ (686,315)	\$ (105,036)	\$ 4,534	\$ -	\$ 2,011	\$ 63,955

Notes:

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

(2) Fund balance utilization was proposed in FY 2021-2023 to subsidize operations.

INTERNAL SERVICE FUND SUMMARIES

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 2025 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**

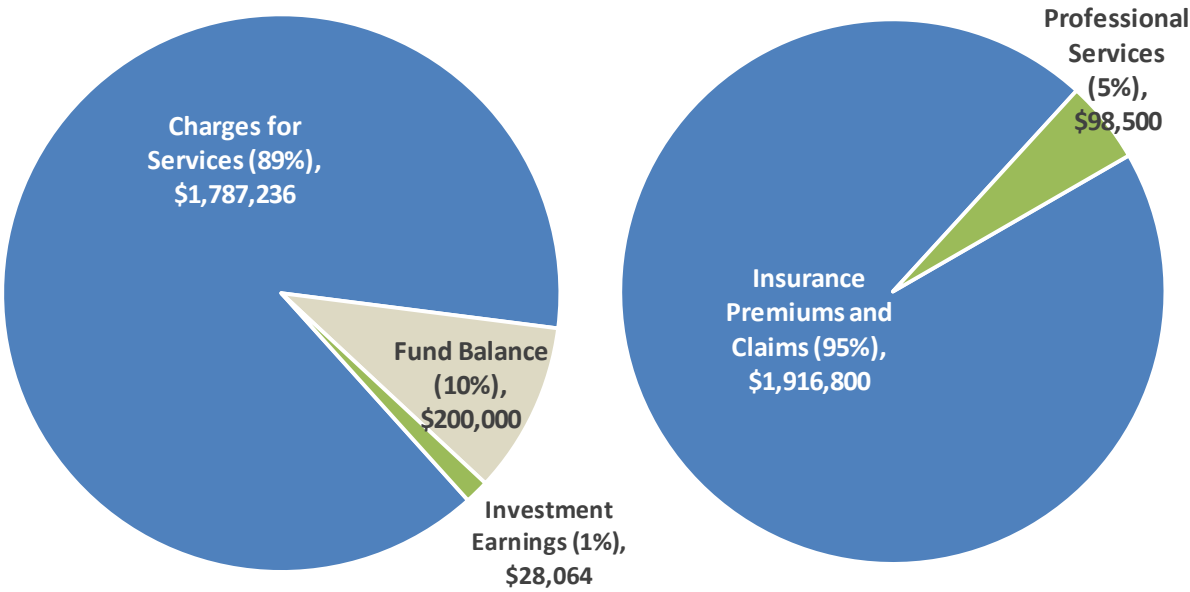
This statement provides a historical comparison of revenues and expenditures for fiscal years 2021-2025 as well as a forecast for fiscal years 2026-2027. Also included are changes in fund balance.



INTERNAL SERVICE FUND SUMMARIES

Risk Management Fund Summary

FY 2025 Budget: \$2,015,300



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 2025 Budget for the Risk Management Fund totals \$2 million and represents a decrease of -47%, or -\$1.8 million, compared to FY 2024. The main driver of this variance is the non-allocated reserve (i.e., available fund balance) budgeted in FY 2024¹⁸. After adjusting for the non-allocated reserve, the true operational budget change is -2% compared with 2024 and reflective of claims funding fluctuations.

¹⁸ 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 2024 will occur subsequent to adoption of the budget.

INTERNAL SERVICE FUND SUMMARIES

Statement of Budgetary Comparisons

Risk Management Fund Finance Department

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Amended Budget	FY 2025 Recommended Budget	FY 2026 Forecast	FY 2027 Forecast
REVENUES							
Charges for Services:							
Risk Management Allocations	\$ 793,361	\$ 830,149	\$ 855,000	\$ 832,136	\$ 820,436	\$ 861,458	\$ 904,531
Insurance Premium Funding	720,250	779,750	823,300	928,885	966,800	990,970	1,015,744
Investment Earnings	1,200	(25,605)	54,868	25,279	28,064	25,000	20,000
Other							
Insurance Proceeds	33,611	45,216	210,549	-	-	-	-
Fund Balance	-	-	-	2,030,411	200,000	209,999	221,910
TOTAL	\$ 1,548,421	\$ 1,629,510	\$ 1,943,717	\$ 3,816,711	\$ 2,015,300	\$ 2,087,427	\$ 2,162,185
EXPENDITURES							
Maintenance & Operations:							
Professional Services	\$ 82,015	\$ 97,737	\$ 75,694	\$ 100,000	\$ 98,500	\$ 101,455	\$ 104,499
Insurance Premiums							
Vehicle	180,432	238,293	245,445	282,037	300,000	312,000	324,480
Property/Equipment	120,976	106,712	108,596	116,483	123,000	127,920	133,037
Condo	-	21,711	62,950	44,000	44,000	45,760	47,590
Fine Art	3,201	3,201	3,201	3,425	3,700	3,848	4,002
General Liability	65,324	54,719	57,118	63,158	67,100	69,784	72,575
Law Enforcement Liability	86,256	77,438	81,694	143,466	170,000	176,800	183,872
Public Entity Liability	73,360	56,736	58,486	93,798	110,000	114,400	118,976
Workers Comp Excess	110,462	129,467	141,502	158,614	175,000	182,000	189,280
Criminal Liability	3,386	4,748	4,748	5,000	5,000	5,200	5,408
Cyber Liability	32,822	46,372	78,156	66,000	70,000	72,800	75,712
Umbrella Liability	65,677	56,849	69,472	89,758	95,000	98,800	102,752
Medical Services (PS Custody)	3,437	701	3,594	3,000	4,000	4,160	4,326
Claims/Judgments	693,981	565,191	264,190	888,555	750,000	772,500	795,675
<i>subtotal</i>	\$ 1,521,328	\$ 1,459,876	\$ 1,254,846	\$ 2,057,294	\$ 2,015,300	\$ 2,087,427	\$ 2,162,185
Non-Allocated							
Reserve	\$ -	\$ -	\$ -	\$ 1,759,417	\$ -	\$ -	\$ -
<i>subtotal</i>	\$ -	\$ -	\$ -	\$ 1,759,417	\$ -	\$ -	\$ -
TOTAL	\$ 1,521,328	\$ 1,459,876	\$ 1,254,846	\$ 3,816,711	\$ 2,015,300	\$ 2,087,427	\$ 2,162,185

INTERNAL SERVICE FUND SUMMARIES

Statement of Revenues, Expenditures, and changes in Fund Balance

Risk Management Fund Finance Department

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Amended Budget	FY 2025 Recommended Budget	FY 2026 Forecast	FY 2027 Forecast
Beginning Fund Balance:	\$ 1,144,814	\$ 1,171,906	\$ 1,341,541	\$ 2,030,413	\$ 1,759,419	\$ 1,559,419	\$ 1,349,420
REVENUES BY CATEGORY							
Charges for Services	\$ 1,513,611	\$ 1,609,899	\$ 1,678,300	\$ 1,761,021	\$ 1,787,236	\$ 1,852,428	\$ 1,920,275
Investment Earnings	1,200	(25,605)	54,868	25,279	28,064	25,000	20,000
Other	33,611	45,216	210,549	-	-	-	-
TOTAL	\$ 1,548,421	\$ 1,629,510	\$ 1,943,717	\$ 1,786,300	\$ 1,815,300	\$ 1,877,428	\$ 1,940,275
EXPENDITURES BY USE							
Insurance Premiums/Claims	\$ 1,439,313	\$ 1,362,138	\$ 1,179,152	\$ 1,957,294	\$ 1,916,800	\$ 1,985,972	\$ 2,057,686
Professional Services	82,015	97,737	75,694	100,000	98,500	101,455	104,499
TOTAL	\$ 1,521,328	\$ 1,459,876	\$ 1,254,846	\$ 2,057,294	\$ 2,015,300	\$ 2,087,427	\$ 2,162,185
ACFR Rounding Adjustments	\$ (1)	\$ 1	\$ 1	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance: (1),(2)	\$ 1,171,906	\$ 1,341,541	\$ 2,030,413	\$ 1,759,419	\$ 1,559,419	\$ 1,349,420	\$ 1,127,511
Changes in Fund Balance (actual/est.)	\$ 27,092	\$ 169,636	\$ 688,872	\$ (270,994)	\$ (200,000)	\$ (209,999)	\$ (221,910)

Notes:

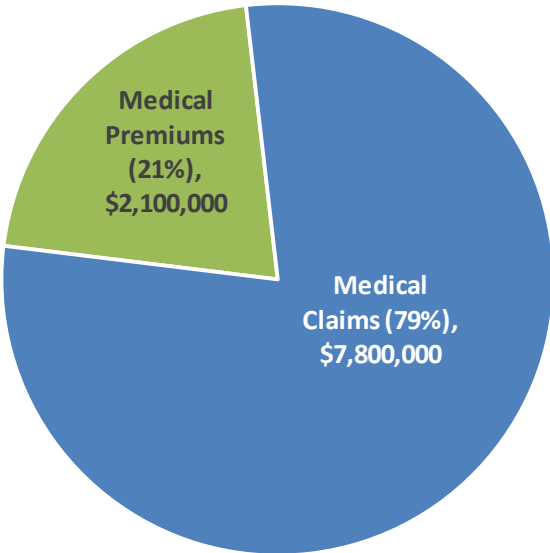
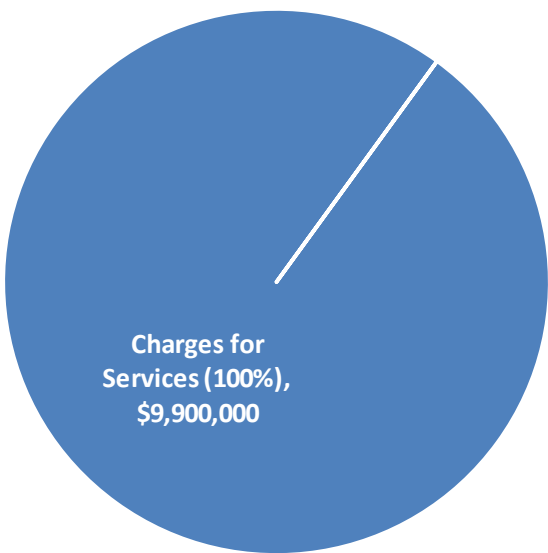
(1) In order to accurately measure anticipated fund balance usage, this schedule omits Carryforward Fund Balance and Non-Allocated/Reserve accounts.

(2) Available Fund Balance is forecast to be used in FYs 2024-2027 to supplement claims/judgements (e.g. Public Safety Vehicle replacements).

INTERNAL SERVICE FUND SUMMARIES

Medical Insurance Fund Summary

FY 2025 Budget: \$9,900,000



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 2025 Budget totals \$9.9 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.

INTERNAL SERVICE FUND SUMMARIES

Statement of Budgetary Comparisons

Medical Insurance Fund Finance Department

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Amended Budget	FY 2025 Recommended Budget	FY 2026 Forecast	FY 2027 Forecast
REVENUES							
Charges for Services:							
Medical Insurance Premiums							
Employer Contribution	\$ 7,341,303	\$ 7,062,712	\$ 7,327,558	\$ 8,170,000	\$ 9,000,000	\$ 9,450,000	\$ 9,922,500
Employee Contribution	567,033	693,478	736,897	830,000	900,000	945,000	992,250
Investment Earnings	806	-	-	-	-	-	-
Other							
Fund Balance	-	-	-	75,608	-	-	-
TOTAL	\$ 7,909,143	\$ 7,756,189	\$ 8,064,455	\$ 9,075,608	\$ 9,900,000	\$ 10,395,000	\$ 10,914,750
EXPENDITURES							
Maintenance & Operations:							
Medical Premiums	\$ 1,825,087	\$ 1,947,173	\$ 1,879,540	\$ 1,900,000	\$ 2,100,000	\$ 2,205,000	\$ 2,315,250
Medical Claims	6,125,879	5,810,246	6,068,704	7,100,000	7,800,000	8,190,000	8,599,500
<i>subtotal</i>	<i>\$ 7,950,966</i>	<i>\$ 7,757,419</i>	<i>\$ 7,948,244</i>	<i>\$ 9,000,000</i>	<i>\$ 9,900,000</i>	<i>\$ 10,395,000</i>	<i>\$ 10,914,750</i>
Non-Allocated							
Reserve	\$ -	\$ -	\$ -	\$ 75,608	\$ -	\$ -	\$ -
<i>subtotal</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 75,608</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>
TOTAL	\$ 7,950,966	\$ 7,757,419	\$ 7,948,244	\$ 9,075,608	\$ 9,900,000	\$ 10,395,000	\$ 10,914,750

INTERNAL SERVICE FUND SUMMARIES

Statement of Revenues, Expenditures, and changes in Fund Balance

Medical Insurance Fund Finance Department

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Amended Budget	FY 2025 Recommended Budget	FY 2026 Forecast	FY 2027 Forecast
Beginning Fund Balance:	\$ 2,449	\$ (39,373)	\$ (40,603)	\$ 75,608	\$ 75,608	\$ 75,608	\$ 75,608
REVENUES BY CATEGORY							
Charges for Services	\$ 7,908,337	\$ 7,756,189	\$ 8,064,455	\$ 9,000,000	\$ 9,900,000	\$ 10,395,000	\$ 10,914,750
Investment Earnings	806	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
TOTAL	\$ 7,909,143	\$ 7,756,189	\$ 8,064,455	\$ 9,000,000	\$ 9,900,000	\$ 10,395,000	\$ 10,914,750
EXPENDITURES BY USE							
Medical Premiums/Claims	\$ 7,950,966	\$ 7,757,419	\$ 7,948,244	\$ 9,000,000	\$ 9,900,000	\$ 10,395,000	\$ 10,914,750
TOTAL	\$ 7,950,966	\$ 7,757,419	\$ 7,948,244	\$ 9,000,000	\$ 9,900,000	\$ 10,395,000	\$ 10,914,750
ACFR Rounding Adjustments	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance: (1),(2)	\$ (39,373)	\$ (40,603)	\$ 75,608	\$ 75,608	\$ 75,608	\$ 75,608	\$ 75,608
Changes in Fund Balance (actual/est.)	\$ (41,822)	\$ (1,230)	\$ 116,211	\$ -	\$ -	\$ -	\$ -

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

Fiduciary Fund Summaries

Overview

The *Fiduciary Fund Summaries* section is intended to provide readers with an overall understanding of the respective fiscal year 2025 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.

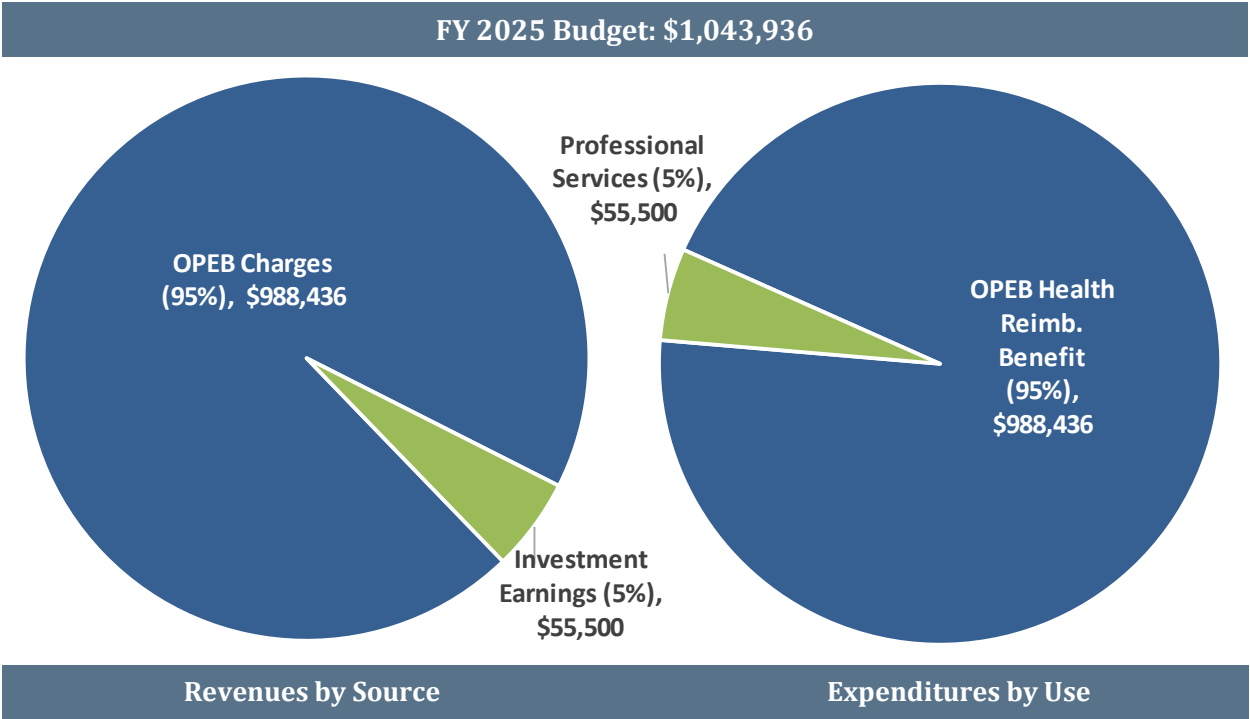
- **Statement of Revenues, Expenditures, and changes in Fund Balances**

This statement provides a historical comparison of revenues and expenditures for fiscal years 2021-2025 as well as a forecast for fiscal years 2026-2027. Also included are changes in fund balance.



FIDUCIARY FUND SUMMARIES

Other Post Employment Benefit (OPEB) Health Reimbursement Fund Summary



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 (\$988,436 citywide for FY 2025) and requires a minimum 15-year vesting (maximum benefit achieved at 25-years¹⁹) which assists in not only recruitment, but also retention of our most valuable assets, our employees.

¹⁹ Credited years-of-service for current employees will count towards vesting (subject to a maximum of 15-years).

FIDUCIARY FUND SUMMARIES

Statement of Budgetary Comparisons

OPEB Health Reimbursement Fund Finance Department

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Amended Budget	FY 2025 Recommended Budget	FY 2026 Forecast	FY 2027 Forecast
REVENUES							
Investment Earnings	\$ 890,436	\$ (578,424)	\$ 704,445	\$ 78,500	\$ 55,500	\$ 57,720	\$ 60,029
Other							
OPEB Health Reimbursement Funding							
Employer Contribution	574,502	590,928	686,459	926,297	988,436	1,027,973	1,069,092
Fund Balance	-	-	-	2,518,630	-	-	-
TOTAL	\$ 1,464,938	\$ 12,504	\$ 1,390,904	\$ 3,523,427	\$ 1,043,936	\$ 1,085,693	\$ 1,129,121
EXPENDITURES							
Maintenance & Operations:							
OPEB Reimbursement Benefit	\$ 56,852	\$ 47,676	\$ 118,012	\$ 926,297	\$ 988,436	\$ 1,027,973	\$ 1,069,092
Miscellaneous	18,903	31,652	76,620	78,600	55,500	57,720	60,029
<i>subtotal</i>	<i>\$ 75,755</i>	<i>\$ 79,328</i>	<i>\$ 194,632</i>	<i>\$ 1,004,897</i>	<i>\$ 1,043,936</i>	<i>\$ 1,085,693</i>	<i>\$ 1,129,121</i>
Non-Allocated							
Reserve	\$ -	\$ -	\$ -	\$ 2,518,530	\$ -	\$ -	\$ -
<i>subtotal</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 2,518,530</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>
TOTAL	\$ 75,755	\$ 79,328	\$ 194,632	\$ 3,523,427	\$ 1,043,936	\$ 1,085,693	\$ 1,129,121

FIDUCIARY FUND SUMMARIES

Statement of Revenues, Expenditures, and changes in Fund Balance

OPEB Health Reimbursement Fund

Finance Department

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Amended Budget	FY 2025 Recommended Budget	FY 2026 Forecast	FY 2027 Forecast
Beginning Fund Balance:	\$ 2,703,533	\$ 4,092,716	\$ 4,025,890	\$ 5,222,162	\$ 5,222,062	\$ 5,222,062	\$ 5,222,062
REVENUES BY CATEGORY							
OPEB Health Reimb. Benefit Funding	\$ 574,502	\$ 590,928	\$ 686,459	\$ 926,297	\$ 988,436	\$ 1,027,973	\$ 1,069,092
Investment Earnings	890,436	(578,424)	704,445	78,500	55,500	57,720	60,029
TOTAL	\$ 1,464,938	\$ 12,504	\$ 1,390,904	\$ 1,004,797	\$ 1,043,936	\$ 1,085,693	\$ 1,129,121
EXPENDITURES BY USE							
OPEB Health Reimb. Benefit	\$ 56,852	\$ 47,676	\$ 118,012	\$ 926,297	\$ 988,436	\$ 1,027,973	\$ 1,069,092
Miscellaneous (Professional Services)	18,903	31,652	76,620	78,600	55,500	57,720	60,029
TOTAL	\$ 75,755	\$ 79,328	\$ 194,632	\$ 1,004,897	\$ 1,043,936	\$ 1,085,693	\$ 1,129,121
ACFR Rounding Adjustments	\$ -	\$ (1)	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance: (1)	\$ 4,092,716	\$ 4,025,890	\$ 5,222,162	\$ 5,222,062	\$ 5,222,062	\$ 5,222,062	\$ 5,222,062
Changes in Fund Balance (actual/est.)	\$ 1,389,183	\$ (66,826)	\$ 1,196,272	\$ (100)	\$ -	\$ -	\$ -

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)

Appendix A (Detailed 5-Year CIP)

Capital Improvement Plan (CIP)

The city's five-year capital improvement plan is included below. The CIP forecasts the city's available funding for capital investment over a five-year period and provides a preliminary project prioritization (subject to adjustment in future years). These figures do not include the city's existing capital initiatives (i.e., initiatives funded prior to FY 2025) and do not represent full funding of departmental capital project requests.

Fiscal Year 2025 capital investment is being appropriated as part of the FY 2025 budget.

Fiscal Years 2026-2029 represent the capital planning portion of the CIP and do not constitute formal appropriations. The CIP, at its essence, is a fluid planning document and new projects will appear during its life while others are removed as they are no longer considered priorities.

FY 2025-2029 Capital Improvement Plan

May 23, 2024

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Sources						
General Fund (Annual Appropriation)	\$ 4,000,000	\$ 4,000,000	\$ 4,080,000	\$ 4,161,600	\$ 4,244,832	\$ 20,486,432
General Fund (Fund Balance)	9,447,780	3,883,675	8,281,422	9,493,162	9,313,514	40,419,553
	<u>\$ 13,447,780</u>	<u>\$ 7,883,675</u>	<u>\$ 12,361,422</u>	<u>\$ 13,654,762</u>	<u>\$ 13,558,346</u>	<u>\$ 60,905,985</u>
Other Funds (Interest Earnings)	\$ 2,135,000	\$ 380,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 3,565,000
Other Funds (Fund Balance)	3,734,786	-	-	-	-	3,734,786
Impact Fees	353,820	-	250,000	250,000	-	853,820
TSPLOST 3 (Milling & Resurfacing/Striping & Signage)	-	-	-	6,840,000	7,100,000	13,940,000
	<u>\$ 6,223,606</u>	<u>\$ 380,000</u>	<u>\$ 600,000</u>	<u>\$ 7,440,000</u>	<u>\$ 7,450,000</u>	<u>\$ 22,093,606</u>
Capital Lease						
Fleet Replacement: Fire Apparatus Replacements	\$ -	\$ 4,400,000	\$ 742,000	\$ -	\$ -	\$ 5,142,000
Fire Extraction Equipment Replacements	-	179,000	-	-	-	179,000
Heart Monitor & AEDs Replacements	-	660,000	-	-	-	660,000
Mobile (Vehicle) Radio Replacements	-	600,000	-	-	-	600,000
Portable (Handheld) Radios Replacement	-	-	-	-	1,766,000	1,766,000
Grant/Contribution						
LMIG & LRA (Milling and Resurfacing)	1,513,832	675,000	700,000	730,000	730,000	4,348,832
North Point Pkwy Corridor	5,000,000	5,000,000	-	-	-	10,000,000
ACVB (Downtown Wayfinding Signage)	24,000	-	-	-	-	24,000
	<u>\$ 6,537,832</u>	<u>\$ 11,514,000</u>	<u>\$ 1,442,000</u>	<u>\$ 730,000</u>	<u>\$ 2,496,000</u>	<u>\$ 22,719,832</u>
Total Sources	<u>\$ 26,209,218</u>	<u>\$ 19,777,675</u>	<u>\$ 14,403,422</u>	<u>\$ 21,824,762</u>	<u>\$ 23,504,346</u>	<u>\$ 105,719,423</u>

APPENDIX A (DETAILED 5-YEAR CIP)

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Uses (by Project)						
Information Technology						
City Council A/V Equipment Replacement	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ 200,000
Data Center Server Replacement	-	350,000	-	-	-	350,000
Technology Replacements for City Departments	390,000	397,800	405,800	414,000	422,300	2,029,900
Telephony VOIP Network Switches Replacement	-	-	-	-	100,000	100,000
Citywide Network Devices Replacement	-	-	-	350,000	200,000	550,000
Wireless Access Points	50,000	-	-	-	-	50,000
Data Center Auxiliary A/C Replacement	-	-	45,000	-	-	45,000
	<u>\$ 440,000</u>	<u>\$ 747,800</u>	<u>\$ 450,800</u>	<u>\$ 964,000</u>	<u>\$ 722,300</u>	<u>\$ 3,324,900</u>
Public Safety						
Fire Station Renovation/Improvements (FS 81)	\$ 3,000,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000,000
2972 Webb Bridge Road Renovation (ATC space)	150,000	-	-	-	-	150,000
Alpharetta Real Time Information Center						
Office Furniture	25,000	-	-	-	-	25,000
Fleet Replacement: Fire Apparatus Replacements	-	4,400,000	742,000	-	-	5,142,000
Fleet Replacement (Public Safety)	1,875,000	1,950,000	2,030,000	2,110,000	2,195,000	10,160,000
Operating Initiative - Fire Training Lieutenant (new position; +1 FTE): Vehicle Purchase	50,000	-	-	-	-	50,000
Fire Extrication Equipment Replacements	-	179,000	-	-	-	179,000
Portable (Handheld) Radios (Equipment Replacement)	-	-	-	-	1,766,000	1,766,000
Mobile (Vehicle) Radio Replacements	-	600,000	-	-	-	600,000
Heart Monitor & AEDs Replacements	-	660,000	-	-	-	660,000
All Access Control Card Readers Replacement	72,000	-	-	-	-	72,000
Fire Equipment for New Fire Engines	75,000	75,000	-	-	-	150,000
Drone First Responder Program	18,800	-	-	-	-	18,800
Click2Enter System	31,400	31,400	31,400	-	-	94,200
	<u>\$ 5,297,200</u>	<u>\$ 7,895,400</u>	<u>\$ 2,803,400</u>	<u>\$ 2,110,000</u>	<u>\$ 3,961,000</u>	<u>\$ 22,067,000</u>
Public Works						
(1),(2) Milling and Resurfacing	\$ 4,013,832	\$ 1,000,000	\$ 3,000,000	\$ 6,000,000	\$ 6,250,000	\$ 20,263,832
(1) North Point Pkwy Corridor	5,000,000	5,000,000	-	-	-	10,000,000
Pavement Resurfacing and Preservation for Parks						
(2) Locations	-	-	-	600,000	600,000	1,200,000
(1) Tree Planting and Landscape Improvements	160,000	-	175,000	180,000	185,000	700,000
SR 9 Landscaping from Academy St to Windward Pkwy (yrs. 2-3 of 3)	575,000	740,000	-	-	-	1,315,000
Bridge Maintenance	250,000	250,000	250,000	250,000	250,000	1,250,000
(1),(2) Traffic Striping and Signage	170,000	50,000	120,000	240,000	250,000	830,000
(1) Streetlight Maintenance	85,000	30,000	30,000	35,000	40,000	220,000
Traffic Signal Pole Painting and Maintenance	45,000	45,000	45,000	50,000	50,000	235,000
(1) Traffic Calming Improvements	60,000	60,000	60,000	60,000	60,000	300,000
Traffic Control Equipment	100,000	105,000	110,000	115,000	120,000	550,000
Traffic Signal System Maintenance	100,000	105,000	110,000	115,000	120,000	550,000
Traffic Responsive System Maintenance	-	110,000	115,000	120,000	125,000	470,000
(1) Stormwater	2,000,000	1,000,000	3,000,000	4,500,000	4,650,000	15,150,000
Brick Paver Maintenance and Repair	50,000	50,000	50,000	50,000	50,000	250,000
(2) Sidewalk Maintenance and Repair	140,000	100,000	300,000	500,000	700,000	1,740,000
Downtown Bus Shelters (ROW/const.;Qty: 2)	80,000	-	-	-	-	80,000
(1) Guardrail Maintenance	-	-	60,000	60,000	60,000	180,000

APPENDIX A (DETAILED 5-YEAR CIP)

Uses (by Project)

Public Works *continued*

(1) Design Services (Public Works)	50,000	50,000	52,000	53,000	54,000	259,000
Recreation Facilities (Roof Repairs/Replacements and Wall Restoration)	150,000	-	105,000	800,000	-	1,055,000
Administrative Facilities (Roof Repairs/Replacements and Wall Restoration)	-	-	-	275,000	-	275,000
Public Safety Facilities (Roof Repairs/Replacements and Wall Restoration)	-	-	120,000	160,000	-	280,000
(2) Repairs/Replacements	400,000	-	-	1,200,000	75,000	1,675,000
Parking Garages (Facility Maintenance/Improvements)	150,000	50,000	50,000	125,000	50,000	425,000
City Facility Preventative Maintenance Assessment and Implementation	300,000	150,000	150,000	150,000	150,000	900,000
HVAC Replacements	100,000	100,000	60,000	50,000	60,000	370,000
Public Safety Facilities Upgrades and Improvements	75,000	-	-	-	-	75,000
(1) City Hall (Facility Maintenance/Improvements)	40,000	-	-	-	-	40,000
Generator Replacements (Facility Maintenance/Improvements)	-	100,000	100,000	-	-	200,000
Trailers (Equipment Replacement)	-	30,000	45,000	10,000	15,000	100,000
General Equipment Replacement	60,000	-	145,000	-	-	205,000
Pull-Behind Air Compressor Replacement	-	50,000	-	-	-	50,000
(2) Asphalt Paver (Equipment Replacement/Upgrade)	-	-	205,000	-	-	205,000
(2) Department Pool Vehicles (Fleet Replacement)	-	85,000	95,000	-	40,000	220,000
Tandem Dump Truck (Fleet Replacement)	-	200,000	-	-	-	200,000
F-750 Trucks (Fleet Replacement)	275,000	-	120,000	150,000	-	545,000
F-550 Crew Cab Dump Truck (Fleet Replacement)	-	175,000	200,000	250,000	125,000	750,000
F-450 Crew Cab Dump Truck (Fleet Replacement)	-	90,000	-	-	-	90,000
F-350 Crew Cab Service Bed Truck (Fleet Replacement)	-	65,000	85,000	85,000	-	235,000
F-250 Crew Cab Service Truck (Fleet Replacement)	78,000	80,000	-	-	-	158,000
F-150 Truck (Fleet Replacement)	-	65,000	-	135,000	77,000	277,000
Variable Message Boards (Equipment Replacement)	-	54,000	-	-	-	54,000
Operating Initiative - Sr. Urban Forestry Assistant (new position; +1 FTE): Vehicle Purchase	50,000	-	-	-	-	50,000
	\$ 14,556,832	\$ 9,989,000	\$ 8,957,000	\$ 16,318,000	\$ 14,156,000	\$ 63,976,832
Recreation, Parks & Cultural Services						
Greenway Improvements/Repairs	\$ 275,000	\$ 285,000	\$ 295,000	\$ 305,000	\$ 320,000	\$ 1,480,000
Innovation Academy Soccer Field Fencing Enhancements	40,000	-	-	-	-	40,000
Wood Lightpole/LED Replacement Initiative	300,000	150,000	150,000	100,000	175,000	875,000
Alpharetta Public Arts Initiative - Outdoor On-Loan Sculpture Exhibit	55,000	55,000	55,000	55,000	55,000	275,000
(1) Public Art Fund by Developers - City Property	10,000	-	-	-	-	10,000
(1) Public Art in the Parks	20,000	10,000	10,000	-	-	40,000
(1) Public Art for City Projects	25,000	10,000	10,000	-	-	45,000
(1),(2) Synthetic Turf Field Replacement	-	-	-	500,000	500,000	1,000,000
(1),(2) Park Trail Maintenance	-	-	150,000	125,000	100,000	375,000
(1) Park Security Repairs and Improvements	80,000	75,000	50,000	35,000	35,000	275,000

APPENDIX A (DETAILED 5-YEAR CIP)

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Uses (by Project)						
Recreation, Parks & Cultural Services <i>continued</i>						
Playground Equipment Replacement	50,000	50,000	50,000	75,000	400,000	625,000
(2) Park Shade Structure & Awning Replacements		25,000	40,000	40,000	175,000	280,000
(2) Athletic Court Resurfacing	-	-	330,000	80,000	100,000	510,000
Park Repairs/Improvements	160,000	100,000	170,000	180,000	185,000	795,000
(1),(2) Tree Maintenance, Planting and Removal in Parks	125,000	-	125,000	125,000	225,000	600,000
(1) Design Services (Recreation)	21,200	-	22,000	22,400	22,800	88,400
North Park Fields 1-4 Restroom/Concession Stand						
(2) Replacement	200,000	-	550,000	450,000	-	1,200,000
Recreation Equipment Replacement	177,000	45,000	35,000	110,000	15,000	382,000
Recreation (Fleet Replacement)	100,000	90,000	-	-	210,000	400,000
	<u>\$ 1,638,200</u>	<u>\$ 895,000</u>	<u>\$ 2,042,000</u>	<u>\$ 2,202,400</u>	<u>\$ 2,517,800</u>	<u>\$ 9,295,400</u>
Community Development						
Brookside Park Gateway (construction)	\$ 225,000	\$ -	\$ -	\$ -	\$ -	\$ 225,000
South Main District Gateway (construction)	150,000	-	-	-	-	150,000
Downtown Wayfinding Signage (Qty: 3)	36,000	-	-	-	-	36,000
Milton Avenue Lighting Project ⁽²⁾	50,000	-	-	-	-	50,000
Comprehensive Plan Updates	-	100,000	-	-	-	100,000
Design Services (Community Development)	62,400	63,600	64,900	66,200	67,500	324,600
Economic Development Strategic Plan	-	-	-	80,000	-	80,000
Alpharetta Entry Monuments (design)	50,000	-	-	-	-	50,000
Fleet Replacement (Community Development)	-	85,000	80,000	84,000	86,000	335,000
	<u>\$ 573,400</u>	<u>\$ 248,600</u>	<u>\$ 144,900</u>	<u>\$ 230,200</u>	<u>\$ 153,500</u>	<u>\$ 1,350,600</u>
Total Uses	<u>\$ 22,505,632</u>	<u>\$ 19,775,800</u>	<u>\$ 14,398,100</u>	<u>\$ 21,824,600</u>	<u>\$ 21,510,600</u>	<u>\$ 100,014,732</u>
Non-Allocated (Sources-Uses)	<u>\$ 3,703,586</u>	<u>\$ 1,875</u>	<u>\$ 5,322</u>	<u>\$ 162</u>	<u>\$ 1,993,746</u>	<u>\$ 5,704,691</u>
Total Uses + Non-Allocated	<u>\$ 26,209,218</u>	<u>\$ 19,777,675</u>	<u>\$ 14,403,422</u>	<u>\$ 21,824,762</u>	<u>\$ 23,504,346</u>	<u>\$ 105,719,423</u>

(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)

Appendix B (ACVB Budget)

Alpharetta Convention & Visitors Bureau (ACVB)

The ACVB, while a separate legal entity from the city, is funded through a portion of the city's hotel/motel tax (as detailed within the Hotel/Motel Fund budget). As a component of our operational relationship, the city reports on certain economic activities of the ACVB such as the annual adopted budget. This section is provided for informational purposes only.

- **Vision Statement**

To positively impact the economic life of Alpharetta.

- **ACVB Mission Statement**

To position the city of Alpharetta as a regionally, nationally and globally recognized premier tourism destination by developing quality programs and facilities to attract overnight visitors.

- **How We Are Funded**

Alpharetta's 30 hotels collect an 8 percent hotel occupancy tax from their visitors and pay it to the city on a monthly basis. The city keeps 37.5% of the tax to spend on enhancements for its citizens, 18.75% is given to the conference center (facility portion of the tax) and 43.75% is distributed to the ACVB to market and promote the city of Alpharetta.

- **What We Do**

The ACVB uses innovative and targeted marketing strategies, along with aggressive sales efforts, to attract overnight visitors to the city. We do this in three key areas:

- Increasing the awareness and identity of Alpharetta as a destination for the leisure and individual traveler and raising awareness of the economic importance of the visitor industry to Alpharetta by placing advertisements, writing press releases, utilizing social media, and maintaining a technologically advanced website.
- Employing a variety of sales strategies to increase the number of group room nights booked in Alpharetta's 30 hotels through attendance at tradeshow, 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.

APPENDIX B (ACVB BUDGET)

Alpharetta Convention & Visitors Bureau Fiscal Year 2025 Adopted Budget

Occupancy Tax Revenues	\$ 4,046,875
Interest Income/MM	1,600
Accumulated Surplus	500,000
TOTAL REVENUE	\$ 4,548,475
Salary & Benefits	\$ 1,576,165
Accounting & Legal Fees	28,000
Advertising	
<i>Georgia/Metro Atlanta/Local Ads</i>	289,100
<i>National/Regional Ads</i>	639,000
Business License	500
Computer Equipment	18,200
Business Development	
Ameris Bank Amphitheatre	173,000
Conference Center	500,000
Computer Software/Maintenance	78,650
Research	21,500
Contingency Fund	47,370
Insurance	5,500
Meeting Expenses	45,300
Membership Dues	48,686
Subscriptions	650
Office Equipment/Leases	10,000
Office Space (lease, utilities, cleaning, security)	107,454
Office Supplies/Furniture	20,000
Postage/Shipping	18,000
Premiums/Gifts	30,000
Printing/Production	125,750
Taxes/Leased Equipment	1,200
Public Relations	245,000
Sponsorships/Bid Fees	349,150
Telephone/ISP	29,400
Tradeshows/Conference/Professional Development	137,300
Staff Development	3,600
TOTAL EXPENSES	\$ 4,548,475

APPENDIX C (FINANCIAL MANAGEMENT POLICIES)

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 Department²⁰.

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.

²⁰ City of Alpharetta – Finance Department: 2 Park Plaza, Alpharetta, Georgia 30009. Phone (678) 297-6094. Fax (678) 297-6063.

APPENDIX C (FINANCIAL MANAGEMENT POLICIES)

C. Budget Objective by Fund Type

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

- General Fund – The annual budget for the General Fund shall provide for general government operations of the city and maintain working capital necessary for the city's financial health and stability;
- Special Revenue Fund(s) – The city adopts annual budgets for each special revenue fund that demonstrates that any legally restricted revenue sources are used consistent with the applicable laws and/or regulations (e.g., Emergency 911 Fund, Impact Fee Fund, etc.);
- Capital Project Fund(s) – The city adopts project budgets for each of its capital project funds. These adopted appropriations do not lapse at the end of a fiscal year; rather they remain in effect until project completion or re-appropriation by City Council;
- Debt Service Fund(s) – The city adopts annual budgets for its debt service funds. Any remaining fund balances from prior years plus current years projected revenues shall be enough to meet all annual debt service requirements; and
- Proprietary Fund(s) - Although generally accepted accounting principles (GAAP) or Georgia statutes do not require the city to adopt budgets for enterprise funds, the city does adopt budgets for its enterprise funds in order to monitor revenues and control expenses. The city uses a business approach when budgeting enterprise funds. Enterprise funds shall be self-supporting whenever possible and subsidized losses will be minimized when break-even is not possible. Also, the city adopts annual budgets for its Internal Service Funds.

Additionally, the city classifies funds as either operating funds or non-operating funds. Operating funds are those funds that include appropriations for the payment of salary/benefits and whose maintenance & operating appropriations are necessary to continue the daily operations of the city. The General Fund will always be an operating fund. Other examples of operating funds are the Emergency 911 Fund and the Solid Waste Fund. Non-operating funds are those funds that do not include appropriations for the payment of salary/benefits and whose maintenance & operating appropriations are not critical to the daily operations of the city. Examples of non-operating funds are the Hotel/Motel Fund, Impact Fee Fund, and the Drug Enforcement Agency Fund.

APPENDIX C (FINANCIAL MANAGEMENT POLICIES)

Section II: Operating Budget Policies

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

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

A. Departmental Appropriations

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

B. Performance Budget

In addition to requesting expenditures by line item, the budget document shall include “performance” budget information. A performance budget provides information of each of the departments’ goals and objectives to be accomplished in the upcoming budget year. Goals and objectives should be SMART – Specific, Measurable, Achievable, Relevant, and Timed. Ultimately, the goals and objectives should result in efficiency/effectiveness improvements.

A performance budget also utilizes “Service Efforts and Accomplishments” which measure services rendered and department efficiency/effectiveness on a historical basis and project targets of the indicators for the upcoming budget year. The city shall strive to minimize and reduce, if possible, staffing levels required to accomplish its service delivery.

C. Budget Preparation Categories

Each department shall submit budget requests separately for:

- Current services - A current services budget is defined as that level of funding which is necessary to provide the same level of service for the upcoming year

APPENDIX C (FINANCIAL MANAGEMENT POLICIES)

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 expenditures²¹.

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

²¹ 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%.

APPENDIX C (FINANCIAL MANAGEMENT POLICIES)

working capital, equal to two (2) months of operating and debt expenditures, must first be met before utilizing the excess fund balance as a funding source for the budget.

I. Appropriation Lapses at Year End

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

J. Budget Control Reports

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

K. Authorization of Budget Adjustments and Amendments

The budget is a dynamic rather than static plan, which requires adjustments and formal budget amendments as circumstances change. The City Council must approve all increases in total departmental appropriations, increases in the personal services budgets (i.e., moving salary or employee benefit budget to other line items), and increases in the number of authorized positions (full and part-time).

Department heads must submit budget amendment requests transferring appropriations from one line-item to another, other than those prohibited above, and obtain approval by the Director of Finance and the City Administrator. Adjustments from appropriations that have been obligated, committed, or reserved for a designated purpose shall not be transferred until a formal de-obligation occurs.

At the mid-point of each year, any necessary budgetary appropriations, including budgets for any projects authorized but not funded during the year, shall be appropriated through a supplementary budget ordinance. This mid-point adjustment is limited to requesting additional resources. Such supplemental appropriations shall be balanced with additional revenues for each fund. A justification for each requested change must be prepared (O.C.G.A. 38-81-3).

L. Contingency

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

APPENDIX C (FINANCIAL MANAGEMENT POLICIES)

(defined in Section I of this policy) shall not require a contingency reserve appropriation.

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

M. Maintenance and Replacement of Capital Equipment

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

N. Contributions

Unless authorized by City Council, outside contributions to programs operated by city departments shall be subject to the city's accounting and budgetary policies. The city welcomes both unrestricted and restricted contributions compatible with the city's programs and objectives. The Finance Director is authorized via the annual budget ordinance to amend the budget to reflect donation and/or contribution revenues and expenditures upon documented approval by the director of the benefitting department and the actual receipt of the donation and/or contribution.

O. Administrative Service Fee/Cost Allocation

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

Section III: Cash-flow Budget Policies

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

A. Budget Allotments

Budget allocations (i.e., budget allotments) are used in the operating budget, when needed to manage cash flows. The annual appropriation may be divided into segments in order to ensure that the projected revenue streams will be adequate to fund the appropriated expenditures. The cash flow budget will provide details as to

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the periods in which the revenues will be collected, and thereby providing for available resources to pay obligations.

Section IV: Capital Project Improvement Plan Policies

The city will prepare a ten-year capital project improvement plan (CIP) which they will update annually. This plan will assist in the planning, acquisition, and financing of capital projects. A major capital project generally is defined as an expenditure that has an expected useful life of more than three years with an estimated total cost of \$25,000 or more, or an improvement/addition to an existing capital asset. Examples include building/infrastructure construction, park improvements, streetscapes, land acquisitions, and vehicles.

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

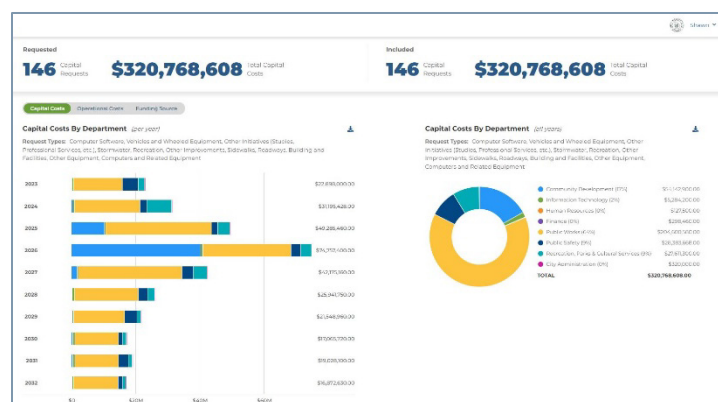
A. Project Length Budget

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

B. Budget Preparation

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

The graphic to the right depicts the dashboard for our CIP tracking software that is updated annually by departments during the budget process and serves as the foundation of the city's 10-Year CIP.



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city's Change Order Policy. Any contingency budgets shall be subject to annual appropriation.

Section V: Revenue Administration Policies

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

A. Diversification and Stability

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

The city shall strive to maintain a diversified and stable revenue structure to shelter it from short-term fluctuations in any primary revenue source. When possible, the revenue mix shall combine elastic and inelastic revenue sources to minimize the effect of economic downturns. The city will work towards diversifying its revenue base in order to reduce its dependence upon property taxes.

B. Conservative Revenue Estimates

As part of the annual budget process, an objective analytical process will estimate revenues realistically and prudently. The city will estimate revenues of a volatile nature conservatively.

C. User Based Fees and Charges (Exchange Revenue)

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

The city will strive to keep the revenue system simple that will result in a decrease of compliance costs for the taxpayer or service recipient and a corresponding decrease in avoidance to pay. The city will avoid nuisance taxes, fees, or charges as revenue sources.

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

APPENDIX C (FINANCIAL MANAGEMENT POLICIES)

Fees will be reviewed and updated on an ongoing basis to ensure that they keep pace with changes in the cost-of-living as well as changes in methods or levels of service delivery. The Finance Department shall forward any proposed changes to the City Council for approval.

For services associated with a user fee or charge, a fee shall offset the costs of that service, where possible. Costs of services include direct and indirect costs such as operating and maintenance costs, administrative costs, and charges for the use of capital (e.g., depreciation and/or debt service).

D. Alternative Revenue Sources

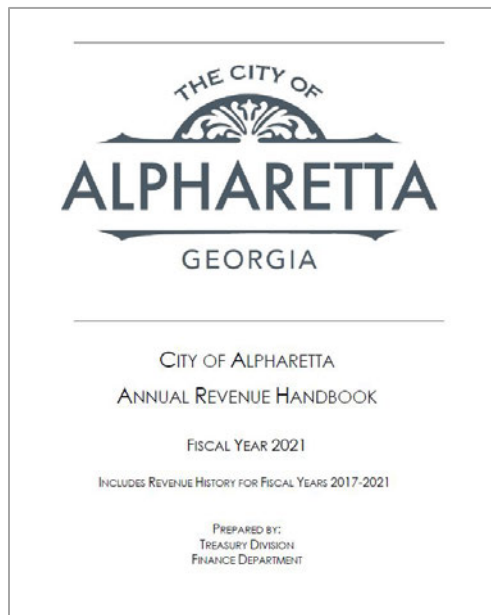
The city shall seek alternative funding sources whenever possible to reduce the required revenue from non-exchange transactions (e.g., property taxes). Such alternative sources include private and public grants, federal or state assistance, and public and private contributions.

E. Revenue Collection

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

F. Rates and Charges

The City Council shall approve all revenue rates, charges, and processes in association with receipted funds that are deposited by the city, in accordance with the Code of Ordinances.



G. Revenue Handbook

The revenue handbook is updated annually as part of the budget process. This information contained therein is utilized to adjust fees and user charges. The handbook includes (at a minimum) the following information:

- Revenue Source
- Legal Authorization
- Method of Collection
- Department responsible for collection
- Rate or charge history
- Total revenue history

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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.

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

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costs such as: permits and licenses, architectural and engineering fees, insurance, title costs, and interest incurred on tax exempt debt (the latter is applicable to enterprise funds only).

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

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

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

- **Construction in Progress:** Construction in progress includes accumulation of on-going project costs that increase the value or life of the asset. Upon project completion, the construction account in progress will be closed out and costs will be capitalized into the appropriate asset category (infrastructure, land improvement, building).
- **Moveable Equipment:** Expenditures for individual items or pieces of equipment meeting the capitalization threshold shall be capitalized, consistent with the designations of personal property, both tangible and intangible outlined above.
- **Infrastructure:** Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets shall be capitalized based on the capitalization threshold requirement of this policy. Examples of infrastructure include roads, bridges, drainage systems, sidewalks, etc.

C. Annual Inventory

Annually, an asset listing is sent to each department for their verification of the existence of their department's capital assets. The department should identify any assets they have which are not included on the asset listing. Also, the department should identify any missing assets. The Finance Department will investigate any missing items with the assistance of the department. Significant unaccounted losses of assets will be brought to the attention of the Finance Director and/or the City Administrator for further actions. The Finance Department, with the cooperation of

APPENDIX C (FINANCIAL MANAGEMENT POLICIES)

the department, may make an annual physical inventory to verify the accuracy of inventory records.

D. Transfer or Disposal of Assets

All capital assets are the property of the city. They may not be donated, discarded or transferred to another owner without the Finance Department's direct authorization. Departments should send all surplus assets to the Finance Department for disposition. Transfer or disposal of vehicles must be coordinated with Fleet Services.

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

All sales by the city of real property or personal property with an assigned value of more than \$500 must be offered for purchase, either by sealed bids or by auction to the highest bidder. Notice of the sale must be published once in the official newspaper of the city or in a newspaper of general circulation in the city. The legal notice must appear not less than 15 days or more than 60 days prior to the date of the sale. The notice must contain a brief description of the property and the conditions of the sale. If the sale is by sealed bid, the bids shall be opened in public at the time and place stated in the legal notice. The bids shall be kept available for public inspection for 60 days. The city may reject any and all bids or cancel a proposed sale. Property with an estimated value of less than \$500 may be sold without regard to the above provisions. Such sales may be made in the open market without advertisement and without acceptance of bids. The city has the power to estimate the value of the property being sold.

E. Depreciation

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

F. Estimated Useful Life

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

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G. Asset and Inventory Control Responsibility

It is the responsibility of the Finance Department to establish and maintain an accurate accounting of capital assets, and to design and implement operating procedures for activities required as a result of this policy. It shall be the responsibility of all city departments to cooperate in the capitalization process and to perform the annual inventory.

Section VII: Non-Capital Operating Inventory Policies

The primary purpose of the Non-Capital Inventory Policy is to provide:

- Consistent and uniform tracking of assets which are not capitalized under the Capital Asset policy;
- Guidelines for physical control and accountability of items which should be inventoried and tracked based upon purpose; and
- Guidelines for disposal and yearly reporting of inventoried, non-capital assets.

A. Acquisition

Operating Inventory Acquisition: There are various methods by which the city acquires operating inventories. The acquisition means may require different methods to identify inventories. The city acquires inventories in the following ways:

- New Purchases
- Donations
- Transfer from Other Departments
- City Surplus
- Lease Purchase
- Internal/External Construction

B. Inventory

Operating Inventory Criteria: The city will track inventories when one of the following criteria is met:

- Goods or supplies are purchased with use scheduled for a future date. Examples of this type of inventory include water meters purchased for future installation or bulk paper purchased with the intent to distribute to departments when previous stock has been depleted; or
- The operating inventory is such that for non-financial related reasons, the tracking of the item(s) is beneficial to the safekeeping of governmental

APPENDIX C (FINANCIAL MANAGEMENT POLICIES)

property. Examples of this type of inventory include firearms or official uniforms. Further, specialized tools and equipment may be determined applicable to this policy.

C. Classification Categories

All inventories shall be classified and reported in compliance with Generally Accepted Accounting Principles (GAAP). Classifications and categories shall be compliant with the Georgia Department of Community Affairs chart of accounts.

D. Annual Inventory

Annually, an inventory listing shall be sent from all departments to the Department of Finance for verification of the existence of their department's non-capitalized assets. The department should identify any inventories that their department has that are not included on the capitalized asset listing. Also, the department should identify any missing items from inventory. The Department of Finance will investigate any missing items with the assistance of the department. Significant unaccounted losses of assets will be brought to the attention of the Finance Director and/or the City Administrator for further actions. The Department of Finance, with the cooperation of the department, may make an annual physical inventory to verify the accuracy of inventory records.

E. Transfer or Disposal of Assets

All inventory assets are the property of the city. They may not be donated, discarded, transferred, or consumed to/by another department without the Finance Department's notification. Departments should notify Finance for assistance in the disposal of all surplus inventories. Disposal of inventories to surplus is accomplished by completing the "*Inventory/Transfer*" form and indicating that the asset is being transferred to surplus.

All sales by the city of real property or personal property with an assigned value of more than \$500 must be offered for purchase, either by sealed bids or by auction, to the highest bidder. Notice of the sale must be published once in the official newspaper of the city or in a newspaper of general circulation in the city. The legal notice must appear not less than 15 days or more than 60 days prior to the date of the sale. The notice must contain a description of the property and the conditions of the sale. If the sale is by sealed bid, the bids shall be opened in public at the time and place stated in the legal notice. The bids shall be kept available for public inspection for 60 days. The city may reject any and all bids or cancel a proposed sale.

Property with an estimated value of less than \$500 may be sold without regard to the above provisions. Such sales may be made in the open market without advertisement

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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.

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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.

APPENDIX C (FINANCIAL MANAGEMENT POLICIES)

F. Malfeasance and Embezzlement

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

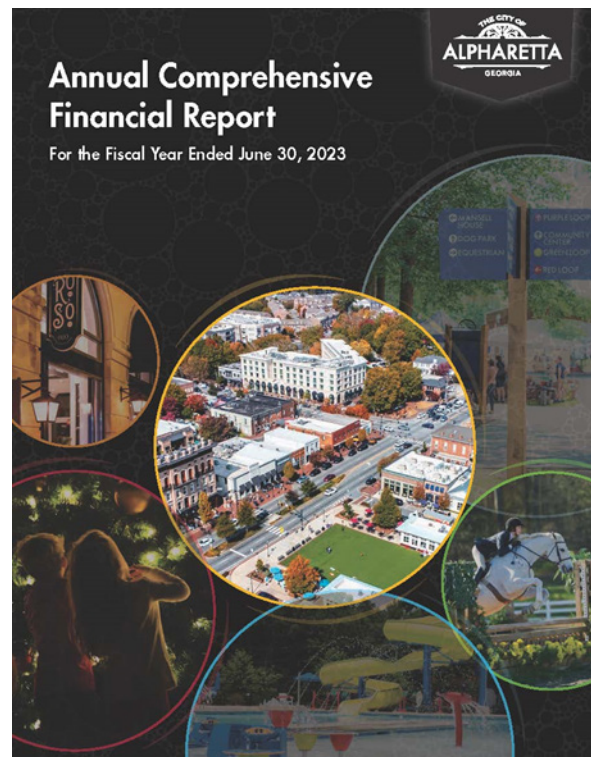
Section III: Financial Reporting Policies

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

A. Annual Comprehensive Financial Report (ACFR)²²

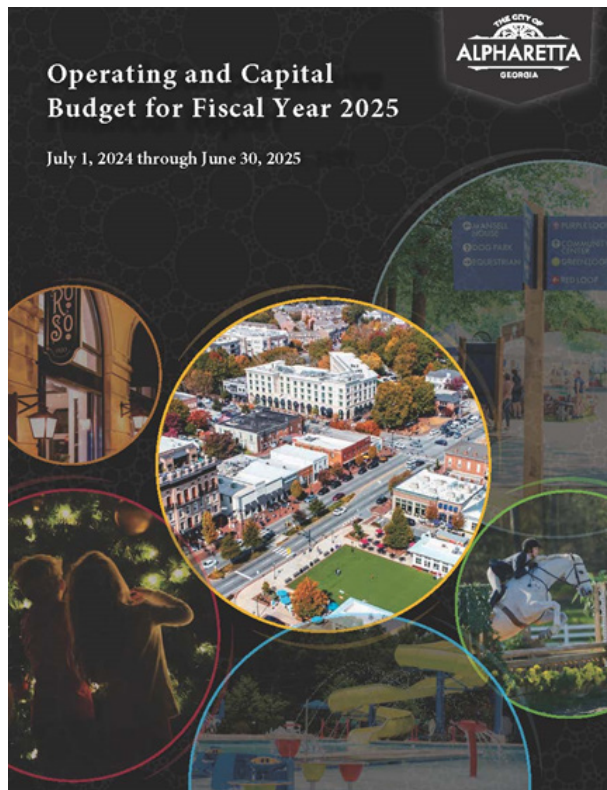
In conjunction with the annual independent audit, the city shall prepare and publish an Annual Comprehensive Financial Report (ACFR). The city shall prepare the ACFR in conformity with GAAP and the Government Finance Officers Association's (GFOA) program requirements.

The city will submit its annual ACFR to the GFOA to determine its eligibility to receive the GFOA's "*Certificate of Achievement for Excellence in Financial Reporting*." The city shall make this report available to the elected officials, bond rating agencies, creditors, and citizens. All financial statements and schedules contained within the ACFR shall be audited with the purpose to effectively communicate the complete financial affairs of the city to all interested readers.



²² Available for download from the City's website: www.alpharetta.ga.us.

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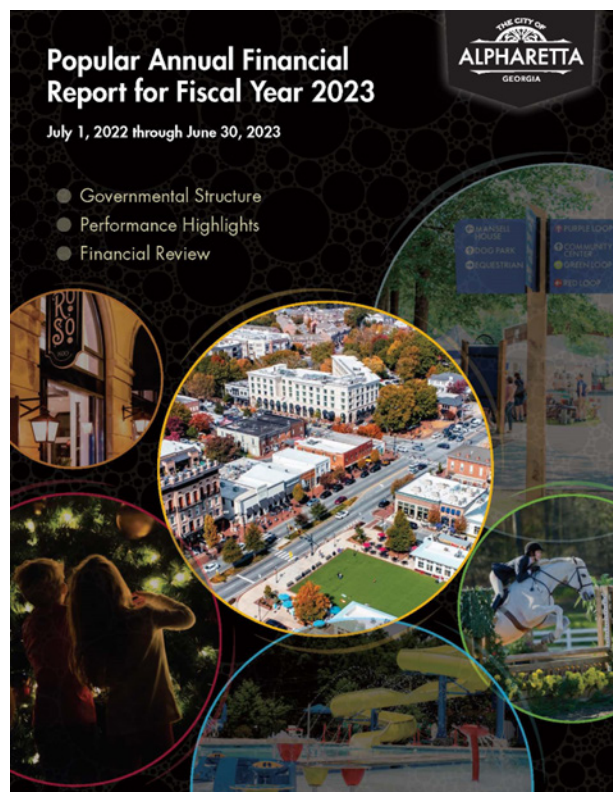
C. Annual Citizens Report¹⁰

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

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

B. Annual Budget Document²³

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.



²³ Available for download from the City's website: www.alpharetta.ga.us.

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D. Financial Reporting to the City Council²⁴

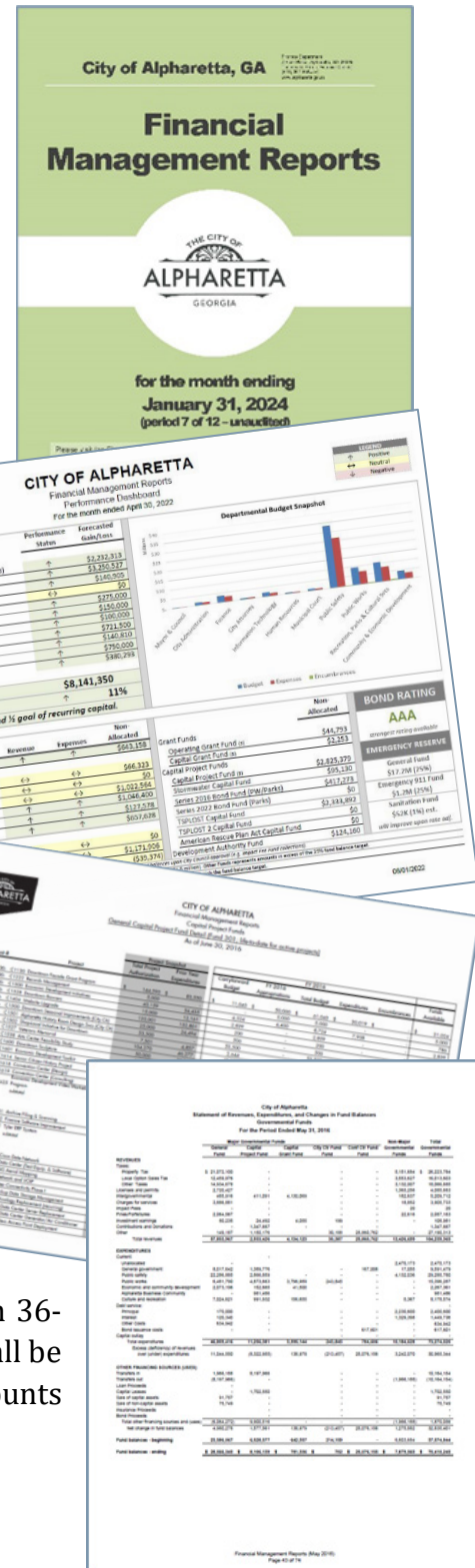
On a monthly basis, the Finance Department shall prepare and present a summarized “*Statement of Revenues and Expenditures*” to the City Council for all city operating funds. This report shall detail prior year comparisons to provide data for analysis. In addition, this report shall include all checks issued in dollar amounts over \$5,000, and all purchase orders with an estimated cost of over \$5,000 but less than \$50,000. The city also shall prepare a “Capital Project” report outlining appropriations (if any), expenses, outstanding encumbrances, and available appropriable balances.

E. Financial Reporting to City Administration

In addition to the external reporting detailed above, the Finance Department shall coordinate the reporting needs of each department in order to design and implement those reports which the departments need to make sound business decisions. At a minimum, departments will receive reports detailing monthly department financial activity including expenses, any personnel costs in excess of the approved budget, and recommended budget line-item re-allocations.

F. External Financial Reporting

The city shall report in conformity with O.C.G.A Section 36-81-7. A copy of the city’s annual audit (i.e., the ACFR) shall be submitted to the Georgia Department of Audits and Accounts within 180 days of year-end as required.



²⁴ Available for download from the City’s website: www.alpharetta.ga.us.

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Section IX: Debt Management Reporting

The goal of the city's debt policy is to maintain a sound fiscal position; thereby only utilizing long-term debt to provide resources to finance needed capital improvements, while accumulating adequate resources to repay the debt. In addition, it is the city's goal to maintain and improve its credit rating through strong financial administration. The city acknowledges that failure to meet the demands of growth may inhibit its continued economic viability, but also realizes that excess outstanding debt may have detrimental effects on the ability of the city to meet its continuing operational needs. Issuing debt commits the city's revenues several years into the future and may limit its flexibility to respond to changing service priorities, revenue inflows, or cost structures. Adherence to this debt policy helps ensure that the city issues and manages its debt prudently in order to maintain a sound financial position and protect its credit rating. Credit ratings are the rating agencies' assessment of the city's ability and willingness to repay debt on a timely basis. Credit ratings are an important indicator in the credit markets and can influence interest rates a borrower must pay. Implementing debt management practices will be viewed positively by the rating agencies and could influence the city's credit rating and ultimately lower borrowing costs.

A. Conditions for Issuing Long-term Debt

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

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

APPENDIX C (FINANCIAL MANAGEMENT POLICIES)

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.

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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.

APPENDIX C (FINANCIAL MANAGEMENT POLICIES)

B. Grant Administration

The Grants Administrator is responsible for fulfilling the financial reporting and accountability requirements of each grant the city accepts. The Grants Administrator and receiving departments are responsible for adhering to the grant program requirements and tracking all applicable expenditures for reporting purposes. The Department of Finance is responsible for accounting for grant transactions according to the Accounting, Auditing, and Financial Reporting Policy and in compliance with Generally Accepted Accounting Principles (GAAP).

The Grants Administrator is responsible for maintaining the following records for each grant award.

- Copy of Grant Application;
- Resolutions authorizing application and acceptance;
- Notification of Grant Award;
- Financial reporting and accounting requirements
- Schedule of funding needs

C. Auditing

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

APPENDIX D (MILLAGE RATE ORDINANCE)

Appendix D (Millage Rate Ordinance)

ORDINANCE NUMBER: 876



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, 2024, AND ENDING JUNE 30, 2025; 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 2024-2025 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 2024 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 \$5.010 on forty percent (40%) of each \$1,000.00 of taxable property.

(b) For the purpose of retiring outstanding General Obligation bonds, \$0.740 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 24th day of June 2024.

CITY OF ALPHARETTA

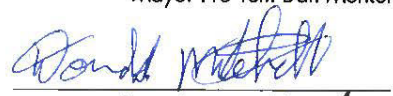
By: 
Jim Gilvin, Mayor

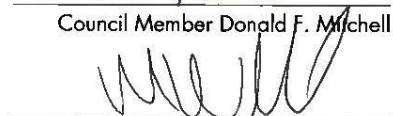
APPENDIX D (MILLAGE RATE ORDINANCE)

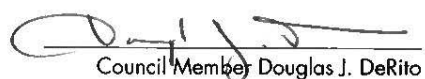
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COUNCIL MEMBERS


Mayor Pro Tem Dan Merkel


Council Member Donald F. Mitchell


Council Member Brian Will


Council Member Douglas J. DeRito


Council Member John Hipes


Council Member Fergal M. Brady



Attest:


Lauren Shapiro, City Clerk

Approved as to form and legal sufficiency:


Molly Esswein, City Attorney

First Reading: 6/3/2024

Second Reading: 6/24/2024

APPENDIX E (BUDGET ORDINANCE)

Appendix E (Budget Ordinance)

ORDINANCE NUMBER: 875



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, 2024, AND ENDING ON JUNE 30, 2025, 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 2024-2025 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 2024-2025 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 2024-2025 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 2023-2024 shall carry forward into the 2024-2025 fiscal year for the same purpose. If the project is complete, the unexpended appropriations shall carry forward into the 2024-2025 fiscal year and be appropriated to a non-allocated/reserve account:

Fund 210:	Confiscated Assets Fund (Federal)
Fund 211:	Confiscated Assets Fund (State)
Fund 213:	Opioid Settlement Fund
Fund 215:	Emergency 911 Fund
Fund 220:	Operating Grant Fund

APPENDIX E (BUDGET ORDINANCE)

Fund 230: American Rescue Plan Fund
Fund 270: Impact Fee Fund
Fund 275: Hotel/Motel Fund
Fund 301: Capital Project Fund
Fund 302: Storm Water Capital Project Fund
Fund 303: American Rescue Plan 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 Grant Fund
Fund 410: Debt Service Fund
Fund 540: Solid Waste Fund
Fund 600: Risk Management Fund
Fund 605: Medical Insurance Fund
Fund 790: OPEB Health Benefit Fund
Fund 791: OPEB Health Reimbursement Fund

BE IT FURTHER ORDAINED that for the following Funds, fund balance as of fiscal year end 2023-2024, if applicable, shall carry forward into the 2024-2025 fiscal year and be appropriated to a non-allocated/reserve account:

Fund 210: Confiscated Assets Fund (Federal)
Fund 211: Confiscated Assets Fund (State)
Fund 213: Opioid Settlement Fund
Fund 215: Emergency 911 Fund
Fund 220: Operating Grant Fund
Fund 230: American Rescue Plan Fund
Fund 270: Impact Fee Fund
Fund 275: Hotel/Motel Fund
Fund 301: Capital Project Fund
Fund 302: Storm Water Capital Project Fund
Fund 303: American Rescue Plan 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 Grant Fund
Fund 410: Debt Service Fund
Fund 540: Solid Waste Fund
Fund 600: Risk Management Fund
Fund 605: Medical Insurance Fund
Fund 790: OPEB Health Benefit Fund
Fund 791: OPEB Health Reimbursement 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

APPENDIX E (BUDGET ORDINANCE)

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, 2024.

SO ORDAINED, this 24th day of June 2024

CITY OF ALPHARETTA

By: _____

Jim Gilvin, Mayor

APPENDIX E (BUDGET ORDINANCE)

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COUNCIL MEMBERS

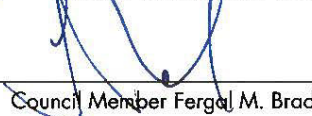

Mayor Pro Tem Dan Merkel


Council Member Donald F. Mitchell


Council Member Brian Will


Council Member Douglas J. DeRito


Council Member John Hipes


Council Member Fergal M. Brady

APPENDIX E (BUDGET ORDINANCE)

(SEAL)

Attest:

Lauren Shapiro

Lauren Shapiro, City Clerk

Approved as to form and legal sufficiency:

Molly Esswein

Molly Esswein, City Attorney

First Reading: 6/3/2024

Second Reading: 6/24/2024



APPENDIX E (BUDGET ORDINANCE)

EXHIBIT A (FY 2025 Budget)
2nd Reading (06/24/2024)

CITYWIDE BUDGET SUMMARIES

Consolidated Summary (Revenues by Source/Expenditures by Department)

	Special Revenue Funds					Capital Project Funds		
	General Fund	Asset Forfeiture Fund	E-911 Fund	Impact Fee Fund	Hotel/Motel Fund	Capital Projects Fund	Stormwater Capital Fund	2022 Parks Bond Fund
REVENUES:								
Property Taxes	\$ 37,437,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Option Sales Taxes/TSPLOST	22,250,000	-	-	-	-	-	-	-
Other Taxes	18,185,300	-	950	-	9,250,000	-	-	-
Licenses and Permits	3,196,500	-	-	-	-	-	-	-
Intergovernmental Revenue	370,926	-	1,250,000	-	-	-	-	-
Charges for Services	5,215,130	-	4,000,000	-	-	-	-	-
Fines and Forfeitures	2,605,000	-	-	-	-	-	-	-
Interest Earnings	1,100,000	-	36,907	-	20,000	325,000	110,000	900,000
Other/Miscellaneous	238,911	-	-	-	-	-	-	-
subtotal	\$ 90,598,667	\$ -	\$ 5,287,957	\$ -	\$ 9,270,000	\$ 325,000	\$ 110,000	\$ 900,000
Other Financing Sources								
Interfund Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,843,416	\$ 1,604,364	\$ -
Interfund Transfer from Hotel/Motel Fund	3,468,750	-	-	-	-	-	-	-
Budgeted Fund Balance	9,447,780	43,800	442,025	353,820	-	3,405,350	285,636	-
subtotal	\$ 12,916,530	\$ 43,800	\$ 442,025	\$ 353,820	\$ -	\$ 15,248,766	\$ 1,890,000	\$ -
Total Revenues	\$ 103,515,197	\$ 43,800	\$ 5,729,982	\$ 353,820	\$ 9,270,000	\$ 15,573,766	\$ 2,000,000	\$ 900,000
EXPENDITURES:								
Mayor and City Council	\$ 394,044	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City Administration/City Clerk/Econ. Dev.	3,025,435	-	-	-	-	-	-	-
Finance	4,124,713	-	-	-	-	-	-	-
Legal Services	1,000,000	-	-	-	-	-	-	-
Information Technology	2,543,961	-	-	-	-	440,000	-	-
Human Resources	1,065,277	-	-	-	-	-	-	-
Municipal Court	1,362,008	-	-	-	-	-	-	-
Public Safety	43,735,476	43,800	5,729,982	170,000	-	5,083,400	-	-
Public Works	11,238,659	-	-	-	-	6,043,000	2,000,000	-
Recreation, Parks and Cultural Services	14,573,541	-	-	183,820	-	1,454,380	-	-
Community Development	4,733,725	-	-	-	-	549,400	-	-
Non-Departmental	-	-	-	-	5,500	-	-	-
Insurance Premiums (Risk Fund)	966,800	-	-	-	-	-	-	-
Alpharetta Convention and Visitors Bureau	-	-	-	-	4,046,875	-	-	-
Bond Debt Service (Principal and Interest)*	286,978	-	-	-	1,417,213	-	-	-
Contingency	937,000	-	-	-	331,662	-	-	-
Non-Allocated (Reserve); One-Time Usage	79,800	-	-	-	-	2,003,586	-	900,000
subtotal	\$ 90,067,417	\$ 43,800	\$ 5,729,982	\$ 353,820	\$ 5,801,250	\$ 15,573,766	\$ 2,000,000	\$ 900,000
Other Financing Uses								
Interfund Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ 3,468,750	\$ -	\$ -	\$ -
Interfund Transfer to Capital Funds	13,447,780	-	-	-	-	-	-	-
subtotal	\$ 13,447,780	\$ -	\$ -	\$ -	\$ 3,468,750	\$ -	\$ -	\$ -
Total Expenditures	\$ 103,515,197	\$ 43,800	\$ 5,729,982	\$ 353,820	\$ 9,270,000	\$ 15,573,766	\$ 2,000,000	\$ 900,000

* Not including Capital Leases which are programmed into the appropriate Departmental budget above.

APPENDIX E (BUDGET ORDINANCE)

CITYWIDE BUDGET SUMMARIES

* Not including Capital Leases which are programmed into the appropriate Departmental budget above

APPENDIX E (BUDGET ORDINANCE)

EXHIBIT A (FY 2025 Budget)
2nd Reading (06/24/2024)

CAPITAL PROJECT FUND SUMMARIES

FY 2025 Recommended Capital Project Listing

The following section provides both a (1) summary list of Staff Recommended Capital Initiatives for FY 2025 and is followed by (2) a detailed narrative of each capital initiative.

FY 2025 Capital Source & Use Detail	Capital Project Fund	Stormwater Capital Fund	2022 Parks Bond Fund	TSPLOST1 Capital Fund	TSPLOST2 Capital Fund	Asset Forfeiture Fund	Impact Fee Fund	Subtotal	Other Sources (grants, etc.)	Total
Sources										
Available Fund Balance	\$ 3,405,350	\$ 285,636	\$ -	\$ -	\$ -	\$ 43,800	\$ 353,820	\$ 4,088,606	\$ -	\$ 4,088,606
General Fund										
Annual Capital Appropriation	2,395,636	1,604,364	-	-	-	-	-	4,000,000	-	4,000,000
Available Fund Balance	9,447,780	-	-	-	-	-	-	9,447,780	-	9,447,780
Investment Earnings	325,000	110,000	900,000	500,000	300,000	-	-	2,135,000	-	2,135,000
Grants/Contributions										
Local Maintenance Improvement Grant (LMIG); Milling and Resurfacing	-	-	-	-	-	-	-	-	676,317	676,317
Local Roads Assistance Grant (LRA); Milling and Resurfacing	-	-	-	-	-	-	-	-	837,515	837,515
Surface Transportation Block Grant; North Point Parkway Corridor (ROW Phase)	-	-	-	-	-	-	-	-	5,000,000	5,000,000
Alpharetta Convention & Visitors Bureau (ACVB); Downtown Wayfinding Signage	-	-	-	-	-	-	-	-	24,000	24,000
Total Sources	\$ 15,573,766	\$ 2,000,000	\$ 900,000	\$ 500,000	\$ 300,000	\$ 43,800	\$ 353,820	\$ 19,671,386	\$ 6,537,832	\$ 26,209,218
Uses										
Capital/One-Time Initiatives										
Information Technology										
Technology Replacements (all City Departments)	\$ 390,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 390,000	\$ -	\$ 390,000
Wireless Access Points (replacements/additions)	50,000	-	-	-	-	-	-	50,000	-	50,000
	\$ 440,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 440,000	\$ -	\$ 440,000
Public Safety										
Fire Station 81 Renovation/Improvements	\$ 2,830,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 170,000	\$ 3,000,000	\$ -	\$ 3,000,000
2972 Webb Bridge Road Renovation (ATC space)	150,000	-	-	-	-	-	-	150,000	-	150,000
Alpharetta Real Time Information Center Office Furniture	-	-	-	-	-	25,000	-	25,000	-	25,000
Fleet Replacement (Qty: 25)	1,875,000	-	-	-	-	-	-	1,875,000	-	1,875,000
Operating Initiative - Fire Training Lieutenant (new position; +1 FTE); Vehicle Purchase	50,000	-	-	-	-	-	-	50,000	-	50,000
All Access Control Card Readers Replacement	72,000	-	-	-	-	-	-	72,000	-	72,000
Fire Equipment for New Fire Engines (year 1 of 2)	75,000	-	-	-	-	-	-	75,000	-	75,000
Drone First Responder Program	-	-	-	-	-	18,800	-	18,800	-	18,800
Click2Enter System (yr 1 of 3)	31,400	-	-	-	-	-	-	31,400	-	31,400
	\$ 5,083,400	\$ -	\$ -	\$ -	\$ -	\$ 43,800	\$ 170,000	\$ 5,297,200	\$ -	\$ 5,297,200

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APPENDIX E (BUDGET ORDINANCE)

EXHIBIT A (FY 2025 Budget)
2nd Reading (06/24/2024)

CAPITAL PROJECT FUND SUMMARIES

FY 2025 Capital Source & Use Detail	Capital Project Fund	Stormwater Capital Fund	2022 Parks Bond Fund	TSPLOST 1 Capital Fund	TSPLOST 2 Capital Fund	Asset Forfeiture Fund	Impact Fee Fund	Subtotal	Other Sources (grants, etc.)	Total
Uses										
Capital/One-Time Initiatives										
Public Works										
Milling and Resurfacing	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000	\$ 1,513,832	\$ 4,013,832
North Point Parkway Corridor (ROW Phase) - Surface Transportation Block Grant	-	-	-	-	-	-	-	-	5,000,000	5,000,000
Tree Planting and Landscape Improvements	160,000	-	-	-	-	-	-	160,000	-	160,000
SR 9 Landscaping from Academy St. to Windward Pkwy (yr. 2 of 3)	575,000	-	-	-	-	-	-	575,000	-	575,000
Bridge Maintenance	250,000	-	-	-	-	-	-	250,000	-	250,000
Traffic Striping and Signage	170,000	-	-	-	-	-	-	170,000	-	170,000
Streelight Maintenance	85,000	-	-	-	-	-	-	85,000	-	85,000
Traffic Signal Pole Painting and Maintenance	45,000	-	-	-	-	-	-	45,000	-	45,000
Traffic Calming Improvements	60,000	-	-	-	-	-	-	60,000	-	60,000
Traffic Control Equipment	100,000	-	-	-	-	-	-	100,000	-	100,000
Traffic Signal System Maintenance	100,000	-	-	-	-	-	-	100,000	-	100,000
Stormwater	-	2,000,000	-	-	-	-	-	2,000,000	-	2,000,000
Brick Paver Maintenance and Repair	50,000	-	-	-	-	-	-	50,000	-	50,000
Sidewalk Maintenance and Repair	140,000	-	-	-	-	-	-	140,000	-	140,000
Downtown Bus Shelters (ROW/construction; Qty: 2)	80,000	-	-	-	-	-	-	80,000	-	80,000
Design Services	50,000	-	-	-	-	-	-	50,000	-	50,000
Recreation Facilities (Roof Repairs/Replacements and Wall Restoration) - Alpharetta Community Center Wall Restoration	150,000	-	-	-	-	-	-	150,000	-	150,000
Public Works Headquarters Roof Replacement (segment 2 of 3)	400,000	-	-	-	-	-	-	400,000	-	400,000
Parking Garages (Facility Maintenance/improvements)	150,000	-	-	-	-	-	-	150,000	-	150,000
City Facility Preventative Maintenance Assessment	300,000	-	-	-	-	-	-	300,000	-	300,000
HVAC Replacements (Facility Maintenance/improvements)	100,000	-	-	-	-	-	-	100,000	-	100,000
Public Safety Facilities Upgrades and Improvements	75,000	-	-	-	-	-	-	75,000	-	75,000
City Hall (Facility Maintenance/improvements)	40,000	-	-	-	-	-	-	40,000	-	40,000

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APPENDIX E (BUDGET ORDINANCE)

EXHIBIT A (FY 2025 Budget)
2nd Reading (06/24/2024)

CAPITAL PROJECT FUND SUMMARIES

FY 2025 Capital Source & Use Detail

Uses continued

Capital/One-Time Initiatives

Public Works continued

	Capital Project Fund	Stormwater Capital Fund	2022 Parks Bond Fund	TSPLOST 1 Capital Fund	TSPLOST 2 Capital Fund	Asset Forfeiture Fund	Impact Fee Fund	Subtotal	Other Sources (grants, etc.)	Total
General Equipment Replacement	60,000	-	-	-	-	-	-	60,000	-	60,000
F-750 Trucks; Qty: 2 (Fleet Replacement)	275,000	-	-	-	-	-	-	275,000	-	275,000
F-250 Crew Cab Service Truck; Qty: 1 (Fleet Replacement)	78,000	-	-	-	-	-	-	78,000	-	78,000
Operating Initiative - Sr. Urban Forestry Assistant (new position; +1 FTE): Vehicle Purchase	50,000	-	-	-	-	-	-	50,000	-	50,000
	\$ 6,043,000	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,043,000	\$ 6,513,832	\$ 14,556,832

Recreation, Parks & Cultural Services

Greenway Repairs and Improvements	\$ 275,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 275,000	\$ -	\$ 275,000
Innovation Academy Soccer Field Fencing Enhancements	40,000	-	-	-	-	-	-	40,000	-	40,000
Wood Lightpole/LED Replacement Initiative (multi-year)	300,000	-	-	-	-	-	-	300,000	-	300,000
Alpharetta Public Arts (Outdoor On-Loan Sculpture Exhibit)	55,000	-	-	-	-	-	-	55,000	-	55,000
Public Art Fund by Developers - City Property	10,000	-	-	-	-	-	-	10,000	-	10,000
Public Art in the Parks	20,000	-	-	-	-	-	-	20,000	-	20,000
Public Art for City Projects	25,000	-	-	-	-	-	-	25,000	-	25,000
Park Security Repairs and Improvements	80,000	-	-	-	-	-	-	80,000	-	80,000
Playground Equipment Replacement	50,000	-	-	-	-	-	-	50,000	-	50,000
Park Repairs and Improvements	160,000	-	-	-	-	-	-	160,000	-	160,000
Tree Maintenance, Planting, and Removal in Parks	125,000	-	-	-	-	-	-	125,000	-	125,000
Design Services	21,200	-	-	-	-	-	-	21,200	-	21,200
North Park Fields 1-4 Restroom/Concession Stand Replacement (design)	16,180	-	-	-	-	-	183,820	200,000	-	200,000
General Equipment Replacement	177,000	-	-	-	-	-	-	177,000	-	177,000
Fleet Replacement (Qty:1)	100,000	-	-	-	-	-	-	100,000	-	100,000
	\$ 1,454,380	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 183,820	\$ 1,638,200	\$ -	\$ 1,638,200

APPENDIX E (BUDGET ORDINANCE)

EXHIBIT A (FY 2025 Budget)
2nd Reading (06/24/2024)

CAPITAL PROJECT FUND SUMMARIES

FY 2025 Capital Source & Use Detail

Uses continued

	Capital Project Fund	Stormwater Capital Fund	2022 Parks Bond Fund	TSPLOST 1 Capital Fund	TSPLOST 2 Capital Fund	Asset Forfeiture Fund	Impact Fee Fund	Subtotal	Other Sources (grants, etc.)	Total
Capital/One-Time Initiatives										
Community Development										
Brookside Park Gateway (construction)	\$ 225,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 225,000	\$ -	\$ 225,000
South Main District Gateway (construction)	150,000	-	-	-	-	-	-	150,000	-	150,000
Downtown Wayfinding Signage (Qty: 3)	12,000	-	-	-	-	-	-	12,000	24,000	36,000
Milton Avenue Lighting Project	50,000	-	-	-	-	-	-	50,000	-	50,000
Design Services	62,400	-	-	-	-	-	-	62,400	-	62,400
Alpharetta Entry Monuments (design)	50,000	-	-	-	-	-	-	50,000	-	50,000
	\$ 549,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 549,400	\$ 24,000	\$ 573,400
Total Uses	\$ 13,570,180	\$ 2,000,000	\$ -	\$ -	\$ -	\$ 43,800	\$ 353,820	\$ 15,967,800	\$ 6,537,832	\$ 22,505,632
Non-Allocated (Future Capital/One-Time Initiatives)	\$ 2,003,586	\$ -	\$ 900,000	\$ 500,000	\$ 300,000	\$ -	\$ -	\$ 3,703,586		

Budgeted as part of the FY 2025 Budget.

Budgeted once received.

Fiscal Year 2025 Annual Action Plan

The City Council Retreat during January 2024 set forth priorities to guide the construction of the FY 2025 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 2025 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 F (GLOSSARY OF TERMS)

Appendix F (Glossary of Terms)

The Glossary section is included to assist readers with understanding the many terms used in city government (general) as well as the city's budget process (specific). Please refer to the *Acronyms/Abbreviations* section for a complete listing of the acronyms used throughout this document.

Account Number:	A system of numbering used to categorize a "group" of accounting transactions into common areas, such as salaries, utilities, etc. Account numbers are the numerical equivalent of descriptive terms (e.g., 511100 represents the account number for salaries and wages).
Accounting Period:	A period at the end of which financial statements, budgets, and other reports are prepared. Typically, an annual period within governmental finance. The city's fiscal year reporting period begins on July 1 st and ends of June 30 th .
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 <i>Acronyms/Abbreviations</i> for a complete listing of the acronyms used throughout this document.
Adopted Budget:	The funds appropriated by the City Council at the beginning of the year.

APPENDIX F (GLOSSARY OF TERMS)

Ad Valorem Tax:	Property taxes computed as a percentage of the value of real or personal property expressed in mills (1/100 th of a dollar or \$1.00 per \$1,000 of taxable property value).
Amortization:	The reduction of debt by regular payments of principal and interest sufficient to retire the debt by maturity.
Appropriation:	A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes.
Assessed Valuation:	The Fulton County Board of Assessor's estimation of the fair market value of real and personal property.
Balanced Budget:	A budget in which planned revenues available equals planned expenditures.
Basis of Accounting:	A system used by an individual government to determine when revenues have been realized and when expenditures have been incurred.
Basis of Budgeting:	A system used by an individual government to determine when budgetary revenues have been realized and when budgetary expenditures have been incurred.
Bond:	A written promise to pay a designated sum of money (i.e., principal) at a specified date in the future, together with periodic interest payments at a specified rate. In the budget, these payments are identified as debt service. Bonds are typically used to obtain long-term financing for major capital improvements.
Bond Rating:	A rating provided by an independent professional credit rating agency indicating the credit worthiness of the entity.
Budget:	A statement of financial position of an entity for a definite period based on estimates of expenditures during the period and proposals for financing them. The financial plan for the operation of a department, program, or project

APPENDIX F (GLOSSARY OF TERMS)

	for the current year or for the duration of the project.
Budget Amendment:	The transfer of funds from one appropriation account to another (within a department within a fund), requiring approval of City Administrator, Finance Director, and Department Director. Amendments between departments and between funds require City Council approval.
Budget Calendar:	The schedule of key dates or milestones which the city follows in the preparation, adoption, and administration of the budget.
Budget Officer:	The local government officials charged with budget preparation and administration for the local government. The official title of the local government budget officer shall be as provided by local law, charter, ordinance, or appropriate resolution of the governing authority.
Budget Ordinance:	“Ordinance” or “Resolution” means that governmental action which appropriates revenues and fund balances for specified purposes, functions, or activities for a budget period.
Budget Period:	Budget period, means the period for which a budget is proposed, or a budget ordinance or resolution is adopted.
Budget Transfer:	A procedure utilized by city departments to revise budget appropriations within the departmental operating budget accounts. They transfer monies from one account to another account and does not increase or decrease the overall budget appropriation for the department.
Budgetary Control:	The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

APPENDIX F (GLOSSARY OF TERMS)

Capital Assets:	Assets of significant value and having a useful life of several years. Capital assets for the City of Alpharetta have a purchase cost of \$5,000 or more, and a useful life of three years or longer.
Capital Budget:	A plan of proposed capital expenditures and the means of financing them. The capital budget is usually enacted as part of the complete annual budget which includes both operating and capital outlays. The capital budget is based in a capital improvement plan ("CIP").
Capital Outlay:	An expenditure for the acquisition of, or addition to, a capital asset. Items acquired for less than \$25,000 are not considered capital outlay.
Capital Projects:	Projects that result in the acquisition or construction of capital assets of a local government which are of a long-term and permanent nature. Such assets include land, buildings, and related improvements, streets and highways, bridges, sewers, and parks.
Capital Projects Fund:	A fund used to account for the financial resources to be used for the acquisition or construction of major capital facilities other than those financed by resources from enterprise fund activities.
Cash Basis of Accounting:	A basis of accounting under which transactions are recognized only when cash is received or disbursed.
Chart of Accounts:	A numbering system that assigns a unique number to each type of transaction and to each budgetary unit in the organization. The City of Alpharetta utilizes the Uniform Chart of Accounts for Local Governments in Georgia as mandated by the Georgia Department of Community Affairs ("DCA").
Consumer Price Index ("CPI")	A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., inflation).

APPENDIX F (GLOSSARY OF TERMS)

Contingency:	A budgetary reserve set aside for emergency, revenue shortfalls, and unanticipated expenditures. The City Council must approve all contingency expenditures.
Debt:	An obligation resulting from the borrowing of money or from the purchase of goods and services over a period of time. Debts of government include bonds, time warrants, notes, and floating debts. Examples include General Obligation Bonds and Revenue Bonds.
Debt Service:	The payment of principal and interest on borrowed funds such as bonds.
Debt Service Fund:	A fund that is used to account for the accumulation of resources for the payment of general long-term debt principal and interest.
Deficit:	The excess of an entity's liabilities over its assets or the excess of expenditure or expenses over revenues during a single accounting period.
Department:	A major administrative division of the city with indicated overall management responsibility for an operation or a group of related operations within a functional area.
Depreciation:	(1) Expiration of the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. (2) The portion of the cost of a capital asset which is charged as an expense during a period. In accounting, the cost of a fixed asset, less any salvage value, is pro-rated over the estimated service life of said asset, and each period charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.
Effectiveness:	Depicts the degree to which performance objectives are being achieved or otherwise reflects the quality of local government performance.

APPENDIX F (GLOSSARY OF TERMS)

Efficiency:	Reflects the relationship between work performed and the resources required performing it. Compares outputs to inputs.
Encumbrance:	A commitment of funds against appropriations in which the expenditure has not actually been made at the time of recording. It may be in the form of a purchase order, purchase requisition, or a contract for goods and services.
Enterprise Fund:	A fund in which the activities are supported wholly or primarily by charges and fees paid by the users of the services.
Expenditures:	The cost of goods delivered, or services rendered including operating expenses, capital outlays and debt service.
Fiduciary Fund:	A fund used to account for assets held by the city in a trustee capacity or as an agent for other governmental units and/or other funds.
Fiscal Year:	The time period designated by the city signifying the beginning and ending period for recording financial transactions. The city has specified July 1 st to June 30 th as its fiscal year.
Fund:	An independent fiscal and accounting entity with a self-balancing set of accounts. These accounts record cash and other assets together with all related liabilities, obligations, reserves and equities. Funds are segregated so that revenues will be used only for the purpose of carrying out specific activities in accordance with special regulations, restrictions, or limitations.
Fund Balance	Fund equity for governmental funds and trust funds which reflects the accumulated excess of revenues and other financing sources over expenditures and other uses for governmental functions.

APPENDIX F (GLOSSARY OF TERMS)

GASB:	Governmental Accounting Standards Board - The body that sets accounting standards, specifically for governmental entities at the state and local levels.
General Fund:	The government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. Revenue is derived primarily from property taxes, state & federal distributions, grants, and other intergovernmental revenue.
GAAP:	Generally Accepted Accounting Principles - Uniform minimum, standards used by state and local governments for financial accounting, recording and reporting, encompassing the conventions, rules and procedures that define accepted accounting principles; established by the Governmental Accounting Standards Board (GASB).
General Obligation ("GO") Bonds:	Upon voter approval at a general referendum, a project will be financed through a millage increase in ad valorem taxes for a specified period. This source of revenue is especially appropriate when the life of project or an improvement is expected to exceed 20 years and is citywide in nature or benefit.
Georgia Municipal Association:	Organization representing municipal governments in Georgia.
GFOA:	Government Finance Officers Association - Professional association of state/ provincial and local finance officers in the United States and Canada, dedicated to the sound management of government financial resources.
Goals:	A measurable statement of desired conditions to be maintained or achieved.
Governing Authority:	Governing authority means that official or group of officials responsible for governance of the unit of local government.

APPENDIX F (GLOSSARY OF TERMS)

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.

APPENDIX F (GLOSSARY OF TERMS)

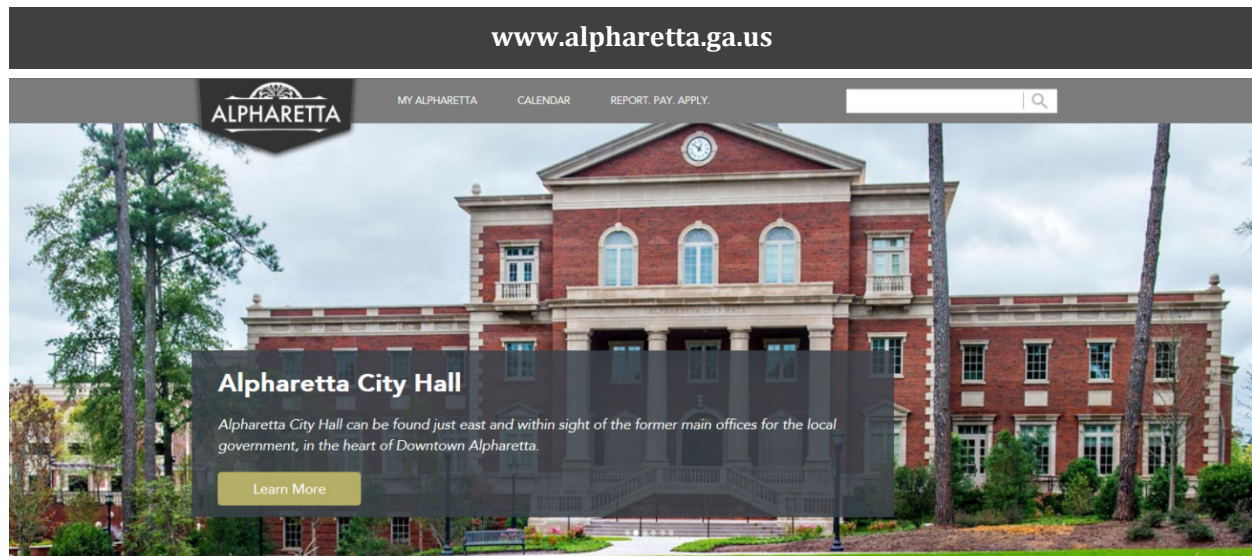
Millage Rate:	The amount of property tax stated in terms of a unit of the tax base; for example, each mill generates \$1.00 of tax for every \$1,000 of taxable assessed valuation on real or personal property. The millage rate is the total number of mills assessed against this value.
Mission:	The reason 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.

APPENDIX F (GLOSSARY OF TERMS)

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.

APPENDIX F (GLOSSARY OF TERMS)

To learn more about our great City, please
visit us on the Web





2 Park Plaza
Alpharetta, GA 30009

Financial Management Reports



for the month ending
October 31, 2024
(period 4 of 12 – unaudited)

Please visit the Financial Transparency Portal for additional information including audited financial statements, adopted budgets, and automated tools aimed at simplifying access to the City's financial data.

<https://www.alpharetta.ga.us/government/departments/finance/transparency-portal>

Financial Management Reports

Fiscal Year 2025

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Accountability and Performance Dashboards (available online – link below):

<https://www.alpharetta.ga.us/government/departments/finance/services/trash-and-recycling>



CITY OF ALPHARETTA

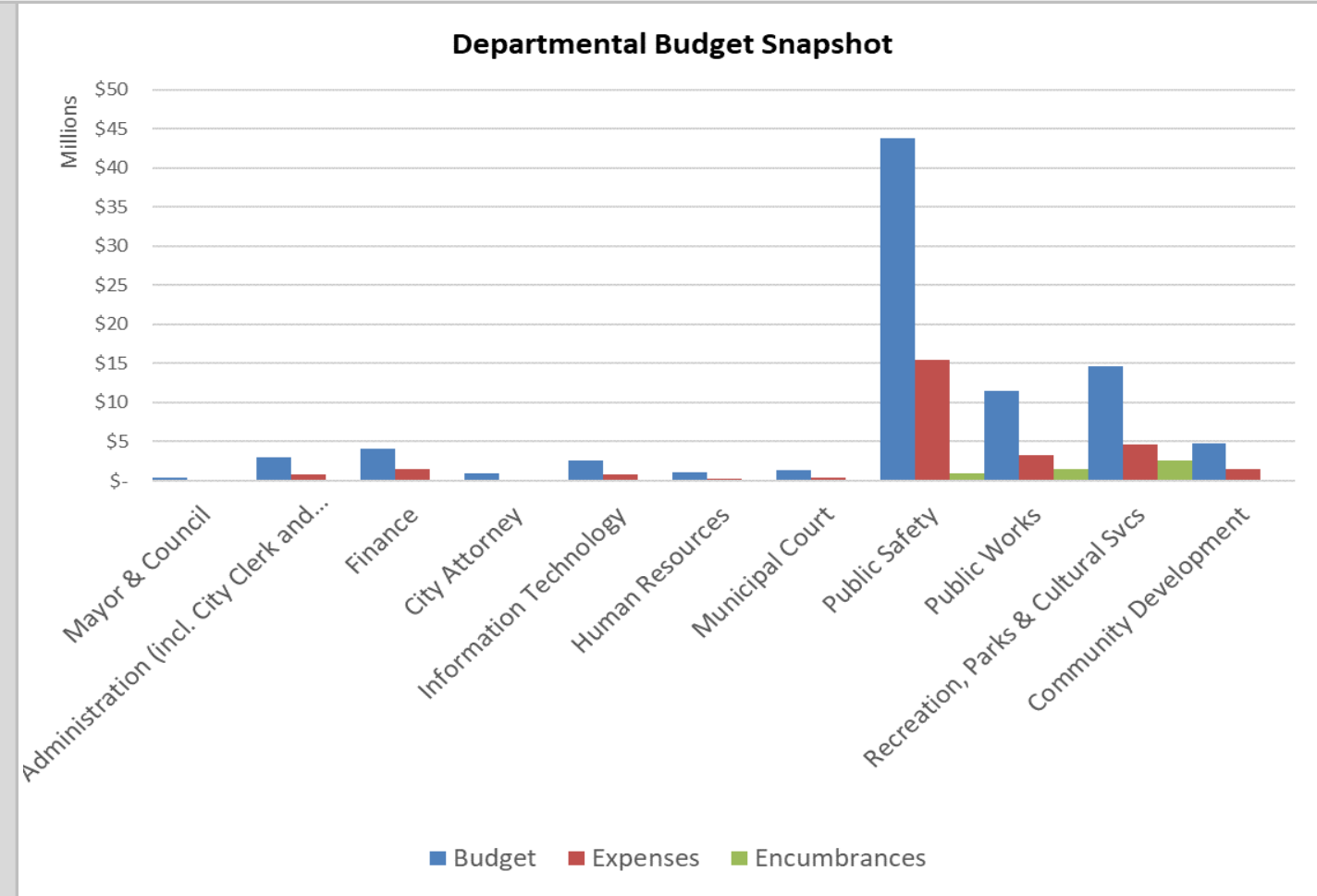
Financial Management Reports
Performance Dashboard
For the month ended October 31, 2024

LEGEND	
↑	Positive
↔	Neutral
↓	Negative

GENERAL FUND DETAIL

Revenues	Performance Status	Forecasted Gain/Loss
Top-10		
Property/Motor Vehicle Taxes	↔	(\$583,000)
Local Option Sales Tax	↔	\$100,000
Franchise Tax	↔	(\$205,000)
Insurance Premium Tax	↔	\$204,075
Alcohol Beverage Excise Tax	↔	(\$200,000)
Building Permit Fees	↔	\$175,000
Business and Occupational Tax	↔	\$40,000
Court/Traffic Fines	↓	(\$150,000)
Recreation/Special Event Fees	↔	\$6,257
Hotel/Motel Tax (City portion)	↔	(\$56,250)
Other Revenues	↔	\$279,844
Minimum Surplus Goal Needed to Fund Capital: (\$15M Annual Capital Need less \$4M allocated in the annual budget)		\$11M
Less: Forecasted Revenue Loss		(\$389K)*
Less: Forecasted Expenditure Savings		(\$3.5M)*
Favorable (Unfavorable) Net Surplus vs \$15M Capital Need:		(\$7.9M)*

* Forecasted losses/savings will be updated once more trend data becomes available.



FUND SYNOPSIS

	Revenue	Expenses	Non-Allocated
General Fund (1)	↔	↔	\$765,979
Special Revenue Funds			
Confiscated Assets Fund (DEA)	↔	↔	\$265,126
Opioid Settlement Fund	↔	↔	\$61,930
Emergency 911 Fund (1)	↓	↔	\$0
Impact Fee Fund	↔	↔	\$1,682,501
Hotel/Motel Fund (1)	↔	↔	\$1,735,663
Debt Service Fund	↔	↔	\$953,873
Proprietary Funds			
Solid Waste Fund (1),(2)	↔	↔	\$0
Risk Management Fund	↔	↔	\$1,835,239
Medical Insurance Fund	↔	↔	\$63,041

	Non-Allocated
Grant Funds	
Operating Grant Fund (3)	\$30,641
Capital Grant Fund (3)	\$48,979
Capital Project Funds	
Capital Project Fund (3)	\$2,432,316
Stormwater Capital Fund	\$107,581
Series 2022 Bond Fund (Parks) (3)	\$1,662,586
TSPLOST I Capital Fund	\$154,763
TSPLOST II Capital Fund	\$1,918,622
Blended Component Unit	
Development Authority Fund	\$149,212

BOND RATING

AAA

strongest rating available

EMERGENCY RESERVE

General Fund

\$23.5M (25%)

Emergency 911 Fund

\$1.1M (19%)*

Sanitation Fund

\$15K (<1%)*

* less than 25% Target

Please Note: Current year revenue in excess of budgeted amounts may be available to augment Non-Allocated balances upon City Council approval (e.g. Impact Fees and Confiscated Asset collections).

(1) General Fund value represents Contingency balance/Reserve for Operating Initiatives. Hotel/Motel Fund represents Debt Service Reserve (target is \$1.5 million). Other Funds represents amounts in excess of the 25% fund balance target.

(2) Solid Waste Fund operational trends require further review and may necessitate an adjustment in rates or reallocation of expenses to other operating Funds of the City (i.e. General Fund).

(3) Does not include amounts, if any, currently set aside for matches on active grant applications or arbitrage liability (Series 2022 Bond Fund).



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

TO: HONORABLE MAYOR AND CITY COUNCIL MEMBERS

FROM: THOMAS G. HARRIS, FINANCE DIRECTOR *TH*

DATE: DECEMBER 16, 2024

RE: FINANCIAL MANAGEMENT REPORTS AS OF OCTOBER 31, 2024

The documents contained herein represent the financial management reports for the City of Alpharetta ("city") as of the period ending October 31, 2024.

The Finance Department is currently in the process of closing the accounting books for Fiscal Year 2024 (FY 2024). The figures represented herein are subject to change in accordance with accounting entries made during the closing process.

General Fund

Revenue: The following section pertains to information detailed in the attached Revenue Summary and Collection Comparison report. FY 2025 revenues are budgeted at \$94 million (net of Carryforward Fund Balance totaling \$9 million). As of October 31, 2024, actual revenue collections total 26% or \$24 million. Trends (property digest valuations and collection trends) through the 1st quarter indicate collections trailing budget by -\$389,075 and will be updated in future quarters as more trend data becomes available.

Revenue collection percentages are typically low for the first several months of the fiscal year due to various factors including: (a) property tax billings mailed in October that carry a December due date; and (b) accrual entries aimed at ensuring the city's revenues accurately reflect the period in which they were earned.

The October 1st billing for General Fund property taxes totals roughly \$33.2 million. Property taxes for public utilities will occur in Spring 2025 and is estimated at an additional \$455,000. Historically, the City collects between 98% and 99% of billed property taxes within the fiscal year but the figure for FY 2024 was closer to 97%. The current budget for property taxes totals \$33.2 million and represents 98.5% of the initial billing. Due to the recent collection trends being lower than historical averages, the revenue forecast is being reduced to \$33 million with further adjustments held pending data on appeals and adjustments.

MAYOR
JIM GILVIN

MAYOR PRO TEM
DAN MERKEL

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

CITY
ADMINISTRATOR
CHRIS LAGERBLOOM

Motor Vehicle Title Fee collections is trending -1% less than FY 2024 (\$3.5 million). Collection estimates for FY 2025 total \$3.6 million (\$400,000 less than budget).

Estimated reductions in Franchise Tax collections is primarily related to the cable and telephone components. Franchise taxes for cable have been declining since FY 2020 (\$919,107) and is down -8% year-to-date resulting in a revised forecast of \$560,000 in FY 2025 (\$100,000 less than budget). Franchise taxes for telecommunication have been declining since FY 2022 and is down -97% year-to-date due primarily to a settlement with a telecom provider resulting in a revised forecast of \$175,000 in FY 2025 (\$105,000 less than budget).

Insurance Premium Tax collections total \$6.3 million in FY 2025 and represent an 8% increase (\$204,075 greater than budget) over FY 2024 collections of \$5.8 million.

Collections for Alcohol Beverage Excise Taxes is trending -13% lower than FY 2024. Current estimates for FY 2025 total \$2.7 million which is -\$200,000 less than budget.

Building Permit Fee collections is trending 65% higher than FY 2024 (\$1.8 million). This revenue source is non-standard in that it experiences high variability dependent upon development/construction trends occurring within the City. While the revenue collection trend may change moving forward, staff felt it was prudent to tentatively adjust the FY 2025 collection estimate to \$2 million (\$175,000 greater than budget) pending further trend data.

Collections for Municipal Court Fines is trending 6% higher than FY 2024 (\$1.6 million). While the revenue trend is positive, the trend is not strong enough to cover the budgetary growth programmed into the FY 2025 budget. Collection estimates for FY 2025 total \$1.7 million which is -\$150,000 less than budget.

Hotel/Motel tax collections is discussed within the Special Revenue Funds section of this letter.

Expenditures: The following section pertains to information detailed in the attached Expenditure Summary by Department (expenditure rollup by department) and Expenditure Summary by Category (expenditure rollup by account) reports. As of October 31, 2024, city departments (not including General Government¹) have encumbered and expensed 39%, or \$35 million, of their FY 2025 budget appropriations.

Contingency: The General Fund contingency balance totals \$765,979 (including the Operating Initiative Reserve).

Other Funds

The following section references information included within the attached Performance Dashboard, Grant and Capital Funds Detail Reports, GAAP Financial Statements, etc.

Operating Grant Fund (Fund 220): Unspent/unencumbered project appropriations total \$125,278. Remaining appropriations are set aside for a non-allocated reserve (\$30,641).

Capital Grants Fund (Fund 340): Unspent/unencumbered project appropriations total \$2.2 million. Remaining appropriations are set aside for a non-allocated reserve (\$48,979).

¹ General Government is utilized to account for non-operating transactions such as transfers-out to other city funds, contingency, etc.

General Capital Project Fund (Fund 301): Unspent/unencumbered project appropriations total \$17.5 million. Remaining appropriations are set aside for a non-allocated reserve (\$2.4 million for general non-allocated and \$276,000 constituting matching funds for grant applications).

Stormwater Capital Fund (Fund 302): Unspent/unencumbered project appropriations total \$5 million. Remaining appropriations are set aside for a non-allocated reserve (\$107,581).

Series 2022 Parks Bond Fund (Fund 318): Unspent/unencumbered project appropriations total \$22.9 million. Remaining appropriations are set aside for a non-allocated reserve (\$1.7 million) and a reserve for future arbitrage liability (\$1.3 million).

TSPLOST 1 Capital Project Fund (Fund 335): This fund accounts for collections under the Transportation Special Local Option Sales Tax (TSPLOST) that went into effect on April 1, 2017, and expired on March 31, 2022. Unspent/unencumbered project appropriations total \$13.6 million. Remaining appropriations are set aside for a non-allocated reserve (\$154,763).

TSPLOST 2 Capital Project Fund (Fund 336): This fund accounts for collections under the Transportation Special Local Option Sales Tax (TSPLOST) that went into effect on April 1, 2022. Appropriated funding totals \$52 million and represents Tier-1 project funding.

Tier-1 projects are funded at 85% of forecasted revenue collections over the life of the 5-year tax. For comparison purposes, TSPLOST 1 collections have trended at over 90% of forecasted revenue collections. Life-to-date collections for TSPLOST 2 have trended at 109% of the original forecasted revenue estimates which indicates a strong likelihood of funding Tier-2/3 projects in addition to Tier-1.

Unspent/unencumbered project appropriations total \$24.5 million. Remaining appropriations are set aside for a non-allocated reserve (\$1.9 million).

Hotel/Motel Fund: FY 2025 revenues are budgeted at \$9.3 million (net of carryforward fund balance totaling \$1.4 million) with budgeted disbursements as follows: Alpharetta Convention & Visitor's Bureau (43.75% or \$4 million); Facilities (18.75% and a portion of the carryforward fund balance detailed above; \$1.4 million for debt service on the Series 2016 Convention Center Bonds; \$15,070 for eligible initiatives such as Wills Park Master Plan Improvements; with residual funding for bond/debt service reserve); and the city (37.5% or \$3.5 million).

Specifically, Debt Service Reserve funding (Convention Center Bonds) from the Facilities portion of the tax totals \$1.7 million and is in excess of the \$1.5 million target.

Hotel tax collections is trending -3% lower than FY 2024 (\$9.1 million). Current estimates for FY 2025 total \$9.1 million which is -\$150,000 less than budget. The estimate for FY 2025 will be revisited as additional collection data becomes available.

Other Items

Council Member Stipend Activity Listing: The FY 2025 budget includes appropriations of \$9,200 for the Mayor and \$8,000 for each City Council Post and the available balances as of October 31, 2024 are as follows:

	Budget	Expenditures	Available Balance
Mayor: Jim Gilvin	\$ 9,200	\$ 3,723	\$ 5,477
Post #1: Donald Mitchell	\$ 8,000	\$ 1,000	\$ 7,000
Post #2: Brian Will	\$ 8,000	\$ 0	\$ 8,000
Post #3: Doug DeRito	\$ 8,000	\$ 60	\$ 7,940
Post #4: John Hipes	\$ 8,000	\$ 3,350	\$ 4,650
Post #5: Fergal Brady	\$ 8,000	\$ 400	\$ 7,600
Post #6: Dan Merkel	\$ 8,000	\$ 945	\$ 7,055

Development Authority² (Component Reporting Unit)

As of October 31, 2024, the Development Authority has \$149,212 in forecasted resources to support its main functions of promoting the public good and general welfare, trade, commerce, industry, general tax base and the employment opportunities available in the city.

² The Development Authority is a public corporation created and existing under the Constitution and laws of the State of Georgia and is governed by seven directors duly appointed by the Alpharetta City Council.



GENERAL FUND

Revenue Report



CITY OF ALPHARETTA
 Financial Management Reports
 General Fund (Unaudited)
Revenue Summary and Collection Comparison
 As of October 31, 2024

	Current Fiscal Year					Prior Fiscal Year		
	2025 Budget	2025 YTD	% Collected	2025 Estimated	Variance	2024 Actual	2024 YTD	% Collected
Top 10 Revenues:								
Property Taxes								
Current Year	\$ 33,180,000	\$ 5,096,263	15.4%	\$ 33,000,000	\$ (180,000)	\$ 30,901,251	\$ 3,555,325	11.5%
Delinquent	249,000	(30,373)	-12.2%	249,000	-	516,431	47,400	9.2%
Motor Vehicle Tax	58,000	14,361	24.8%	55,000	(3,000)	58,343	14,600	25.0%
Motor Vehicle Title Fee	3,950,000	954,964	24.2%	3,550,000	(400,000)	3,535,536	962,546	27.2%
Local Option Sales Tax	22,250,000	5,558,241	25.0%	22,350,000	100,000	22,003,613	5,479,689	24.9%
Franchise Tax	6,785,000	178,397	2.6%	6,580,000	(205,000)	6,657,758	396,216	6.0%
Insurance Premium Tax	6,075,000	6,279,075	103.4%	6,279,075	204,075	5,837,570	5,837,570	100.0%
Alcohol Beverage Excise Tax	2,900,000	719,218	24.8%	2,700,000	(200,000)	2,915,349	823,194	28.2%
Building Permit Fees	1,825,000	892,452	48.9%	2,000,000	175,000	1,767,446	541,610	30.6%
Business and Occupational Tax	1,210,000	34,269	2.8%	1,250,000	40,000	1,286,921	38,811	3.0%
Court/Traffic Fines	2,600,000	729,980	28.1%	2,450,000	(150,000)	2,515,143	730,536	29.0%
Recreation/Special Event Fees	3,727,980	1,100,040	29.5%	3,734,237	6,257	3,330,531	865,817	26.0%
Hotel/Motel Tax (City portion)	3,468,750	845,995	24.4%	3,412,500	(56,250)	3,418,049	927,195	27.1%
subtotal	\$ 88,278,730	\$ 22,372,882	25.3%	\$ 87,609,811	\$ (668,919)	\$ 84,743,942	\$ 20,220,509	23.9%
Other Revenues	5,802,637	2,065,044	35.6%	6,082,481	279,844	6,414,013	1,366,993	21.3%
Total Revenues	\$ 94,081,367	\$ 24,437,925	26.0%	\$ 93,692,292	\$ (389,075)	\$ 91,157,956	\$ 21,587,502	23.7%
 Carryforward Fund Balance	 9,447,780							



GENERAL FUND

Expenditure Reports



CITY OF ALPHARETTA
 Financial Management Reports
 General Fund (unaudited)
Expenditure Summary by Department
 As of October 31, 2024

		Current Fiscal Year						Prior Fiscal Year		
		2025 Budget	2025 Encumbrances	2025 Exp. (YTD)	Funds Available	% Enc./Exp.	% Exp.	2024 Exp. (Total)	2024 Exp. (YTD)	% Exp.
Expenditures by Department:										
	Mayor & Council	\$ 394,044	\$ 4,591	\$ 125,979	\$ 263,474	33.1%	32.0%	\$ 330,619	\$ 121,048	36.6%
(1)	City Administration (incl. City Clerk and Economic Development)	3,025,435	77,713	824,897	2,122,825	29.8%	27.3%	1,962,226	609,053	31.0%
	Finance	4,124,713	47,609	1,560,638	2,516,467	39.0%	37.8%	3,884,976	1,440,308	37.1%
	City Attorney	1,000,000	-	163,716	836,284	16.4%	16.4%	636,323	177,785	27.9%
	Information Technology	2,543,961	38,143	862,050	1,643,769	35.4%	33.9%	2,441,958	789,384	32.3%
	Human Resources	1,065,277	40,338	337,381	687,558	35.5%	31.7%	898,324	271,415	30.2%
	Municipal Court	1,362,008	36,714	423,123	902,171	33.8%	31.1%	1,140,547	389,390	34.1%
	Public Safety	43,735,476	950,339	15,466,475	27,318,662	37.5%	35.4%	38,510,158	14,015,970	36.4%
	Public Works	11,462,030	1,451,095	3,298,926	6,712,009	41.4%	28.8%	10,157,660	3,359,632	33.1%
	Recreation, Parks & Cultural Svcs	14,587,491	2,647,356	4,597,903	7,342,232	49.7%	31.5%	13,424,187	4,458,872	33.2%
(1)	Community Development	4,733,725	70,950	1,571,530	3,091,245	34.7%	33.2%	4,668,399	1,686,242	36.1%
	subtotal	\$ 88,034,160	\$ 5,364,847	\$ 29,232,617	\$ 53,436,695	39.3%	33.2%	\$ 78,055,376	\$ 27,319,101	35.0%
General Government:										
	Insurance Premiums (Risk)	\$ 966,800	\$ -	\$ 322,267	\$ 644,533	33.3%	33.3%	\$ 928,885	\$ 309,628	33.3%
	Gwinnett Tech Bond P&I	286,978	-	35,989	250,989	12.5%	12.5%	287,490	38,745	13.5%
	Transfer(s) to other Funds	13,447,780	-	-	13,447,780	0.0%	0.0%	16,457,920	6,644,273	40.4%
	Operating Initiatives (Reserve)	79,800	-	-	79,800	0.0%	0.0%	-	-	-
	Contingency	713,629	-	27,450	686,179	3.8%	3.8%	9,062	8,770	96.8%
	subtotal	\$ 15,494,987	\$ -	\$ 385,705	\$ 15,109,282	2.5%	2.5%	\$ 17,683,357	\$ 7,001,416	39.6%
Total Expenditures		\$ 103,529,147	\$ 5,364,847	\$ 29,618,323	\$ 68,545,977	33.8%	28.6%	\$ 95,738,733	\$ 34,320,516	35.8%

Notes:

- (1) The Economic Development function has been organized under City Administration for FY 2025. All prior year activity for the Economic Development function is reflected under the Community Development Department.



CITY OF ALPHARETTA
Financial Management Reports
General Fund (unaudited)
Expenditure Summary by Category
As of October 31, 2024

		Current Fiscal Year							Prior Fiscal Year		
		2025 Budget	2025 Encumbrances	2025 Exp. (YTD)	Funds Available	% Enc./Exp.	% Exp.	2024 Exp. (Total)	2024 Exp. (YTD)	% Exp.	
Expenditures by Category:											
Salaries & Benefits:											
(1)	Regular Salaries	\$ 37,959,672	\$ -	\$ 10,662,299	\$ 27,297,373	28.1%	28.1%	\$ 34,229,593	\$ 9,884,394	28.9%	
	Overtime	2,898,500	-	1,096,315	1,802,185	37.8%	37.8%	3,436,814	1,123,842	32.7%	
	Group Insurance	10,123,339	-	3,356,664	6,766,675	33.2%	33.2%	8,350,514	3,125,231	37.4%	
	FICA and Social Security	3,128,159	-	847,760	2,280,399	27.1%	27.1%	2,760,264	798,447	28.9%	
	Defined Benefit Pension	3,537,725	-	3,537,725	-	100.0%	100.0%	3,187,015	3,187,015	100.0%	
	401(A) Retirement/Match	4,007,115	-	1,141,698	2,865,417	28.5%	28.5%	3,269,287	1,041,541	31.9%	
(2)	Other	1,845,963	-	1,233,902	612,061	66.8%	66.8%	1,768,250	1,167,180	66.0%	
	subtotal	\$ 63,500,473	\$ -	\$ 21,876,364	\$ 41,624,109	34.5%	34.5%	\$ 57,001,736	\$ 20,327,652	35.7%	
Maintenance & Operations:											
	Professional Services	\$ 3,975,207	\$ 1,477,278	\$ 1,037,301	\$ 1,460,629	63.3%	26.1%	\$ 3,196,835	\$ 968,532	30.3%	
	Legal Services	1,000,000	-	163,716	836,284	16.4%	16.4%	636,323	177,785	27.9%	
	Vehicle Fuel/Maintenance	1,359,750	2,665	452,867	904,218	33.5%	33.3%	1,646,154	495,122	30.1%	
	Maintenance Contracts	3,843,234	2,267,585	822,958	752,691	80.4%	21.4%	3,179,338	796,026	25.0%	
	IT Professional Services	4,696,723	795,474	2,075,850	1,825,399	61.1%	44.2%	3,267,577	1,581,395	48.4%	
	General Supplies	1,309,442	138,984	411,215	759,244	42.0%	31.4%	1,120,732	322,955	28.8%	
	Utilities	3,277,825	-	930,545	2,347,280	28.4%	28.4%	3,250,163	866,415	26.7%	
	Insurance Premiums (Risk)	966,800	-	322,267	644,533	33.3%	33.3%	928,885	309,628	33.3%	
	Other	4,084,040	646,224	897,150	2,540,666	37.8%	22.0%	3,607,377	1,112,816	30.8%	
	subtotal	\$ 24,513,021	\$ 5,328,210	\$ 7,113,869	\$ 12,070,943	50.8%	29.0%	\$ 20,833,384	\$ 6,630,675	31.8%	
Capital/Leases/Other:											
	Fire Vehicle/Equip. Leases	\$ 779,066	\$ -	\$ 515,960	\$ 263,106	66.2%	66.2%	\$ 779,059	\$ 515,960	66.2%	
	City Hall HVAC	-	-	-	-	-	-	128,355	128,355	100.0%	
	Equipment/Capital	200,900	36,638	46,621	117,641	41.4%	23.2%	236,726	26,086	11.0%	
	Other	7,500	-	2,071	5,429	27.6%	27.6%	5,000	-	0.0%	
	subtotal	\$ 987,466	\$ 36,638	\$ 564,652	\$ 386,176	60.9%	57.2%	\$ 1,149,141	\$ 670,401	58.3%	
General Government:											
	Gwinnett Tech Bond P&I	\$ 286,978	\$ -	\$ 35,989	\$ 250,989	12.5%	12.5%	\$ 287,490	\$ 38,745	13.5%	
	Transfer(s) to other Funds	13,447,780	-	-	13,447,780	0.0%	0.0%	16,457,920	6,644,273	40.4%	
	Op. Initiatives (Reserve)	79,800	-	-	79,800	0.0%	0.0%	-	-	-	
	Contingency	713,629	-	27,450	686,179	3.8%	3.8%	9,062	8,770	96.8%	
	subtotal	\$ 14,528,187	\$ -	\$ 63,439	\$ 14,464,748	0.4%	0.4%	\$ 16,754,472	\$ 6,691,787	39.9%	
Total Expenditures											
		\$ 103,529,147	\$ 5,364,847	\$ 29,618,323	\$ 68,545,977	33.8%	28.6%	\$ 95,738,733	\$ 34,320,516	35.8%	

Notes:

- (1) Includes the following components: regular salaries, holiday leave, temporary and seasonal salaries, and separation payout.
- (2) Includes the following components: workers compensation, educational programs, automobile allowance, tuition reimbursement, and employee service awards.



GRANT AND CAPITAL FUNDS

Revenue & Expenditure Reports



CITY OF ALPHARETTA
Financial Management Reports
Grant Funds
Operating Grant Fund Detail (Fund 220; life-to-date for active projects)
As of October 31, 2024

			Project Snapshot: FY2013 - FY2024		FY 2025					
			Total Project Authorization	Prior Year Actuals	Original Appropriation	Transfers / Adjustments	Revised Budget	Collections / Expenditures	Encumbrances	Available Budget
Account #	Project									
Revenues										
Public Safety										
22031150-331110	C2243	2022 BULLETPROOF VEST (DOJ)	27,409	7,728	\$ -	\$ 19,681	\$ 19,681	\$ -		\$ 19,681
22031150-371000	C2310	ALPHA BUS. ASSOC. K-9	17,000	17,000	-	-	-	-		-
22031150-331110	C2317	2023 BULLETPROFF VEST (DOJ)	17,000	-	-	17,000	17,000	-		17,000
22031150-331110	G2509	2024 BULLETPROOF VEST (DOT)	13,334	-	-	13,334	13,334	-		13,334
subtotal					\$ -	\$ 50,015	\$ 50,015	\$ -		\$ 50,015
Recreation, Parks & Cultural Services										
22061150-347509	C2039	WIRE & WOOD (ACVB SPONSOR)	341,324	256,000	\$ -	\$ 85,324	\$ 85,324	\$ 85,324		\$ -
22061150-371000	C2234	ARTS CENTER (CERAMICS)	100	-	-	100	100	100		-
22061150-371000	C2308	MUSIC MATCH APPLICATIONS	4,182	3,926	-	256	256	302		(46)
subtotal					\$ -	\$ 85,680	\$ 85,680	\$ 85,726		\$ (46)
General Government										
22090200-361000		INTEREST EARNINGS			\$ -	\$ -	\$ -	\$ 1,870		\$ (1,870)
22090200-362000		REALIZED GAIN/LOSS			-	-	-	(82)		82
22090200-363000		UNREALIZED GAIN/LOSS			-	-	-	842		(842)
22090200-395000		CARRYFORWARD FUND BALANCE			-	105,337	105,337	-		105,337
subtotal					\$ -	\$ 105,337	\$ 105,337	\$ 2,630		\$ 102,707
Total					\$ -	\$ 241,032	\$ 241,032	\$ 88,356		\$ 152,676



CITY OF ALPHARETTA
Financial Management Reports
Grant Funds
Operating Grant Fund Detail (Fund 220; life-to-date for active projects)
As of October 31, 2024

			Project Snapshot: FY2013 - FY2024		FY 2025						
			Total Project Authorization	Prior Year Actuals	Original Appropriation	Transfers / Adjustments	Revised Budget	Collections / Expenditures	Encumbrances	Available Budget	
Account #	Project										
Expenditures											
City Administration											
22013230-521200	C2100	MURAL ART PROJECT	17,215	2,800	\$ -	\$ 14,415	\$ 14,415	\$ -	\$ -	\$ 14,415	
subtotal					\$ -	\$ 14,415	\$ 14,415	\$ -	\$ -	\$ 14,415	
Public Safety											
22031150-542100	C2243	2022 BULLETPROOF VEST (DOJ)	49,433	38,376	\$ -	\$ 11,057	\$ 11,057	\$ 11,057	\$ -	\$ -	
22031150-521200	C2310	ALPHA BUS. ASSOC K-9	17,000	10,560	-	6,440	6,440	-	-	6,440	
22031150-542100	C2317	2023 BULLETPROOF VEST (DOJ)	34,000	-	-	34,000	34,000	15,077	-	18,923	
22031150-542100	G2509	2024 BULLETPROOF VEST (DOT)	26,668	-	-	26,668	26,668	-	-	26,668	
subtotal					\$ -	\$ 78,165	\$ 78,165	\$ 26,134	\$ -	\$ 52,031	
Recreation, Parks & Cultural Services											
22061159-521200	C2039	WIRE & WOOD (ACVB SPONSOR)	289,324	181,454	\$ -	\$ 107,870	\$ 107,870	\$ -	\$ 56,000	\$ 51,870	
22061150-531100	C2101	SPECIAL NEEDS EXPO / EVENT	1,018	925	-	93	93	-	-	93	
22061150-531100	C2102	FULTON GOLDEN GAMES	3,630	-	-	3,630	3,630	-	-	3,630	
22061150-531100	C2212	PARKING PERMIT - FILM	4,000	3,750	-	250	250	-	-	250	
22061150-531100	C2234	ARTS CENTER (CERAMICS)	4,979	3,023	-	1,956	1,956	-	-	1,956	
22061150-531100	C2237	PARTNERED EVENTS	5,000	4,305	-	695	695	-	-	695	
22061150-521200	C2308	MUSIC MATCH APPLICATIONS	6,253	5,615	-	638	638	300	-	338	
22061150-531100	C2418	2023 CAMP HAPPY HEARTS	6,000	3,321	-	2,679	2,679	2,679	-	-	
subtotal					\$ -	\$ 117,811	\$ 117,811	\$ 2,979	\$ 56,000	\$ 58,832	
Non-Allocated											
22090200-579000	CONTINGENCY				\$ -	\$ 30,641	\$ 30,641	\$ -	\$ -	\$ 30,641	
22090200-579011	MATCH (GRANTS UNDER REVIEW)				-	-	-	-	-	-	
subtotal					\$ -	\$ 30,641	\$ 30,641	\$ -	\$ -	\$ 30,641	
Total					\$ -	\$ 241,032	\$ 241,032	\$ 29,113	\$ 56,000	\$ 155,919	



CITY OF ALPHARETTA
Financial Management Reports
Grant Funds
Capital Grant Fund Detail (Fund 340; life-to-date for active projects)
As of October 31, 2024

			Project Snapshot: FY2013 - FY2024		FY 2025					
			Total Project Authorization	Prior Year Actuals	Original Appropriation	Transfers / Adjustments	Revised Budget	Collections / Expenditures	Encumbrances	Available Budget
Account #	Project									
Revenue										
Public Works										
34041100-331150	C2242	NORTHPOINT ALPHALINK (ARC/LCI)	973,916	287,689	\$ -	\$ 686,227	\$ 686,227	\$ 55,635		\$ 630,592
34041100-331350	C2305	ALPHALOOP (LANDWATER)	500,000	-	-	500,000	500,000	450,000		50,000
34041100-334310	G2500	FY 2025 LMIG GRANT (MILLING/RESURFACING)	693,744	-	-	693,744	693,744	693,743		1
34041100-334310	G2501	FY 2025 LRA GRANT (MILLING/RESURFACING)	1,675,031	837,515	-	837,516	837,516	-		837,516
		subtotal			\$ -	\$ 2,717,487	\$ 2,717,487	\$ 1,199,378		\$ 1,518,109
Recreation, Parks & Cultural Services										
34061150-371000	C2248	CITY AGRICULTURE PLAN (FOOD WELL)	150,000	75,000	\$ -	\$ 75,000	\$ 75,000	\$ -		\$ 75,000
		subtotal			\$ -	\$ 75,000	\$ 75,000	\$ -		\$ 75,000
General Government										
34090200-361000		INTEREST EARNINGS			\$ -	\$ -	\$ -	\$ 13,679		\$ (13,679)
34090200-362000		REALIZED GAIN/LOSS			-	-	-	(627)		627
34090200-363000		UNREALIZED GAIN/LOSS			-	-	-	2,508		(2,508)
34090200-395000		CARRYFORWARD FUND BALANCE			-	(554,564)	(554,564)	-		(554,564)
		subtotal			\$ -	\$ (554,564)	\$ (554,564)	\$ 15,560		\$ (570,124)
		Total			\$ -	\$ 2,237,923	\$ 2,237,923	\$ 1,214,938		\$ 1,022,985



CITY OF ALPHARETTA
Financial Management Reports
Grant Funds
Capital Grant Fund Detail (Fund 340; life-to-date for active projects)
As of October 31, 2024

Account #Project		Project Snapshot: FY2013 - FY2024		FY 2025					Available Budget
		Total Project Authorization	Prior Year Actuals	Original Appropriation	Transfers / Adjustments	Revised Budget	Collections / Expenditures	Encumbrances	
Expenditures									
Public Works									
34041100-521200	C2242 NORTHPOINT ALPHALINK (ARC/LCI)	1,000,000	417,316	\$ -	\$ 582,684	\$ 582,684	\$ 11,839	\$ 21,670	\$ 549,175
34041100-541420	C2305 ALPHALOOP (LANDWATER)	500,000	500,000	-	-	-	-	-	-
34041100-541410	G2500 FY 2025 LMIG GRANT (MILLING/RESURFACING)	693,744	-	-	693,744	693,744	-		693,744
34041100-541410	G2501 FY 2025 LRA GRANT (MILLING/RESURFACING)	837,516	-	-	837,516	837,516	-	-	837,516
subtotal				\$ -	\$ 2,113,944	\$ 2,113,944	\$ 11,839	\$ 21,670	\$ 2,080,435
Recreation, Parks & Cultural Services									
34061150-541500	C2248 CITY AGRICULTURE PLAN (FOOD WELL)	75,000	-	\$ -	\$ 75,000	\$ 75,000	\$ -	\$ -	\$ 75,000
subtotal				\$ -	\$ 75,000	\$ 75,000	\$ -	\$ -	\$ 75,000
Non-Allocated									
34090200-579000	CONTINGENCY			\$ -	\$ 48,979	\$ 48,979	\$ -	\$ -	\$ 48,979
subtotal				\$ -	\$ 48,979	\$ 48,979	\$ -	\$ -	\$ 48,979
Total				\$ -	\$ 2,237,923	\$ 2,237,923	\$ 11,839	\$ 21,670	\$ 2,204,414



CITY OF ALPHARETTA
Financial Management Reports
Capital Project Funds
General Capital Project Fund Detail (Fund 301; life-to-date for active projects)
As of October 31, 2024

				Project Snapshot: FY2013 - FY2024		FY 2025					
						Original Appropriation	Transfers / Adjustments	Revised Budget	Collections / Expenditures	Encumbrance	Available Budget
Account #	Project			Total Project Authorization	Prior Year Actuals						
Revenue											
30131150-337051	C2421	CAD/RECORDS MGMT (MILTON)			241,538	-	\$ -	\$ 241,538	\$ 241,538	\$ -	\$ 241,538
30141100-336000	C2104	WBR PH 4 (NPP-GREENWAY)			333,925	-	-	333,925	333,925	-	333,925
30141100-371000	C2113	ENCORE GREENWAY GATEWAY			1,930,001	421,466	-	1,508,535	1,508,535	-	1,508,535
30161150-371000	C0922	SYNTHETIC TURF (AMBUSH)			14,100	-	-	14,100	14,100	-	14,100
30161150-371000	C1929	COMM AG PROGRAM			104,989	102,525	-	2,464	2,464	3,441	(977)
30161150-371000	C2010	MEMORIAL-PARK ENHANCEMENTS			-	-	-	-	-	3,000	(3,000)
30161150-371000	C2309	WACKY WORLD 2.0 (DONATIONS)			215,973	194,874	-	21,099	21,099	11,942	9,157
30161150-337052	C2426	MAYFIELD PARK - MILTON IGA			65,000	-	-	65,000	65,000	-	65,000
30161150-371000	C2519	GREENHOUSE (RUCKER ROAD)			3,000	-	-	3,000	3,000	3,000	-
30174150-337000	C0910	TREE REPLACEMENT FUND			417,450	417,450	-	-	-	52,200	(52,200)
30174150-347509	C2500	DOWNTOWN WAYFINDING SIGNAGE			24,000	-	-	24,000	24,000	-	24,000
subtotal							\$ -	\$ 2,213,661	\$ 2,213,661	\$ 73,583	\$ 2,140,078
Non-Departmental											
30190200-395000		CARRYFORWARD FUND BALANCE					\$ 3,405,350	\$ 10,945,336	\$ 14,350,686	\$ -	\$ 14,350,686
30190200-391100		TRANSFER-IN FROM THE GENERAL FUND					11,843,416	-	11,843,416	-	11,843,416
30190200-362000		REALIZED GAIN/LOSS					-	-	-	(7,520)	7,520
30190200-363000		UNREALIZED GAIN/LOSS					-	-	-	93,705	(93,705)
30190200-361000		INTEREST EARNINGS					325,000	-	325,000	172,642	152,358
subtotal							\$ 15,573,766	\$ 10,945,336	\$ 26,519,102	\$ 258,827	\$ 26,260,275
Total							\$ 15,573,766	\$ 13,158,997	\$ 28,732,763	\$ 332,410	\$ 28,400,353
Expenditures											
Administration											
30113230-542400	C1404	WEBSITE UPGRADE			145,001	63,647	\$ -	\$ 81,354	\$ 81,354	\$ -	\$ 25,173
30113230-521200	C2524	PARKING MANAGEMENT PLAN			53,197	-	-	53,197	53,197	53,197	-
subtotal							\$ -	\$ 134,551	\$ 134,551	\$ -	\$ 78,370
Finance											
30115150-542400	C1141	TYLER ERP SYSTEM			362,163	358,550	\$ -	\$ 3,613	\$ 3,613	\$ -	\$ 350
subtotal							\$ -	\$ 3,613	\$ 3,613	\$ -	\$ 350



CITY OF ALPHARETTA
Financial Management Reports
Capital Project Funds
General Capital Project Fund Detail (Fund 301; life-to-date for active projects)
As of October 31, 2024

			Project Snapshot: FY2013 - FY2024		FY 2025					
					Original Appropriation	Transfers / Adjustments	Revised Budget	Collections / Expenditures	Encumbrance	Available Budget
Account #	Project		Total Project Authorization	Prior Year Actuals						
Information Technology										
30117400-542400	C1103	NETWORK AND VOIP	717,679	401,067	\$ -	\$ 316,612	\$ 316,612	\$ (13,259)	\$ 146,065	\$ 183,806
30117400-542400	C1312	BACKUP DATA STORAGE MGMT.	510,003	488,947	-	21,056	21,056	14,706	-	6,350
30117400-542400	C1313	TECHNOLOGY REPLACEMENT	3,892,370	3,276,902	390,000	225,468	615,468	19,056	291,613	304,800
30117400-542400	C1519	WIRELESS ACCESS POINTS	100,000	-	50,000	50,000	100,000	-	-	100,000
30117400-542400	C1615	APP/DESKTOP VIRTUALIZATION	400,145	128,749	-	271,396	271,396	15,640	20,000	235,756
30117400-542400	C2201	CITY COUNCIL A/V REPLACEMENT	300,001	286,136	-	13,865	13,865	-	-	13,865
30117400-544200	C2300	BUSINESS CONTINUITY STUDY	50,000	-	-	50,000	50,000	-	35,500	14,500
		subtotal			\$ 440,000	\$ 948,397	\$ 1,388,397	\$ 36,143	\$ 493,178	\$ 859,077
Municipal Court										
30126550-542400	C1222	RECORDS MANAGEMENT	39,600	35,700	\$ -	\$ 3,900	\$ 3,900	\$ -	\$ 3,900	\$ -
		subtotal			\$ -	\$ 3,900	\$ 3,900	\$ -	\$ 3,900	\$ -
Public Safety										
30131150-542200	C1202	FLEET REPLACEMENT	9,848,663	8,818,650	\$ -	\$ 1,030,013	\$ 1,030,013	\$ 123,082	\$ 889,919	\$ 17,013
30131150-542100	C1401	PS EQUIPMENT REPLACEMENT	1,513,925	1,482,159	-	31,766	31,766	14,995	-	16,771
30131150-541300	C1706	RAPSTC IMPROVEMENTS	492,531	198,250	-	294,281	294,281	52,367	1,440	240,474
30131150-542400	C2052	SECURITY SYSTEM REFRESH	472,060	377,455	72,000	22,605	94,605	898	-	93,708
30131150-542100	C2235	CRABAPPLE TRAINING FACILITY	43,871	41,681	-	2,190	2,190	-	-	2,190
30131150-542400	C2301	CAD/RECORDS MANAGEMENT SOFTWARE	2,250,001	894,887	-	1,355,114	1,355,114	14,033	1,335,263	5,818
30131150-542100	C2303	2023 OP INITIATIVES EQUIPMENT	449,501	298,063	-	151,438	151,438	420	137,772	13,246
30131150-541300	C2314	FIRE STATION FACILITIES ASSESSMENT	300,001	98,413	-	201,588	201,588	-	2,438	199,151
30131150-542400	C2406	REAL TIME CRIME CENTER	128,901	8,776	-	120,125	120,125	-	-	120,125
30131150-542200	C2407	ASST FIRE MARSHAL EQUIPMENT	61,759	47,621	-	14,138	14,138	-	10,623	3,515
30131150-542400	C2421	CAD/RECORDS MGMT (MILTON)	241,538	-	-	241,538	241,538	-	241,537	1
30131150-541300	C2501	FS81 RENOVATIONS	2,830,000	-	2,830,000	-	2,830,000	-	-	2,830,000
30131150-541300	C2502	2972 WB RD RENOVATIONS	150,000	-	150,000	-	150,000	-	-	150,000



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		Total Project Authorization	Prior Year Actuals	Original Appropriation	Transfers / Adjustments	Revised Budget	Collections / Expenditures	Encumbrance	Available Budget
30131150-542200	C2504 FY2025 FLEET REPLACEMENT	1,875,000	-	1,875,000	-	1,875,000	35,469	-	1,839,531
30131150-542200	V2505 FY2025 FIRE LT VEHICLE	50,000	-	50,000	-	50,000	-	-	50,000
30131150-542100	C2506 FIRE TRUCK EQUIPMENT	75,000	-	75,000	-	75,000	75,000	-	-
30131150-542400	C2508 CLICK-2-ENTER SYSTEM	31,400	-	31,400	-	31,400	-	-	31,400
subtotal				\$ 5,083,400	\$ 3,464,796	\$ 8,548,196	\$ 316,264	\$ 2,618,991	\$ 5,612,942
Public Works									
30141100-541200	C0910 TREE REPLACEMENT FUND	\$ 2,065,602	\$ 1,515,151	\$ -	\$ 550,451	\$ 550,451	\$ 1,380	\$ 31,055	\$ 518,017
30141100-541200	C1008 CEMETERY AUTHORITY-MAINTENANCE	493,161	246,994	-	246,167	246,167	4,875	8,213	233,079
30141100-541410	C1207 BRIDGE MAINTENANCE	1,115,212	722,040	250,000	143,172	393,172	-	34,800	358,372
30141100-541410	C1208 MAST ARM MAINTENANCE	45,000	-	45,000	-	45,000	-	-	45,000
30141100-541410	C1215 STRIPING & SIGNAGE	2,434,665	2,181,836	170,000	82,829	252,829	66,526	177,865	8,437
30141100-541410	C1217 TRAFFIC CALMING & INTERSECTION IMP	613,584	553,584	60,000	-	60,000	-	-	60,000
30141100-541410	C1218 TRAFFIC SIGNAL SYSTEM MAINTENANCE	1,004,268	880,436	100,000	23,832	123,832	20,183	5,879	97,770
30141100-541410	C1219 MILLING AND RESURFACING	29,051,629	26,627,537	2,500,000	(75,908)	2,424,092	1,578	1,258,462	1,164,052
30141100-541410	G2500 FY 2025 LMIG GRANT (MILLING/RES.)	208,123	-	-	208,123	208,123	-	208,123	-
30141100-541410	C1220 TRAFFIC CONTROL EQUIPMENT	1,187,079	1,041,602	100,000	45,477	145,477	15,439	49,060	80,978
30141100-541410	C1221 DESIGN SERVICES	1,068,301	954,705	50,000	63,596	113,596	19,311	19,390	74,895
30141100-542200	C1223 FLEET REPLACEMENT	2,025,223	1,484,474	353,000	187,749	540,749	-	337,983	202,766
30141100-541300	C1229 FACILITY ROOF REPAIR/REPLACE	875,000	325,000	550,000	-	550,000	5,850	-	544,150
30141100-541200	C1302 TREE PLANTING & LANDSCAPING IMP	1,529,472	1,166,590	160,000	202,882	362,882	19,763	12,944	330,176
30141100-541420	C1801 SIDEWALK MAINTENANCE & REPAIR	240,000	25,841	140,000	74,159	214,159	69,327	39,600	105,232
30141100-542100	C1802 PW EQUIPMENT REPLACEMENT	277,374	203,793	60,000	13,581	73,581	-	49,990	23,591
30141100-541410	C1901 TRAFFIC RESPONSIVE SYSTEM MAINT	550,002	528,894	-	21,108	21,108	7,800	10,567	2,741
30141100-541300	C1902 FIRE STATION RENOVATIONS	435,003	422,819	-	12,184	12,184	5,401	4,185	2,598
30141100-541300	C1906 CITY HALL RENOVATIONS	65,000	25,000	40,000	-	40,000	4,200	-	35,800
30141100-541300	C2003 HVAC REPLACEMENTS	491,730	391,730	100,000	-	100,000	-	-	100,000
30141100-542400	C2026 TCC HARDWARE/SOFTWARE	170,002	107,770	-	62,232	62,232	-	-	62,232
30141100-541410	C2048 STREETLIGHT MAINTENANCE	434,080	270,126	85,000	78,954	163,954	-	-	163,954
30141100-541500	C2050 REC FACILITY MAINTENANCE	155,000	135,938	-	19,062	19,062	3,000	16,062	-
30141100-541300	C2053 PARKING GARAGE MAINTENANCE	331,308	159,118	150,000	22,190	172,190	4,870	-	167,320



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30141100-541410	C2104 WEBB BR ROAD PH4 (NPP-GREENWAY)	333,925	24,570	-	309,355	309,355	11,700	297,655	-
30141100-541410	C2113 ENCORE GREENWAY GATEWAY	1,930,001	429,981	-	1,500,020	1,500,020	-	19	1,500,001
30141100-521200	C2242 NORTHPOINT ALPHALINK (ARC/LCI)	365,001	72,092	-	292,909	292,909	7,906	37,512	247,491
30141100-541420	C2305 ALPHALOOP (OMP - NORTHWINDS)	110,001	110,000	-	1	1	-	-	1
30141100-544200	C2408 WEBB BRIDGE PARK SEWER	491,157	399,325	-	91,832	91,832	-	-	91,832
30141100-541200	C2409 SR9 LANDSCAPING	925,000	-	575,000	350,000	925,000	-	-	925,000
30141100-542100	C2410 WINTER WEATHER EQUIPMENT	65,000	-	-	65,000	65,000	-	-	65,000
30141100-541410	C2509 BRICK PAVER MAINTENANCE/REPAIR	50,000	-	50,000	-	50,000	4,898	-	45,102
30141100-544200	C2510 DOWNTOWN BUS SHELTERS	80,000	-	80,000	-	80,000	3,970	2,950	73,080
30141100-541300	C2511 FACILITY ASSESSMENT/RENOVATIONS	189,647	-	300,000	(110,353)	189,647	-	189,647	-
30141100-541300	C2512 PS FACILITY MAINTENANCE	75,000	-	75,000	-	75,000	935	49,253	24,811
30141100-542200	C2513 FY 2025 FORESTRY ASST VEHICLE	50,000	-	50,000	-	50,000	-	-	50,000
subtotal				\$ 6,043,000	\$ 4,480,604	\$ 10,523,604	\$ 278,913	\$ 2,841,214	\$ 7,403,477
Recreation, Parks & Cultural Services									
30161150-541500	C0922 SYNTHETIC TURF REPLACEMENT	1,635,779	1,021,629	\$ -	\$ 614,150	\$ 614,150	\$ 473,000	\$ 141,150	\$ -
30161150-541200	C1210 TREE MAINT-PLANTING-REMOVAL	585,001	434,219	125,000	25,782	150,782	111,825	25,061	13,896
30161150-541500	C1221 DESIGN SERVICES	235,424	212,646	21,200	1,578	22,778	585	5,335	16,858
30161150-541300	C1229 FACILITY ROOF REPAIR	680,412	674,895	-	5,517	5,517	-	-	5,517
30161150-542200	C1232 FLEET	534,009	434,009	100,000	-	100,000	-	-	100,000
30161150-542100	C1402 RP EQUIPMENT REPLACEMENT	1,145,788	885,567	177,000	83,221	260,221	-	75,775	184,446
30113230-544200	C1527 VETERANS MEMORIAL	105,667	75,806	-	29,861	29,861	-	-	29,861
30161150-541500	C1614 THE STORIES PROJECT	85,000	54,565	-	30,435	30,435	-	23,500	6,935
30161150-541510	C1636 GREENWAY REPAIR AND MAINTENANCE	1,114,751	402,166	275,000	437,585	712,585	5,000	1,956	705,629
30161150-541500	C1804 PARK REPAIRS/IMPROVEMENTS	1,006,212	809,095	160,000	37,117	197,117	290	44,628	152,199
30161150-541500	C1806 PARKS PLAYGROUND EQUIPMENT	738,640	288,640	50,000	400,000	450,000	450,000	-	-
30161150-544100	C1807 PUBLIC ARTS PROGRAM	341,000	262,340	55,000	23,660	78,660	-	10,250	68,410
30161150-541500	C1926 NORTHSIDE MOU (PARKS)	149,904	138,991	-	10,913	10,913	-	-	10,913
30161150-541500	C1929 COMMUNITY AGRICULTURE PROGRAM	104,993	69,990	-	35,003	35,003	2,632	32,371	-
30161150-541500	C2010 PARK ENHANCEMENTS	648,578	631,629	-	16,949	16,949	12,019	-	4,930
30161150-541500	C2030 TOWN GREEN IMPROVEMENTS	250,001	237,421	-	12,580	12,580	3,960	-	8,620



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30161150-541500	C2035 NORTH PARK RESTROOM 1 - 4 (DESIGN)	16,180	-	16,180		16,180	-	-	16,180
30161150-541500	C2051 FOUNTAIN MAINTENANCE	86,306	76,156	-	10,150	10,150	5,450	-	4,700
30161150-541500	C2202 ATHLETIC COURTS RESURFACING	198,433	154,470	-	43,963	43,963	-	-	43,963
30161150-541500	C2217 MID-BROADWELL PARK	52,081	51,840	-	241	241	-	241	0
30161150-541500	C2248 CITY AGRICULTURE PLAN (FOOD WELL)	75,000	-	-	75,000	75,000	-	5,314	69,686
30161150-541500	C2309 WACKY WORLD 2.0 (DONATIONS)	225,974	6,673	-	219,301	219,301	135	-	219,166
30161150-541500	C2316 GREENWAY BOARDWALK REPLACEMENT	75,001	1,158	-	73,843	73,843	-	-	73,843
30161150-541500	C2411 PARK TRAIL MAINTENANCE	200,000	-	-	200,000	200,000	31,510	-	168,490
30161150-541500	C2412 CULTURAL ARTS MASTER PLAN	30,001	11,693	-	18,308	18,308	-	18,307	1
30161150-544100	C2415 PUBLIC ART FUND (CITY LOCATIONS)	45,000	-	25,000	20,000	45,000	-	-	45,000
30161150-544100	C2416 PUBLIC ART DEV (CITY PROP)	10,000	-	10,000	-	10,000	-	-	10,000
30161150-544100	C2417 PUBLIC ART IN PARKS	20,000	-	20,000	-	20,000	-	-	20,000
30161150-541500	C2419 WEBB BRIDGE PARK DOG PARK	50,000	45,215	-	4,785	4,785	-	4,785	-
30161150-541500	C2426 MAYFIELD PARK - MILTON IGA	130,000	-	-	130,000	130,000	-	4,853	125,148
30161150-541500	C2514 INNOV ACADEMY SOCCER	40,000	-	40,000	-	40,000	-	-	40,000
30161150-541500	C2515 PARK SECURITY IMPROVEMENTS	80,000	-	80,000	-	80,000	-	-	80,000
30161150-541300	C2519 GREENHOUSE (RUCKER PARK)	3,000	-	-	3,000	3,000	-	-	3,000
30161150-541500	G2507 LWCF GRANT MATCH (NORTH PARK LIGHTING)	500,001	101,164	-	398,837	398,837	-	-	398,837
subtotal				\$ 1,154,380	\$ 2,961,779	\$ 4,116,159	\$ 1,096,406	\$ 393,527	\$ 2,626,227
Community Development									
30174150-544100	C0019 DOWNTOWN PARKING FUND	523,552	315,748	\$ -	\$ 207,804	\$ 207,804	\$ -	\$ -	\$ 207,804
30174150-544200	C1300 CITY ECON DEVELOPMENT TOOLKIT	245,760	202,010	-	43,750	43,750	-	-	43,750
30174150-541410	C1603 DESIGN SERVICES	649,604	493,832	62,400	93,372	155,772	11,205	29,156	115,411
30174150-542400	C2111 COMMUNITY DEVELOPMENT EQUIPMENT	21,001	16,037	-	4,964	4,964	2,470	-	2,494
30174150-521200	C2307 WINDWARD-HWY9 MASTER PLAN MOU	60,000	700	-	59,300	59,300	-	-	59,300
30174150-521200	C2401 NORTH POINT FRAMEWORK PLAN	200,000	20,506	-	179,494	179,494	81,142	97,960	392
30174150-523400	C2402 GARDEN DISTRICT SIGNAGE	12,700	6,350	-	6,350	6,350	4,488	-	1,862
30174150-544100	C2403 SOUTH MAIN DISTRICT	200,000	27,407	150,000	22,593	172,593	3,100	22,493	147,000



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30174150-544100	C2404 BROOKSIDE PARK GATEWAY	300,000	-	225,000	75,000	300,000	-	28,500	271,500
30174150-541410	C2414 BROOKSIDE PARKWAY LAND DIET	40,000	-	-	40,000	40,000	-	40,000	-
30174150-544100	C2500 DWTN WAYFINDING SIGNAGE	36,000	-	12,000	24,000	36,000	-	32,538	3,462
30174150-544200	C2516 MILTON AVE LIGHTING	50,000	-	50,000	-	50,000	-	-	50,000
30174150-541410	C2517 ENTRY MONUMENTS	50,000	-	50,000	-	50,000	-	-	50,000
	subtotal			\$ 549,400	\$ 756,627	\$ 1,306,027	\$ 102,406	\$ 250,647	\$ 952,975
Non-Departmental									
30190200-579000	NON-ALLOCATED			\$ 2,003,586	\$ 428,730	\$ 2,432,316	\$ -	\$ -	\$ 2,432,316
30190200-579011	MATCH (GRANTS UNDER REVIEW)			-	276,000	276,000	-	-	276,000
	subtotal			\$ 2,003,586	\$ 704,730	\$ 2,708,316	\$ -	\$ -	\$ 2,708,316
	Total			\$ 15,273,766	\$ 13,458,997	\$ 28,732,763	\$ 1,830,130	\$ 6,680,176	20,222,456



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Stormwater Capital Fund Detail (Fund 302; life-to-date for all projects)
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		Total Project Authorization	Prior Year Actuals	Original Appropriation	Transfers / Adjustments	Revised Budget	Collections / Expenditures	Encumbrances	Available Budget
Revenue									
Non-Departmental									
30290200-361000	INTEREST EARNINGS	522,470	412,470	\$ 110,000	\$ -	\$ 110,000	\$ 76,562		\$ 33,438
30290200-362000	REALIZED GAIN/LOSS INV	-	-	-	-	-	(3,278)		3,278
30290200-363000	UNREALIZED GAIN/LOSS INV	-	-	-	-	-	41,525		(41,525)
30290200-391100	TRANSFER IN/GENERAL FUND MATCH	20,014,364	18,410,000	1,604,364	-	1,604,364	-		1,604,364
30290200-395000	CARRYFORWARD FUND BALANCE	6,276,426	-	285,636	5,990,790	6,276,426	-		6,276,426
	subtotal			\$ 2,000,000	\$ 5,990,790	\$ 7,990,790	\$ 114,809		\$ 7,875,981
	Total			\$ 2,000,000	\$ 5,990,790	\$ 7,990,790	\$ 114,809		\$ 7,875,981
Expenditures									
Public Works									
30241100-541430-C1308	SW PIPE & STRUCTURE R&M	16,632,499	9,779,619	\$ 2,000,000	\$ 4,852,880	\$ 6,852,880	\$ 926,297	\$ 1,320,411	\$ 4,606,172
30241100-541430-C2423	DOUGLAS ROAD DRAINAGE	417,113	11,700	-	405,413	405,413	68	-	405,346
30241100-541430-C2428	HARRIS ROAD DRAINAGE	122,595	-	-	122,595	122,595	115,345	-	7,250
30241100-541430-C2429	WINDWARD PKWY DRAINAGE	383,506	-	-	383,506	383,506	-	383,506	-
30241100-541430-C2518	MID-BORADWELL CULVERT	118,815	-	-	118,815	118,815	7,129	111,686	-
	subtotal			\$ 2,000,000	\$ 5,883,209	\$ 7,883,209	\$ 1,048,838	\$ 1,815,604	\$ 5,018,767
Non-Departmental									
30290200-579000	NON-ALLOCATED			\$ -	\$ 107,581	\$ 107,581	\$ -	\$ -	\$ 107,581
	subtotal			\$ -	\$ 107,581	\$ 107,581	\$ -	\$ -	\$ 107,581
	Total			\$ 2,000,000	\$ 5,990,790	\$ 7,990,790	\$ 1,048,838	\$ 1,815,604	\$ 5,126,348



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2022 Parks Bond Fund Detail (Fund 318; life-to-date for all projects)
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				Project Snapshot: FY2017 - FY2024		FY 2025					
				Total Project Authorization	Prior Year Actuals	Original Appropriation	Transfers / Adjustments	Revised Budget	Collections / Expenditures	Encumbrances	Available Budget
Account #	Project										
Revenue											
Non-Departmental											
31890200-361000	INTEREST EARNINGS					\$ 900,000	\$ -	\$ 900,000	\$ 488,851		\$ 411,149
31890200-395000	CARRYFORWARD FUND BALANCE					-	27,383,446	27,383,446	-		27,383,446
	subtotal					\$ 900,000	\$ 27,383,446	\$ 28,283,446	\$ 488,851		\$ 27,794,595
	Total					\$ 900,000	\$ 27,383,446	\$ 28,283,446	\$ 488,851		\$ 27,794,595
Expenditures											
31841100-541420	C1712	ALPHALOOP		7,335,240	-	\$ -	\$ 7,335,240	\$ 7,335,240	\$ 5,217	\$ -	\$ 7,330,023
31841100-541420	C2520	ALPHALOOP (ROSWELL ST)		43,675	-	-	43,675	43,675		43,675	-
31841100-541420	C2521	ALPHALOOP (DEVORE RD)		33,265	-	-	33,265	33,265	-	33,265	-
31841100-541420	C2522	ALPHALOOP (OMP TO THOMPSON)		52,725	-	-	52,725	52,725	-	52,725	-
31841100-541420	C2523	ALPHALOOP (HBR TO WESTSIDE)		35,095	-	-	35,095	35,095	-	35,095	-
31861150-541500	C0922	SYNTHETIC TURF		1,632,541	47,597	-	1,584,944	1,584,944	-	1,584,180	764
31861150-541500	C1911	EQUESTRIAN CENTER (CITY)		5,000,000	914,017	-	4,085,983	4,085,983	301,792	248,570	3,535,621
31861150-541500	C2011	WILLS PARK MASTER PLAN IMP		5,671,367	759,165	-	4,912,202	4,912,202	4,540	31,010	4,876,652
31861150-541500	C2216	UNION HILL PARK		3,250,002	581,769	-	2,668,233	2,668,233	20,230	96,408	2,551,596
31861150-541500	C2217	MID-BROADWELL PARK		500,001	494,463	-	5,538	5,538	-	2,057	3,481
31861150-541500	C2218	OLD RUCKER PARK		3,000,000	395,470	-	2,604,530	2,604,530	11,000	3,925	2,589,605
31861150-541500	C2219	FARMHOUSE PARK		2,000,000	30,570	-	1,969,430	1,969,430	-	-	1,969,430
31861150-541500	C2220	WATERS ROAD PARK		1,256,501	1,256,501	-	-	-	-	-	-
31861150-541500	C2245	WILLS PARK MAINTENANCE FACILITY		328,634	328,634	-	-	-	-	-	-
31890200-579000	PARKS RESERVE			1,662,586	-	900,000	762,586	1,662,586	-	-	1,662,586
31890200-579012	RESERVE FOR ARBITRAGE			1,290,000	-	-	1,290,000	1,290,000	-	-	1,290,000
31890200-584000	DEBT ISSUANCE COSTS			368,549	368,549	-	-	-	-	-	-
	Total					\$ 900,000	\$ 27,383,446	\$ 28,283,446	\$ 342,779	\$ 2,130,910	\$ 25,809,757



CITY OF ALPHARETTA
Financial Management Reports
Capital Project Funds
TSPLOST I Fund Detail (Fund 335; life-to-date for all projects)
As of October 31, 2024

			Project Snapshot: FY2017-FY2024		FY 2025					
			Total Project Authorization	Prior Year Actuals	Original Appropriation	Transfers / Adjustments	Revised Budget	Collections / Expenditures	Encumbrances	Available Budget
Account #	Project									
Revenue										
Non-Departmental										
33590200-395000	CARRYFORWARD FUND BALANCE				\$ -	\$ 31,602,130	\$ 31,602,130	\$ -		\$ 31,602,130
33541100-361000	INTEREST EARNINGS				500,000	-	500,000	566,769		(66,769)
	Total				\$ 500,000	\$ 31,602,130	\$ 32,102,130	\$ 566,769		\$ 31,535,361
Expenditures										
33541100-541410	C1219	MILLING AND RESURFACING	2,000,000	2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33541100-541410	C1631	MCGINNIS FERRY IGA (FORSYTH)	5,026,414	1,228,787	-	3,797,627	3,797,627	2,945	-	3,794,683
33541100-541410	C1713	KIMBALL BR RD OP IMP.	1,359,742	1,297,487	-	62,255	62,255	-	61,170	1,085
33541100-541410	C1717	OLD MILTON PKWY CAPACITY IMP.	5,579,475	3,066,278	-	2,513,197	2,513,197	121,941	476,256	1,915,000
33541100-541410	C1800	HAYNES BRIDGE RD IMP	187,598	187,598	-	-	-	-	-	-
33541100-541410	C1934	WINDWARD PKWY EAST IMPROVEMENTS	1,427,989	1,427,989	-	-	-	-	-	-
33541100-541410	C2054	GA 400 BRIDGES (WEBB; KIMBALL)	4,886,000	2,811,714	-	2,074,286	2,074,286	-	2,074,286	0
33541100-541410	C1933	WEBB BRIDGE RD (DESIGN-PROJ. MGMT., ETC.)	876,389	876,389	-	-	-	-	-	-
33541100-541410	C2211	WEBB BRIDGE RD PHASE 1 (WESTWIND TO GREENWAY)	725,037	725,037	-	-	-	-	-	-
33541100-541410	C2229	WEBB BRIDGE RD PHASE 2 (ROUNDAABOUT-PARK)	6,000,001	3,666,445	-	2,333,556	2,333,556	295,785	697,994	1,339,777
33541100-541410	C2232	WEBB BRIDGE RD PHASE 3 (GREENWAY-ROUNDAABOUT)	17,000,001	2,217,194	-	14,782,807	14,782,807	861,274	13,268,081	653,453
33541100-541410	C2104	WEBB BR RD PHASE 4 (NPP TO GREENWAY)	692,472	692,472	-	-	-	-	-	-
33541100-541410	C2113	ENCORE GREENWAY GATEWAY	6,678,124	294,485	-	6,383,639	6,383,639	470,994	-	5,912,645
33541100-541420	C2305	ALPHALOOP (OMP-NORTHWINDS)	825,000	825,000	-	-	-	-	-	-
33590200-579000	CONTINGENCY				500,000	(345,237)	154,763	-	-	154,763
	Total				\$ 500,000	\$ 31,602,130	\$ 32,102,130	\$ 1,752,939	\$ 16,577,786	\$ 13,771,405



CITY OF ALPHARETTA
Financial Management Reports
Capital Project Funds
TSPLOST II Fund Detail (Fund 336; life-to-date for all projects)
As of October 31, 2024

			Project Snapshot: FY2017-FY2024		FY 2025						
			Total Project Authorization	Prior Year Actuals	Original Appropriation	Transfers / Adjustments	Revised Budget	Collections / Expenditures	Encumbrances	Available Budget	
Account #	Project										
Revenue											
Non-Departmental											
33690200-313400	TSPLOST II				\$ -	\$ 18,883,508	\$ 18,883,508	\$ 3,644,178		\$ 15,239,330	
33641100-361000	INTEREST EARNINGS				300,000	-	300,000	292,652		7,348	
33690200-395000	CARRYFORWARD FUND BALANCE				-	15,625,733	15,625,733	-		15,625,733	
	Total				\$ 300,000	\$ 34,509,241	\$ 34,809,241	\$ 3,936,830		\$ 30,872,411	
Expenditures											
33641100-541410	C1713	KIMBALL BR RD GAP	500,000	25,356	\$ -	\$ 474,644	\$ 474,644	\$ 2,095	\$ -	\$ 472,549	
33641100-541410	C2040	TRADEWINDS PARKWAY	3,500,000	437,015	-	3,062,985	3,062,985	-	-	3,062,985	
33641100-541410	C2104	WEBB BRIDGE ROAD (NPP-GREENWAY)	13,000,001	5,564,700	-	7,435,301	7,435,301	571,213	3,766,778	3,097,310	
33641100-541410	C2107	NORTH POINT PARKWAY IMP	7,786,414	300,213	-	7,486,201	7,486,201	90,972	348,670	7,046,559	
33641100-541410	G2505	NORTH POINT PARKWAY IMP (STBG CONST GRANT MATCH RESERVE)	1,250,000	-	-	1,250,000	1,250,000	-	-	1,250,000	
33641100-541410	G2506	NORTH POINT PARKWAY IMP (TIP CONST GRANT MATCH RESERVE)	1,000,000	-	-	1,000,000	1,000,000	-	-	1,000,000	
33641100-541410	C2221	CROSSWALK (ALPHARETTA ELEM)	107,670	107,670	-	-	-	-	-	-	
33641100-541410	C2222	CROSSWALK (MANNING OAKS ELEM)	18,537	18,537	-	-	-	-	-	-	
33641100-541410	C2223	CROSSING (92 MILTON GARAGE)	208,128	208,128	-	-	-	-	-	-	
33641100-541410	C2224	RAISED INTSECTION (MARIETTA ST)	350,001	93,685	-	256,316	256,316	127,173	27,275	101,868	
33641100-541410	C2225	CROSSINGS (CITY CTR/CHURCHES)	750,001	38,061	-	711,940	711,940	-	80,639	631,301	
33641100-541410	C2226	PEDESTRIAN BRIDGES (WW PKWY)	3,999,495	611,349	-	3,388,146	3,388,146	43,507	3,077,588	267,051	
33641100-541410	C2227	CROSSWALK (COGBURN PARK)	129,616	129,616	-	-	-	-	-	-	
33641100-541410	C2228	CROSWALK (CHARLOTTE DR)	146,000	146,000	-	-	-	-	-	-	
33641100-541410	C2230	CUMMING ST CORRIDOR	4,757,526	2,056	-	4,755,470	4,755,470	10,416	151,484	4,593,570	
33641100-541420	C2305	ALPHALOOP (OMP - NORTHWINDS)	11,110,929	11,041,215	-	69,714	69,714	7,280	62,433	1	
33641100-541410	C2427	DRYDEN RD EXTENSION	3,000,000	98	-	2,999,902	2,999,902	-	-	2,999,902	
33690200-579000	CONTINGENCY		1,918,622	-	300,000	1,618,622	1,918,622	-	-	1,918,622	
	Total				\$ 300,000	\$ 34,509,241	\$ 34,809,241	\$ 852,657	\$ 7,514,867	\$ 26,441,717	



CITY OF ALPHARETTA
Financial Management Reports
Special Revenue Funds
Impact Fee Fund (Fund 270; life-to-date for active projects)
As of October 31, 2024

			Project Snapshot: FY2013 - FY2024		FY 2025					
			Total Project Authorization	Prior Year Actuals	Original Appropriation	Transfers / Adjustments	Revised Budget	Collections / Expenditures	Encumbrances	Available Budget
Account #	Project									
Revenue										
27074110-341321	IMPACT FEES STREETS & HIGHWAYS		3,691,936	3,691,936	\$ -	\$ -	\$ -	\$ 65,786		\$ (65,786)
27074110-341323	IMPACT FEES RECREATION & PARKS		8,506,029	8,506,029	-	-	-	36,267		(36,267)
27074110-341324	IMPACT FEES PUBLIC SAFETY		1,075,145	1,075,145	-	-	-	11,450		(11,450)
27074110-362000	REALIZED GAIN/LOSS				-	-	-	(3,158)		3,158
27074110-363000	UNREALIZED GAIN/LOSS				-	-	-	34,731		(34,731)
27074110-395000	CARRYFORWARD FUND BALANCE		5,603,670	-	353,820	5,249,850	5,603,670	-		5,603,670
27074110-361000	INTEREST EARNINGS		553,222	553,222	-	-	-	71,632		(71,632)
	Total				\$ 353,820	\$ 5,249,850	\$ 5,603,670	\$ 216,707		\$ 5,386,963
Expenditures										
Public Safety										
27031150-541300	C2501	FS 81 RENOVATIONS	170,000	-	\$ 170,000	\$ -	170,000	\$ -	\$ -	\$ 170,000
	subtotal				\$ 170,000	\$ -	\$ 170,000	\$ -	\$ -	\$ 170,000
Public Works										
27041100-541410	C1410	RUCKER RD CORRIDOR	1,002,447	1,001,847	\$ -	\$ 600	600	\$ -	\$ 600	\$ -
27041100-541410	G2502	NORTH POINT PARKWAY IMP (STBG ROW GRANT MATCH RESERVE)	1,250,000	-	-	1,250,000	1,250,000	-	-	1,250,000
	subtotal				\$ -	\$ 1,250,600	\$ 1,250,600	\$ -	\$ 600	\$ 1,250,000
Recreation, Parks & Cultural Services										
27061150-541500	C2011	WILLS PARK MASTER PLAN	328,634	21,930	\$ -	\$ 306,704	\$ 306,704	\$ -	\$ -	\$ 306,704
27061150-541500	C2035	NORTH PARK RESTROOM 1 - 4 (DESIGN)	183,820	-	183,820	-	183,820	-	-	183,820
27061150-541410	C2113	ENCORE GREENWAY GATEWAY	2,000,000	27,480	-	1,972,520	1,972,520	-	-	1,972,520
	subtotal				\$ 183,820	\$ 2,279,224	\$ 2,463,044	\$ -	\$ -	\$ 2,463,044



CITY OF ALPHARETTA
Financial Management Reports
Special Revenue Funds
Impact Fee Fund (Fund 270; life-to-date for active projects)
As of October 31, 2024

		Project Snapshot: FY2013 - FY2024		FY 2025					
		Total Project Authorization	Prior Year Actuals	Original Appropriation	Transfers / Adjustments	Revised Budget	Collections / Expenditures	Encumbrances	Available Budget
Account #	Project								
Non-Departmental									
27074110-521200	PROFESSIONAL SERVICES			\$ -	\$ 37,525	\$ 37,525	\$ -	\$ 37,525	\$ -
27074110-579001	NON-ALLOCATED STREETS & HIGHWAYS			-	712,937	712,937	-	-	712,937
27074110-579002	NON-ALLOCATED PARKS				919,038	919,038	-	-	919,038
27074110-579003	NON-ALLOCATED PUBLIC SAFETY			-	50,526	50,526	-	-	50,526
	<i>subtotal</i>			\$ -	\$ 1,720,026	\$ 1,720,026	\$ -	\$ 37,525	\$ 1,682,501
	Total			\$ 353,820	\$ 5,249,850	\$ 5,603,670	\$ -	\$ 38,125	\$ 5,565,545



CITY OF ALPHARETTA
Financial Management Reports
Special Revenue Funds
Hotel/Motel Fund (Fund 275; life-to-date for active projects)
As of October 31, 2024

		Project Snapshot: FY2013 - FY2024		FY 2025					
Account #	Project	Total Project Authorization	Prior Year Actuals	Original Appropriation	Transfers / Adjustments	Revised Budget	Collections / Expenditures	Encumbrances	Available Budget
Revenue									
27590150-314100	HOTEL/MOTEL TAXES	88,934,129	79,684,129	\$ 9,250,000	\$ -	\$ 9,250,000	\$ 2,256,361		\$ 6,993,639
27590150-319201	PEALTY/INT HOTEL/MOTEL TAX	(3,413)	(3,413)	-	-	-	(374)		374
27590150-362000	REALIZED GAIN/LOSS	7,903	7,903	-	-	-	(930)		930
27590150-363000	UNREALIZED GAIN/LOSS	117,443	117,443	-	-	-	9,447		(9,447)
27590150-361000	INTEREST EARNINGS	122,977	102,977	20,000	-	20,000	21,304		(1,304)
	subtotal			\$ 9,270,000	\$ -	\$ 9,270,000	\$ 2,285,809		\$ 6,984,191
Non-Departmental									
27590150-395000	CARRYFORWARD FUND BALANCE	1,419,071	-	\$ -	\$ 1,419,071	\$ 1,419,071	\$ -		\$ 1,419,071
	subtotal			\$ -	\$ 1,419,071	\$ 1,419,071	\$ -		\$ 1,419,071
	Total			\$ 9,270,000	\$ 1,419,071	\$ 10,689,071	\$ 2,285,809		\$ 8,403,262
Expenditures									
Alpharetta Convention & Visitors Bureau									
27590150-572002	ALPHA CONV & VISITORS BUREAU DISTRIBUTION	39,834,935	35,788,060	\$ 4,046,875	\$ -	\$ 4,046,875	\$ 986,994	\$ -	\$ 3,059,881
	subtotal			\$ 4,046,875	\$ -	\$ 4,046,875	\$ 986,994	\$ -	\$ 3,059,881
City of Alpharetta									
27590150-611100	CITY OF ALPHARETTA DISTRIBUTION	33,618,657	30,149,907	3,468,750	-	3,468,750	845,995	-	2,622,755
	subtotal			\$ 3,468,750	\$ -	\$ 3,468,750	\$ 845,995	\$ -	\$ 2,622,755
Tourism Product Development									
27590150-521200	PROFESSIONAL SERVICES	47,635	42,135	\$ 5,500	\$ -	\$ 5,500	\$ -	\$ -	\$ 5,500
27590150-579006	DEBT SERVICE RESERVE	2,472,485	736,822	331,662	1,404,001	1,735,663	-	-	1,735,663
27590450-541500	C2011 WILLS PARK MASTER PLAN	3,646,892	3,631,822	-	15,070	15,070	-	-	15,070
27590151-581100	D1600 PRINCIPAL (2016 CONF CTR BOND)	9,691,367	8,921,367	770,000	-	770,000	-	-	770,000
27590151-582100	D1600 INTEREST PAYMENT (2016 CONF CTR BOND)	6,673,580	6,026,367	647,213	-	647,213	323,606	-	323,607
	subtotal			\$ 1,754,375	\$ 1,419,071	\$ 3,173,446	\$ 323,606	\$ -	\$ 2,849,840
	Total			\$ 9,270,000	\$ 1,419,071	\$ 10,689,071	\$ 2,156,596	\$ -	\$ 8,532,475

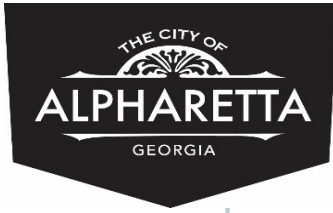


CITY OF ALPHARETTA
Financial Management Reports
Special Revenue Funds
Opioid Settlement Fund (Fund 213; life-to-date for active projects)
As of October 31, 2024

		Project Snapshot: FY2024 - FY2024		FY 2025					
Account #	Project	Total Project Authorization	Prior Year Actuals	Original Appropriation	Transfers / Adjustments	Revised Budget	Collections / Expenditures	Encumbrances	Available Budget
Revenue									
State									
21331510-351920	OPIOID SETTLEMENT	61,930	61,930	\$ -	\$ -	\$ -	\$ 10,756		\$ (10,756)
21331510-395000	CARRYFORWARD	61,930	-	-	61,930	61,930	-		61,930
	subtotal			\$ -	\$ 61,930	\$ 61,930	\$ 10,756		\$ 51,174
	Total			\$ -	\$ 61,930	\$ 61,930	\$ 10,756		\$ 51,174
Expenditures									
State									
21331510-579000	CONTINGENCY	61,930	-	\$ -	\$ 61,930	\$ 61,930	\$ -	\$ -	\$ 61,930
	subtotal			\$ -	\$ 61,930	\$ 61,930	\$ -	\$ -	\$ 61,930
	Total			\$ -	\$ 61,930	\$ 61,930	\$ -	\$ -	\$ 61,930

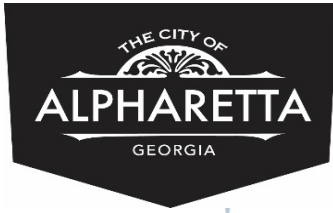


OTHER REPORTS



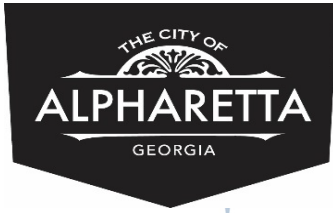
CITY OF ALPHARETTA
 Financial Management Reports
Listing of Payments \$5,000 and greater
 for the month ended October 31, 2024

Vendor	Description	Department	\$ Amount
A. B. GYMNASTICS LLC	INSTRUCTORS, CLASSES FOR THE PUBLIC	Rec., Parks & Cultural Services	\$ 6,499.12
A. B. GYMNASTICS LLC	INSTRUCTORS, CLASSES FOR THE PUBLIC	Rec., Parks & Cultural Services	\$ 12,750.00
AIMS COMPANIES	SW PIPE & STRUCTURE R&M	Public Works	\$ 56,665.00
AIMS COMPANIES	MAINTENANCE AND REPAIR, PIPELINE	Public Works	\$ 26,335.00
AKINS FORD LLC	TRUCK MAINTENANCE AND REPAIR, HEAVY	Risk Management	\$ 14,896.83
ALCALDE & FAY LTD	LOBBY SERVICES	City Administration	\$ 5,000.00
ALCALDE & FAY LTD	LOBBY SERVICES	City Administration	\$ 5,000.00
ALLIED WASTE SERVICE	WASTE MANAGEMENT SERVICES	Finance	\$ 11,114.06
ALLIED WASTE SERVICE	WASTE MANAGEMENT SERVICES	Various Departments	\$ 463,625.19
ALPHARETTA CONVENTION & VISITORS BUREAU	AUGUST FY25 OCCUPANCY TAX ALLOCATION	General Government	\$ 326,532.52
ALPHARETTA CONVENTION & VISITORS BUREAU	HOTEL/MOTEL OCCUPANCY TAX FOR SEPT 2024	General Government	\$ 314,057.84
AMERICAN FACILITY	JANITORIAL/CUSTODIAL SERVICES	Various Departments	\$ 9,712.75
AMT FLEET SERVICES	AUTOMOBILE AND OTHER PASSENGER VEHICLES MAINTENANCE	Rec., Parks & Cultural Services	\$ 5,001.87
AQUATIC FOUNTAINS	FOUNTAINS, DECORATIVE	Rec., Parks & Cultural Services	\$ 5,450.00
AT&T/BELLSOUTH @ 85	TELEPHONE SERVICES, LONG DISTANCE AND LOCAL	Public Safety	\$ 10,105.21
AT&T/BELLSOUTH @ 85	TELEPHONE SERVICES, LONG DISTANCE AND LOCAL	Public Safety	\$ 17,187.06
ATKINS NORTH AMERICA	PROJECT MANAGEMENT SERVICES	Public Works	\$ 33,234.30
BANC OF AMERICA PUBLIC CAPITAL CORP	CAPITAL LEASE PRINCIPAL AND INTEREST	Public Safety	\$ 461,873.07
BARGE DESIGN SOLUTIONS	DESIGNING SERVICES: EQUESTRIAN CENTER (CITY)	Rec., Parks & Cultural Services	\$ 162,050.00
BNY MELLON	INTEREST (GTECH SERIES 2013)	General Government	\$ 35,988.75
BNY MELLON	INTEREST (2016 CONF CTR)	General Government	\$ 323,606.25
BNY MELLON	INTEREST (GO SERIES 2014R)	General Government	\$ 42,822.00
BNY MELLON	BOND INTEREST (2016 GO BOND)	General Government	\$ 697,593.75
BNY MELLON	INTEREST (GO 2020 REFUNDING)	General Government	\$ 420,250.00
BNY MELLON	INTEREST (GO 2022 BOND)	General Government	\$ 433,383.75
BUSINESS ORIENTED SOLUTIONS	SOFTWARE MAINTENANCE/SUPPORT	Various Departments	\$ 15,192.00



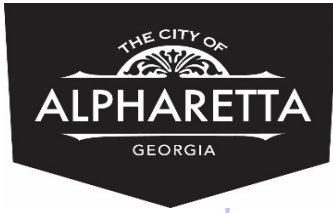
CITY OF ALPHARETTA
 Financial Management Reports
Listing of Payments \$5,000 and greater
 for the month ended October 31, 2024

Vendor	Description	Department	\$ Amount
CAMBRIDGE INVESTMENT	10/1/24-12/31/24 CONSULTING FEE	Finance	\$ 15,285.13
CARASOFT TECHNOLOGY	SOFTWARE MAINTENANCE/SUPPORT	City Administration	\$ 42,966.00
CARASOFT TECHNOLOGY	SOFTWARE, MONITORING	Rec., Parks & Cultural Services	\$ 6,363.00
CENTER FOR INTERNET	SOFTWARE MAINTENANCE/SUPPORT	Various Departments	\$ 33,600.00
CITY OF MILTON	LEASE OCT 24 COURTROOM IGA	Municipal Court	\$ 6,775.00
COLUMBIA ENGINEERING	DESIGNING SERVICES: NORTH POINT PKWY IMP	Public Works	\$ 6,950.00
CORPORATE BILLING	VEHICLE REPAIR & MAINTENANCE	Public Safety	\$ 40,804.75
CUMBERLAND LANDSCAPE	ROADSIDE, GROUNDS, RECREATIONAL AND PARK AREA SERVICES	Rec., Parks & Cultural Services	\$ 5,660.17
DANA SAFETY SUPPLY	AUTOMOBILES, POLICE AND SECURITY EQUIPPED	Public Safety	\$ 42,761.12
DC POOL SERVICE LLC.	SWIMMING POOL MANAGEMENT AND OPERATION	Rec., Parks & Cultural Services	\$ 8,386.00
EDGE BUSINESS	OCTOBER CONTRACT AND SEP OVERAGE	Various Departments	\$ 21,038.46
EDGE BUSINESS	MULTI-FUNCTION OFFICE MACHINES	Information Technology	\$ 8,050.00
ESIS INC	MONTHLY WC INVOICES	Risk Management	\$ 16,544.77
FLEETIO	SOFTWARE MAINTENANCE/SUPPORT	Public Safety	\$ 17,850.00
FULTON COUNTY BOARD OF COMMISSIONERS	LOCAL CRIM VICTIMS ASSIST COLLECT REPORT 538	Public Safety	\$ 6,298.43
FULTON COUNTY SUPERIOR COURT	ENCORE GREENWAY PARK AND GATEWAY PARCEL 01	Public Works	\$ 112,400.00
FULTON COUNTY-DEPT OF FINANCE	WATER AND SEWER UTILITIES	Various Departments	\$ 6,301.97
GALLS INC	EMPLOYEE UNIFORMS	Public Safety	\$ 11,062.51
GEORGIA BRIDGE AND CONCRETE	CONSTRUCTION, STREET (WBR PH4 (NPP-GREENWAY))	Public Works	\$ 145,732.88
GEORGIA GREEN	GROUNDS MAINTENANCE: MOWING, EDGING, PLANT	Public Works	\$ 17,142.80
GEORGIA POWER	ELECTRICITY UTILITIES	Various Departments	\$ 5,022.25
GEORGIA POWER CO	ELECTRICITY UTILITIES	Various Departments	\$ 225,070.57
GA SUPERIOR COURT CLERK'S CO-OP AUTH	MONTHLY DISBURSEMENT REPORT - SEPT24	Public Safety	\$ 29,513.53
GP HARDSCAPE	PAVER BLOCK INSTALLATION	Public Works	\$ 16,786.35
GREENTREE BEDDING	BEDDING (ALL TYPES)	Rec., Parks & Cultural Services	\$ 5,770.80
GRS RETIREMENT	ACTUARIAL SERVICES AND RETIREMENT PLANNING	General Government	\$ 16,600.00



CITY OF ALPHARETTA
 Financial Management Reports
Listing of Payments \$5,000 and greater
 for the month ended October 31, 2024

Vendor	Description	Department	\$ Amount
GTG TRAFFIC SIGNALS	TRAFFIC SIGN INSTALLATION AND/OR REMOVAL SERVICES	Risk Management	\$ 15,050.00
INLINER SOLUTIONS, L	RETAINAGE PAYABLE: Contract Withholding: 21-112-232	General Government	\$ 21,804.11
JARRARD & DAVIS	LEGAL SERVICES	Legal Services	\$ 65,783.53
KECK & WOOD INC	DESIGNING SERVICES	Public Works	\$ 11,160.00
KIMBROUGH INDUSTRIAL	HEATING, VENTILATING AND AIR CONDITIONING (HVAC)	Public Works	\$ 5,600.13
LD GYMNASTICS INC	INSTRUCTORS, CLASSES FOR THE PUBLIC	Rec., Parks & Cultural Services	\$ 35,820.75
MALGORZATA KAUFMAN	OLD MILTON PKWY - PARCEL 4	Public Works	\$ 20,500.00
MASON TRACTOR	EQUIPMENT MAINTENANCE AND REPAIR SERVICES	Rec., Parks & Cultural Services	\$ 7,427.83
MEER ELECTRIC	EMERGENCY WARNING SYSTEMS MAINTENANCE AND REPAIR	Various Departments	\$ 26,182.00
MERIDIAN RAPID DEFENSE	TRAFFIC CONES, LANE MARKERS, AND BARRICADES	Rec., Parks & Cultural Services	\$ 5,400.00
MERIDIAN RAPID DEFENSE	TRAFFIC CONES, LANE MARKERS, AND BARRICADES	Rec., Parks & Cultural Services	\$ 25,600.00
MOFFATT & NICHOL	DESIGN BUILD SERVICES	Public Works	\$ 11,400.90
MUNICIPAL EMERGENCY	IMAGING SYSTEMS, INFRARED THERMAL (NOT X-RAY)	Public Safety	\$ 6,052.86
NEARMAP	SOFTWARE MAINTENANCE/SUPPORT	Various Departments	\$ 11,431.00
OHMSHIV	CONSTRUCTION, SIDEWALK (WBR PH3 (GREENWAY-ROUNDAABOUT))	Public Works	\$ 203,916.23
OVERHEAD DOOR CO	FACILITY REPAIR & MAINTENANCE	Public Works	\$ 5,177.00
PEACE OFFICER'S ANNUITY BENEFIT FUND OF GA	9/1/24-9/30/24 FINES &/OR FORFEITURES	Public Safety	\$ 13,105.90
PREMIER EVENTS LLC	EVENT PLANNING SERVICES	Rec., Parks & Cultural Services	\$ 14,750.00
QUIKTRIP CORP	FUEL PURCHASE	Public Safety	\$ 8,815.41
RCS PRODUCTIONS	MUSICAL PRODUCTION SERVICES	Rec., Parks & Cultural Services	\$ 82,200.00
RHYTHM N SHOES LLC	INSTRUCTORS, CLASSES FOR THE PUBLIC	Rec., Parks & Cultural Services	\$ 6,919.36
RURAL METRO	EMERGENCY MEDICAL SERVICES	Public Safety	\$ 31,317.99
RUSSELL LANDSCAPE	GROUND MAINTENANCE: MOWING, EDGING, PLANT	Public Works	\$ 58,723.41
RUSSELL LANDSCAPE	LANDSCAPING (INCLUDING DESIGN, FERTILIZING, PLANTING)	Public Works	\$ 5,962.50
SAVATREE LLC	TREE AND SHRUB REMOVAL SERVICES	Rec., Parks & Cultural Services	\$ 17,670.00
SAVATREE LLC	TREE MAINT-PLANTING-REMOVAL	Rec., Parks & Cultural Services	\$ 9,920.00



CITY OF ALPHARETTA
 Financial Management Reports
Listing of Payments \$5,000 and greater
 for the month ended October 31, 2024

Vendor	Description	Department	\$ Amount
SAWNEE ELECTRIC MEMBERSHIP	ELECTRICITY UTILITIES	Various Departments	\$ 21,654.38
SAWNEE ELECTRIC MEMBERSHIP	ELECTRICITY UTILITIES	Rec., Parks & Cultural Services	\$ 11,589.54
SHI INTERNATIONAL CO	SOFTWARE MAINTENANCE/SUPPORT	Various Departments	\$ 23,722.00
SIGMA ACTUARIAL CONSULTANTS	6/30/24 ACTUARIAL REPORT	Risk Management	\$ 11,000.00
SOL CONSTRUCTION LLC	RETAINAGE PAYABLE: Contract Withholding: 23-002 PARTIAL RETAIN REL	General Government	\$ 143,094.65
SOUTHERN DRAINAGE SOLUTIONS, LLC	PIPE AND PIPE FITTINGS MAINTENANCE AND REPAIR	Public Works	\$ 76,445.00
STARR WHITEHOUSE	NORTH POINT FRAMEWORK PLAN	Community Development	\$ 68,205.94
TECH ALPHARETTA	DEV AUTH MOU RELOCATION COSTS	Development Authority	\$ 10,000.00
TECH ALPHARETTA	ATC OPERATIONAL FUNDS	Development Authority	\$ 7,916.67
TERRAMARK LAND	SURVEYOR SERVICES, LAND	Public Works	\$ 11,525.96
THE DUMPSTER CO	CLEANING OF AMUSEMENT AREAS, EXPOSITION CENTERS	Rec., Parks & Cultural Services	\$ 17,231.99
THE F. A. BARTLETT	TREE AND SHRUB REMOVAL SERVICES	Rec., Parks & Cultural Services	\$ 13,256.10
TOKIO MARINE HCC	CLAIMS (PROPERTY/EQUIP)	Risk Management	\$ 35,063.78
TRI SCAPES	SW PIPE & STRUCTURE R&M	Public Works	\$ 171,144.16
TRUIST BANK	PCARD LIABILITY	General Government	\$ 160,210.68
TRUIST BANK	CAPITAL LEASE PRINCIPAL AND INTEREST	Public Safety	\$ 54,086.63
VERIZON WIRELESS	TELEPHONE SERVICES, CELLULAR	Various Departments	\$ 14,287.79



CITY OF ALPHARETTA
 Financial Management Reports
Listing of PO's between \$5,000.01 and \$50,000.00
 for the month ended October 31, 2024

Purchase Order #	Vendor	Department	Purchase Order Amt.	Description
25000368	CDW LLC	INFORMATION TECHNOLOGY	\$ 36,530.00	CYBERSECURITY ITEM
25000372	KIMLEY-HORN & ASSOCIATES INC	COMMUNITY DEVELOPMENT	\$ 40,000.00	BROOKSIDE PKWY ROAD DIET
25000373	GTG TRAFFIC SIGNALS	PUBLIC WORKS	\$ 15,050.00	TRAFFIC SIGN REMOVAL/INSTALLATION AT WINDWARD PKWY AT MARCONI
25000375	GREG MALCOLM & ASSOCIATES INC	PUBLIC WORKS	\$ 16,500.00	RIGHT OF WAY APPRAISAL SERVICES FOR CUMMING ST CORRIDOR IMPROVEMENT PROJECT
25000377	KIMLEY-HORN & ASSOCIATES INC	COMMUNITY DEVELOPMENT	\$ 6,000.00	DEVELOPMENT OF SITE CONCEPTS FOR (2) SITES ALONG NORTH POINT PKWY
25000378	CARASOFT TECHNOLOGY CORPORATION	ADMINISTRATION	\$ 42,966.00	E-CIVIS GRANT MANAGEMENT SYSTEM SOFTWARE RENEWAL
25000381	MASON TRACTOR COMPANY INC	REC., PARKS & CULTURAL SVCS	\$ 35,730.88	(1) KUBOTA L4802HST TRACTOR WITH ATTACHMENTS
25000382	AALCO MANUFACTURING CO	REC., PARKS & CULTURAL SVCS	\$ 7,325.00	(2) OUTDOOR BASKETBALL GOALS FOR MIRACLE LEAGUE FIELD
25000384	MEER ELECTRICAL CONTRACTORS INC	REC., PARKS & CULTURAL SVCS	\$ 17,027.00	ELECTRICAL SERVICES FOR WIRE AND WOOD SPECAIL EVENT
25000385	PLAYWORLD PREFERRED	REC., PARKS & CULTURAL SVCS	\$ 10,808.23	KINGS RIDGE PLAYGROUND REPAIRS
25000386	SAVATREE LLC	REC., PARKS & CULTURAL SVCS	\$ 5,580.00	GREENWAY TREE REMOVAL SERVICES
25000388	JCB ATLANTA LLC	PUBLIC WORKS	\$ 5,622.45	SKID STEER REPAIRS
25000390	SUSTAINABLE WATER PLANNING & ENGINEERING	PUBLIC WORKS	\$ 49,980.00	CIVIL ENGINEERING ZONE A INSPECTIONS
25000395	THE F. A. BARTLETT TREE EXPERT COMPANY	REC., PARKS & CULTURAL SVCS	\$ 5,036.30	THOMPSON STREET TREE REMOVAL SERVICES
25000396	SAVATREE LLC	REC., PARKS & CULTURAL SVCS	\$ 7,130.00	WINDWARD COMMUNITY PARK TREE REMOVAL SERVICES
25000397	CDW LLC	INFORMATION TECHNOLOGY	\$ 11,000.00	EXTREME NETWORKS RENEWAL
25000398	CENTER FOR INTERNET SECURITY, INC.	INFORMATION TECHNOLOGY	\$ 33,600.00	CIS ALBERT MD APPLIANCE PRIMARY SENSOR
25000399	AKIN FORD LLC	PUBLIC WORKS	\$ 10,000.00	2016 FORD F750 EN0476 TRUCK REPAIR
25000400	ALLIED PAVING CONTRACTORS, INC	PUBLIC WORKS	\$ 9,130.00	PAVING/RESURFACING REPAIR ON CUMMING STREET AFTER STORMWATER REPAIR
25000402	DREAM HOUSE PAINTING INC	PUBLIC WORKS	\$ 25,635.00	INTERIOR WALL AND CEILING PAINTING AT PUBLIC SAFETY HEADQUARTERS
25000406	AMT FLEET SERVICES INC	REC., PARKS & CULTURAL SVCS	\$ 5,001.87	VEHICLE REPAIRS FOR 2016 GLAVAL BUS RP5120
25000410	CDW LLC	INFORMATION TECHNOLOGY	\$ 29,891.04	ADOBE SOFTWARE RENEWALS
25000411	THE F. A. BARTLETT TREE EXPERT COMPANY	PUBLIC WORKS	\$ 8,583.00	EMERGENCY TREE REMOVAL SERVICES
25000412	MATT MITCHELL DESIGN LLC	REC., PARKS & CULTURAL SVCS	\$ 43,000.00	DESIGN DOCUMENTATION AND CONSTRUCTION ADMINISTRATION SERVICES
25000413	KIMBROUGH INDUSTRIAL GROUP LLC	PUBLIC WORKS	\$ 7,204.21	HVAC SERVICES FOR WILLS PARK POOL CONCESSION BUILDING
25000415	CSTE INC	PUBLIC WORKS	\$ 44,611.25	CURB AND GUTTER REPAIRS AT WEBB BRIDGE RD AT NORTH POINT PKWY
25000416	SHUMA, LLC	REC., PARKS & CULTURAL SVCS	\$ 15,295.00	YOUTH BASKETBALL JERSEYS FOR WINTER SEASON
25000418	CSTE INC	PUBLIC WORKS	\$ 42,797.25	CURB AND GUTTER REPAIRS AT 219 WINDY HILL RD
25000420	KIMBROUGH INDUSTRIAL GROUP LLC	PUBLIC WORKS	\$ 5,175.27	HVAC SERVICES FOR E911 CENTER
25000422	BRENDA SILLS HOLLEY	HUMAN RESOURCES	\$ 8,000.00	UNLEASHING EMOTIONAL INTELLIGENCE AND TEAMWORK TRAINING FOR LEADERSHIP TEAM
25000425	THE HUXTON GROUP LLC	COMMUNITY DEVELOPMENT	\$ 32,538.00	(3) WAYFINDING SIGNS FOR DOWNTOWN AREA
25000426	AKIN FORD LLC	PUBLIC WORKS	\$ 14,896.83	2016 FORD F750 EN0476 TRUCK REPAIR
25000427	PREMIER EVENTS LLC	REC., PARKS & CULTURAL SVCS	\$ 6,000.00	20% WIRE AND WOOD SPONSORSHIP COMMISSION
25000428	JOSHUA STRANGE	REC., PARKS & CULTURAL SVCS	\$ 14,700.00	MOBILE TICKETING SERVICES FOR 2025 TASTE OF ALPHARETTA

**City of Alpharetta
Balance Sheet
Governmental Funds
October 31, 2024**

	Major Governmental Funds						Non-Major	Total
	General Fund	Capital Project Fund	Capital Grant Fund	2022 Bond Fund	T-SPLOST Capital Fund	T-SPLOST II Capital Fund	Governmental Funds	Governmental Funds
ASSETS								
Cash / Cash Equivalents / Investments	\$ 34,426,117	\$ 12,667,181	\$ 1,721,665	\$ 27,691,569	\$ 30,550,783	\$ 18,995,998	\$ 14,395,589	\$ 140,448,901
Receivables (net of allowance for uncollectibles)								
Taxes Receivable								
Property Taxes	28,572,377	-	-	-	-	-	1,421	28,573,797
Other Taxes	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Accounts	759,368	-	-	-	-	-	5,312,576	6,071,944
Due from Other Funds	297,960	-	-	-	-	-	34,081	332,041
Intergovernmental Receivable	5,046	64,456	50,000	-	-	-	-	119,503
Cash - Restricted	255,493	256,439	-	-	-	-	-	511,933
Total Assets	64,316,361	12,988,077	1,771,665	27,691,569	30,550,783	18,995,998	19,743,665	176,058,119
LIABILITIES AND FUND BALANCES								
Liabilities								
Current								
Accounts Payable	826,715	45,192	-	162,050	23,394	15,861	108,549	1,181,762
Retainage Payable	-	25,464	-	-	111,429	270,229	56,848	463,970
Intergovernmental Payable	-	-	-	-	-	-	-	-
Claims Payable	-	-	-	-	-	-	-	-
Payroll Payable	94,699	-	-	-	-	-	-	94,699
Due to Other Funds	-	-	186,699	-	-	-	8,094	194,793
Deferred Revenue	29,359,300	64,456	23,915	-	-	-	5,348,077	34,795,748
Unearned Revenue	1,168,128	-	912,515	-	-	-	583	2,081,227
Non-Current								
Unclaimed Property	105,106	-	-	-	-	-	-	105,106
Claims Payable	-	-	-	-	-	-	-	-
Total Liabilities	31,553,949	135,112	1,123,130	162,050	134,823	286,091	5,522,151	38,917,305
Fund Balances:								
Restricted for:								
Capital Projects	-	3,464,473	(958,687)	22,446,023	13,683,411	9,276,418	7,518,965	55,430,603
Law Enforcement	-	-	-	-	-	-	133,376	133,376
Emergency Telephone Activities	-	-	-	-	-	-	(700,139)	(700,139)
Debt Service	-	-	-	-	-	-	(161,040)	(161,040)
Promotion of Tourism	-	-	-	-	-	-	(267,378)	(267,378)
Assigned for:								
Grant Projects	-	276,000	-	-	-	-	77,939	353,939
Arbitrage	-	-	-	1,290,000	-	-	-	1,290,000
Encumbrances	5,364,847	6,680,176	1,558,244	2,130,910	16,577,786	7,514,867	2,782,476	42,609,307
Unallocated	27,397,565	2,432,316	48,979	1,662,586	154,763	1,918,622	4,837,315	38,452,146
Total Fund Balances	32,762,413	12,852,965	648,536	27,529,519	30,415,960	18,709,907	14,221,515	137,140,814
Total Liabilities and Fund Balances	\$ 64,316,361	\$ 12,988,077	\$ 1,771,665	\$ 27,691,569	\$ 30,550,783	\$ 18,995,998	\$ 19,743,665	\$ 176,058,119

City of Alpharetta
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Period Ended October 31, 2024

	Major Governmental Funds						Non-Major	Total
	General	Capital	Capital	S2022 Const	T-SPLOST	T-SPLOST II	Governmental	Governmental
	Fund	Project Fund	Grant Fund	Bond Fund	Capital Fund	Capital Fund	Funds	Funds
REVENUES								
Taxes:								
Property Tax	\$ 6,159,590	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 947,219	\$ 7,106,809
Local Option Sales Tax	5,558,241	-	-	-	-	-	-	5,558,241
Transportation SPLOST	-	-	-	-	-	3,644,178	-	3,644,178
Other Taxes	7,327,634	-	-	-	-	-	2,255,987	9,583,621
Licenses and permits	1,401,056	-	-	-	-	-	-	1,401,056
Intergovernmental	59,058	52,200	1,199,378	-	-	-	679,891	1,990,527
Charges for services	1,710,390	-	-	-	-	-	85,324	1,795,714
Impact Fees	-	-	-	-	-	-	113,503	113,503
Fines/Forfeitures	734,580	-	-	-	-	-	20,599	755,178
Investment earnings (Loss)	509,445	258,827	15,560	488,851	566,769	292,652	272,547	2,404,651
Contributions and Donations	31,036	21,383	-	-	-	-	402	52,820
Misc Revenue	73,586	-	-	-	-	-	-	73,586
Other	-	-	-	-	-	-	-	-
Total revenues	23,564,615	332,410	1,214,938	488,851	566,769	3,936,830	4,375,471	34,479,884
EXPENDITURES								
Current:								
Unallocated	-	-	-	-	-	-	-	-
General government	4,646,693	36,143	-	-	-	-	1,312,951	5,995,787
Public safety	15,498,450	316,264	-	-	-	-	1,916,148	17,730,861
Public works	3,303,723	278,913	11,839	5,217	1,752,939	852,657	1,048,838	7,254,125
Economic and community development	1,573,550	102,406	-	-	-	-	-	1,675,956
Alpharetta Business Community	-	-	-	-	-	-	-	-
Culture and recreation	4,602,502	1,096,406	-	337,562	-	-	2,979	6,039,449
Contingency	-	-	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	226,006	226,006
Interest	35,989	-	-	-	-	-	1,594,050	1,630,038
Other Costs	-	-	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	29,660,907	1,830,130	11,839	342,779	1,752,939	852,657	6,100,971	40,552,223
Excess (deficiency) of revenues over (under) expenditures	(6,096,292)	(1,497,721)	1,203,099	146,072	(1,186,171)	3,084,174	(1,725,500)	(6,072,339)
OTHER FINANCING SOURCES (USES)								
Transfers in	845,995	-	-	-	-	-	-	845,995
Transfers out	-	-	-	-	-	-	(845,995)	(845,995)
Loan Proceeds	-	-	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-	-	-
Sale of capital assets	23,768	-	-	-	-	-	-	23,768
Sale of non-capital assets	4,114	-	-	-	-	-	-	4,114
Land Sale	-	-	-	-	-	-	-	-
Insurance Proceeds	-	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-	-
Total other financing sources and (uses)	873,877	-	-	-	-	-	(845,995)	27,882
Net change in fund balances	(5,222,415)	(1,497,721)	1,203,099	146,072	(1,186,171)	3,084,174	(2,571,495)	(6,044,457)
Fund balances - beginning	37,984,828	14,350,686	(554,563)	27,383,447	31,602,130	15,625,733	16,793,010	143,185,270
Fund balances - ending	\$ 32,762,413	\$ 12,852,965	\$ 648,536	\$ 27,529,519	\$ 30,415,960	\$ 18,709,907	\$ 14,221,515	\$ 137,140,814

City of Alpharetta
Combining Balance Sheet
Non-Major Governmental Funds
October 31, 2024

	Special Revenue							Total Non-major		
	Hotel Motel	Impact Fee	Federal Confiscated Assets	State Confiscated Assets	Grant Operating	E911	Opioid Settlement Fund	Debt Service Fund	Stormwater Capital Fund	Governmental Funds
ASSETS										
Cash / Cash Equivalents / Investments	\$ 1,468,285	\$ 5,820,378	\$ 359,611	\$ 28,135	\$ 170,058	\$ 198,082	\$ 72,686	\$ 793,416	\$ 5,484,937	\$ 14,395,589
Taxes Receivable	1,421	-	-	-	-	-	-	-	-	1,421
Pre-Paid Expenditures	-	-	-	-	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-	-	-	-	-
Property Taxes	-	-	-	-	-	-	-	5,312,576	-	5,312,576
Intergovernmental Receivable	-	-	-	-	34,081	-	-	-	-	34,081
Due From Other Funds	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-	-	-
Total Assets	1,469,705	5,820,378	359,611	28,135	204,139	198,082	72,686	6,105,992	5,484,937	19,743,665
LIABILITIES										
Accounts Payable	-	-	-	-	5,478	17,379	-	-	85,691	108,549
Retainage Payable	-	-	-	-	-	-	-	-	56,848	56,848
Intergovernmental Payable	-	-	-	-	-	-	-	-	-	-
Arbitrage Payable	-	-	-	-	-	-	-	-	-	-
Compensated Absences	-	-	-	-	-	-	-	-	-	-
Payroll Liabilities	-	-	-	-	-	8,094	-	-	-	8,094
Due to Other Fund	-	-	-	-	-	-	-	-	-	-
Deferred Revenue	1,421	-	-	-	34,081	-	-	5,312,576	-	5,348,077
Unearned Revenue	-	-	-	-	-	-	-	583	-	583
Total Liabilities	1,421	-	-	-	39,559	25,473	-	5,313,159	142,539	5,522,151
FUND BALANCES										
Restricted:										
Capital Projects	-	4,099,752	-	-	-	-	-	-	3,419,213	7,518,965
Law Enforcement	-	-	94,485	28,135	-	-	10,756	-	-	133,376
Promotion of Tourism	(267,378)	-	-	-	-	-	-	-	-	(267,378)
Emergency Telephone Activities	-	-	-	-	-	(700,139)	-	-	-	(700,139)
Debt Service	-	-	-	-	-	-	-	(161,040)	-	(161,040)
Assigned for: Grant Projects	-	-	-	-	-	-	-	-	-	-
Grant Projects	-	-	-	-	77,939	-	-	-	-	77,939
Encumbrances	-	38,125	-	-	56,000	872,748	-	-	1,815,604	2,782,476
Unallocated	1,735,663	1,682,501	265,126	-	30,641	-	61,930	953,873	107,581	4,837,315
Total Fund Balances	1,468,285	5,820,378	359,611	28,135	164,580	172,609	72,686	792,833	5,342,398	14,221,515
Total Liabilities and Fund Balances	\$ 1,469,705	\$ 5,820,378	\$ 359,611	\$ 28,135	\$ 204,139	\$ 198,082	\$ 72,686	\$ 6,105,992	\$ 5,484,937	\$ 19,743,665

City of Alpharetta
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Non-major Governmental Funds
For the Period Ended October 31, 2024

	Special Revenue							Total Non-major		
	Hotel Motel	Impact Fee	Federal Confiscated Assets	State Confiscated Assets	Grant Operating	E911 Fund	Opiod Settlement Fund	Debt Service Fund	Stormwater Service Fund	Governmental Funds
REVENUES:										
Hotel Motel Tax	\$ 2,255,987	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,255,987
Property tax	-	-	-	-	-	-	-	947,219	-	947,219
Charges for Service	-	-	-	-	85,324	-	-	-	-	85,324
Impact Fees	-	113,503	-	-	-	-	-	-	-	113,503
Forfeiture Income	-	-	-	9,843	-	-	10,756	-	-	20,599
Intergovernmental	-	-	12,759	-	-	667,132	-	-	-	679,891
Contributions & Donations	-	-	-	-	402	-	-	-	-	402
Investment Earnings (Loss)	29,822	103,204	-	-	2,630	(3,783)	-	25,865	114,809	272,547
Other	-	-	-	-	-	-	-	-	-	-
Total revenues	2,285,809	216,707	12,759	9,843	88,356	663,349	10,756	973,084	114,809	4,375,471
EXPENDITURES:										
Tourism	1,310,601	-	-	-	-	-	-	-	-	1,310,601
Community Development	-	-	-	-	-	-	-	-	-	-
Culture/Recreation	-	-	-	-	2,979	-	-	-	-	2,979
Public Safety	-	-	-	13,809	26,134	1,876,205	-	-	-	1,916,148
Public Works	-	-	-	-	-	-	-	-	1,048,838	1,048,838
General Government	-	-	-	-	-	-	-	2,350	-	2,350
Debt Service:	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	226,006	-	-	-	226,006
Interest	-	-	-	-	-	-	-	1,594,050	-	1,594,050
Bond Issuance Costs	-	-	-	-	-	-	-	-	-	-
Total expenditures	1,310,601	-	-	13,809	29,113	2,102,211	-	1,596,400	1,048,838	6,100,971
Excess (deficiency) of revenues over expenditures	975,208	216,707	12,759	(3,966)	59,243	(1,438,862)	10,756	(623,316)	(934,029)	(1,725,500)
OTHER FINANCING SOURCES (USES):										
Transfers in / out:										
General fund	(845,995)	-	-	-	-	-	-	-	-	(845,995)
Budgeted Fund Balance:	-	-	-	-	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-	-	-	-	-
Total other financing sources	(845,995)	-	-	-	-	-	-	-	-	(845,995)
Net change in fund balances	129,213	216,707	12,759	(3,966)	59,243	(1,438,862)	10,756	(623,316)	(934,029)	(2,571,495)
Fund balances - beginning	1,339,072	5,603,671	346,852	32,101	105,337	1,611,471	61,930	1,416,149	6,276,427	16,793,010
Fund balances - ending	\$ 1,468,285	\$ 5,820,378	\$ 359,611	\$ 28,135	\$ 164,580	\$ 172,609	\$ 72,686	\$ 792,833	\$ 5,342,398	\$ 14,221,515

City of Alpharetta
Enterprise Fund -Solid Waste
Statement of Net Position
October 31, 2024

	<u>Solid Waste</u>
ASSETS	
Current Assets:	
Cash and Cash Equivalents & Investments	\$ 1,615,154
Inventories, at cost	-
Accounts Receivables (net of allowance for uncollectibles)	45,790
Prepaid Insurance Expenses	-
Total Current Assets	<u>1,660,944</u>
Noncurrent Assets:	
Restricted Cash, Cash Equivalents, and Investments	-
Total Restricted Assets	<u>-</u>
Other	-
Capital Assets	
Buildings and System	-
Machinery and Equipment	-
Less Accumulated Depreciation	-
Total Capital Assets (net of accumulated depreciation)	<u>-</u>
Total Noncurrent Assets	<u>-</u>
Total Assets	<u>1,660,944</u>
LIABILITIES	
Current Liabilities:	
Accounts Payable	10,478
Accounts Payable/ Customer Credit Balances	27,495
Accounts Payable/ Customer Pre-Paid Service	1,577,727
Payroll Liabilities	78
Accrued Salaries	-
Accrued Interest Payable	-
Compensated Absences Payable	-
Notes Payable - Revenue Bonds	-
Due to Other Funds	-
Total Current Liabilities	<u>1,615,778</u>
Current Liabilities Payable from Restricted Assets:	
Revenue Bonds Payable	-
Total Current Liabilities Payable from Restricted Assets	<u>-</u>
Noncurrent Liabilities:	
Customer Deposits	-
Compensated Absences less Current Portion	-
Revenue Bonds Payable	-
Total Noncurrent Liabilities	<u>-</u>
Total Liabilities	<u>1,615,778</u>
NET ASSETS	
Invested in Capital Assets, net of related debt	-
Reserved for Debt Service	-
Reserved for Encumbrances	-
Unreserved	45,165
Total Net Assets	<u>45,165</u>
Total Liabilities & Net Assets	<u>\$ 1,660,944</u>

City of Alpharetta
Enterprise Fund - Solid Waste
Statement of Revenues, Expenses, and Changes in Net Position
For the Period Ended October 31, 2024

Operating revenues:	
Charges for sales and services:	
Refuse Collection charges	\$ 1,439,607
Misc Revenue	-
Total operating revenues	<u>1,439,607</u>
Operating expenses:	
Administration	5,655,610
Non-departmental	-
Total operating expenses	<u>5,655,610</u>
Operating Gain (loss)	(4,216,003)
Non-operating revenues (expenses):	
Investment earnings (Loss)	<u>23,150</u>
Total non-operating revenue (expenses)	<u>23,150</u>
Income (loss) before transfers	(4,192,852)
Transfers In	-
Transfers Out	<u>-</u>
Change In Net Assets	(4,192,852)
Total net assets-beginning	<u>15,351</u>
Total net assets-ending (net of encumbrances)	<u>(4,177,502)</u>
Adjustments to GAAP basis:	
Encumbrances	4,222,667
Misc adj-Encumbrances Resv/Prior Year	
Total net assets-ending	<u>\$ 45,165</u>

DEVELOPMENT AUTHORITY



Revenue & Expenditure Report GAAP Financial Statements



ALPHARETTA DEVELOPMENT AUTHORITY

Financial Management Report - As of October 31, 2024 (unaudited)

Account #	Project	Total Budget	Actuals (Collections/ Expenditures)	Encumbrances	Remaining
Revenues					
99575100-346900	Bond Application Fee	\$ -	\$ 500		\$ (500)
99575100-361000	Investment Earnings	-	5,597		(5,597)
99575100-371000-C1532	Tech Alpharetta Operational Funding (IGA with COA)	95,000	23,750		71,250
(2) 99575100-381000-C1535	Tech Alpharetta Incubator Operations	23,700	1,587		22,113
	subtotal	\$ 118,700	\$ 31,434		\$ 87,266
(1) 99575100-395000	Carryforward Fund Balance	\$ 284,976	\$ -		\$ 284,976
	subtotal	\$ 284,976	\$ -		\$ 284,976
	Total	\$ 403,676	\$ 31,434		\$ 372,242
Expenditures					
99575100-571000	Local Job Creation Grant Program	\$ 32,500	\$ -	\$ -	\$ 32,500
99575100-544100-C1532	Tech Alpharetta Operational Funding	95,000	39,583	55,417	-
99575100-544100-C2525	Tech Alpharetta Relocation MOU	30,000	10,000	-	20,000
99575100-544100-C1601	High Impact Permitting Grant Program (IGA with COA)	20,948	-	-	20,948
99575100-544100-C2210	Downtown Economic Development Initiative	10,000	-	-	10,000
99575100-544100-C2422	Connect Forward Grant Program	50,000	-	-	50,000
	subtotal	\$ 238,448	\$ 49,583	\$ 55,417	\$ 133,448
(2) 99575100-523860-C1535	Tech Alpharetta Incubator Operation (Maint. Contracts)	\$ 12,000	\$ 1,841	\$ 1,661	\$ 8,498
(2) 99575100-531200-C1535	Tech Alpharetta Incubator Operation (Misc. Utilities)	1,100	283	-	817
(2) 99575100-531210-C1535	Tech Alpharetta Incubator Operation (Water/Sewer)	1,200	43	-	1,157
(2) 99575100-531220-C1535	Tech Alpharetta Incubator Operation (Natural Gas)	5,000	765	-	4,235
(2) 99575100-531230-C1535	Tech Alpharetta Incubator Operation (Electricity)	4,400	1,463	-	2,937
	subtotal	\$ 23,700	\$ 4,396	\$ 1,661	\$ 17,643
99575100-579000	Reserve	\$ 141,528	\$ -	\$ -	\$ 141,528
	Total	\$ 403,676	\$ 53,979	\$ 57,078	\$ 292,619

- (1) Carryforward Fund Balance represents cash available at the end of the prior fiscal year that is programmed into the current fiscal year budget. As this account represents cash already received, there will not be actual collections.
- (2) Tech Alpharetta Incubator utilities are being funded by Tech Alpharetta on a reimbursement basis. As such, revenues and/or expenses will outpace budget at month end due to the billing/reimbursement delay. Additionally, collections totaling \$1,587 are related to prior year utility billings.



ALPHARETTA DEVELOPMENT AUTHORITY
Financial Management Report - As of October 31, 2024 (unaudited)

Account #	Project	Total Budget	Actuals (Collections/ Expenditures)	Encumbrances	Remaining
Fund Balance Reconciliation					
Fund Balance (beginning of Fiscal Year)			\$ 284,976		
Revenues collected to date			31,434		
Expenditures incurred to date			(53,979)		
Fund Balance (current)			\$ 262,431		
Forecasted revenue collections (Tech Alpharetta Operational Funding from the City)			71,250		
(2) Forecasted revenue collections (Tech Alpharetta Operations reimbursement)			4,396		
Fund Balance*			\$ 338,077		
Fund Balance Allocation (forecasted):					
Non-Spendable (unspent/remaining project allocations)			\$ 188,865		
Spendable (available for investment by the Board)			149,212		
			\$ 338,077		

* May differ from the Fund Balance figures in the attached Balance Sheet due to forecasted revenue collections that are anticipated, but not yet collected.

City of Alpharetta
Balance Sheet
COMPONENT UNIT-DEVELOPMENT AUTHORITY
October 31, 2024

ASSETS

Current Assets:

Cash and Cash Equivalents	\$ 262,431
Investments	-
Receivables	3,581
Restricted Cash for Bond Issuance Costs	-
Total Assets	<u>266,012</u>

LIABILITIES

Current Liabilities:

Accounts Payable	-
Deferred Revenue	3,581
Due to Other Funds	-
Total Current Liabilities	<u>3,581</u>

Current Liabilities Payable from Restricted Assets:

	-
Total Current Liabilities Payable from Restricted Assets	<u>-</u>

Noncurrent Liabilities:

	-
Total Noncurrent Liabilities	<u>-</u>
Total Liabilities	<u>3,581</u>

Fund Balance

Restricted	188,865
Unallocated	73,566
Total Fund Balance	<u>262,431</u>

Total Liabilities & Fund Balance	<u><u>\$ 266,012</u></u>
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City of Alpharetta
Statement of Revenues, Expenditures, and Changes in Fund Balance
COMPONENT UNIT-DEVELOPMENT AUTHORITY
For the Period Ended October 31, 2024

	<u>Actual Amounts</u>
Revenues	
Rent/Royalties	\$ 500
State Grant	-
Fees	-
Contributions & Donations	23,750
Miscellaneous Income-Interest	5,597
Miscellaneous Revenue	<u>1,587</u>
Total Revenues	<u>31,434</u>
Expenditures	
Economic Development	105,000
Maintenance Contracts	3,502
Donation to private source	-
Utilities - Miscellaneous	2,555
Debt Service:	
Principal	-
Interest	<u>-</u>
Total Expenditures	<u>111,057</u>
Excess (deficiency) of revenues over (under) expenditures	(79,623)
Other Financing Sources (Uses)	
Sale of capital assets	<u>-</u>
Net Change in Fund Balances	(79,623)
Fund Balance, Beginning of Year	<u>284,976</u>
Encumbrances	57,078
Fund Balance, End of Year	<u>262,431</u>





STAFF REPORT

Department: City Clerk
Submitted By: Shawn Mitchell
Meeting Date: January 17, 2025

AGENDA ITEM:

Fiscal Year 2026 Financial Projections

STAFF RECOMMENDATION:

This item is for presentation and discussion purposes only.

BUDGET & PROCUREMENT:

BUDGETED ITEM: NO

FISCAL IMPACT: NO

INCLUDED IN CURRENT FY CPTL BUDGET: NO

INCLUDED IN CURRENT FY OPRT. BUDGET: NO

TOTAL PROJECT COST:

APPROPRIATIONS:

<u>ACCOUNT TITLE/NUMBER</u>	<u>DOLLAR AMOUNT</u>
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EXTERNAL FUNDING SOURCES:

<u>ACCOUNT TITLE/NUMBER</u>	<u>DOLLAR AMOUNT</u>
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ITEM DESCRIPTION:

The Finance Director will provide an overview of the City's financial projections for Fiscal Year 2026 including:

- Capital Investment Funding
- Millage Rate Review
- Forecast of Fiscal Year 2026 Budget (revenue/expense) for the General Fund.

ALTERNATIVES:

ATTACHMENTS:



STAFF REPORT

Department: City Clerk
Submitted By: Shawn Mitchell
Meeting Date: January 17, 2025

AGENDA ITEM:

Funding Our Future

STAFF RECOMMENDATION:

Funding our Future – presentation and question/answer session.

BUDGET & PROCUREMENT:

BUDGETED ITEM: NO

FISCAL IMPACT: NO

INCLUDED IN CURRENT FY CPTL BUDGET: NO

INCLUDED IN CURRENT FY OPRT. BUDGET: NO

TOTAL PROJECT COST:

APPROPRIATIONS:

<u>ACCOUNT TITLE/NUMBER</u>	<u>DOLLAR AMOUNT</u>
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EXTERNAL FUNDING SOURCES:

<u>ACCOUNT TITLE/NUMBER</u>	<u>DOLLAR AMOUNT</u>
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ITEM DESCRIPTION:

The Finance Director will provide an overview of the City's financial projections for Fiscal Year 2026 including:

- Discussion on Fund Balance including peer-to-peer comparisons.
- Revenue Structure comparison:
 1. Millage Rate
 2. Business & Occupational Tax
 3. Stormwater Tax
 4. Special Services Tax
 5. Intergovernmental Agreements

ALTERNATIVES:**ATTACHMENTS:**



STAFF REPORT

Department: City Clerk
Submitted By: Shawn Mitchell
Meeting Date: January 17, 2025

AGENDA ITEM:

Tax Allocation Districts and Special Service Districts (if time permits)

STAFF RECOMMENDATION:

Tax Allocation Districts and Special Service Districts – presentation and question/answer session.

BUDGET & PROCUREMENT:

BUDGETED ITEM: NO

FISCAL IMPACT: NO

INCLUDED IN CURRENT FY CPTL BUDGET: NO

INCLUDED IN CURRENT FY OPRT. BUDGET: NO

TOTAL PROJECT COST:

APPROPRIATIONS:

<u>ACCOUNT TITLE/NUMBER</u>	<u>DOLLAR AMOUNT</u>
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EXTERNAL FUNDING SOURCES:

<u>ACCOUNT TITLE/NUMBER</u>	<u>DOLLAR AMOUNT</u>
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ITEM DESCRIPTION:

The Community Development Director will provide an overview of Tax Allocation Districts including the potential re-establishment of the North Point Tax Allocation District.

The Finance Director will provide an overview of Special Service Districts including how they operate and potential benefits to the City.

ALTERNATIVES:

ATTACHMENTS:

1. TAD + SSD

Special Districts/ "Special Service Districts"

Article IX, Section II, Paragraph VI of the Ga Constitution-

Special districts.

As hereinafter provided in this Paragraph, special districts may be created for the provision of local government services within such districts; and fees, assessments, and taxes may be levied and collected within such districts to pay, wholly or partially, the cost of providing such services therein and to construct and maintain facilities therefor. Such special districts may be created, and fees, assessments, or taxes may be levied and collected therein by any one or more of the following methods:

(a) By general law which directly creates the districts. (ex of these districts: LOST; Hotel/Motel Tax)

(b) By general law which requires the creation of districts under conditions specified by such general law.

(c) By municipal or county ordinance or resolution, except that no such ordinance or resolution may supersede a law enacted by the General Assembly pursuant to subparagraphs (a) or (b) of this Paragraph. Districts created hereunder are often referred to "Special Service Districts" (example – TAD districts; CBID; Atlanta Beltline District)

Establishment/Legal Provisions of SSDs

Municipality would adopt ordinance or resolution to set up SSD

Boundaries are set to establish the area.

Tax imposed by the SSD is not a municipal tax (Supreme Court of Georgia)

Area can include both residential and commercial properties.

Taxes can be levied on just the commercial properties of the SSD

Examples of SSDs

Atlanta Beltline -

City of Brookhaven –

The Brookhaven City Council formally established a Special Service District (SSD) on December 30 2021, to provide a funding mechanism for catalytic capital projects and services in the identified area.

Initial millage rate of 4.000 mills for the SSD.

A four-part criterion was used in establishing the recommended SSD projects and the prioritization.

Brookhaven Project List (examples): City Hall - \$60M; Ashford Dunwoody Road Multiuse Path - \$8.44M; Dresden Drive Sidewalk - \$4M; Peachtree Road LCI - \$10M; NDH Road Corridor Streetscape Improvement - \$5M; other - \$ 19.1; Total - \$106.5M

Examples of Potential Revenue Generation based on Commercial Values in Alpharetta:

Property	Commercial Value	Millage	Total Tax
Downtown	173,336,440	1.00	173,336
NFCID	1,240,555,050	1.00	1,240,555
Citywide	3,015,459,210	1.00	3,015,459